

**AN ESTIMATION OF THE TOTAL COST OF IMPLEMENTING THE
RESULTS OF THE SCHOOL FINANCE ADEQUACY STUDY UNDERTAKEN
BY AUGENBLICK, PALAICH AND ASSOCIATES, INC. (JUNE 2003)**

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Introduction

In June 2003 Augenblick, Palaich and Associates, Inc. (APA) issued its report to the North Dakota Department of Public Instruction (DPI) that described the procedures used to estimate the costs of various components of an adequate education in North Dakota. The primary purpose of the APA study was to determine the funding levels needed to assure that all school districts in North Dakota would have sufficient operating funds, excluding transportation and food services, to be able to meet the requirements and expectations that the state and the federal government use to hold school districts accountable.

The report identified several elements that would be necessary to determine the cost of adequacy in six hypothetical school districts, including: (1) a base cost figure adjusted for the enrollment level of a school district; and, (2) adjustments to the base cost figure associated with the proportion of students in special education programs, students eligible for free/reduced-price lunch, and limited-English proficient (LEP) students. The report did not estimate the cost of an adequate education for all school districts in the state in the aggregate or for any individual school district because: (1) a statewide aggregate cost based on statewide average school district demographic characteristics can be misleading and (2) the only way to estimate costs for individual districts whose characteristics differ from the hypothetical districts is to create formulas that reflect the relationships that might exist between the base cost figure, or the adjustment factors, and the enrollment levels of school districts.

The purpose of this report is to estimate the cost of adequacy for individual school districts and to compare that cost to the actual, comparable spending of districts. Several

things should be kept in mind in looking at this report: (1) most figures shown are for the 2001-02 school year, which was the year for which data were used in preparing the June 2003 report; (2) the cost of adequacy focuses on current operating spending, which excludes capital outlay and debt service (to construct school buildings); (3) the costs of transportation and food services are also excluded since they were not examined in preparing the June 2003 report; and, (4) actual, comparable spending for school districts is for 2001-02 and does not include spending for capital outlay and debt service, transportation, or food service.

Estimating the Cost of Adequacy

One purpose of this report is to estimate the cost of adequacy for every school district in North Dakota and, on the basis of those figures, for the state as a whole and for groups of districts based on enrollment levels. In order to make these cost estimates, we needed to: (1) create formulas that adjust the base cost figure relative to school district enrollment level and (2) create formulas for the added costs of special education, at-risk students, and LEP students relative to district enrollment level.

We used a base cost figure of \$6,000 per student to build these formulas. This cost is the lowest among the six hypothetical districts we examined; the figure represents the base cost of a moderate size K-12 district. Since we had calculated base cost figures for two elementary districts and four K-12 districts, all of different size, we graphed the relationship between base cost and size to better understand whether the costs for elementary districts were different from those of K-12 districts or not. We found that the four points for elementary and K-12 districts with fewer than 250 students essentially fit on the same curve, which suggests that the base costs for elementary districts and K-12 districts of the same size are similar (so there is no need to create separate base cost figures for elementary and K-12 districts).

Assuming a base cost figure of \$6,000, the following formula can be used to set the base cost figures in elementary and K-12 school districts of varying size (the formula is designed to generate a set of lines similar to those that would be required to replicate the base cost figures for school districts of different size as shown in Table IV-12 in the June 2003 report):

<u>District Size</u>	<u>Formula to Determine Base Cost Level</u>
Less than 200	$[(32.77) \times (200 - \text{enroll})] + 6,520$
200 - 600	$[(1.3) \times (600 - \text{enroll})] + 6,000$
600 – 7,500	$[(.095) \times (\text{enroll} - 600)] + 6,000$
Over 7,500	\$6,655

In the June report, we treated the adjustment factors as if they were student “weights,” which are expressed in figures relative to the base cost amount; for example, a weight of .50 means that the *added* cost of providing a particular service is 50 percent as great as the base cost figure. Because there is a relationship between district size and some of the adjustment factors, it is necessary to create formulas to determine actual adjustments for districts of different sizes. In the case of special education, the weights are calculated as follows for mild, moderate, and severe intensity of need:

Mild Special Education

<u>District Size</u>	<u>Formula to Determine Weight</u>
Less than 200	$.91 - (.0025) \times [200 - \text{enroll}]$
200-600	$1.08 - (.00043) \times [600 - \text{enroll}]$
Over 600	$1.08 - (.000054) \times [\text{enroll} - 600]$

Moderate Special Education

<u>District Size</u>	<u>Formula to Determine Weight</u>
Less than 200	$.89 - (.0026) \times [200 - \text{enroll}]$
200-601	$3.09 - (.0055) \times [600 - \text{enroll}]$
Over 600	$3.09 - (.00014) \times [\text{enroll} - 600]$

Severe Special Education

<u>District Size</u>	<u>Formula to Determine Weight</u>
Less than 200	$1.94 - (.0062) \times [200 - \text{enroll}]$
200-602	$6.02 - (.0102) \times [600 - \text{enroll}]$
Over 600	$6.02 - (.00015) \times [\text{enroll} - 600]$

For “at-risk” students, based on the number of students eligible for free/reduced-price lunch, the weight is calculated using the following formula:

<u>District Size</u>	<u>Formula to Determine Weight</u>
Less than 160	$.30 - ([.00077] \times [160 - \text{enroll}])$
160-600	$.37 - ([.00016] \times [600 - \text{enroll}])$
Over 600	$.37 + ([.000006] \times [\text{enroll} - 600])$

Finally, the weight for LEP students is calculated based on the following formula:

<u>District Size</u>	<u>Formula to Determine Weight</u>
Less than 200	.40
200-600	$.40 + ([.0009] \times [\text{enroll} - 160])$
Over 600	$.76 + ([.000022] \times [\text{enroll} - 600])$

The formulas specified above are designed to produce curves (actually, a series of straight lines) that connect points of cost data based on the information shown in Table IV-12 of the June report on the cost of adequacy. In some cases, we made decisions to modify cost data that we considered to be inconsistent. Mathematically, there are many ways in which the formulas could be specified although the parameters we used produce the appropriate slopes and intersection points for each straight line component.

When these formulas are used to determine the base cost figure and the associated student weights that reflect the added costs of serving students with special needs, the following figures would be associated with districts at the indicated enrollment levels:

<u>Enroll.</u>	<u>Base Cost</u>	<u>Special Education</u>			<u>At-Risk</u>	<u>LEP</u>
		<u>Mild</u>	<u>Mod.</u>	<u>Severe</u>		
50	\$11,436	.54	.50	1.01	.22	.40
100	\$9,797	.66	.63	1.32	.25	.40
200	\$6,520	.91	.89	1.94	.31	.40
300	\$6,390	.95	1.44	2.96	.32	.49
400	\$6,260	.99	1.99	3.98	.34	.58
500	\$6,130	1.04	2.54	5.00	.35	.67

<u>Enroll.</u>	<u>Base Cost</u>	<u>Special Education</u>				
		<u>Mild</u>	<u>Mod.</u>	<u>Severe</u>	<u>At-Risk</u>	<u>LEP</u>
750	\$6,014	1.07	3.07	6.00	.37	.76
1,000	\$6,038	1.06	3.03	5.96	.37	.77
1,500	\$6,086	1.03	2.96	5.89	.38	.78
2,000	\$6,133	1.00	2.89	5.81	.38	.79
2,500	\$6,181	.98	2.82	5.74	.38	.80
4,000	\$6,323	.90	2.61	5.51	.39	.83
6,000	\$6,513	.79	2.33	5.21	.40	.88
10,000	\$6,655	.57	1.77	4.61	.43	.97

The cost of adequacy in a school district in 2001-02 can be determined using the formulas specified above if the demographic characteristics of the district are known. For example, if a district had 500 students, of which 12 percent were in mild special education programs, three percent were in moderate special education programs, three students were in severe special education programs, 30 percent were eligible for free/reduced-price lunch, and one percent were LEP students, the total cost of adequacy would be \$4,115,376, or \$8,231 per each of the 500 students. This cost reflects: (1) base costs of \$3,065,000 (500 X \$6,130); (2) mild special education costs of \$382,512 (.12 X 500 X 1.04 X \$6,130); (3) moderate special education costs of \$233,553 (.03 X 500 X 2.54 X \$6,130); (4) severe special education costs of \$91,950 (3 X 5.00 X \$6,130); (5) at-risk costs of \$321,825 (.30 X 500 X .35 X \$6,130); and, (6) LEP costs of \$20,536 (.01 X 500 X .67 X \$6,130).

When these formulas are applied to all school districts in North Dakota, they produce the adequacy figures shown in Tables 1A and 1B (1A for K-12 school districts and 1B for elementary districts). For K-12 districts, per student spending would range from \$6,806 in Thompson 61 to \$16,106 in Selfridge 8 while for elementary districts, they would range from \$7,811 in New 8 to \$15,568 in Twin Buttes 37.

The actual, comparable spending levels of school districts in 2001-02 are also shown in Tables 1A and 1B. These figures reflect actual spending in that year. The data are based on information provided by the North Dakota Department of Public Instruction. The figures exclude spending for capital outlay and debt service and for transportation and food service, but include spending for regular education programs, special education, services for at-risk students, and services for LEP students. The range in the per student actual spending of K-12 school districts in North Dakota was from \$4,424 in Thompson 61 to \$21,627 in Mandaree; the range in spending among elementary districts was from \$4,847 in Little Heart 4 to \$39,371 in Twin Buttes 37.

Tables 1A and 1B also provides the information needed to calculate the cost of an adequate education and to compare such costs to actual expenditures in 2001-02. The table does not include other information, such as student performance or district personal income, which might be of interest to anyone trying to explain the level of spending or

how spending is related to factors such as student performance. In order to understand those kinds of relationships, statistical analysis would need to be undertaken that would go well beyond examining the data for a few districts.

Comparing the Costs of Adequacy to Current Spending For the State as a Whole and for Groups of Districts Based on Enrollment

Once the cost of adequacy has been estimated and the actual, comparable cost has been determined, it becomes possible to estimate the total, statewide cost of adequacy. In addition, it is possible to compare estimated costs to actual spending for groups of school districts in order to better understand whether the relationship between costs and actual spending is related to school district size.

The figures in Table 2 can be used to understand better the relationship between the cost of adequacy and actual, comparable spending. The table includes figures for districts organized by size category (using the same categories that were used in the professional judgement approach) and for the state as a whole.

Section I of Table 2 shows the demographic characteristics of school districts in North Dakota grouped by size. This information is the same that guided implementation of the professional judgement approach. Although we examined six configurations of school districts, the vast majority of students (83.6 percent) were enrolled in moderate and large K-12 districts. Section II shows the base cost levels and student weights that would apply to districts that had the average characteristics of districts of the size groups. Section III indicates the total cost of adequacy for districts of different sizes and for the state as a whole disaggregated by type of cost. The total cost of an adequate education in 2001-02 would have been about \$858 million, of which 79.7 percent (\$684 million) would have been for base costs. As shown in Section IV, these costs equate on average to \$8,340 per student for the state as a whole, decreasing from \$13,532 in very small elementary districts, to \$11,651 in very small K-12 districts, to \$7,924 in moderate size K-12 districts before rising to \$8,162 per student in large districts. These cost differences reflect the impact of differences in district enrollment level and proportion of students with special, high cost needs.

Section V of Table 2 displays actual, comparable spending in 2001-02. In that year, school districts spent a total of almost \$660 million, or \$6,413 per student (excluding spending for capital outlay and debt service, transportation, and food services). These figures suggest that the total new revenue needed to assure adequate expenditures in every district would have been about \$198.3 million, or about \$1,927 per student. As shown in Section VI, there are two ways to view these figures: either adequate spending can be viewed as being about 30 percent greater than actual spending or actual spending can be viewed as being about 76.9 percent of adequate spending. The figures also indicate that the moderate and large K-12 districts require larger increases in funding to reach adequacy while small K-12 districts require the smallest increase in per student spending to meet adequacy. The problem is that these figures are somewhat

misleading, as some districts may actually have spent above the calculated level of adequacy in 2001-02. It is unlikely that such districts would be willing, or that state policy would require, a movement of “excess” revenue to districts spending less than the calculated level of adequacy. Therefore, it becomes important to examine separately those districts spending above an adequate level and those districts spending below an adequate level.

Section VII displays information about districts spending more than the amount calculated as adequate in 2001-02. Only 25 of 202 districts, enrolling 3,764 students out of 102,888 students, were spending higher than what was calculated to be adequate (none of them were large K-12 districts). Those 25 districts spent \$44.1 million, which was about \$7.6 million above the \$36.5 million calculated to reflect the cost of an adequate education. In fact, in per student terms, those 25 districts spent about \$2,012 above what we consider to have been necessary.

In 2001-02, 177 districts, enrolling 99,124 students, had spending levels below those calculated to be adequate, as shown in Section VIII. Those districts spent about \$6,210 per student, which was about \$2,077 per student under an adequate level. The total amount of new revenue required to meet adequacy would have been \$205.8 million in 2001-02 (about \$7.6 million more than the \$198.3 million discussed above, which reflects the extent to which spending exceeded an adequate level in 25 districts, as shown in Section VII). Seventeen very small elementary districts would have needed to spend \$4,789 more per student, on average, in order to meet adequacy, while six large K-12 districts would have needed to spend an additional \$1,898 per student, on average, in order to meet adequacy.

Implications of the Cost of Adequacy for the School Finance System

The simple conclusion that can be drawn from the discussion above is that \$205.8 million (over the \$659.8 million already being spent) would have been needed in 2001-02 to assure that the revenues of 177 districts could have been raised to an adequate level while permitting the spending in 25 districts to exceed (by \$7.6 million) the level considered to be adequate.

This conclusion does not address questions about the sources of new revenue or how knowledge about the cost of adequacy in every school district could affect the structure of the school finance system.

Revenue Sources

The cost of adequacy represents the amount of revenue school districts needed in 2001-02 in order to meet state/federal standards. A variety of revenues could have been used to pay for those costs, including funds from state, local, and federal sources. As the state does not control federal sources and nothing about the procedures used to estimate

the costs of an adequate education affect the flow of federal funds, it can be assumed that all federal funds that were available in 2001-02 were used to pay for the cost of adequacy (although any federal funds used to pay for capital costs, transportation, or food services would not have been available to pay for the costs we estimated).¹ Therefore, state and local funds would have had to increase in order to pay for the revenue needed in 2001-02 (unless some of the costs could have been offset by parental contributions). Assuming that the same state and local revenues, including property taxes, would be used to pay for the added costs we have identified, and given that the property tax rates of some school districts may have been relatively low in 2001-02, it is possible that a portion of the new revenues could come from required increases in local property taxes in some, or all, districts. One should not assume that the state needs to bear the entire burden of the added costs associated with adequacy.

A New School Finance System

Knowledge about the costs of an adequate education should allow the state to reconfigure the school finance system in order to assure that all districts have sufficient revenues to meet adequacy. Under the current school finance structure, state aid increases in school districts that make higher tax effort – the combination of more state and local support permits districts to generate revenue above a minimum level. Our assumption is that every district should be required to make a similar tax effort to meet adequacy, even though the adequate level of funding will vary from district to district because the needs of districts vary.

This suggests that the school finance system should take the form of a “foundation program” under which the state sets a revenue target for each school district, based on the varying costs of an adequate education in each district, while requiring each district to make uniform property tax effort (which might vary among districts to the extent that district wealth is measured by factors, such as income, other than property valuation) – obviously, property has to be valued consistently in order for this to work. State aid would be calculated as the difference between adequate target revenue and the yield of the uniform (or income adjusted) property tax rates in each district. Given that districts already set property tax rates above the minimum, it is likely that a property tax rate above the minimum could be used in this calculation. Nothing about this approach would stop the state from creating a second component in the state aid system that would allow districts to set higher property tax rates in order to obtain additional state aid.

In determining an adequate level of funding, we have included costs associated with special education, students eligible for free/reduced-price lunch, and LEP students.

³ It is important to recognize that even though we do not expect our cost estimates to affect the availability of federal revenue, that does not mean that federal funds are sufficient to meet federal expectations. For example, the federal government has not estimated the cost of compliance with NCLB as far as we know. Too, it is widely accepted that the federal government has not provided as much support for the Individuals with Disabilities Education Act (IDEA) as it expected to provide at the time the original act was passed.

These costs could be separated from basic costs and paid for differently, either by having the state pay a different share of the cost or by not “equalizing” state aid in light of local wealth. These are policy decisions that reflect the state’s perception about its role in paying for those costs that affect the total cost to the state and to school districts (in a “zero-sum” situation, as the state share increases, the local share decreases).

In designing a new school finance system, attention needs to be paid to other objectives in addition to assuring that adequate revenues are available in all school districts. First, it is essential to develop an equitable school finance system – one that addresses both revenue disparities and differences in tax rates among school districts. There is no one best structure that assures inter-district fiscal equity, although the assurance of adequacy makes it somewhat easier to design an equitable school finance system. Second, the school finance system should be linked to the state’s education accountability system. One rationale for assuring adequacy is that the state can reasonably expect school districts to meet state expectations and state standards if adequate revenues are provided (something that is more difficult to expect if revenues are not adequate). Once adequate revenues are provided, it is also acceptable for there to be consequences if school districts do not meet state expectations. The new school finance system should address the three goals of adequacy, equity, and accountability in order to assure that the distribution of state aid fulfills state constitutional requirements, promotes the economic development of the state, and uses tax revenues efficiently.

It is worth noting that when states implement new school finance systems they tend to phase them in over several years (4-6 years would not be unusual). If inflation continued to be relatively low (1-3 percent annually), then an increase in state and local funding of five percent per year over inflation for six years could fully implement what our figures suggest needs to be accomplished.

Linking Funding to Education Accountability

One of the benefits of conducting an adequacy study is that it provides a basis for linking the funding of public schools to a state’s accountability system, including the standards that schools and students are required to meet. One way to make this link in North Dakota would be to use the scheduled rise in student performance expectations, as approved by the federal government under NCLB, as the basis for setting the base cost level through 2013-14 (under the assumption that in 2013-14, when 100 percent of all students should be proficient, the base cost figure should be \$6,000 modified by whatever inflation occurs between 2001-02 and then).

Conclusion

This report documents how it is possible to translate the results of an adequacy study into parameters, or the formulas needed to calculate parameters, that can be used to estimate the cost of an adequate education in every school district in North Dakota. As a result of making these estimates, we conclude that about \$206 million was needed in

2001-02 in 177 school districts in order to assure that they had adequate revenues to serve their 99,124 students, while allowing 25 districts, with 3,764 students, to retain the \$7.6 million they spent above the level we calculated to be adequate. Additional work would have to be done to determine potential sources of state and local funding to pay for that 31.2 percent increase in revenue and to identify how the state's school finance system could be modified to incorporate the adequacy parameters, which might also improve the inter-district fiscal equity it accomplishes.

**TABLE 1A
DATA FOR NORTH DAKOTA K-12 DISTRICTS**

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Professional Judgement per Pupil
18061	Thompson 61	481	26	4	-	-	41	\$2,128,120	\$3,273,568	\$4,424	\$6,806
30048	Glen Ullin 48	210	14	2	-	-	-	\$1,564,692	\$1,461,877	\$7,451	\$6,961
28004	Washburn 4	375	24	1	1	-	43	\$1,910,566	\$2,633,647	\$5,095	\$7,023
30039	Flasher 39	231	24	-	-	-	-	\$1,593,995	\$1,640,089	\$6,900	\$7,100
9017	Central Cass 17	841	88	10	1	-	94	\$3,873,461	\$6,061,183	\$4,606	\$7,207
9002	Kindred 2	712	65	8	5	-	61	\$3,470,723	\$5,163,311	\$4,875	\$7,252
16010	Carrington 10	651	49	8	1	-	148	\$3,506,425	\$4,739,417	\$5,386	\$7,280
11041	Oakes 41	519	51	2	-	-	122	\$2,712,569	\$3,792,317	\$5,227	\$7,307
6001	Bowman 1	425	32	4	-	-	103	\$2,643,884	\$3,119,280	\$6,221	\$7,339
29003	Hazen 3	769	85	18	-	-	91	\$4,281,985	\$5,709,120	\$5,568	\$7,424
52038	Harvey 38	517	57	1	1	-	130	\$3,018,683	\$3,852,290	\$5,839	\$7,451
51007	United 7	618	52	7	3	-	146	\$2,903,430	\$4,608,170	\$4,698	\$7,457
29027	Beulah 27	915	106	15	1	-	141	\$5,465,786	\$6,824,516	\$5,974	\$7,458
13016	Killdeer 16	365	30	2	1	-	94	\$2,234,548	\$2,729,223	\$6,122	\$7,477
18044	Larimore 44	573	57	10	1	-	114	\$3,131,569	\$4,289,419	\$5,465	\$7,486
34019	Drayton 19	209	16	2	1	-	46	\$1,672,994	\$1,572,685	\$8,005	\$7,525
48008	Southern 8	278	19	2	-	-	86	\$1,542,564	\$2,091,928	\$5,549	\$7,525
49009	Hillsboro 9	426	28	13	-	-	99	\$2,503,989	\$3,211,149	\$5,878	\$7,538
25001	Velva 1	454	41	5	-	-	133	\$2,086,481	\$3,424,471	\$4,596	\$7,543
35005	Rugby 5	605	59	12	-	-	163	\$3,669,216	\$4,596,907	\$6,065	\$7,598
30007	New Salem 7	354	32	-	1	-	113	\$2,093,732	\$2,692,539	\$5,914	\$7,606
32066	Lakota 66	264	31	-	-	-	60	\$1,447,410	\$2,008,124	\$5,483	\$7,607
53015	Tioga 15	280	30	2	1	-	59	\$2,123,835	\$2,133,302	\$7,585	\$7,619
34006	Cavalier 6	555	67	9	2	-	101	\$3,586,259	\$4,237,381	\$6,462	\$7,635
39044	Richland 44	309	29	7	1	-	62	\$1,784,269	\$2,361,392	\$5,774	\$7,642
10023	Langdon Area 23	548	66	10	-	-	134	\$3,348,622	\$4,212,791	\$6,111	\$7,688
51028	Kenmare 28	318	29	2	-	-	109	\$2,166,384	\$2,446,642	\$6,813	\$7,694
22026	Steele-Dawson 26	274	26	2	-	-	86	\$1,592,874	\$2,109,342	\$5,813	\$7,698
51041	Surrey 41	419	42	8	1	-	105	\$2,060,372	\$3,228,826	\$4,917	\$7,706
14001	New Rockford 1	397	38	4	1	-	125	\$2,056,198	\$3,061,521	\$5,179	\$7,712

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Profesional Judgement per Pupil
2002	Valley City 2	1,211	145	18	2	-	302	\$6,420,179	\$9,339,082	\$5,302	\$7,712
45013	Belfield 13	258	19	2	-	-	98	\$1,431,236	\$1,991,648	\$5,547	\$7,720
37019	Lisbon 19	662	68	23	1	-	106	\$3,103,309	\$5,113,131	\$4,688	\$7,724
33018	Center 18	248	27	6	1	-	47	\$1,931,487	\$1,919,004	\$7,788	\$7,738
45009	South Heart 9	257	16	4	-	-	101	\$1,320,965	\$1,988,955	\$5,140	\$7,739
15036	Linton 36	377	35	2	-	-	147	\$1,903,009	\$2,920,501	\$5,048	\$7,747
12001	Divide County 1	302	27	1	-	-	117	\$2,116,469	\$2,343,299	\$7,008	\$7,759
52025	Fessenden-Bowdon 25	237	18	5	1	-	73	\$1,717,184	\$1,839,220	\$7,246	\$7,760
49007	Hatton 7	257	18	9	-	1	78	\$1,544,484	\$1,995,956	\$6,010	\$7,766
41003	N Sargent 3	198	21	10	-	-	26	\$1,164,956	\$1,539,704	\$5,884	\$7,776
38026	Glenburn 26	302	29	4	1	-	93	\$1,727,244	\$2,352,889	\$5,719	\$7,791
5001	Bottineau 1	797	77	17	3	-	223	\$4,270,033	\$6,212,198	\$5,358	\$7,794
49003	Central Valley 3	288	27	13	1	-	51	\$1,648,479	\$2,245,556	\$5,724	\$7,797
50078	Park River 78	429	47	6	-	2	139	\$2,253,615	\$3,349,470	\$5,253	\$7,808
50020	Minto 20	238	36	2	1	-	38	\$1,307,090	\$1,861,338	\$5,492	\$7,821
9097	Northern Cass	457	38	9	1	-	164	\$2,794,923	\$3,574,980	\$6,116	\$7,823
24002	Napoleon 2	244	22	-	-	-	99	\$1,669,334	\$1,909,003	\$6,842	\$7,824
8001	Bismarck 1	10,399	1,013	206	18	41	1,857	\$62,557,524	\$81,382,092	\$6,016	\$7,826
1013	Hettinger 13	364	40	6	-	-	114	\$2,558,775	\$2,849,211	\$7,030	\$7,828
39037	Wahpeton 37	1,519	177	27	3	12	387	\$7,814,139	\$11,892,557	\$5,144	\$7,829
45034	Richardton-Taylor 34	301	19	9	-	-	115	\$2,027,318	\$2,358,293	\$6,735	\$7,835
39042	Wyndmere 42	280	26	12	2	-	58	\$1,592,565	\$2,210,086	\$5,688	\$7,893
41006	Sargent Central 6	321	39	10	-	2	72	\$2,018,718	\$2,535,153	\$6,289	\$7,898
20018	Griggs County Central 18	341	17	10	-	-	157	\$2,157,844	\$2,697,569	\$6,328	\$7,911
27001	McKenzie Co 1	617	60	22	-	-	172	\$4,093,730	\$4,881,294	\$6,635	\$7,911
21001	Mott-Regent 1	294	18	5	3	-	115	\$2,376,653	\$2,327,024	\$8,084	\$7,915
49014	May-Port CG 14	618	43	26	1	-	178	\$3,700,808	\$4,900,812	\$5,988	\$7,930
28051	Garrison 51	369	42	5	1	-	126	\$2,446,700	\$2,929,088	\$6,631	\$7,938
41002	Milnor 2	294	31	6	3	-	76	\$1,398,417	\$2,334,803	\$4,757	\$7,942
17003	Beach 3	341	26	5	-	-	165	\$2,569,416	\$2,716,697	\$7,535	\$7,967
28072	Turtle Lake-Mercer 72	200	22	4	-	-	69	\$1,347,231	\$1,595,118	\$6,736	\$7,976
30001	Mandan 1	3,351	468	49	7	-	830	\$16,672,722	\$26,795,465	\$4,975	\$7,996
39028	Lidgerwood 28	236	22	8	-	-	87	\$1,373,668	\$1,891,104	\$5,821	\$8,013

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Profesional Judgement per Pupil
39008	Hankinson 8	328	40	11	-	3	86	\$1,771,100	\$2,628,348	\$5,400	\$8,013
23008	LaMoure 8	363	38	7	-	20	115	\$1,817,801	\$2,912,953	\$5,008	\$8,025
26019	Wishek 19	266	37	1	-	-	95	\$1,371,721	\$2,135,976	\$5,157	\$8,030
9004	Maple Valley 4	199	30	3	-	-	49	\$1,468,559	\$1,598,046	\$7,380	\$8,030
31002	Stanley 2	376	63	7	1	-	78	\$2,411,251	\$3,024,668	\$6,413	\$8,044
51054	Berthold 54	215	40	2	-	-	43	\$1,358,199	\$1,734,231	\$6,317	\$8,066
34027	Walhalla 27	314	49	4	-	-	95	\$1,894,785	\$2,534,478	\$6,034	\$8,072
47001	Jamestown 1	2,542	321	67	3	10	653	\$13,530,518	\$20,521,767	\$5,323	\$8,073
28001	Montefiore 1	218	32	2	1	-	65	\$1,356,087	\$1,763,713	\$6,221	\$8,090
18129	Northwood 129	315	28	18	1	-	91	\$1,890,303	\$2,559,966	\$6,001	\$8,127
45001	Dickinson 1	2,717	262	86	9	-	783	\$15,704,204	\$22,083,645	\$5,780	\$8,128
19049	Elgin-New Leipzig 49	244	18	7	1	-	118	\$2,015,856	\$1,990,129	\$8,262	\$8,156
9001	Fargo 1	11,095	879	327	45	542	1,837	\$76,782,819	\$90,562,730	\$6,920	\$8,162
18128	Midway 128	323	40	4	-	-	144	\$1,738,276	\$2,636,894	\$5,382	\$8,164
3009	Maddock 9	228	28	4	-	-	94	\$1,394,075	\$1,861,586	\$6,114	\$8,165
32001	Dakota Prairie 1	324	33	6	3	-	128	\$2,883,935	\$2,648,297	\$8,901	\$8,174
9006	West Fargo 6	5,207	414	166	29	117	1,006	\$27,705,637	\$42,565,678	\$5,321	\$8,175
23003	Edgeley 3	260	24	8	-	-	128	\$1,530,658	\$2,142,403	\$5,887	\$8,240
11040	Ellendale 40	374	32	7	1	22	167	\$2,210,524	\$3,084,532	\$5,910	\$8,247
40004	Mt Pleasant 4	331	35	6	2	-	158	\$1,963,751	\$2,747,049	\$5,933	\$8,299
53001	Williston 1	2,345	244	92	13	-	637	\$12,874,604	\$19,511,897	\$5,490	\$8,321
36001	Devils Lake 1	1,906	248	44	12	-	632	\$10,528,224	\$15,879,387	\$5,524	\$8,331
26009	Ashley 9	185	21	-	-	-	56	\$1,318,241	\$1,544,813	\$7,126	\$8,350
40007	Belcourt 7	1,763	56	9	2	-	1,465	\$13,009,085	\$14,727,928	\$7,379	\$8,354
28008	Underwood 8	230	39	4	-	2	84	\$1,647,179	\$1,925,481	\$7,162	\$8,372
21009	New England 9	199	23	3	-	-	104	\$1,645,129	\$1,666,645	\$8,267	\$8,375
18001	Grand Forks 1	8,008	841	210	30	53	2,132	\$53,515,773	\$67,152,235	\$6,683	\$8,386
50003	Grafton 3	911	124	22	2	27	359	\$5,156,682	\$7,691,500	\$5,660	\$8,443
3006	Leeds 6	188	21	2	1	-	65	\$1,343,068	\$1,588,859	\$7,144	\$8,451
15015	Strasburg 15	207	28	-	-	-	118	\$1,130,676	\$1,749,794	\$5,462	\$8,453
25060	TGU 60	373	54	9	-	2	172	\$2,362,402	\$3,155,169	\$6,334	\$8,459
51001	Minot 1	6,905	871	228	10	2	1,886	\$44,422,329	\$58,560,454	\$6,433	\$8,481
37022	Enderlin 22	339	50	20	1	-	97	\$2,006,323	\$2,888,664	\$5,918	\$8,521

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Profesional Judgement per Pupil
38009	Mohall 9	248	38	10	2	-	88	\$1,727,607	\$2,113,517	\$6,966	\$8,522
6033	Scranton 33	176	12	1	-	-	62	\$1,302,550	\$1,503,392	\$7,401	\$8,542
31003	Parshall 3	302	44	2	1	-	172	\$1,717,998	\$2,588,195	\$5,689	\$8,570
40029	Rolette 29	192	21	5	-	-	91	\$1,465,503	\$1,646,475	\$7,633	\$8,575
53006	Eight Mile 6	219	31	12	-	-	110	\$2,130,297	\$1,905,264	\$9,727	\$8,700
2082	Wimbledon-Courtenay 82	163	22	3	1	-	-	\$1,213,771	\$1,431,106	\$7,446	\$8,780
28050	Max 50	179	17	2	-	-	77	\$978,171	\$1,575,357	\$5,465	\$8,801
2065	N Central 65	158	21	2	-	-	-	\$1,296,396	\$1,393,440	\$8,205	\$8,819
53002	Nesson 2	179	20	12	-	-	49	\$1,264,269	\$1,593,036	\$7,063	\$8,900
31001	New Town 1	761	125	17	2	-	465	\$4,824,738	\$6,806,613	\$6,340	\$8,944
20007	Midkota 7	168	11	4	-	-	71	\$1,747,267	\$1,526,744	\$10,400	\$9,088
30013	Hebron 13	171	14	2	-	-	82	\$1,327,133	\$1,561,790	\$7,761	\$9,133
40003	St John 3	294	46	4	-	-	239	\$1,776,105	\$2,686,973	\$6,041	\$9,139
46019	Finley-Sharon 19	164	13	5	-	-	59	\$1,315,147	\$1,511,887	\$8,019	\$9,219
34001	Pembina 1	149	15	4	-	-	17	\$1,217,195	\$1,382,057	\$8,169	\$9,276
47010	Pingree-Buchanan	156	13	1	-	-	54	\$955,807	\$1,458,690	\$6,127	\$9,351
51016	Sawyer 16	152	15	2	-	-	41	\$1,051,310	\$1,435,916	\$6,917	\$9,447
34012	Valley 12	158	20	3	1	-	49	\$1,242,768	\$1,521,992	\$7,866	\$9,633
27036	Mandaree 36	190	30	4	-	-	161	\$4,109,037	\$1,842,130	\$21,627	\$9,695
40001	Dunseith 1	523	104	15	-	-	456	\$5,270,558	\$5,093,438	\$10,078	\$9,739
46010	Hope 10	145	20	4	-	-	28	\$1,007,634	\$1,427,405	\$6,949	\$9,844
15006	Hazelton-Moffit-Braddock 6	142	13	1	-	-	50	\$1,056,960	\$1,406,176	\$7,443	\$9,903
50106	Edinburg 106	138	18	1	-	-	28	\$881,911	\$1,370,369	\$6,391	\$9,930
5017	Westhope 17	151	18	11	-	-	45	\$1,171,830	\$1,517,494	\$7,760	\$10,050
10019	Munich 19	126	9	1	-	-	34	\$1,042,216	\$1,274,950	\$8,272	\$10,119
24056	Gackle 14	153	26	3	-	-	58	\$1,131,756	\$1,555,583	\$7,397	\$10,167
3029	Warwick 29	203	67	2	-	-	170	\$1,904,360	\$2,071,058	\$9,381	\$10,202
25057	Drake 57	141	13	4	-	-	75	\$1,076,939	\$1,481,562	\$7,638	\$10,508
34043	St Thomas 43	141	18	6	-	-	60	\$966,853	\$1,490,059	\$6,857	\$10,568
39018	Fairmount 18	126	19	1	-	-	36	\$963,919	\$1,344,700	\$7,650	\$10,672
23007	Kulm 7	131	10	2	-	-	71	\$1,095,047	\$1,400,685	\$8,359	\$10,692
28085	White Shield 85	145	2	1	-	-	139	\$932,263	\$1,559,496	\$6,429	\$10,755
7014	Bowbells 14	102	11	1	-	-	16	\$813,698	\$1,109,733	\$7,977	\$10,880

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Profesional Judgement per Pupil
47003	Medina 3	151	32	3	2	-	76	\$1,244,418	\$1,657,921	\$8,241	\$10,980
23009	Marion 9	108	5	4	-	-	40	\$752,143	\$1,186,149	\$6,964	\$10,983
51158	N Shore 158	112	12	1	-	-	42	\$1,006,424	\$1,241,192	\$8,986	\$11,082
34055	Neche 55	102	10	4	1	-	19	\$1,038,450	\$1,142,227	\$10,181	\$11,198
36044	Starkweather 44	113	18	1	-	-	36	\$858,739	\$1,270,950	\$7,599	\$11,247
	7027 Powers Lake 27	118	20	2	-	-	42	\$875,977	\$1,332,230	\$7,424	\$11,290
	7036 Burke Central 36	108	11	-	1	-	46	\$899,954	\$1,228,161	\$8,333	\$11,372
22028	Tappen 28	110	9	-	-	-	65	\$761,189	\$1,260,956	\$6,920	\$11,463
47014	Montpelier 14	116	20	3	-	-	45	\$858,178	\$1,335,175	\$7,398	\$11,510
42019	McClusky 19	113	18	1	1	-	46	\$932,136	\$1,308,796	\$8,249	\$11,582
36002	Edmore 2	101	13	-	-	-	42	\$1,054,899	\$1,174,680	\$10,445	\$11,630
14012	Sheyenne 12	115	15	-	1	-	65	\$1,115,972	\$1,341,132	\$9,704	\$11,662
50079	Fordville 79	86	9	1	-	-	28	\$587,900	\$1,015,560	\$6,836	\$11,809
19018	Roosevelt 18	124	20	2	-	-	88	\$1,008,089	\$1,475,432	\$8,130	\$11,899
	6017 Rhame 17	80	8	-	-	-	27	\$777,693	\$954,480	\$9,721	\$11,931
29022	Stanton 22	87	13	1	-	-	29	\$654,674	\$1,051,167	\$7,525	\$12,082
25014	Anamoose 14	83	10	-	1	-	28	\$756,368	\$1,005,687	\$9,113	\$12,117
27002	Alexander 2	80	10	3	-	-	22	\$931,501	\$972,897	\$11,644	\$12,161
38002	Sherwood 2	106	21	4	-	-	45	\$949,156	\$1,290,160	\$8,954	\$12,171
43003	Solen 3	153	57	1	1	-	105	\$2,337,522	\$1,866,119	\$15,278	\$12,197
	3005 Minnewaukan 5	117	21	1	-	-	85	\$974,097	\$1,433,224	\$8,326	\$12,250
	8028 Wing 28	77	4	4	-	-	38	\$656,821	\$956,551	\$8,530	\$12,423
48002	Bisbee-Egeland 2	93	17	3	-	-	39	\$985,164	\$1,157,506	\$10,593	\$12,446
52039	Sykes 39	79	8	-	-	-	43	\$629,192	\$986,425	\$7,964	\$12,486
13019	Halliday 19	79	3	1	1	-	50	\$713,663	\$990,526	\$9,034	\$12,538
29020	Golden Valley 20	55	6	1	-	-	18	\$601,117	\$707,214	\$10,929	\$12,858
48028	North Central 28	69	7	1	-	-	38	\$684,022	\$890,594	\$9,913	\$12,907
47019	Kensal 19	66	9	2	-	-	29	\$659,470	\$860,447	\$9,992	\$13,037
53099	Grenora 99	65	12	2	-	-	22	\$879,620	\$852,957	\$13,533	\$13,122
	5013 Willow City 13	52	9	-	-	-	15	\$730,622	\$683,478	\$14,050	\$13,144
10014	Border Central 14	33	4	-	-	-	6	\$569,703	\$433,931	\$17,264	\$13,149
35001	Wolford 1	60	7	2	-	-	34	\$549,590	\$805,915	\$9,160	\$13,432
	5054 Newburg-United 54	79	20	4	-	-	35	\$931,448	\$1,067,062	\$11,790	\$13,507

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Professional Judgement per Pupil
53091	Wildrose-Alamo 91	49	5	1	-	-	27	\$587,379	\$664,612	\$11,987	\$13,564
23011	Verona 11	50	6	1	1	-	22	\$593,099	\$679,916	\$11,862	\$13,598
22020	Tuttle-Pettibone 20	58	9	1	-	-	33	\$634,732	\$791,340	\$10,944	\$13,644
43004	Ft Yates 4	136	62	3	1	-	108	\$2,714,131	\$1,866,659	\$19,957	\$13,725
26004	Zeeland 4	60	8	-	-	-	46	\$525,321	\$830,175	\$8,755	\$13,836
42016	Goodrich 16	55	8	1	1	-	36	\$630,312	\$775,753	\$11,460	\$14,105
3030	Ft Totten 30	185	39	8	1	-	580	\$3,318,601	\$2,831,057	\$17,938	\$15,303
43008	Selfridge 8	58	19	-	-	-	68	\$853,522	\$934,139	\$14,716	\$16,106

**TABLE 1B
DATA FOR NORTH DAKOTA ELEMENTARY DISTRICTS***

Codist	District Name	Enrollment	Mild SpEd	Moderate SpEd	Severe SpEd	LEP	At-Risk	01-'02 Total Spending	Professional Judgement Total	'01-'02 per Pupil Spending	Professional Judgement per Pupil
53008	New 8	224	15	3	-	-	93	\$2,067,923	\$1,749,743	\$9,232	\$7,811
51004	Nedrose 4	246	51	7	1	-	100	\$1,705,569	\$2,164,574	\$6,933	\$8,799
18125	Manvel 125	176	36	6	-	-	39	\$1,327,707	\$1,631,901	\$7,544	\$9,272
51070	S Prairie 70	154	20	2	-	-	54	\$942,048	\$1,504,269	\$6,117	\$9,768
51010	Bell 10	142	15	4	1	-	41	\$934,360	\$1,429,356	\$6,580	\$10,066
9080	Page 80	129	15	4	-	-	26	\$997,497	\$1,326,899	\$7,733	\$10,286
2052	Litchville 52	89	7	1	-	-	37	\$817,272	\$1,047,297	\$9,183	\$11,767
4001	Billings Co 1	73	5	-	-	-	20	\$1,472,760	\$861,195	\$20,175	\$11,797
9007	Mapleton 7	105	25	3	-	-	26	\$1,005,853	\$1,256,552	\$9,580	\$11,967
50128	Adams 128	91	11	3	-	-	48	\$713,604	\$1,127,088	\$7,842	\$12,386
27014	Yellowstone 14	54	5	2	-	-	17	\$699,584	\$694,750	\$12,955	\$12,866
37006	Ft Ransom 6	20	1	-	-	-	3	\$188,894	\$261,245	\$9,445	\$13,062
30008	Sims 8	39	2	-	-	-	16	\$356,900	\$511,052	\$9,151	\$13,104
51019	Eureka 19	21	-	3	-	-	-	\$146,189	\$275,880	\$6,961	\$13,137
17006	Lone Tree 6	51	5	1	1	-	21	\$432,556	\$681,242	\$8,481	\$13,358
8039	Apple Creek 39	49	12	2	1	-	-	\$483,249	\$658,148	\$9,862	\$13,432
8035	Sterling 35	43	4	3	1	-	10	\$327,825	\$578,358	\$7,624	\$13,450
37002	Sheldon 2	40	7	-	-	-	14	\$472,451	\$546,711	\$11,811	\$13,668
30004	Little Heart 4	32	9	-	-	-	-	\$155,102	\$437,843	\$4,847	\$13,683
50039	Lankin 39	56	12	2	-	-	22	\$432,440	\$769,520	\$7,722	\$13,741
18127	Emerado 127	98	40	4	-	-	46	\$863,669	\$1,364,020	\$8,813	\$13,919
2013	Oriska 13	68	22	-	-	-	38	\$530,623	\$970,339	\$7,803	\$14,270
50051	Nash 51	25	6	-	-	-	7	\$208,902	\$357,929	\$8,356	\$14,317
8033	Menoken 33	21	5	-	-	-	5	\$345,783	\$300,695	\$16,466	\$14,319
8029	Baldwin 29	22	6	2	-	-	-	\$144,231	\$316,787	\$6,556	\$14,399
13008	Dodge 8	47	12	1	-	-	23	\$464,869	\$677,277	\$9,891	\$14,410
5035	Lansford 35	32	7	1	1	-	8	\$491,610	\$461,691	\$15,363	\$14,428
3016	Oberon 16	50	11	-	-	-	36	\$542,236	\$727,707	\$10,845	\$14,554
31137	Plaza 137	26	7	1	-	-	9	\$398,295	\$385,408	\$15,319	\$14,823
52035	Pleasant Valley 3	17	4	-	-	-	10	\$269,189	\$259,211	\$15,835	\$15,248
22011	Pettibone-Tuttle 11	18	4	1	-	-	10	\$290,644	\$276,441	\$16,147	\$15,358
13037	Twin Buttes 37	46	12	1	-	-	43	\$1,811,068	\$716,145	\$39,371	\$15,568

* Includes elementary districts with more than 15 students.

TABLE 2

ESTIMATING THE COST OF ADEQUACY IN 2001-02 FOR SCHOOL DISTRICTS IN NORTH DAKOTA BASED ON THE WORK OF AUGENBLICK, PALAICH AND ASSOCIATES, INC. (JUNE 2003)

Using a Base Cost of \$6,000 For K-12 Districts Based on the Hypothetical Districts Used in the Professional Judgement Approach

	<u>Elem. Districts</u>		<u>K-12 Districts</u>				<u>Grand Total</u>
	<u>Very Small</u>	<u>Small</u>	<u>Very Small</u>	<u>Small</u>	<u>Mod.</u>	<u>Large</u>	
I. <u>District Characteristics</u>							
Range in Size of District (Students)	≤100	≥100	≤150	150-275	276-2,800	≥2,800	
Number of Districts	25	7	49	48	67	6	202
Number of Students	1,128	1,176	4,738	9,869	41,012	44,965	102,888
Hypothetical District Size	45	162	96	208	598	7,499	
 Proportion of Students with Special Needs:							
<i>Special Education</i>							
Mild	19%	15%	13%	12%	10%	10%	
Moderate	2%	2%	2%	2%	2%	3%	
Severe	0%	0%	0%	0%	0%	0%	
 <i>At-Risk (Free/Reduced-Price Lunch)</i>							
	39%	32%	44%	40%	31%	21%	
 <i>Limited English Proficient (LEP)</i>							
	0%	0%	0%	1%	1%	2%	

TABLE 2 (Continued)

	<u>Elem. Districts</u>		<u>K-12 Districts</u>				<u>Grand Total</u>
	<u>Very Small</u>	<u>Small</u>	<u>Very Small</u>	<u>Small</u>	<u>Mod.</u>	<u>Large</u>	
II. <u>Base Cost Figures/ Add-On Weights</u>							
Base Cost	\$11,600	\$7,765	\$9,928	\$6,510	\$6,003	\$6,655	
<i>Special Education</i>							
Mild	.52	.82	.65	.91	1.08	.71	
Moderate	.49	.79	.62	.93	3.08	2.12	
Severe	.98	1.70	1.30	2.02	6.00	4.99	
At-Risk	.18	.30	.25	.31	.37	.41	
LEP	.40	.40	.40	.41	.76	.91	
III. <u>Estimated Aggregate Cost (millions)*</u>							
Base Cost	\$12.6	\$8.9	\$45.4	\$67.4	\$253.0	\$296.4	\$683.8
Special Education	\$1.5	\$1.3	\$4.7	\$8.8	\$43.1	\$39.7	\$99.1
At-Risk	\$1.1	\$0.8	\$5.2	\$8.3	\$28.5	\$26.1	\$70.0
LEP	--	--	--	\$0.0	\$0.4	\$4.8	\$5.2
Grand Total	\$15.3	\$11.1	\$55.2	\$84.5	\$325.0	\$367.0	\$858.1
IV. <u>Estimated Per Student Spending*</u>							
Total	\$13,532	\$9,408	\$11,651	\$8,567	\$7,924	\$8,162	\$8,340

TABLE 2 (Continued)

	<u>Elem. Districts</u>		<u>K-12 Districts</u>				<u>Grand Total</u>
	<u>Very Small</u>	<u>Small</u>	<u>Very Small</u>	<u>Small</u>	<u>Mod.</u>	<u>Large</u>	
V. <u>Actual, Comparable Spending*</u>							
Aggregate Total (millions)	\$13.1	\$9.0	\$43.0	\$74.5	\$238.6	\$281.7	\$659.8
Per Student Total	\$11,578	\$7,637	\$9,071	\$7,548	\$5,819	\$6,264	\$6,413
VI. Relationship Between Adequate and Actual Per Student Spending:							
Adequate Spending Is the Indicated Percent Over Actual Spending	16.9%	23.2%	28.4%	13.5%	36.2%	30.3%	30.0%
Or							
Actual Spending Is the Indicated Percent of Adequate Spending	85.6%	81.2%	77.9%	88.15	73.4%	76.7%	76.9%

* Figures exclude spending for capital, transportation, and food service

TABLE 2 (Continued)

	<u>Elem. Districts</u>		<u>K-12 Districts</u>				<u>Grand Total</u>
	<u>Very Small</u>	<u>Small</u>	<u>Very Small</u>	<u>Small</u>	<u>Mod.</u>	<u>Large</u>	
VII. Districts with <i>Higher</i> <u>Spending than Calculated to be Adequate</u>							
Number of Districts	8	1	4	9	3	--	25
Number of Students	287	224	286	1,826	1,141	--	3,764
Aggregate 2001-02 Total Spending (millions)*	\$5.8	\$2.1	\$4.9	\$20.8	\$10.5	--	\$44.1
Aggregate 2001-02 Estimated Cost of Adequacy (millions)*	\$4.0	\$1.7	\$3.8	\$16.9	\$10.1	--	\$36.5
Aggregate Spending <i>Over Adequacy*</i> (millions)	\$1.8	\$0.3	\$1.1	\$3.9	\$0.5	--	\$7.6
Per Student Spending <i>Over Adequacy*</i>	\$6,353	\$1,420	\$3,696	\$2,143	\$405	--	\$2,012

* Figures exclude spending for capital, transportation, and food service

TABLE 2 (Continued)

	<u>Elem. Districts</u>		<u>K-12 Districts</u>				<u>Grand Total</u>
	<u>Very Small</u>	<u>Small</u>	<u>Very Small</u>	<u>Small</u>	<u>Mod.</u>	<u>Large</u>	
VIII. Districts with <i>Lower</i> Spending than Calculated to be Adequate							
Number of Districts	17	6	45	39	64	6	177
Number of Students	841	952	4,452	8,043	39,871	44,965	99,124
Aggregate 2001-02 Total Spending (millions)*	\$7.3	\$6.9	\$38.1	\$53.7	\$228.1	\$281.7	\$615.7
Aggregate 2001-02 Estimated Cost of Adequacy (millions)*	\$11.3	\$9.3	\$51.4	\$67.6	\$314.9	\$367.0	\$821.6
Aggregate Spending <i>Under</i> Adequacy (millions)*	\$4.0	\$2.4	\$13.3	\$14.0	\$86.8	\$85.4	\$205.8
Per Student Spending <i>Under</i> Adequacy*	\$4,789	\$2,522	\$2,984	\$1,736	\$2,177	\$1,898	\$2,077

* Figures exclude spending for capital, transportation, and food service