MINUTES OF THE HOUSE EDUCATION COMMITTEE ON EDUCATION.

The meeting was called to order by Chairperson Ralph Tanner at 9:00 a.m. on February 24, 1999 in Room 313-S of the Capitol.

All members were present except:
Representative John Ballou - Excused
Representative Cindy Empson - Excused
Representative Bill Mason - Excused
Representative Dan Thimesch - Excused

Committee staff present:
Ben Barrett, Legislative research Department
Carolyn Rampey, Legislative Research Department
Avis Swartzman, Revisor of Statutes
Renae Jefferies, Revisor of Statutes
Connie Burns, Committee Secretary

Conferees appearing before the committee:
Dr. Thomas Parrish, Co-Director for Special Education Finance

Others attending: See attached list

The Joint house and Senate Education Committees, chaired by Representative Ralph Tanner and Senator Barbara Lawrence, met for a presentation by Dr. Thomas Parrish, Co-Director for Special Education Finance.

Senator Lawrence introduced Dr. Thomas Parrish. Dr. Parrish, is the Co-Director of the Education and Public Sector Finance Group and Co-Director of the Center for Special Education Finance, American Institutes for Research. Dr. Parrish provided comments on three types of formulas and a fourth type, a resource-based system that is currently in place in Kansas.
The three types discussed are census -based system, percent reimbursement system, and pupil weighting system. (Attachment 1)

Census-based

This approach represents a fairly major departure from prior special education funding formulas. It has been adopted as the basis for distributing new federal funds under the Individuals with Disabilities Act.

Percent reimbursement

Reimbursement systems provide special education funding to local jurisdictions based on some percentage of their actual cost of providing services. Funding under such an approach varies from a relatively small percent reimbursement of actual costs to 100 percent. Usually some type of qualifier such as "approved" expenditures is also included.

Pupil weights

These provide systematic funding per child based on some set of clearly specified criteria. The most commonly used criteria are categories of disability, special education placement, and child characteristics. Funding weights are expressed as a multiple of some base amount, which is often the amount of funding allotted for a general education child with no supplemental services.

Current System in Kansas

Primarily a unit funding system based on the number of FTE special education teachers and para-professionals employed by a district, plus 80% for special education related travel. There is also a "catastrophic" aid fund reimbursing 75% of costs for special education students exceeding $25,000 per year in cost, 85% of the special education funds districts receive from the state are based on the number of teachers and para-professionals employed.

The meeting was opened for questions. The pros and cons of the different funding systems was discussed and the alternatives for Special Education funding in Kansas.

The meeting was adjourned at 10:05 a.m.

The next meeting is scheduled for March 3, 1999.

HOUSE EDUCATION COMMITTEE
GUEST LIST
DATE: February 24, 1999

NAME	REPRESENTING
Craig Grant	HNEA
Gary George	USD 233
Jacque Oakes	SQE
Bob Scott	Interlocal 603
Jolleme Cole	Sen. Tyson - Intern
Cindy Denton	DOB
Jim Langford	DOB
Sid Edwards	USD 609
Roger Toelker	Senator Hmsley Office
Stacy Farmer	KASB

MEMO

From: Tom Parrish
To: Ben Barrett, Kansas Legislative Research Department
Re: Special Education Finance Alternatives
Date: February 23, 1999

This memo provides a brief summary of the current Kansas special education finance system, lists some of the main points from documentation and recent studies you have sent, and comments on three alternative types of formulas Kansas may wish to consider. The three types of formulas discussed include: *census-based, percent reimbursement,* and *pupil weighting* systems. A fourth type, a resource-based system as is currently in place in Kansas is discussed first. I look forward to discussing some of the key points raised in this memo during my visit to the state on February 24.

Comments on the current Kansas system

Type of system. Primarily a unit funding system based on the number of FTE special education teachers and paraprofessionals employed by a district, plus 80% for special education related travel. There is also a "catastrophic" aid fund reimbursing 75% of costs for special education students exceeding $25,000 per year in cost. 85% of the special education funds districts receive from the state are based on the number of teachers and paraprofessionals employed.

State contribution is based, by tradition, on some percentage (e.g. 85%) of a statewide definition of excess special education costs. The actual state share of total special education spending is estimated to be about 52%, 12% coming from federal funds (IDEA funds plus Medicaid) and 36% funded locally.

1998 Kansas Performance Audit Report. This recent document on special education funding in Kansas says:

- state funds very different levels of "excess costs" in different districts (ranging from 69% to 137%)
- overall, districts spending the most on special education services have the lowest rates of reimbursement, but also claim the largest total share of state special education funding. (My comment: based on this, current state special education funding is likely to bear an inverse relationship to district poverty.)
- differences in percent reimbursement do not appear to relate to variations in student severity or true need for special education services.

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Based on this, the report concludes: "...it is likely that much of the differences among districts in spending levels is a matter of choice about how to best provide services within the constraints of available funding." (p. 19)

It this type of dilemma that has led a growing number of states to adopt census-based systems even though in their simplest form they do not attempt to differentiate funding based on variations in special education student need. While we believe and know that variations exist, most existing funding systems (seemingly, Kansas included) do not do a good job of differentiating between variations in true need and local conventions in providing service. More on census-based approaches follows in the section below.

In summary, however, this may be why the state's budget committee on special education funding recommended the adoption of a census-based system. A clear concern, however, is that none of the testimony included in their summary report appears to indicate any support for such a change. This raises the question that if there is little or no support from the field for such a change at this time, why attempt it? At the very least, it seems that adoption of change to this extent requires additional selling to the public. See page 5 of the Legislative Budget Committee Report for a thoughtful description of the pros and cons of the current system and comments on some alternatives by the Kansas Association of School Boards.

It also discusses "safety net" aid for "school districts with unusually high populations of special education students." This is an interesting concept, which we endorse in principle. In fact we designed, and California has implemented, such an adjustment for their census-based system in the past year. The report provides little detail on how this "safety net" factor would be measured and applied. Such a factor, if properly designed and implemented might be the key to making a census approach more acceptable to the education community. Another possibility is the further consideration of possible adjustments to the current system so that it might overcome some of the objections raised in the report, thereby becoming more acceptable to the state as well as the community at large.

What appear to be the most viable options for Kansas?

At least three options appear to be currently on the table:

- Retain the current system, with or without modifications. Without modifications, it seems likely that special education costs and identification rates will continue to climb. Special education categorical aid will continue to go to districts most able to afford special education teaches and aids. The system will retain some of its inflexible elements regarding serving all children in a manner most appropriate to their needs. With modifications, e.g. removing required teacher ratios, and adopting caps on overall counts of special education teachers.

- Adopt a census based system. Although public support seems lacking, with "hold

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harmless" provisions and properly designed and implemented "safety net" provisions, as well as the retention of catastrophic aid, such a system might be sold to the public. Some jurisdictions, e.g. the federal government, use poverty as a proxy for a "safety net" measure.

- The state could adopt a pupil weighting system based on the characteristics of students, as suggested by the Kansas Association of School Boards. This would likely require the most work to design and implement. Some of the pros and cons of all pupil weighting approaches are described in the section below.

- All of the systems described above could be cost adjusted to allow for variations in local resource costs.

Three common alternatives for special education funding

Descriptions, including the conceptual basis, incentive effects, advantages and disadvantages of three alternative types of special education funding systems follow. In addition, publications from the Center for Special Education Finance (CSEF) and the Federal Resource Center (FRC), are also recommended for possible review. Jay Chambers and I co-direct CSEF, which is funded by the Office of Special Education Programs (OSEF) at the U.S. Department of Education. The CSEF publication is in response to our mission to gather data and to analyze and publicize information regarding alternative state approaches to special education funding. It contains descriptions and analyses of the special education funding formulas used across all fifty states at the time of publication. The FRC publication, also written by the author of this memo, is designed to contain advise to states considering special education finance reform. Copies of these publications may be obtained upon request.

As a subset of the formulas most commonly used by states and school districts, this memo discusses *census-based, percent reimbursement,* and *pupil weighting* systems.

Census-based

This approach represents a fairly major departure from prior special education funding formulas. It has been adopted as the basis for distributing new federal funds under the Individuals with Disabilities Act (IDEA). It has also been adopted as the basis for special education funding in the states of Massachusetts, Pennsylvania, Vermont, California, and Montana.

Conceptual basis. The approach is considered a departure from prior policy because it allocates funds based on a count of *all* children or students within a jurisdiction rather than some measure of the degree of special education programming provided, e.g. counts of special education students, numbers of special education staff employed, or special education expenditures. One important conceptual base for this approach is to minimize incentives regarding special education identification, labeling, or spending. It is at least partly based on the

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belief that formulas driven by factors related to the degree of special education provision, e.g. counts of special education students, may create incentives for program expansion.

Related to this is the concept that variations in the true need for special education services within a jurisdiction are often not well represented by counts of identified students. There is considerable evidence in support of this perspective. For example, at the state level, while Massachusetts identifies about 15% of its students as special education, Hawaii only identifies about 5% - a disparity that is unlikely to simply reflect differential needs for special education services.

In addition to funding based on differential special education counts, there are also concerns about formulas linked to special education expenditures or estimates of cost by type of placement. For example, funding based on overall special education expenditures may create an incentive to spend. In addition, it is contended that cost-based formulas based on student placement may create incentives for placing students into higher cost, and often more restrictive, programs.

Incentive effects. Census-based formulas are sometimes described as "identification neutral," in that they remove any fiscal incentives for identifying students for special education. Conversely, of course, it can be argued that they create a *disincentive* for such identification and in this sense are not neutral. Similarly regarding program placement, while removing incentives for higher cost placements they create incentives for lower cost placements and for providing less service.

Perhaps the greatest concern regarding this approach, however, is that in its pure form, it has no basis for differentiating between higher and lower need jurisdictions in regard to allocating special education funds. That is, two schools, districts, or states with identical numbers of students or resident school-aged children receive the same funding under this approach regardless of variations that may exist in the need for service of the children they enroll. The problem is how to measure "true need." If the measure is not a count of special education students, quantities of special education resources employed, or the amount of services provided, what criteria might be used to differentiate among jurisdictions?

Some states use no differentiating criteria. For example, in Pennsylvania, two districts with identical enrollments receive the same special education funding regardless of the numbers of students identified for special education, the services provided, or the cost of those services. The federal government, on the other hand, uses percent children in poverty as a basis for adjusting its special education census-based allocations. Considering poverty to be a proxy for special education need, the federal formula allocates more funding to higher poverty districts.

As an example of using a different proxy for special education need, California has just adopted a "severity adjustment" to its census-based funding formula. This rather complex, data driven approach awards more funding to districts that have traditionally provided considerably

higher than average levels of special education services to the special education students they enroll. This analysis was based on the presumption that districts providing considerably greater levels of special education services, on a standardized basis, must have children with considerably greater special education needs residing within their boundaries. These services were analyzed and compared using standard costs, so as not to overly reward high spending districts. It also avoids incentives for the provision of exceptionally high costly services in the future, because the adjustment is based on historical practice and will not be updated for another five years.

In England, a census-type funding approach is adjusted in some jurisdictions through the use of student audits. Independent assessment teams examine student characteristics and special education records, in relation to the services being provided, in an attempt to align funding with actual need.

Pros and Cons. Some of the advantages cited for census-based approaches are that they remove incentives for special education identification or the provision of high cost services. This approach is also often identified with greater flexibility at the local level in the provision of special education services. Because funding is *not* based on a count of special education students, how they are served or labeled, it is felt that localities are provided more freedom to identify students and organize services in the way they see as most appropriate given the full range of education needs of the students they enroll. Analyses of experiences in the states thus far, however, suggest that while these goals may be enhanced through the adoption of a census-based approach, there is no guarantee that they will be realized from the adoption of this approach alone. States with the most success in this regard appear to have well articulated this larger set of goals, along with the adoption of census-based funding, as part of a comprehensive program reform effort.

Perhaps the biggest disadvantage of a census-based approach is that, without adjustments, the linkage between funding and special education need is broken. Because the best form for such a linkage has been elusive, many jurisdictions have turned to a census-based approach. The desirability of such an approach, in the absence of adjustments, is debatable.

Percent reimbursement

Reimbursement systems provide special education funding to local jurisdictions based on some percentage of their actual cost of providing services. Funding under such an approach varies from a relatively small percent reimbursement of actual costs to 100 percent. Usually some type of qualifier such as "approved" expenditures is also included.

Conceptual basis. This type of approach clearly links special education funding to variations in service provision. As compared to alternative attempts, e.g. funding based on counts of special education students or special education teachers, funding based on actual expenditures may be best suited for creating such a linkage. The conceptual basis is that local jurisdictions

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face differences in the amount of special education services they must provide to meet the needs of the students they enroll, that local decision makers are charged with the responsibility to determine the best combination of services to best meet these needs, and that the role of the funding jurisdiction (e.g. the state) is to partially, or fully, offset these supplemental educational costs.

Incentive effects. The incentives associated with such systems are clearly linked with the degree to which the reimbursements occur. At the extreme, a 100 % reimbursement system can be seen as providing a very large incentive to identify students for special education services and very few incentives for local officials to place limits on the amounts of services provided. At smaller levels of percent reimbursement, e.g. 20 %, the incentive structure is just the opposite - to serve fewer students and to provide lower levels of service.

Pros and Cons. Percent reimbursement systems provide a strong linkage between special education revenues and costs. What local entities receive is directly based on what they spend.

These systems also provide considerable flexibility in designing service provision at the local level, i.e. they generally do not contain incentives for certain assignments to disability categories or for specific types of placement. Although reimbursements usually have to be for "approved expenditures," considerable latitude is generally allowed regarding the use of funds to provide "appropriate" services as determined by local authorities.

Percent reimbursement systems also lead to the development of good expenditure information systems. To obtain reimbursement, local entities must carefully track all program expenditures. Such data are often not available from districts or schools and can be quite useful for later planning, analysis, and policy formation.

Perhaps the major disadvantage is from the incentives associated with percent reimbursement, as described above. If the percentage is high, the tendency to avoid pressures for high cost services is low. If the percentage is low, increased local resources are required and incentives are created to minimize the services available. Striking an optimal percent reimbursement level can be difficult.

A second important disadvantage to consider is the relatively high cost of establishing and maintaining the data systems needed for tracking expenditures. This type of system can be burdensome in its requirements for record keeping at the local level. Thus, while it is helpful to have detailed expenditure information, as described above, the cost of maintaining such a system can be relatively high and will tend to increase administrative expenditures.

A third disadvantage is there tends to be a lag between expenditures and reimbursement. That is, the reimbursement can not come until after the money is spent - sometimes it comes at the start of the next year. This can create a cash flow problem for local entities.

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A fourth disadvantage is that uniform standards are generally not implied through this type of funding system. Localities are provided almost complete latitude in determining what is appropriate. Because of this, children with similar needs may be provided very different levels of resources across local jurisdictions. This raises intra-system equity concerns.

Pupil weights

These provide systematic funding per child based on some set of clearly specified criteria. The most commonly used criteria are categories of disability, special education placement, and child characteristics. Funding weights are expressed as a multiple of some base amount, which is often the amount of funding allotted for a general education child with no supplemental services.

The criteria selected as the basis for a pupil weighting system are very important. Weights based on disability, placement, and/or student characteristics may appear to be variations on a similar theme, but in fact the selection of the weighting criteria is critical to the incentives and disincentives associated with such systems. The following brief descriptions more clearly differentiate among these criteria:

Categories of disability: Different funding weights are specified for children with speech and language, learning, mental retardation disabilities, etc. For example, speech and language may have a funding weight of 1.2, learning disability a weight of 1.4, and mental retardation a weight of 1.8. (Not recommended weights - only intended as examples.)

Categories of placement: Funding is differentiated by primary placement. For example, a child with a related service as a primary placement (e.g. speech) may have a funding weight of 1.2, a child in a resource program may be assigned a funding weight of 1.4, a child in a special classroom for most of the day may have a weight of 1.8, and a child assigned to a special school may be assigned a weight of 2.4. (Not recommended weights - only intended as examples.)

Child characteristics: Funding is differentiated based on the characteristics associated with the child's disability. This type of approach is relatively new and, as far as we know, is only used by the state of Florida. Characteristics might include vision impairment beyond some specified level of severity, behavioral attributes such as repeated disciplinary infractions, or academic achievement below some specified level. (I am making these up to convey the concept here, better examples can be provided through a closer examination of the Florida system.)

Conceptual basis. Special education students vary considerably in terms of their program needs, and therefore corresponding costs. Pupil weights accommodate these differences by providing funding on a per student basis. Short of actually costing out services for each student, it may be argued that the best measures for approximating these cost differences among students

are category of disability, placement, and/or student characteristics.

Incentive effects. These vary based on the weighting criteria. When disability is used as the criterion, there are incentives to assign children on the margin to disability categories with the highest weights. When placement is the criterion, there may be incentives to assign children in highly weighted placements. Using student characteristics, the incentive may be to attribute children with characteristics associated with higher weights.

The extent to which local officials respond to these incentives is debatable. The degree of incentive, however, increases with the magnitude of the weighting differentials. Clearly, weighting criteria based on student placement have come to be seen as the most problematic from a public policy perspective. The concern is that the underlying incentives may be at cross-purposes with the requirement under the IDEA to provide services in the least restrictive environment (LRE) appropriate to the child's needs. The latest reauthorization, IDEA '97, specifies that states using student weighting systems based on placement to allocate special education funds face a special burden of proof that their system does not lead to undue placement in restrictive environments.

Pros and Cons. The advantages and disadvantages associated with pupil weighting systems are very dependent on the weighting criteria, as described above. Systems based on placement have the advantage of having weights tied to the criterion most closely associated with costs. Given the considerable range of student costs found within individual disability categories, it can be argued that placement is a much better proxy for cost differentials than category of disability. The disability criterion, however, has the advantage of not creating incentives for certain types of placement. For example, these dollars can easily follow students into mainstream placements.

Child characteristics have the advantage of possibly being more closely linked to actual cost differentials and not creating incentives for assignment to certain types of placement or disability categories. A disadvantage to the use of child characteristics as weighting criteria is that systems for identifying such criteria and for tying them to funding are not well established or developed across a range of jurisdictions. Florida has been developing and implementing such a system over the past five years. A closer examination of their experiences with such a system would be needed to better understand the full range of advantages and disadvantages they have encountered.

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Table 1-1. State Special Education Funding Systems and Reform, 1994–95

State	Current Funding Formula	Basis of Allocation	State Special Ed $ for Target Population Only	Implemented Reform Within Last 5 Years	Considering Major Reform
Alabama	Flat Grant	Special Ed. Enrollment	✔	✔	✔
Alaska	Pupil Weights	Type of Placement			✔
Arizona[1]	Pupil Weights	Disabling Condition			✔
Arkansas	Pupil Weights	Type of Placement	✔		✔
California	Resource-Based	Classroom Unit	✔		✔
Colorado	Flat Grant	Special Ed. Enrollment	✔	✔	
Connecticut	% Reimbursement	Actual Expenditures			✔
Delaware	Resource-Based	Classroom Unit	✔		✔
Florida	Pupil Weights	Disabling Condition			✔
Georgia	Pupil Weights	Disabling Condition	For 90% of funds		✔
Hawaii	Pupil Weights	Placement & Condition			
Idaho	% Reimbursement	Actual Expenditures	✔	✔	
Illinois	Resource-Based	Allowable Costs		✔	✔
Indiana	Pupil Weights	Disabling Condition			✔
Iowa	Pupil Weights	Type of Placement			✔
Kansas	Resource-Based	No. of Special Ed. Staff	✔		
Kentucky	Pupil Weights	Disabling Condition		✔	
Louisiana	% Reimbursement	Actual Expenditures	✔	✔	✔
Maine	% Reimbursement	Allowable Costs	✔		✔
Maryland	Flat Grant	Special Ed. Enrollment			✔
Massachusetts	Flat Grant	Total District Enrollment		✔	✔
Michigan	% Reimbursement	Allowable Costs	✔		✔
Minnesota	% Reimbursement	Actual Expenditures	✔		
Mississippi	Resource-Based	No. of Special Ed. Staff	✔		
Missouri	Resource-Based	No. of Special Ed. Staff	✔	✔	✔
Montana	Flat Grant	Total District Enrollment		✔	
Nebraska	% Reimbursement	Allowable Costs	✔		✔
Nevada	Resource-Based	Classroom Unit	✔		
New Hampshire	Pupil Weights	Type of Placement			✔
New Jersey	Pupil Weights	Placement & Condition			
New Mexico	Pupil Weights	Services Received			✔
New York	Pupil Weights	Type of Placement	✔		✔
North Carolina	Flat Grant	Special Ed. Enrollment	✔		✔
North Dakota	Flat Grant	Total District Enrollment		✔	
Ohio	Resource-Based	Classroom Unit			✔
Oklahoma	Pupil Weights	Disabling Condition			
Oregon	Pupil Weights	Special Ed. Enrollment		✔	
Pennsylvania	Flat Grant	Total District Enrollment		✔	
Rhode Island	% Reimbursement	Actual Expenditures			✔
South Carolina	Pupil Weights	Disabling Condition	For 85% of funds		
South Dakota	% Reimbursement	Allowable Costs	✔		✔
Tennessee	Resource-Based	Classroom Unit			✔
Texas	Pupil Weights	Type of Placement	✔	✔	
Utah[2]	Pupil Weights	Type of Placement	✔	✔	
Vermont[3]	Flat Grant	Total District Enrollment		✔	
Virginia	Resource-Based	Classroom Unit			
Washington	Pupil Weights	Special Ed. Enrollment	✔	✔	
West Virginia	Flat Grant	Special Ed. Enrollment	✔		
Wisconsin	% Reimbursement	Allowable Costs	✔		
Wyoming	% Reimbursement	Actual Expenditures			✔

Table Key

Pupil Weights: Funding allocated on a per student basis, with the amount(s) based on a multiple(s) of regular education aid.

Resource-based: Funding based on allocation of specific education resources (e.g., teachers or classroom units). Classroom units are derived from prescribed staff/student ratios by disabling condition or type of placement.

% Reimbursement: Funding based on a percentage of allowable or actual expenditures.

Flat Grant: A fixed funding amount per student or per unit.

[1] Formula also contains a substantial flat grant allocation for selected disabling conditions.

[2] Formula amounts are now frozen and are based on allocations in prior years.

[3] Vermont's special education funding formula also contains a substantial percent reimbursement component.

Table 2-5. Special Education Expenditures as Reported by States: 1993–1994*

State (n = 24)	Total Expenditure*	Associated Student Special Education Count**	Average Special Education Expenditure per Student	Percentage of Support by Source			Confidence In Data
				Federal	State	Local	
California	$3,070,700,000 [A]	550,293 [A]	$5,580	5%	71%	24%	SC
Colorado	$260,337,092 [A]	76,374 [B]	$3,409	9%	31%	60%	HC
Connecticut	$627,331,211	73,792	$8,501	4%	37%	59%	HC
Florida	$1,470,186,078 [B]	290,630 [A]	$5,059	6%	56%	38%	C
Indiana	$350,430,294 [B]	127,079	$2,758	17%	63%	20%	NC
Iowa	$277,700,000 [B]	65,039 [B]	$4,270	11%	70%	19%	HC
Kansas	$326,106,608 [B]	47,489	$6,867	7%	54%	39%	HC
Louisiana	$427,924,416	108,317 [B]	$3,951	6%	94%	0%	C
Maine	$145,000,000 [B]	30,565	$4,744	8%	59%	33%	HC
Maryland	$757,328,777	95,752	$7,909	5%	26%	69%	HC
Massachusetts	$1,065,523,416	149,431	$7,131	6%	30%	64%	HC
Michigan	$1,334,000,000 [B]	188,703 [C]	$7,069	6%	34%	60%	HC
Minnesota	$689,656,932 [A]	96,542 [A]	$7,144	6%	70%	24%	NC
Missouri	$436,778,659	121,419 [D]	$3,597	10%	30%	60%	C
Montana	$54,865,132	17,881	$3,068	14%	60%	26%	HC
Nevada	$202,369,114	24,624	$8,218	4%	40%	56%	C
New Mexico	$250,000,000 [B]	45,364	$5,511	9%	90%	1%	SC
North Carolina	$344,809,332 [C]	142,394	$2,422	15%	76%	9%	HC
North Dakota	$54,560,122	12,180	$4,479	10%	31%	59%	SC
Rhode Island	$147,300,000	25,143	$5,858	5%	36%	59%	HC
South Dakota	$61,618,034	15,208	$4,052	13%	49%	38%	HC
Vermont	$79,155,945	10,131 [E]	$7,813	5%	39%	56%	HC
Virginia	$608,692,266	129,498 [A]	$4,700	9%	23%	68%	C
Wisconsin	$630,000,000 [A]	95,552	$6,593	6%	62%	32%	C
All Reporting States	**$13,929,607,674**	**2,581,905**	**$5,395**	**7%**	**53%**	**40%**	
Highly Confident or Confident States	**$9,514,260,326**	**1,750,477**	**$5,435**	**7%**	**44%**	**49%**	

*States reported for the 1993–94 school year except as designated below:

[A] 1992–93
[B] 1994–95
[C] 1990–91

**Count of students reported by the state associated with the reported total expenditure. Includes age range 3–21 except as designated below:

[A] Includes age range 0–22
[B] Includes age range 0–21
[C] Includes age range 0–26
[D] Includes age range 3–22
[E] Includes age range 5–22

Confidence in Data:

HC: Highly Confident
C: Confident
SC: Somewhat Confident
NC: Not Confident

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