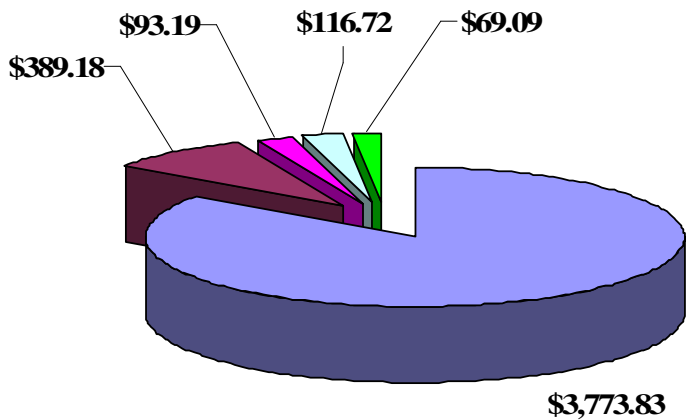


In the 2003-04 school year, the legislature set the base at \$4,442/student. The state partially reimburses districts for ELPA, Special Education, Vocational Education and Transportation programs; what is not reimbursed, in essence, comes out of the base. The chart below shows how these unreimbursed costs eat away at base funding.

**Distribution of 2003-04 Base of \$4,442
 (includes Amendment 23 funding)**



■ Remaining PSEA Funding, FY 03-04	■ Unreimbursed SPED, FY 02-03
■ Unreimbursed ELPA, FY 03-04	■ Unreimbursed Transportation, FY 03-04
■ Unreimbursed VocEd, FY 03-04	

This data is drawn from a memo entitled “Categorical Funding by School District,” presented by the Colorado Legislative Council Staff to the Interim Committee on School Finance on August 30, 2005.