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Fiscal Note

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Prime Sponsors: Sen. Zenzinger; Lundeen Bill Status: Senate Education
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Bill Topic: PUBLIC SCHOOL FINANCE

- Summary of Fiscal Impact:
State Revenue
State Expenditure
State Transfer
TABOR Refund
Local Government
School District

This bill is the 2021 School Finance Act that sets funding levels for Colorado's 178 school districts and makes technical, administrative, and funding changes to a variety of education-related programs. The bill increases state expenditures and school district funding on an ongoing basis.

Appropriation Summary: For FY 2021-22, the bill requires and includes appropriations totalling \$560.3 million to the Colorado Department of Education. See State Appropriations Section.

Fiscal Note Status: This fiscal note reflects the introduced bill.

Table 1
State Fiscal Impacts Under SB21-268

Table with 3 columns: Category, Budget Year FY 2021-22, and Out Year FY 2022-23. Rows include Revenue, Expenditures (General Fund, State Education Fund, State Public School Fund, Centrally Appropriated, Total Expenditures, Total FTE), Transfers, and TABOR Refund.

Summary of Legislation

The bill makes changes to state law regarding the funding of public schools and associated programs within the Colorado Department of Education (CDE).

Base per pupil funding. The bill increases base per pupil funding for FY 2021-22 by \$141.67 to \$7,225.28, which reflects a 2.0 percent inflation rate.

Budget stabilization factor. The bill decreases the budget stabilization factor by \$478.7 million, from \$1.05 billion in FY 2020-21 to \$572.4 million in FY 2021-22. For FY 2022-23, the bill specifies that the budget stabilization factor cannot exceed the FY 2021-22 level.

Additional at-risk funding. In FY 2021-22 only, the bill provides \$77.4 million in additional funding for students who qualify for reduced-price lunch and English language learners who currently qualify as at-risk students. This amount is distributed outside the funding formula to local education providers on a per-eligible student basis.

Total Program Reserve Fund. The bill makes two technical clarifications to provisions in Senate Bill 21-053, the school finance midyear adjustment bill, to allow districts nearly or fully locally funded to access the balance of their Total Program Reserve Fund in conjunction with calculating COVID-19 mitigation funding.

Administrative changes. The bill makes the following administrative changes to education policies and programs:

- allows the State Board of Education (SBE) to take action on a license, authorization, certificate, or endorsement if an educator is convicted of an offense, committed on or after the bill's effective date, in another state or under federal law that is substantially similar to a felony drug offense described in Colorado law;
- allows the accreditation contracts entered into between the SBE and school districts and the Charter School Institute (CSI) at the beginning of FY 2021-22 to be for an 18-month term, rather than a 12-month term;
- modifies deadlines related to transportation reimbursement;
- changes the time period during which an alternative count day may be established to within 45 school days of the first day of school, rather than 45 calendar days after the official count date;
- allows districts to carry over more than 15 percent of FY 2020-21 READ Act per pupil intervention funds for use in FY 2021-22;
- allows a district that operated preschool program in the 2019-20 school year with a waiver to serve children under age three to continue to use the same number of slots as were used in 2019-20 for children under three years who have multiple significant family risk factors; and

- continues the modified district budget deadlines and notice requirements for the 2021-22 budget year only. Districts must submit a proposed budget by June 23, provide notice by June 25, and certain provisions are triggered if a budget is not adopted by June 30.

Charter school at-risk funding. The bill continues provisions that allow a charter school that switches authorizers to receive at-risk funding based on the formulas that applied prior to the change in authorizer.

Innovation schools. The bill requires that the SBE review and either accept or reject a local school board's proposed revisions to an existing innovation school or zone plan. The SBE's determination must be based on serving the best interests of students, families, and the community.

Grant programs. The bill restores or provides additional funding for the following grant programs:

- \$800,000 for the 9th Grade Success Program;
- \$375,807 for the School Leadership Pilot Program;
- \$280,730 for the Accelerated College Opportunity Exam Fee Program; and
- \$250,000 for the John Buckner Automatic Enrollment in Advanced Courses Grant Program.

The bill also provides \$2.0 million for the School Counselor Corps Grant Program and removes the cap on funding for the program, currently set in statute at \$10.0 million.

BOCES schools. During FY 2021-22, a Board of Cooperative Educational Services (BOCES) must obtain written consent from a school district before locating or operating a school within the boundaries for that district, provided the school district is not a member of the BOCES. This requirement does not apply to a school operating prior to the bill's effective date, as long as the school continues to operate during the 2021-22 school year.

Audit payments. The bill appropriates \$400,000 to be used by CDE for school finance audit payments.

State Expenditures

In FY 2021-22, the bill increases state expenditures by \$560.3 million. In FY 2022-23, the bill increases state funding by \$4.1 million; that amount does not include changes in funding for school finance. The components of the expenditure changes are listed in Table 2 and discussed below.

Table 2
Expenditure Summary of SB21-268

Cost Components	FY 2021-22	FY 2022-23
State Share of Total Program	\$478,743,696	-
Additional At-Risk Funding	\$77,408,881	-
Grant Program Funding	\$3,706,537	\$3,706,537
Audit Payments	\$400,000	\$400,000
Centrally Appropriated Costs	\$14,956	\$14,956
Total	\$560,274,070	\$4,121,493

Total program funding. The bill sets total program funding for FY 2021-22 at nearly \$7.9 billion. This represents a 6.8 percent (\$572.4 million) reduction from what funding levels would be without the budget stabilization factor.

For FY 2021-22, the \$7.9 billion in total program funding represents an estimated increase of \$478.7 million compared to current law, and \$632.1 million compared to actual funding levels in FY 2020-21. State expenditures for school finance will increase by \$596.8 million and the local share of funding will increase by \$35.3 million, compared to FY 2020-21. State aid is funded from the General Fund, State Education Fund, and State Public School Fund.

Since the budget stabilization factor is set at 6.8 percent, each district’s total program funding will be reduced by 6.8 percent from the level set by the funding formula before application of the budget stabilization factor, provided the district’s state aid is greater than this percentage reduction. Table 3 shows an estimate of School Finance Act funding under the bill, after the budget stabilization factor and relative to FY 2020-21.

Table 3
School Finance Act Funding Under SB21-268

	Pupil Count	Per Pupil Funding	Total Program Funding	State Share	Local Share
FY 2020-21 Actual	891,119	\$8,123	\$7,238,343,519	\$4,224,698,017	\$3,013,645,502
FY 2021-22 Est.	888,556	\$8,858	\$7,870,473,982	\$4,821,537,247	\$3,048,936,734
Change	(\$2,562)	\$735	\$632,130,463	\$596,839,231	\$35,291,232
Percent Change	-0.3%	9.1%	8.7%	14.1%	1.2%

Additional at-risk funding. The bill allocates \$77.4 million to be distributed outside the funding formula to districts on a one-time basis in FY 2021-22, based on the number of students who are eligible for reduced-price lunch or who are English language learners currently qualifying as at-risk. Based on the FY 2020-21 enrollment, there are 60,690 eligible pupils, meaning that districts will receive about \$1,275 per eligible student. Appendix A shows the estimated distribution to each school district.

Audit payments. The bill increases CDE spending authority by \$400,000 from the State Public School Fund for audit payments to districts with underreported pupils or other adjustments. CDE audit payments to districts are typically paid using district audit payments to CDE as a result of over reporting by districts; however, in recent years there were higher than usual audit payments.

Grant programs. The bill restores or provides additional funding to several K-12 grant programs, as show in Table 4.

**Table 4
 Grant Program Funding**

	FY 2021-22	FY 2022-23
School Counselor Corps Program	\$2,000,000	\$2,000,000
9th Grade Success Program (0.6 FTE)	\$800,000	\$800,000
School Leadership Pilot Program	\$375,807	\$375,807
Accelerated College Opp. Exam Fee Program	\$280,730	\$280,730
Auto. Enroll. in Advanced Courses Program (0.3 FTE)	\$250,000	\$250,000
Total	\$3,706,537	\$3,706,537

School Counselor Corps. The bill increases funding for school counselor corps grants by \$2.0 million beginning in FY 2021-22. The additional funding is from the State Education Fund. The program provides grants to local education providers to hire school counselors and expand counseling services.

9th Grade Success. The bill restores \$800,000 for the 9th Grade Success Program, which awards grants to local education providers that establish programs to support students transitioning to high school. Of this amount, \$44,697 will be used for 0.6 FTE to implement the program, and \$755,303 will be awarded as grants. The administration costs reflect the same staffing levels as was initially utilized for the program. This funding is from the General Fund.

School Leadership Pilot Program. The bill restores \$375,807 to the school leadership pilot program, which provides professional development to school leadership and identifies principals to provide mentorship to other school leaders. This funding is from the General Fund.

Accelerated Opportunity Exam Fee Grant Program. The bill restores \$280,730 to for the accelerated opportunity exam fee grant program, which covers the cost of Advanced Placement, International Baccalaureate exams. This funding is from the General Fund.

Automatic Enrollment in Advanced Courses Grant Program. The bill restores \$250,000 for the automatic enrollment in advanced courses grant program, which provides assistance to local education providers that automatically enroll students in advanced courses. Of this amount, \$21,944 will be used for 0.3 FTE to implement the program, and \$228,056 will be awarded as grants. The administration costs reflect the same staffing levels as was initially utilized for the program. This funding is from the General Fund.

Other changes. The bill also increases workload for CDE staff to implement required administrative changes, including modifications to dates and deadlines, and for the SBE to review changes to innovation schools and zones and take action on licensees who are convicted of a drug offense outside the state. These changes do not require a change in appropriations.

Centrally appropriated costs. Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which include employee insurance and supplemental employee retirement payments, are estimated to be \$14,956 beginning in FY 2021-22.

School District

Total program. Table 3 compares estimated FY 2021-22 school finance funding levels with actual funding in FY 2020-21. In FY 2021-22, the bill increases funding by \$735 per pupil and funds 2,562 fewer pupils statewide. Total program funding increases by \$632.1 million, from \$7.2 billion to \$7.9 billion. Of this amount, the state's share increases by \$596.8 million from \$4.2 billion to \$4.8 billion, and the local share decreases by \$35.3 million, from \$3.01 billion to \$3.05 billion.

Additional at-risk. As discussed in the State Expenditures section, the bill provides \$77.4 million to be allocated to districts and charter schools, on a one-time basis outside the funding formula, based on the number of students who are eligible for reduced-price lunch or who are English language learners currently qualifying as at-risk. Based on the FY 2020-21 enrollment, districts are expected to receive about \$1,275 per eligible student. Appendix A shows the estimated distribution to each school district.

Other changes. Providing additional funding for individual grant programs increases funding for participating local education providers. In addition, the bill's changes related to dates and deadlines, educational programs, and other administrative changes may modify workload for some districts by a minimal amount. The impact on any individual local education provider depends on current policies and practices, but is expected to be minimal.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2021-22, the bill requires and includes the following appropriations to the Colorado Department of Education:

General Fund

- \$478,743,696 for the state share of school finance;
- \$800,000 for the ninth grade success program and 0.6 FTE;
- \$375,807 for the school leadership pilot program;
- \$280,730 for the accelerated college opportunity exam fee grant program;
- \$250,000 for the John W. Buckner automatic enrollment in advanced courses grant program and 0.3 FTE.

State Education Fund

- \$77,408,881 for additional at-risk students;
- \$2,000,000 for the school counselor corps grant program; and

State Public School Fund

- \$400,000 for audit payments to school districts.

State and Local Government Contacts

Education

Legislative Council Staff

Joint Budget Committee Staff

**Appendix A
 Additional Funding for At-Risk Students in SB 21-268**

County	District	Reduced Lunch FTE 2020-21	ELL At-Risk FTE, 2020-21	Supplemental At Risk Funding
ADAMS	MAPLETON	1053.0	47.0	\$1,403,028
ADAMS	ADAMS 12 FIVE STAR	3985.0	138.0	\$5,258,804
ADAMS	COMMERCE CITY	1003.0	54.0	\$1,348,182
ADAMS	BRIGHTON	909.0	90.0	\$1,274,205
ADAMS	BENNETT	74.0	3.0	\$98,212
ADAMS	STRASBURG	70.0	5.0	\$95,661
ADAMS	WESTMINSTER	1197.0	62.0	\$1,605,829
ALAMOSA	ALAMOSA	165.0	2.0	\$213,005
ALAMOSA	SANGRE DE CRISTO	22.0	0.0	\$28,061
ARAPAHOE	ENGLEWOOD	191.0	2.0	\$246,168
ARAPAHOE	SHERIDAN	92.0	5.0	\$123,722
ARAPAHOE	CHERRY CREEK	3632.0	296.0	\$5,010,085
ARAPAHOE	LITTLETON	508.0	26.0	\$681,106
ARAPAHOE	DEER TRAIL	10.0	1.0	\$14,030
ARAPAHOE	AURORA	2908.0	215.0	\$3,983,324
ARAPAHOE	BYERS	188.0	13.0	\$256,371
ARCHULETA	ARCHULETA	134.0	2.0	\$173,465
BACA	WALSH	30.0	0.0	\$38,264
BACA	PRITCHETT	16.0	0.0	\$20,408
BACA	SPRINGFIELD	35.0	0.0	\$44,642
BACA	VILAS	19.0	0.0	\$24,234
BACA	CAMPO	9.0	0.0	\$11,479
BENT	LAS ANIMAS	158.0	3.0	\$205,352
BENT	MCCLAVE	26.0	0.0	\$33,162
BOULDER	ST VRAIN	2058.0	90.0	\$2,739,731
BOULDER	BOULDER	851.0	94.0	\$1,205,329
CHAFFEE	BUENA VISTA	86.0	0.0	\$109,691
CHAFFEE	SALIDA	58.0	1.0	\$75,253
CHEYENNE	KIT CARSON	3.0	0.0	\$3,826
CHEYENNE	CHEYENNE	32.0	0.0	\$40,815
CLEAR CREEK	CLEAR CREEK	7.0	1.0	\$10,204
CONEJOS	NORTH CONEJOS	97.0	0.0	\$123,722
CONEJOS	SANFORD	47.0	0.0	\$59,948
CONEJOS	SOUTH CONEJOS	9.0	0.0	\$11,479
COSTILLA	CENTENNIAL	8.0	0.0	\$10,204
COSTILLA	SIERRA GRANDE	7.0	0.0	\$8,928
CROWLEY	CROWLEY	25.0	0.0	\$31,887
CUSTER	WESTCLIFFE	28.0	0.0	\$35,713
DELTA	DELTA	533.0	7.0	\$688,759
DENVER	DENVER	7441.0	387.0	\$9,984,457
DOLORES	DOLORES	16.0	0.0	\$20,408
DOUGLAS	DOUGLAS	1270.0	167.0	\$1,832,865
EAGLE	EAGLE	620.0	53.0	\$858,398
ELBERT	ELIZABETH	78.0	1.0	\$100,763
ELBERT	KIOWA	17.0	1.0	\$22,959
ELBERT	BIG SANDY	37.0	0.0	\$47,193
ELBERT	ELBERT	8.0	0.0	\$10,204

County	District	Reduced Lunch FTE 2020-21	ELL At-Risk FTE, 2020-21	Supplemental At Risk Funding
ELBERT	AGATE	13.0	0.0	\$16,581
EL PASO	CALHAN	29.0	0.0	\$36,989
EL PASO	HARRISON	651.0	39.0	\$880,081
EL PASO	WIDEFIELD	786.0	14.0	\$1,020,384
EL PASO	FOUNTAIN	1156.0	33.0	\$1,516,546
EL PASO	COLO SPRINGS	2033.0	51.0	\$2,658,100
EL PASO	CHEYENNE MTN.	120.0	5.0	\$159,435
EL PASO	MANITOU SPRINGS	61.0	1.0	\$79,080
EL PASO	ACADEMY	777.0	43.0	\$1,045,894
EL PASO	ELLICOTT	101.0	3.0	\$132,650
EL PASO	PEYTON	23.0	3.0	\$33,162
EL PASO	HANOVER	16.0	0.0	\$20,408
EL PASO	LEWIS-PALMER	157.0	4.0	\$205,352
EL PASO	FALCON	1893.0	60.0	\$2,491,012
EL PASO	EDISON	12.0	0.0	\$15,306
EL PASO	MIAMI-YODER	21.0	1.0	\$28,061
FREMONT	CANON CITY	278.0	2.0	\$357,134
FREMONT	FLORENCE	61.0	0.0	\$77,804
FREMONT	COTOPAXI	31.0	0.0	\$39,540
GARFIELD	ROARING FORK	469.0	78.0	\$697,688
GARFIELD	RIFLE	277.0	34.0	\$396,674
GARFIELD	PARACHUTE	122.0	2.0	\$158,160
GILPIN	GILPIN	3.0	0.0	\$3,826
GRAND	WEST GRAND	45.0	2.0	\$59,948
GRAND	EAST GRAND	70.0	8.0	\$99,487
GUNNISON	GUNNISON	45.0	4.0	\$62,499
HINSDALE	HINSDALE	6.0	0.0	\$7,653
HUERFANO	HUERFANO	23.0	0.0	\$29,336
HUERFANO	LA VETA	8.0	0.0	\$10,204
JACKSON	NORTH PARK	17.0	0.0	\$21,683
JEFFERSON	JEFFERSON	4537.0	165.0	\$5,997,307
KIOWA	EADS	18.0	0.0	\$22,959
KIOWA	PLAINVIEW	5.0	0.0	\$6,377
KIT CARSON	ARRIBA-FLAGLER	24.0	0.0	\$30,612
KIT CARSON	HI PLAINS	24.0	0.0	\$30,612
KIT CARSON	STRATTON	21.0	0.0	\$26,785
KIT CARSON	BETHUNE	21.0	0.0	\$26,785
KIT CARSON	BURLINGTON	87.0	3.0	\$114,793
LAKE	LAKE	148.0	5.0	\$195,148
LA PLATA	DURANGO	249.0	6.0	\$325,247
LA PLATA	BAYFIELD	105.0	2.0	\$136,476
LA PLATA	IGNACIO	65.0	5.0	\$89,284
LARIMER	POUDRE	998.0	44.0	\$1,329,050
LARIMER	THOMPSON	816.0	21.0	\$1,067,577
LARIMER	ESTES PARK	80.0	8.0	\$112,242
LAS ANIMAS	TRINIDAD	58.0	1.0	\$75,253
LAS ANIMAS	PRIMERO	18.0	0.0	\$22,959
LAS ANIMAS	HOEHNE	36.0	0.0	\$45,917
LAS ANIMAS	AGUILAR	3.0	0.0	\$3,826
LAS ANIMAS	BRANSON	29.0	2.0	\$39,540

County	District	Reduced Lunch FTE 2020-21	ELL At-Risk FTE, 2020-21	Supplemental At Risk Funding
LAS ANIMAS	KIM	5.0	0.0	\$6,377
LINCOLN	GENOA-HUGO	21.0	0.0	\$26,785
LINCOLN	LIMON	36.0	1.0	\$47,193
LINCOLN	KARVAL	8.0	0.0	\$10,204
LOGAN	VALLEY	189.0	1.0	\$242,341
LOGAN	FRENCHMAN	24.0	0.0	\$30,612
LOGAN	BUFFALO	23.0	0.0	\$29,336
LOGAN	PLATEAU	23.0	0.0	\$29,336
MESA	DEBEQUE	3.0	1.0	\$5,102
MESA	PLATEAU VALLEY	9.0	0.0	\$11,479
MESA	MESA VALLEY	1798.0	12.0	\$2,308,619
MINERAL	CREEDE	7.0	0.0	\$8,928
MOFFAT	MOFFAT	219.0	4.0	\$284,432
MONTEZUMA	MONTEZUMA	123.0	5.0	\$163,261
MONTEZUMA	DOLORES	17.0	2.0	\$24,234
MONTEZUMA	MANCOS	32.0	2.0	\$43,366
MONTROSE	MONTROSE	471.0	13.0	\$617,332
MONTROSE	WEST END	30.0	0.0	\$38,264
MORGAN	BRUSH	171.0	0.0	\$218,107
MORGAN	FT. MORGAN	182.0	32.0	\$272,953
MORGAN	WELDON	19.0	0.0	\$24,234
MORGAN	WIGGINS	69.0	3.0	\$91,835
OTERO	EAST OTERO	95.0	0.0	\$121,171
OTERO	ROCKY FORD	83.0	0.0	\$105,865
OTERO	MANZANOLA	24.0	0.0	\$30,612
OTERO	FOWLER	52.0	0.0	\$66,325
OTERO	CHERAW	25.0	0.0	\$31,887
OTERO	SWINK	26.0	0.0	\$33,162
OURAY	OURAY	7.0	0.0	\$8,928
OURAY	RIDGWAY	13.0	0.0	\$16,581
PARK	PLATTE CANYON	30.0	0.0	\$38,264
PARK	PARK	45.0	0.0	\$57,397
PHILLIPS	HOLYOKE	76.0	1.0	\$98,212
PHILLIPS	HAXTUN	35.0	0.0	\$44,642
PITKIN	ASPEN	15.0	4.0	\$24,234
PROWERS	GRANADA	14.0	0.0	\$17,857
PROWERS	LAMAR	99.0	0.0	\$126,273
PROWERS	HOLLY	49.0	1.0	\$63,774
PROWERS	WILEY	20.0	0.0	\$25,510
PUEBLO	PUEBLO CITY	831.0	10.0	\$1,072,679
PUEBLO	PUEBLO RURAL	914.0	7.0	\$1,174,717
RIO BLANCO	MEEKER	28.0	0.0	\$35,713
RIO BLANCO	RANGELY	22.0	0.0	\$28,061
RIO GRANDE	DEL NORTE	10.0	0.0	\$12,755
RIO GRANDE	MONTE VISTA	119.0	0.0	\$151,782
RIO GRANDE	SARGENT	25.0	0.0	\$31,887
ROUTT	HAYDEN	42.0	0.0	\$53,570
ROUTT	STEAMBOAT SPRGS	70.0	15.0	\$108,416
ROUTT	SOUTH ROUTT	26.0	0.0	\$33,162
SAGUACHE	MOUNTAIN VALLEY	19.0	0.0	\$24,234

County	District	Reduced Lunch FTE 2020-21	ELL At-Risk FTE, 2020-21	Supplemental At Risk Funding
SAGUACHE	MOFFAT	32.0	0.0	\$40,815
SAGUACHE	CENTER	37.0	1.0	\$48,468
SAN JUAN	SILVERTON	12.0	0.0	\$15,306
SAN MIGUEL	TELLURIDE	45.0	12.0	\$72,702
SAN MIGUEL	NORWOOD	18.0	0.0	\$22,959
SEDGWICK	JULESBURG	108.0	2.0	\$140,303
SEDGWICK	PLATTE VALLEY	17.0	0.0	\$21,683
SUMMIT	SUMMIT	358.0	43.0	\$511,467
TELLER	CRIPPLE CREEK	12.0	0.0	\$15,306
TELLER	WOODLAND PARK	124.0	4.0	\$163,261
WASHINGTON	AKRON	43.0	0.0	\$54,846
WASHINGTON	ARICKAREE	11.0	0.0	\$14,030
WASHINGTON	OTIS	22.0	0.0	\$28,061
WASHINGTON	LONE STAR	8.0	0.0	\$10,204
WASHINGTON	WOODLIN	11.0	0.0	\$14,030
WELD	GILCREST	188.0	5.0	\$246,168
WELD	EATON	163.0	3.0	\$211,730
WELD	KEENESBURG	257.0	3.0	\$331,625
WELD	WINDSOR	274.0	15.0	\$368,614
WELD	JOHNSTOWN	345.0	4.0	\$445,143
WELD	GREELEY	2451.0	84.0	\$3,233,342
WELD	PLATTE VALLEY	83.0	1.0	\$107,140
WELD	FT. LUPTON	295.0	3.0	\$380,093
WELD	AULT-HIGHLAND	94.0	0.0	\$119,895
WELD	BRIGGS DALE	23.0	0.0	\$29,336
WELD	PRAIRIE	8.0	0.0	\$10,204
WELD	PAWNEE	4.0	0.0	\$5,102
YUMA	YUMA 1	104.0	3.0	\$136,476
YUMA	WRAY RD-2	94.0	0.0	\$119,895
YUMA	IDALIA RJ-3	27.0	0.0	\$34,438
YUMA	LIBERTY J-4	1.0	0.0	\$1,275
STATE	TOTAL	57,978.0	2,712.0	\$77,408,881

Source: Legislative Council Staff and Colorado Department of Education.