# Is School Funding Fair? A National Report Card

#### FOURTH EDITION: SPRING 2015

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## Acknowledgments

We would like to thank Richard Coley and the Educational Testing Service for their generous support of our research and for the production of this report.

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## I. Introduction

#### The Slow Recovery on School Funding

While the United States was recovering from the recent economic stress caused by the Great Recession, individual state economies were improving at a slow pace. In 2012, however, state education budgets came to a crossroads, as most states had exhausted their allocations of federal stimulus dollars. Would states step up to replace the lost federal funding in their education budgets by boosting state revenue?

In prior editions of this report, we noted how many states used stimulus funds distributed through the American Recovery and Reinvestment Act (ARRA) to support the state's share of education funding from 2009 through 2011. One study shows that many states used the stimulus funds to offset cuts in state education aid, effectively filling holes in their overall state budgets.<sup>1</sup>

The data in this Fourth Edition show that by 2012, most states had failed to restore state aid to pre-Recession levels or to otherwise close education budget gaps that resulted when stimulus funds were depleted. In fact, the Center on Budget and Policy Priorities reports that at least 30 states are providing less state aid (inflation adjusted) per student in 2015 compared to 2008.<sup>2</sup> Local revenues also suffered in the aftermath of the recession because of declining property values. Even when property values do improve, revenue gains often lag behind by years.<sup>3</sup>

Before the Recession, school funding in many states was not sufficient enough to provide the education resources all students need to flourish during their K-12 years, and to be prepared for college and the workforce. As this report documents, states have yet to make progress in restoring cuts triggered by the recession, let alone meet their responsibility to fund at levels sufficient to ensure all students an equal opportunity to learn. This failure directly impacts local districts and schools as they struggle without the funds necessary to provide essential resources and meet student needs.

Even as school funding has yet to rebound to pre-Recession levels, states are adopting the more challenging Common Core curriculum standards and assessments. These mandates come with added cost, from updating textbooks and technology, to providing professional development, to purchasing new standardized tests. States are under pressure to improve underperforming schools and implement new teacher evaluations, adding further stress on limited education budgets.

This National Report Card shines a spotlight on those states that, despite the effects of the Recession, are making the effort to provide fair school funding. The report also highlights those states that have not responded despite the recovery, and continue to fall behind. A conversation on how the states finance public education is long overdue and urgently needed. We hope this report contributes to the national dialogue on achieving the goal of preparing all children for college and career.

<sup>&</sup>lt;sup>1</sup> Sciarra, David, Danielle Farrie, and Bruce Baker, 2010. "Filling Budget Holes: Evaluating the Impact of ARRA Fiscal Stabilization Funds on State Funding Formulas." Working Paper. The Campaign for Educational Equity. New York.

<sup>&</sup>lt;sup>2</sup> Michael Leachman and Chris Mai, "Most States Still Funding Schools Less Than Before the Recession." Center on Budget and Policy Priorities. October 16, 2014, http://www.cbpp.org/cms/index.cfm?fa=view&id=4213

<sup>&</sup>lt;sup>3</sup> Byron F. Lutz, "The Connection Between House Price Appreciation and Property Tax Revenues," Federal Reserve Board of Governors, September 12, 2008, http://www.federalreserve.gov/pubs/feds/2008/200848/200848pap.pdf.

#### **Analyzing School Funding Fairness**

Before we can effectively analyze how well states fund public education, we must answer one critical question: What is fair school funding? *In this report, "fair" school funding is defined as a state finance system that ensures equal educational opportunity by providing a sufficient level of funding distributed to districts within the state to account for additional needs generated by student poverty.* 

The fourth edition of *Is School Funding Fair? A National Report Card* examines school funding fairness in the midst of a slow economic recovery from the Great Recession. That recovery, for the most part, has not yet extended to school funding.

The National Report Card measures the fairness of the school finance systems in all 50 states and the District of Columbia according to the definition above. The central purpose of the Report Card is to evaluate the extent to which state systems ensure equality of educational opportunity for all children, regardless of background, family income, where they live, or where they attend school. Equal educational opportunity means that all children and all schools have access to the resources and services needed to provide them with the "opportunity to learn."

#### The Fairness Principles

The Report Card is built on the following core principles:

- Varying levels of funding are required to provide equal educational opportunities to children with different needs.
- The costs of education vary based on geographic location, regional differences in teacher salaries, school district size, population density, and various student characteristics. It is critical to account for as many of these variables as possible, given the availability of reliable data.
- The level of funding should increase relative to the level of concentrated student poverty that is, state finance systems should provide more funding to districts serving larger shares of students in poverty. Economists often evaluate systems as "progressive" or "regressive." As used in this report, a "progressive" finance system allocates more funding to districts with high levels of student poverty; a "regressive" system allocates less to those districts; and a "flat" system allocates roughly the same amount of funding across districts with varying needs.
- Student poverty especially concentrated student poverty is the most critical variable
  affecting funding levels. Student and school poverty correlates with, and is a proxy for, a
  multitude of factors that increase the costs of providing equal educational opportunity —
  most notably, gaps in educational achievement, school district racial composition, Englishlanguage proficiency, and student mobility. State finance systems should deliver greater levels
  of funding to higher-poverty versus lower-poverty settings, while controlling for differences in
  other cost factors.<sup>4</sup>

<sup>&</sup>lt;sup>4</sup> Current data do not permit inclusion of measures for additional student characteristics, particularly students with disabilities and limited English proficiency, without compromising the relationship between school funding and poverty, the main focus of this analysis. For more information, see the technical appendix at http://www.schoolfundingfairness.org/SFF\_Data\_and\_Methods.pdf.

- While the distribution of funding to account for student need is crucial, the overall funding level in states is also a significant element to fair school funding. Without a sufficient base, even a progressively funded system will be unable to provide equitable educational opportunities.
- The sufficiency of the overall level of funding in any state can be assessed based on comparisons to other states with similar conditions and similar characteristics. Using available national data, average differences in state and local revenues between states, as well as within states, can be projected and indexed to compare expected state and local revenues per pupil under a given set of conditions. These expected values are derived from a statistical model that predicts funding levels while controlling for various school district characteristics. These predicted funding levels allow for more direct comparisons of districts having similar characteristics across states.

#### Why Measure Fairness?

Based on these core principles, the data and measures presented in the National Report Card focus on the central question concerning the 50 state school finance systems: Do they support equal educational opportunity for all students and, in particular, for low-income students in school districts with concentrated poverty? Put simply, do the states provide fair school funding?

Policymakers, educators, business leaders, parents — and the public at large — urgently need better and more reliable information to understand the fairness of our existing finance systems, identify problems with those systems, and devise and implement policy solutions to advance school funding fairness. Without a nationwide commitment to the principles of fair school funding and states that address funding inequities through progressive finance systems, educational policies that seek to improve overall achievement while also reducing gaps between the lowest- and highest-performing students will falter. When states develop strong systems of public education by building upon sufficient funding that is distributed progressively, they will be able to implement and sustain the initiatives necessary to boost student achievement.

#### **Research Method**

The National Report Card uses a set of indicators to make appropriate and meaningful comparisons of school funding fairness among states. Some of the indicators are quite straightforward, using publicly available data reported at the state level to compose indices that can be easily ranked. Others require more advanced statistical methods in order to control for extraneous factors that influence funding and resource allocation.

The four fairness measures and three resource allocation indicators are described briefly on the following page. For more information on data sources and the details of the construction of these indicators, see Appendix A.

#### The Fairness Measures

The Report Card consists of four separate but interrelated fairness measures. The four measures are:

- Funding Level This measures the overall level of state and local revenue provided to school districts, and compares each state's average per-pupil revenue with that of other states. To recognize the variety of interstate differences, each state's revenue level is adjusted to reflect differences in regional wages, poverty, economies of scale, and population density.
- Funding Distribution This measures the distribution of funding across local districts within a state, relative to student poverty. The measure shows whether a state provides more or less funding to schools based on their poverty concentration, using simulations ranging from 0% to 30% child poverty.
- *Effort* This measures differences in state spending for education relative to state fiscal capacity. "Effort" is defined as the ratio of state spending to state gross domestic product (GDP).
- Coverage This measures the proportion of school-age children attending the state's public schools, as compared with those not attending the state's public schools (primarily parochial and private schools, but also home schooling). The share of the state's students in public schools, and the median household income of those students, is an important indicator of the distribution of funding relative to student poverty (especially where more affluent households simply opt out of public schooling), and the overall effort to provide fair school funding.

#### **Resource Allocation Indicators**

The significance of fair school funding lies in its ability to deliver adequate resources where they are most needed. When schools are fairly funded, students receive the resources they need to be successful. For example, the effective use of education funding can lead to better staffing of schools, a full, rich curriculum, and effective class sizes, all of which can improve student outcomes. We present three indicators to analyze the states on the allocation of the following key resources: access to early childhood education, the ability to attract high-quality teachers with competitive wages, and a fair distribution of staff to meet student need.

- *Early Childhood Education* This measures enrollment rates in early childhood education programs by income level. Access to early learning opportunities, especially for low-income students, is a key indicator of a state's commitment to provide equal educational opportunities and reduce achievement gaps.
- *Wage Competitiveness* This indicator uses wage data to compare compensation between teachers and non-teachers who have similar education levels, experience, and hours worked. The index is expressed as the ratio between teacher wages and non-teacher wages, and is presented at early career (age 25) and mid-career (age 45) to evaluate whether the teaching profession is economically competitive in each state.
- Pupil-to-Teacher Ratios This measures districts' staffing patterns, comparing pupil-toteacher ratios in high-poverty and low-poverty districts. A fair distribution of staffing resources would result in lower pupil-to-teacher ratios in high-poverty districts, or, in other words, more teachers per student. An unfair distribution would result in comparable pupil-to-teacher ratios, regardless of student poverty, or worse, fewer teachers in high-poverty districts.

Detailed, longitudinal data tables for all indicators can be found in Appendix C.

## **II. Evaluating the States**

### National Trends in Student Poverty

Because this report focuses on understanding school funding in the context of student need, and because high-poverty districts require greater resources, we will begin this discussion with an examination of trends in student poverty.<sup>5</sup> Poverty is up considerably from 2007, but relatively unchanged since 2011. Between 2007 and 2012 the national school-age poverty rate grew from 16% to 21% (see Figure 1). All individual states also saw poverty rise, except North Dakota. Between 2011 and 2012, only two states saw their overall poverty rate among school-age children change by more than 1 percentage point from the previous year: Mississippi's poverty rate grew by 2 points and New York's grew by 6 points (see Appendix B).



#### Figure 1. National Trend in Concentrated Poverty

The uneven sorting of low-income students among districts compounds the already difficult task of providing educational opportunity amidst growing student poverty. Low-income students are increasingly likely to be concentrated in districts with other low-income students (see Figure 1). In 2007, of the 8.5 million low-income students in the country, 1.7 million resided in districts with a poverty rate of over 30%. In 2012, the number of low-income students in high-poverty districts more than doubled to 3.9 million. The increasing isolation of low-income students in schools and districts presents challenges for teachers and administrators, especially when those students do not have access to the resources they need to be successful, both academically and socially. See Appendix B for data on the concentration of poverty by state.

## The Four Fairness Measures

The four fairness measures are comparative in nature, analyzing how an individual state compares to other states in the nation or region. States are *not* evaluated using specific thresholds of

<sup>&</sup>lt;sup>5</sup> In this report, student poverty refers to the U.S. Census definition of poverty, which in 2012 was \$23,283 for a family of four. This is a significantly lower income level than eligibility requirements for the National School Lunch Program, a common metric of school poverty. Students are eligible for free or reduced price meals at 185% of the federal poverty line, approximately \$43,073 for a family of four. Student poverty rates are calculated for children ages 5 through 17, regardless of whether they attend the public schools. These data are reported for school districts through the U.S. Census Small Area Income Population Estimates (SAIPE).

education cost and school funding that might be "adequate" or "equitable" if applied nationally or regionally. This type of evaluation would require positing hard definitions of education cost and student need based on the complex conditions in each state. Such an exercise is beyond the scope of this report.<sup>6</sup>

States are evaluated by two methods – a grading curve and rank. Funding Distribution and Effort, the two measures over which states have direct control, are given letter grades that are based on the typical grading "curve" and range from "A" to "F."<sup>7</sup> Funding Level and Coverage are ranked because these measures are influenced not only by state policy, but also other historical and contextual factors.

When considering the evaluations of states in the next sections, it is important to take into consideration two points. First, because the evaluations are comparative and not benchmarked to a defined outcome, the high grades or rankings are not indicative of having met some obligation or outperformed expectations. They simply demonstrate that some states are doing better than others; it does not mean there is no room for improvement. Second, the fairness measures are interrelated and complex. It is important to consider the interplay between measures, to understand how they interact, and appreciate the complex moving parts. The goal of this report is to use approachable data to encourage a more sophisticated and nuanced discussion of fair school funding.

#### Fairness Measure #1: Funding Level

While some analyses rely on straight funding per pupil calculations to compare spending by state, such a simple analysis disregards the complex differences among states and districts that affect educational costs. In order to put states on a more equal footing, we construct a model of school funding that predicts average funding levels while controlling for the following: student poverty, regional wage variation, school district size and density. By removing the variability in funding associated with these factors, we have a better sense of how states compare. The funding levels presented are those predicted by the model at a 20% poverty rate, close to the national average.

Funding levels continue to be characterized by wide disparities among states. In 2012, funding levels ranged from a high of \$18,507 in New York to a low of \$6,369 in Idaho (see Figure 2). This means that, on average, students in Idaho had access to a mere one-third the funding available to students with similar needs and circumstances in New York. These disparities suggest wide variation in the degree to which states are providing the resources required to deliver equitable opportunities for all students.

Relative funding rankings remain largely consistent over time. Despite the recent fluctuations in the economy and attendant variations in spending, the lowest-ranking states tend to remain at the bottom and high-spending states tend to remain at the top. There are, of course, a number of exceptions.

<sup>&</sup>lt;sup>6</sup> The U.S. has no established outcome measures for the 50 states and no national uniform program or input standards that have been adopted that would allow for measuring the "cost" of providing equal educational opportunities across all states. Thus, it is not feasible at present to compare current funding levels with a research-based measure of the cost of educating all students in U.S. public schools to achieve accepted national outcomes.

<sup>&</sup>lt;sup>7</sup> To calculate grades, a standardized score (z-score) is calculated as the state's difference from the mean, expressed in standard deviations. Grades are as follows: A = 2/3 standard deviation above the mean (z > 0.67); B = between 1/3 and 2/3 standard deviations above the mean (.33 < z < .67); C = between 1/3 standard deviation below and 1/3 standard deviation above the mean (-.33 < z < .33); D = between 1/3 and 2/3 standard deviations below the mean (-.33 > z > -.67); F = 2/3 standard deviation below the mean (z < -.67). In some cases, the tables show states that have the same numerical score but different letter grades because their unrounded scores place them on opposite sides of the grading cutoffs.

#### Figure 2. Predicted Funding Level, 2012



Florida and North Carolina have seen significant movement in their rankings relative to other states. North Carolina erased all gains made from steady funding increases between 2007 and 2010 when funding levels peaked at \$10,015, just below the national average. In 2012, funding fell \$2,780 to a mere \$7,235 per pupil, the 4th lowest in the country. After significant investment between 2007 and 2008, Florida cut funding in four successive years from 2009 through 2012 so that funding in 2012 was \$2,352 below peak levels in 2008. Florida's middle-of-the-pack ranking in 2008 plummeted to 42nd (see Figure 3).



#### Figure 3. Change in Funding Level and Rank

#### Fairness Measure #2: Funding Distribution

The Funding Distribution measure addresses the key question of whether a state's funding system recognizes the additional resources required for students in settings of concentrated student poverty.<sup>8</sup> In 2012, fifteen states had progressive funding distributions, down from a high of twenty in 2008, but also slightly improved over thirteen states in 2012. Nineteen states had no substantial variation in funding between high-poverty and low-poverty districts, and fourteen states had regressive funding patterns (see Figure 4).

The four most progressive states — South Dakota, Delaware, Minnesota, and New Jersey — provide their highest-poverty districts, on average, with between 30% and 38% more funding per student than their lowest-poverty districts. In contrast, the four most regressive states provide significantly less funding to their highest-poverty districts. In Vermont, Wyoming, and North Dakota, high-poverty districts receive only about 80 cents for every dollar in low-poverty districts, while in Nevada high-poverty districts receive a startling 48 cents to the dollar.

<sup>&</sup>lt;sup>8</sup> Hawaii and the District of Columbia are excluded from this analysis because they are single-district systems. Alaska is also excluded because the state's unique geography and sparse population, being so highly correlated with poverty, result in inconsistent estimates of within-state resource distribution.





Flat

Regressive

Progressive

Funding distribution in states remains fairly consistent over time, though there are some exceptions with some states becoming more or less progressive, or more or less regressive. The manner in which this change in relationship was achieved is an important factor. Ideally, states would improve funding distribution by investing in all districts, but with greater efforts made towards high-poverty districts. But other scenarios are possible, underscoring the need to examine changes in distribution while also taking into consideration changes in funding levels.

Take, for example, three states that shifted from regressive to progressive patterns from 2007 to 2012 under very different circumstances: North Carolina, Florida, and Louisiana.

North Carolina previously garnered Fs for distribution, but moved up to a C in 2011 and a B in 2012. However, a careful look at funding patterns shows that funding in high-poverty districts barely changed between 2007 and 2012 (\$7,269 and \$7,473, respectively), while funding for the wealthiest districts plummeted by over half from a high of \$14,465 in 2010 to a low of \$6,780 in 2012. North Carolina became more "fair" in distribution with stagnated funding in poor districts and significantly reduced funding in wealthy districts (see Figure 5).

A state can also "improve" on fairness by reducing funding overall, but cutting disproportionately from wealthy districts. Florida exemplifies this pattern where funding levels are down in both highand low-poverty districts, but cuts were less severe in the poorest districts. Funding in Florida's wealthiest districts dropped over \$3,400 between 2007 and 2012, while the highest-poverty districts lost less than \$700.

In contrast, Louisiana's shift from regressive to progressive funding resulted from significant investments in high-poverty districts and relatively flat funding in its wealthiest districts. Between 2007 and 2012, high-poverty schools saw about a 20% increase in funding, while funding for wealthy districts barely changed. This is the best example of a state improving fairness, though unless spending in the wealthiest districts was excessive in 2007, an aid increase, rather than flat funding, might have been warranted in those districts as well.





#### **The State Fairness Profiles**

The school funding profiles capture two pieces of information that should be considered when evaluating a state's funding system. The fairness profile for three hypothetical states is presented in Figure 6. State A is a low-funded, "flat" state distributing low revenue at the same level to districts regardless of poverty. State B and State C share a common level of funding for districts with 0% poverty, the implicit base funding per pupil for these states. But State B has a downward or "regressive" funding distribution, while State C has an upward or "progressive" distribution, resulting in markedly different funding levels for high-poverty districts in each state.



#### Figure 6. State Fairness Profile

Regional funding profiles are presented in Figures 7-17 on the following pages.<sup>9</sup> Each profile allows for a comparison of both Funding Level and Funding Distribution among a set of geographically similar states. These regional groupings allow for a more accurate comparison of states that have similar characteristics, such as poverty rates and variations in cost.

<sup>&</sup>lt;sup>9</sup> The regional groupings are borrowed from Nate Silver's electoral analysis. These categories group states based not only on geography, but also in terms of other social and economic characteristics (www.fivethirtyeight.com).



**Census Poverty Rate** 





Census Poverty Rate

#### Figure 9. Mid-Atlantic



**Census Poverty Rate** 

#### Figure 10. Midwest



**Census Poverty Rate** 

## Figure 11. New England



#### Figure 12. North Central



#### Figure 13. Pacific



#### Figure 14. Prairie



Census Poverty Rate

#### Figure 15. South Coast



**Census Poverty Rate** 

#### Figure 16. Southeast



**Census Poverty Rate** 

#### Figure 17. Southwest



#### Fairness Measure #3: Effort

The Effort index takes into account each state's local and state spending on education in relation to the state's economic productivity, or gross state product. Combining these two elements into a ratio provides a sense of the level of priority state and local budgets assign to education. But, as with funding distribution, it is important to consider both elements to get a true picture.

In 2012, the Effort index ranged from a high of 5.1% in Vermont and West Virginia to a low of 2.3% in Delaware (see Figure 18). However, effort must be understood within the context of a state's economic productivity.



	Vermont	\$43,461	0.051
	West Virginia	\$35,152	0.051
	New Jersey	\$56,799	0.048
	Maine	\$38,149	0.044
	New York	\$62,212	0.043
A	New Hampshire	\$48,109	0.040
	South Carolina	\$36,033	0.039
	Pennsylvania	\$46,972	0.039
	Rhode Island	\$46,903	0.039
	Connecticut	\$64,565	0.039
	Maryland	\$54,751	0.038
	Illinois	\$51,697	0.038
	Michigan	\$40,495	0.038
	Arkansas	\$38,336	0.038
-	Kansas	\$44,952	0.037
В	Wisconsin	\$45,363	0.037
	Ohio	\$44,790	0.037
	Wyoming	\$63,765	0.036
	Mississippi	\$31,985	0.036
	Indiana	\$44,095	0.036
	Georgia	\$42,029	0.036
	Iowa	\$47,601	0.035
	Kentucky	\$38,358	0.035
	Alaska	\$72,281	0.034
0	Massachusetts	\$62,313	0.034
C	New Mexico	\$39,825	0.033
	Alabama	\$37,186	0.033
	Missouri	\$42,541	0.033
	Montana	\$38,494	0.033
	Minnesota	\$52,292	0.033
	Nebraska	\$51,386	0.032
	Hawaii	\$49,432	0.031
D	Virginia	\$52,057	0.030
	Texas	\$51,367	0.030
	Oklahoma	\$41,348	0.029
	Idaho	\$34,337	0.029
	Nevada	\$44,473	0.028
	Colorado	\$50,812	0.028
	Utah	\$44,196	0.028
	Washington	\$53,814	0.028
	Louisiana	\$47,634	0.028
F	Tennessee	\$41,441	0.027
	Florida	\$38,011	0.027
	California	\$52,835	0.027
	Delaware	\$62,294	0.027
	Oregon	\$52,758	0.026
	Arizona	\$39,529	0.025
	South Dakota	\$47,886	0.025
	North Carolina	\$44,063	0.024
	North Dakota	\$64,871	0.023
		\$0 \$20,000 \$40,000 \$60,000 Per Capita GDP (2009 dollars)	0.000 0.010 0.020 0.030 0.040 0.050 Effort Index

Delaware has the lowest level of effort, but also one of the highest per capita GDPs, meaning it can leverage more funding than the average state with less effort. But the relationship between fiscal capacity and effort is not as strong as one might expect. Many states with low fiscal capacity also have low effort, like Idaho and Florida, while some states with high fiscal capacity also have high effort, like New Jersey and New York.

States still appear to be reluctant to return to pre-Recession levels of fiscal effort. Even with improvements in the economy, few states are translating that economic growth into greater investments in school funding. While total GDP has rebounded to 2008 levels or higher in all states except Nevada and Wyoming, 20 states invested fewer total dollars into the education system. Despite the economic rebound in most states, the Effort index remains below 2008 levels in all states except Connecticut, Wyoming, Illinois, and West Virginia. Four states that were already among the lowest ranking in effort in 2008 are now expending significantly less effort in 2012. Florida, Arizona, North Carolina, and North Dakota have Effort indices that are 19-25% below 2008 levels.

Short-term trends are more positive, but still troubling. Total state and local education funding declined from 2011 levels in 11 states. The Effort index increased over the previous year in only 18 states. The most significant gain was in West Virginia, where despite no gains in economic output, the state increased its education spending, and thereby the Effort index, by 19%.



#### Figure 19. Percentage Change in Effort Index

#### Fairness Measure #4: Coverage

The coverage indicator measures the share of school-age children enrolled in public schools and the degree to which there is economic disparity between households in the public versus private education system (see Figure 20). The coverage indicator is a gauge of a number of important issues. First, the proportion of students enrolled in public versus private school affects the levels of financial support necessary for public education. The extent to which wealthier families are more likely to opt out of public education has two important consequences: It increases needs in schools by further concentrating poverty, and it may affect the public and political will necessary to generate fair funding through the state's finance formula.

The percentage of school-age children enrolled in public schools ranges from 79% in the District of Columbia and Hawaii to a high of 93% in Wyoming and Utah. Private school households in the District of Columbia have more than three-and-a-half times the income of public school households. In Louisiana, California, and Texas it is about double. On the other extreme, more than 90% of school-age children in Wyoming and Vermont attend public schools and those who attend private schools have incomes that are only about 20% higher.





## **III. The National Report Card: Fourth Edition**

The National Report Card provides a set of indicators that, when evaluated together, provide a more robust understanding of the fairness in each state's school funding system. The data spanning the Great Recession through the recovery period offer important insights into how the economic downturn impacted education funding, and states' ability or willingness to reinvest in education as their economies improved.

Each of the indicators — Funding Level, Funding Distribution, Effort, and Coverage — are important in their own right. But the complexity of each state's school finance system is best understood by considering the interaction of all four factors. For example, a finance system may be progressive, but also very low spending with low fiscal effort, like Utah. Wyoming and Vermont exert high fiscal effort garnering relatively high spending levels, but distribute that funding regressively.

Each state's finance system is embedded in a complicated historical, political, and economic landscape. This report does not address these complex factors as they play out state by state. As such, the Report Card's results should be approached with the understanding that every state has a unique story. The report findings, however, can start and continue ongoing efforts to improve how the state funds public education by moving towards a finance system that recognizes the demographic and resource needs of its students.

Table 1 presents the findings for the four fairness indicators for each state. This provides a ready scorecard on the strengths and weaknesses of a particular state's finance system, and how a state's performance compares to other states in the region and across the nation.

A few major findings stand out:

- Only two states, New Jersey and Massachusetts, are positioned relatively well on all four fairness indicators. Both states have high funding levels that are also distributed fairly, though New Jersey is ranked much higher than Massachusetts on Effort.
- A number of states are positioned well on three out of four indicators, but fall short on perhaps the most important measure. West Virginia, Wyoming, Vermont, New Hampshire, and Maine score well on Funding Level, Effort, and Coverage, but all did poorly on the important Funding Distribution measure.
- Missouri, Alabama, and Virginia are poorly positioned on all four fairness measures. All three states received an "F" in Funding Distribution, were in the lower half of the Funding Level ranking, had below average Effort levels, and poor Coverage.
- Texas, Idaho, Arizona, and Nevada rank poorly on all measures except Coverage.
- California, Florida, and Tennessee score quite poorly in all measures except Funding Distribution, though only Tennessee demonstrates a progressive system, while the others are flat.

#### Table 1. The National Report Card

State	Funding Distribution	Effort	Funding Level	Coverage
Alabama	F	С	38	33
Alaska		С	2	6
Arizona	D	F	47	9
Arkansas	D	В	32	25
California	С	F	41	36
Colorado	С	F	37	11
Connecticut	С	А	5	28
Delaware	А	F	10	48
District of Columbia				51
Florida	С	F	42	43
Georgia	С	С	36	31
Hawaii		D		49
Idaho	D	F	49	3
Illinois	F	В	16	35
Indiana	А	С	20	30
lowa	D	С	18	13
Kansas	С	В	23	15
Kentucky	С	С	34	40
Louisiana	Α	F	24	50
Maine	F	А	15	8
Marvland	D	А	11	46
Massachusetts	А	С	6	24
Michigan	C	В	25	22
Minnesota	A	C	14	27
Mississippi	C	В	45	42
Missouri	F	С	29	45
Montana	C	C	30	7
Nebraska	В	C	21	34
Nevada	F	F	40	12
New Hampshire	F	A	12	10
New Jersev	A	A	3	18
New Mexico	C	C	33	17
New York	C	A	1	44
North Carolina	B	F	46	32
North Dakota	F	F	22	39
Ohio	A	B	19	38
Oklahoma	B	F	43	16
Oregon	C	F	35	14
Pennsylvania	D	A	8	41
Bhode Island	D	A	9	37
South Carolina	C	A	26	23
South Dakota	A	F	31	20
Tennessee	B	F	44	47
Texas	D	D	39	19
Utah	A	F	48	2
Vermont	F	Α.	7	5
Virginia	F	D	27	26
Washington	D	F	28	21
West Virginia	D	Δ.	13	4
Wisconsin	C	B	17	29
Wyoming	F	B	4	1
,		-		

## **IV. Fair School Funding and Resource Allocation**

The importance of fair school funding lies in each state's ability to translate dollars into educational resources that benefit students' academic progress. In this section, we explore the consequences of funding fairness, or lack thereof, for schools and students through three resource allocation indicators. These indicators are examples of how a state's funding priorities affect the quality and breadth of educational opportunities available for students.

## **Early Childhood Education**

Access to early childhood education is a critical component of a fair and equitable education system. Research shows that low-income children often come to school lagging behind their peers academically. High-quality preschool programs can help reduce those gaps.<sup>10</sup> States vary in the degree to which early education programs are available to young children across the socio-economic spectrum. States that recognize the need for early interventions in children's educational careers can help promote and support early education programs that focus on providing opportunities for low-income families.

We use early childhood enrollment by income level as an indicator of each state's commitment to early childhood education. Not surprisingly, there is great variation in the extent to which young children are enrolled in these programs. Total enrollment of 3- and 4-year-olds ranges from a high of 75% in the District of Columbia to a low of 32% in Nevada. These two states also hold the extremes in terms of enrollment among low-income children: though in the District of Columbia enrollment rates are similar (75% vs. 73%), low-income children in Nevada are even less likely to be in an early childhood program with enrollment rates dropping to 21%.

Some states enroll proportionally more low-income children in early childhood programs: South Dakota, Alaska, Montana, Hawaii, and Mississippi. Hawaii and Mississippi have relatively high enrollment rates for low-income children compared to other states, ranking 4th and 5th. In Montana, Alaska, and South Dakota, the enrollment advantage among low-income children is a result of these states having the three lowest enrollment rates among non-low-income children only about 1 in 3 are in school.

In Nevada, Maryland, Idaho, New Hampshire, and Arizona, low-income children have very low enrollment rates and are about half as likely as their more advantaged peers to be enrolled in school.

<sup>10</sup> For a review, see Barnett, W.S. (2011), "Effectiveness of early educational intervention." Science, 333, 975-978.

#### Figure 21. Early Childhood Education



## Wage Competitiveness

A state's ability to attract and retain high-quality teachers is a fundamental component of an equitable and successful school system. Because teacher salaries and benefits make up the bulk of school budgets, a fair school funding system is required to maintain an equitable distribution of high-quality teachers in all districts. One of the most important ways that states can ensure that teaching jobs remain desirable in the job market is to provide competitive wages.

We examine wage competitiveness at two stages: early career and mid-career. This provides a more nuanced view of how states fare in attracting workers to teaching and in providing incentives that encourage long-term commitment to the profession. To do this, we construct a measure of wage competitiveness that compares teacher salaries to other professionals in the same labor market who are of similar age, degree level, and hours worked. Results are reported for 25- and 45-year-olds.

Most states' average teacher salaries fall far below their non-teacher counterparts. Nationally, teachers beginning their careers at age 25 earn about 80% of what non-teachers earn. Only two states have average teacher wages that are comparable to or greater than other similar workers – Wyoming and Iowa. Wages are least competitive in Missouri, North Carolina, Arizona, Georgia, Tennessee, and Virginia, where teachers make around 30% less.

Wage competitiveness worsens as teachers advance in their career. At age 45, teachers nationally earn only about 70% of non-teacher wages. No state provides the average teacher a salary that is more competitive than non-teachers, though Wyoming and Iowa are still the most competitive. However, in Iowa, in the twenty years between age 25 and 45, teachers go from making about the same as non-teachers to making 17% less. Even the least competitive states become more disadvantaged as teachers move towards mid-career, with comparable salaries dipping to 35-40% below non-teachers.

The initial economic disadvantage and further erosion of competitive salaries for the teaching profession pose real questions about schools' ability to attract and retain the best teachers. Low starting salaries can discourage talented young adults from pursuing a career in the teaching profession. When those salaries become even less competitive over time, there is a real incentive to leave teaching altogether, and schools risk losing staff members with the experience and institutional knowledge they can pass on to younger colleagues and students alike.



### Figure 22. Wage Competitiveness

## **Pupil-to-Teacher Ratios**

The fundamental premise of fair school funding is that additional resources are required to address the needs of students in poverty. In schools and classrooms across the country, this means that high-poverty schools require more staff to address the challenges of serving low-income students. For example, these schools can benefit from smaller class sizes, literacy and math specialists, instructional coaches, and social services like counselors and nurses.

A progressive and fair state should have more teaching staff available in high-poverty districts. To examine this we construct a measure of staffing fairness that compares pupil-to-teacher ratios in high- and low-poverty districts.

Predicted pupil-to-teacher ratios, at 10% poverty, range from a high of 24 students per teacher in Utah and California to a low of 12 in Rhode Island. The pupil-to-teacher fairness measure, or comparison of pupil-to-teacher ratios in high- and low-poverty districts, ranges from a progressive 150% in North Dakota to a regressive 69% in Nevada. In other words, high-poverty districts in North Dakota have, on average, 50% fewer pupils per teacher than low-poverty schools, potentially resulting in smaller class sizes, while in Nevada, the poorest districts have about 30% more pupils per teacher.

Twenty-one states have a progressive distribution, i.e., at least 5% fewer pupils per teacher in high-poverty districts. Seven states are regressive and have more pupils per teacher in high-poverty districts – Pennsylvania, Illinois, Florida, Vermont, Wisconsin, Rhode Island, and Nevada. The remaining 23 states have essentially no difference in staffing ratios where the average number of staff per pupil in high- and low-poverty schools varies by less than 5%. This means that the majority of states are failing to systematically provide an equitable distribution of teachers so that high-poverty schools have smaller pupil-to-teacher ratios than low-poverty schools.

Like school funding fairness, it is important to consider both elements of the staffing fairness measure. It is important for states to have progressive distributions of staff, but also reasonable pupil-to-staff ratios. It is of little consolation that high-poverty schools have greater resources than low-poverty schools if the resources are not adequate in either setting. For example, Utah has a progressive distribution of staffing resources, but also the largest pupil-to-teacher ratio in the nation. This finding is not surprising given Utah's progressive distribution of an extremely low level of funding. In New Jersey and Wyoming, progressive and above-average funding is clearly leveraged to create low pupil-to-teacher ratios that are even lower in the highest-need districts. In contrast, Nevada's regressive and low funding levels result in comparatively large pupil-to-teacher ratios with even worse conditions in its highest-poverty districts.





A state's performance on these three resource allocation measures can be juxtaposed against the state's ranking on the funding fairness indicators. This comparison provides clear evidence of how the fairness of a state's school funding system directly impacts upon the availability and distribution of essential resources to schools.

The correlation between funding fairness and essential resource availability is clear and compelling. Many of the low-performing states on the funding fairness indicators are also ranked at the bottom of the resource allocation indicators. For example, Virginia does poorly on all four fairness measures and ranks in the bottom ten of all three resource indicators. This pattern is consistent across many states, meaning that students in states with unfair school funding are likely to experience a deprivation of resources crucial for those students to succeed in school.

## Conclusion

Improvements in school finance are often slow and deliberate. The Great Recession, followed by a slow recovery, caused dramatic shifts in state education budgets within a short, six-year time frame. Many states responded to the Recession by rapidly disinvesting in education and using federal stimulus funds to fill the breach. When those short-term funds were exhausted, many states did not respond by restoring state aid even though their overall budgets had improved and even though, as this report shows, many states have the fiscal capacity to do better.

The reaction in states to the Recession and the start of the recovery period drives home a crucial point: sustaining investments in education is important to the long-term vitality of a state's — and the nation's — civic and economic health and well-being. These investments must, to a great degree, be insulated from the short-term economic downturns. States should consider mechanisms to accomplish that objective, and federal stimulus policies must ensure, at a minimum, maintenance of effort in return for receipt of federal funds. It is hoped that this report will spark that discussion in state capitals and in Washington, DC.

## **Appendix A: Data and Methodology**

#### **Fairness Measures**

*Funding Level*: A regression model predicts an average per-pupil funding level for each state, while holding other factors constant. This eliminates the variation in funding associated with characteristics that vary between districts and across states, and determines average funding at the state level under a hypothetical, yet meaningful, set of conditions. State and local funding levels are predicted with the following variables: student poverty, regional wage variation, economies of scale, population density, and the interaction between economies of scale and density. Reported funding levels are predicted using national averages for all independent variables and at a poverty rate of 20%.

The regression equation includes a panel of twenty years of data and presents estimates for the prior six years. Models used in previous editions only included three-year panels, with estimates reported for the most recent year. Due to this change in modeling, there will be slight differences in the results of this edition and previously published editions.

*Funding Distribution*: Using the above regression model, the relationship between student poverty and school funding is estimated for each state. Funding levels are predicted for poverty levels at 10% intervals from 0% to 30% under the average conditions within each state. The fairness ratio is calculated by dividing state and local funding at 30% poverty by funding at 0% poverty. A higher ratio indicates greater fairness.

*Effort*: The Effort index is calculated by dividing the total state and local revenues for education by the state gross domestic product.

*Coverage*: The Coverage indicator includes two measures: First is the proportion of school-age children attending the state's public schools, as opposed to private schools, homeschooling, or not attending school at all. Second is the ratio of median household income of students who are enrolled in public schools to those who are not. The Coverage rankings are computed by calculating a standardized score (z-score) for each measure and then taking the average.

## **Resource Allocation Indicators**

*Early Childhood Education*: The early childhood education indicator compares school enrollment rates for 3- and 4-year-olds by income level. Low-income is defined as a family income below 185% of the Federal poverty level. This is the threshold at which students qualify for free or reduced lunch. School enrollment is not limited to public schools and there are no restrictions on the number of days per week or hours per day the student attends. The ratio is calculated as the percentage of enrolled low-income students over the percentage of enrolled non-low-income students. States are ranked on this ratio.

*Wage Competitiveness*: This indicator uses a regression model predicting average wages for teachers and non-teachers while controlling for age, education, and hours/weeks worked. The ratio of wages between teachers and non-teachers is computed at ages 25 and 45 and indicates whether teachers, on average, are paid more or less than non-teachers. States are ranked by calculating a standardized score (z-score) for the ratio at ages 25 and 45 and averaging those scores.

*Pupil-to-Teacher Fairness Ratio*: The pupil-to-teacher fairness ratio measure is calculated by generating a regression model to establish the relationship between district pupil-to-teacher ratios

and student poverty. Similar to the funding fairness analysis, the model controls for size, sparsity, and poverty and then estimates pupil-to-teacher ratios at various poverty levels for each state. The fairness ratio is calculated as the predicted pupil-to-teacher ratio at 0% over the predicted ratio at 30%. This creates a fairness ratio where a higher value indicates greater fairness and maintains a consistency with the funding fairness ratios.

Indicator	Data Element	Data Source	
Funding Level & Funding Distribution	Local and state revenues per pupil	U.S. Census F-33 Public Elementary-Secondary Education Finance Survey	http://www.census.gov/govs/school/
	Student poverty rates	U.S. Census Small Area Income and Poverty Estimates	http://www.census.gov/did/www/saipe/ data/index.html
	Regional wage variation	Taylor's Extended NCES Comparable Wage Index	http://bush.tamu.edu/ research/faculty/Taylor_CWI
	Economies of scale/ district size	NCES Common Core of Data – Local Education Agency Universe Survey	http://nces.ed.gov/ccd/
	Population density	U.S. Census Population Estimates	https://www.census.gov/popest/index.html
Effort	Gross state product	Bureau of Economic Analysis	http://www.bea.gov/regional/gsp/
	Total local and state revenues	U.S. Census F-33 Public Elementary-Secondary Education Finance Survey	http://www.census.gov/govs/school/
Coverage	% 6- to 16-year-olds enrolled in school	U.S. Census American Community Survey	Integrated Public Use Micro Data System <b>www.ipums.org</b> (3-Year Sample)
	Median household income by school enrollment	U.S. Census American Community Survey	Integrated Public Use Micro Data System <b>www.ipums.org</b> (3-Year Sample)
Early Childhood Education	School enrollment of 3- and 4-year-olds by household income	U.S. Census American Community Survey	Integrated Public Use Micro Data System <b>www.ipums.org</b> (3-Year Sample)
Pupil-to-Teacher Fairness Ratio	District pupil-to-teacher ratios	NCES Common Core of Data – Local Education Agency Universe Survey	http://nces.ed.gov/ccd/
Wage Competitiveness	Teacher and non-teacher wages	U.S. Census American Community Survey	Integrated Public Use Micro Data System <b>www.ipums.org</b> (3-Year Sample)

#### Table A-1. Data Sources for Construction of Fairness Measures and Resource Allocation Indicators

## **Appendix B: National Child Poverty Rates**

#### Table B-1. Child Poverty by State and Year

State	2007	2008	2009	2010	2011	2012
Alabama	21%	19%	22%	25%	25%	25%
Alaska	11%	10%	10%	12%	13%	13%
Arizona	18%	19%	21%	22%	25%	25%
Arkansas	23%	22%	24%	24%	25%	26%
California	16%	17%	18%	20%	21%	22%
Colorado	14%	13%	14%	15%	16%	17%
Connecticut	10%	10%	10%	11%	13%	13%
Delaware	12%	13%	15%	16%	17%	17%
District of Columbia	25%	24%	29%	30%	30%	29%
Florida	15%	16%	19%	21%	23%	24%
Georgia	18%	18%	20%	23%	24%	25%
Hawaii	9%	9%	12%	13%	16%	16%
Idaho	14%	13%	16%	17%	19%	19%
Illinois	15%	15%	17%	18%	20%	19%
Indiana	14%	15%	17%	19%	20%	20%
lowa	11%	12%	13%	14%	15%	14%
Kansas	12%	12%	14%	16%	16%	17%
Kentucky	21%	20%	22%	23%	24%	24%
Louisiana	24%	23%	22%	25%	27%	27%
Maine	13%	13%	15%	15%	16%	17%
Maryland	9%	9%	10%	12%	12%	13%
Massachusetts	12%	11%	12%	13%	14%	14%
Michigan	17%	17%	20%	21%	22%	22%
Minnesota	10%	10%	12%	13%	13%	13%
Mississippi	26%	27%	28%	29%	30%	32%
Missouri	16%	16%	18%	18%	20%	20%
Montana	16%	16%	18%	18%	18%	19%
Nebraska	12%	11%	13%	15%	15%	15%
Nevada	13%	13%	15%	19%	20%	21%
New Hampshire	8%	8%	9%	9%	10%	12%
New Jersey	10%	11%	12%	13%	13%	14%
New Mexico	22%	21%	23%	26%	27%	27%
New York	12%	12%	13%	14%	15%	21%
North Carolina	17%	18%	20%	22%	23%	24%
North Dakota	11%	12%	12%	13%	12%	12%
Ohio	16%	16%	19%	20%	21%	21%
Oklahoma	19%	19%	20%	22%	21%	22%
Oregon	15%	15%	17%	19%	21%	20%
Pennsylvania	14%	15%	15%	17%	17%	18%
Rhode Island	15%	15%	16%	17%	19%	18%
South Carolina	19%	19%	22%	23%	25%	25%
South Dakota	15%	15%	16%	17%	16%	15%
Tennessee	19%	19%	21%	23%	24%	24%
Texas	21%	20%	22%	24%	25%	24%
Utah	10%	10%	12%	15%	15%	14%
Vermont	10%	10%	11%	13%	13%	13%
Virginia	12%	12%	13%	13%	14%	14%
Washington	13%	12%	14%	16%	16%	16%
West Virginia	20%	20%	22%	23%	23%	22%
Wisconsin	12%	12%	15%	17%	16%	16%
Wyoming	11%	10%	11%	13%	13%	13%
U.S. Total	16%	16%	18%	19%	20%	21%

	Under 10%			10% to 20%			20% to 30%			30% +		
State	Districts	# Age 5-17	Percent of Total	Districts	# Age 5-17	Percent of Total	Districts	# Age 5-17	Percent of Total	Districts	# Age 5-17	Percent of Total
Alabama	4	24,395	3%	22	257,967	31%	49	340,037	42%	59	196,740	24%
Alaska	8	8,699	7%	22	109,586	83%	15	5,019	4%	8	9,005	7%
Arizona	10	60,876	5%	47	415,235	35%	75	386,419	33%	83	316,609	27%
Arkansas	1	2,399	0%	37	152,333	29%	111	207,526	40%	90	154,604	30%
California	144	921,272	14%	312	1,922,489	<b>29%</b>	267	2,097,734	31%	238	1,757,123	26%
Colorado	27	242,327	27%	72	340,077	38%	50	258,059	29%	29	53,327	6%
Connecticut	118	312,256	<b>52%</b>	35	149,677	25%	9	64,678	11%	4	73,491	12%
Delaware	1	12,408	8%	8	94,628	64%	6	37,511	25%	1	4,224	3%
District of Columbia							1	70,604	100%			
Florida				12	781,694	27%	34	1,990,758	68%	21	158,565	5%
Georgia	3	71,235	4%	23	658,752	<b>36%</b>	57	445,030	25%	100	640,076	35%
Hawaii				1	213,862	100%						
Idaho	1	86	0%	47	197,974	<b>64%</b>	55	99,306	32%	12	13,315	4%
Illinois	211	597,178	27%	416	711,357	32%	177	374,752	17%	61	564,500	25%
Indiana	38	189,893	16%	158	498,945	43%	75	333,772	29%	20	143,351	12%
lowa	107	163,739	31%	211	247,209	47%	30	113,010	<b>21%</b>	3	2,629	0%
Kansas	44	162,686	31%	178	178,423	34%	57	135,690	<b>26%</b>	7	44,238	8%
Kentucky	4	18,108	2%	25	218,654	30%	72	343,213	46%	75	158,725	<b>21</b> %
Louisiana				11	146,518	18%	34	427,865	53%	24	228,654	28%
Maine	20	28,877	15%	108	100,496	50%	79	67,622	34%	29	2,019	1%
Maryland	9	492,173	50%	9	355,509	36%	4	36,322	4%	2	94,572	10%
Massachusetts	181	495,198	48%	91	256,390	25%	21	225,358	22%	8	58,912	6%
Michigan	56	317,634	19%	236	639,780	38%	177	316,700	19%	82	417,042	25%
Minnesota	100	387,651	42%	198	399,151	43%	33	137,310	15%	6	3,696	0%
Mississippi				6	89,442	17%	41	154,117	28%	102	297,946	55%
Missouri	30	217,980	21%	184	329,658	32%	204	293,196	<b>29%</b>	102	183,395	18%
Montana	52	14,074	9%	179	84,768	<b>53%</b>	110	49,435	31%	76	12,739	8%
Nebraska	62	80,379	24%	144	168,360	51%	42	81,386	25%	2	1,012	0%
Nevada	1	330	0%	9	29,080	6%	7	450,872	94%			
New Hampshire	82	100,925	48%	66	77,184	37%	22	29,258	<b>1</b> 4%	6	1,520	1%
New Jersey	326	801,873	54%	172	312,526	<b>21%</b>	39	142,287	9%	24	242,049	16%
New Mexico	1	3,244	1%	13	36,214	10%	33	209,026	56%	42	122,422	33%
New York	237	829,769	27%	276	581,561	19%	132	231,160	7%	39	1,453,466	47%
North Carolina				16	405,683	24%	61	967,230	<b>58%</b>	41	293,675	18%
North Dakota	70	47,865	44%	87	53,485	49%	16	2,272	2%	9	4,877	4%
Ohio	112	460,278	23%	281	648,130	33%	154	389,077	20%	66	471,308	24%
Oklahoma	21	71,076	11%	212	246,785	37%	206	193,459	29%	85	164,085	24%
Oregon	9	25,744	4%	68	322,858	51%	81	227,369	36%	39	52,137	8%
Pennsylvania	118	623,285	31%	262	737,730	37%	90	272,588	13%	30	386,080	19%
Rhode Island	18	54,357	34%	13	53,882	33%	2	13,960	9%	3	39,207	24%
South Carolina	1	11,242	1%	12	199,692	25%	34	415,476	53%	39	157,279	20%
South Dakota	44	29,393	20%	79	96,147	66%	17	6,730	5%	12	12,697	9%
Tennessee	1	38,198	4%	18	311,612	<b>29%</b>	79	534,707	<b>49%</b>	38	205,523	19%
Texas	64	582,752	12%	355	1,552,605	31%	390	1,346,569	27%	222	1,561,868	31%
Utah	5	177,752	28%	25	334,412	53%	11	117,960	19%			
Vermont	72	37,906	<b>41</b> %	133	38,428	<b>41</b> %	53	14,014	15%	16	3,082	3%
Virginia	25	587,723	44%	51	444,377	33%	52	261,097	19%	10	53,938	4%
Washington	35	235,920	21%	132	591,368	52%	86	259,948	23%	42	54,574	5%
West Virginia				8	62,037	22%	43	211,114	75%	4	7,819	3%
Wisconsin	129	293,896	30%	221	479,646	50%	64	67,834	7%	10	125,600	13%
Wyoming	11	17.673	18%	32	74,560	77%	4	4.518	5%	1	105	0%

#### Table B-2. Poverty Concentration in School Districts by State

## **Appendix C: Fairness Measures and Resource Allocation Indicators**

#### Table C-1. Funding Level

	200	)7	200	)8	200	)9	20 <sup>-</sup>	10	20 <sup>.</sup>	11	201	2
State	Funding Level	Rank										
Alabama	\$8,635	34	\$9,458	28	\$8,724	40	\$8,268	41	\$8.551	38	\$8,701	38
Alaska	\$16,000	3	\$19,942	1	\$19,446	1	\$16,498	3	\$16,316	2	\$17,453	2
Arizona	\$7,817	44	\$8,085	44	\$7,595	46	\$7,204	46	\$7,187	47	\$7,017	47
Arkansas	\$8,230	39	\$8,538	42	\$8,717	41	\$8,900	33	\$9,026	30	\$9,419	32
California	\$9,067	26	\$9,297	31	\$8,754	39	\$7,761	43	\$8,238	41	\$8,218	41
Colorado	\$8,592	35	\$9,033	36	\$9,109	33	\$9,357	27	\$8,879	34	\$8,955	37
Connecticut	\$14,406	6	\$15,321	6	\$15,874	5	\$14,769	5	\$14,777	5	\$16,151	5
Delaware	\$12,335	8	\$13,694	8	\$13,285	9	\$12,321	13	\$12,276	12	\$13,442	10
Florida	\$9,299	24	\$10,129	21	\$8,882	37	\$8,175	42	\$8,080	42	\$7,777	42
Georgia	\$9,645	21	\$10,063	22	\$9,425	28	\$8,646	36	\$8,946	32	\$8,966	36
Idaho	\$6,645	49	\$7,333	49	\$7,293	49	\$6,358	49	\$6,769	48	\$6,369	49
Illinois	\$8,873	28	\$9,230	32	\$9,293	31	\$9,687	22	\$11,143	17	\$11,507	16
Indiana	\$9,657	20	\$10,334	20	\$11,304	15	\$12,119	14	\$10,767	19	\$11,101	20
lowa	\$9,865	17	\$10,345	19	\$10,609	20	\$9,853	21	\$10,822	18	\$11,241	18
Kansas	\$9,951	16	\$10,865	16	\$11,136	16	\$10,099	19	\$10,087	22	\$10,561	23
Kentucky	\$8,656	33	\$8,997	37	\$8,976	36	\$8,599	37	\$8,875	35	\$9,130	34
Louisiana	\$8,744	31	\$9,559	27	\$9,982	22	\$9,327	28	\$9,374	25	\$10,007	24
Maine	\$11,219	13	\$11,765	13	\$11,773	14	\$12,365	12	\$12,104	14	\$11,823	15
Maryland	\$11,741	10	\$13,486	9	\$13,478	8	\$12,676	11	\$12,678	10	\$13,367	11
Massachusetts	\$13,760	7	\$14,739	7	\$14,254	7	\$13,929	6	\$14,151	6	\$14,807	6
Michigan	\$9,625	22	\$9,760	24	\$9,625	25	\$9,575	24	\$9,923	24	\$9,810	25
Minnesota	\$11,519	11	\$12,076	12	\$11,928	13	\$11,181	16	\$12,273	13	\$12,172	14
Mississippi	\$7,203	46	\$7,672	46	\$7,682	44	\$7,318	45	\$7,242	46	\$7,510	45
Missouri	\$8,214	40	\$8,777	40	\$9,022	34	\$8,489	38	\$9,009	31	\$9,529	29
Montana	\$8,765	30	\$9,431	30	\$9,446	27	\$9,181	30	\$9,074	29	\$9,510	30
Nebraska	\$9,789	19	\$10,409	18	\$10,787	18	\$10,386	18	\$10,401	20	\$10,815	21
Nevada	\$7,923	43	\$8,979	39	\$8,260	43	\$8,357	39	\$8,039	43	\$8,349	40
New Hampshire	\$9,823	18	\$10,710	17	\$12,369	12	\$12,859	8	\$12,307	11	\$13,134	12
New Jersey	\$16,692	1	\$17,144	3	\$17,326	3	\$15,212	4	\$14,930	4	\$17,299	3
New Mexico	\$8,803	29	\$9,684	26	\$9,793	23	\$8,793	35	\$8,928	33	\$9,256	33
New York	\$15,196	5	\$16,065	5	\$17,170	4	\$16,713	2	\$17,318	1	\$18,507	1
North Carolina	\$7,961	42	\$8,526	43	\$9,349	30	\$10,015	20	\$8,296	40	\$7,235	46
North Dakota	\$8,185	41	\$8,985	38	\$9,289	32	\$9,681	23	\$10,082	23	\$10,704	22
Ohio	\$10,980	14	\$11,354	14	\$11,103	17	\$11,124	17	\$11,163	16	\$11,143	19
Oklahoma	\$7,010	47	\$7,389	48	\$7,489	47	\$7,038	47	\$7,299	45	\$7,567	43
Oregon	\$8,516	37	\$9,229	33	\$9,015	35	\$8,838	34	\$8,635	37	\$9,027	35
Pennsylvania	\$11,427	12	\$12,262	11	\$12,793	11	\$12,715	10	\$12,905	9	\$13,700	8
Rhode Island	\$12,276	9	\$13,051	10	\$13,013	10	\$12,780	9	\$13,169	8	\$13,620	9
South Carolina	\$9,039	27	\$9,744	25	\$9,510	26	\$9,131	32	\$9,356	26	\$9,619	26
South Dakota	\$8,683	32	\$9,048	35	\$8,767	38	\$9,166	31	\$8,870	36	\$9,458	31
Tennessee	\$6,892	48	\$7,465	47	\$7,362	48	\$7,357	44	\$7,303	44	\$7,537	44
Texas	\$8,295	38	\$8,540	41	\$8,618	42	\$8,297	40	\$8,369	39	\$8,487	39
Utah	\$7,408	45	\$7,907	45	\$7,643	45	\$6,852	48	\$6,691	49	\$6,947	48
Vermont	\$15,453	4	\$16,384	4	\$14,521	6	\$13,641	7	\$13,546	7	\$14,177	7
Virginia	\$9,593	23	\$10,004	23	\$10,485	21	\$9,503	25	\$9,303	27	\$9,611	27
Washington	\$8,545	36	\$9,179	34	\$9,363	29	\$9,224	29	\$9,226	28	\$9,606	28
West Virginia	\$9,159	25	\$9,445	29	\$9,785	24	\$9,384	26	\$10,171	21	\$12,578	13
Wisconsin	\$10,509	15	\$11,068	15	\$10,703	19	\$11,293	15	\$11,915	15	\$11,417	17
Wyoming	\$16,160	2	\$19,453	2	\$18,960	2	\$17,719	1	\$16,185	3	\$16,162	4

#### Table C-2. Funding Distribution

	2007					2008						
State	0% Poverty	10% Poverty	20% Poverty	30% Poverty	Ratio	Fairness Grade	0% Poverty	10% Poverty	20% Poverty	30% Poverty	Ratio	Fairness Grade
Alabama	\$9,746	\$9,174	\$8,635	\$8,128	83%	F	\$10,533	\$9,981	\$9,458	\$8,962	85%	F
Arizona	\$7,909	\$7,863	\$7,817	\$7,772	98%	С	\$8,549	\$8,314	\$8,085	\$7,863	92%	F
Arkansas	\$8,157	\$8,194	\$8,230	\$8,267	101%	С	\$8,116	\$8,325	\$8,538	\$8,757	108%	С
California	\$8,496	\$8,777	\$9,067	\$9,367	110%	В	\$8,539	\$8,910	\$9,297	\$9,701	114%	В
Colorado	\$8,900	\$8,745	\$8,592	\$8,442	95%	D	\$9,033	\$9,033	\$9,033	\$9,032	100%	D
Connecticut	\$12,994	\$13,682	\$14,406	\$15,168	117%	А	\$13,545	\$14,406	\$15,321	\$16,295	120%	А
Delaware	\$13,662	\$12,982	\$12,335	\$11,721	86%	F	\$11,533	\$12,567	\$13,694	\$14,922	129%	Α
Florida	\$11,011	\$10,119	\$9,299	\$8,545	78%	F	\$10,298	\$10,213	\$10,129	\$10,046	98%	D
Georgia	\$9,429	\$9,536	\$9,645	\$9,755	103%	С	\$9,567	\$9,812	\$10,063	\$10,321	108%	С
Idaho	\$7,643	\$7,127	\$6,645	\$6,197	81%	F	\$7,373	\$7,353	\$7,333	\$7,313	99%	D
Illinois	\$9,830	\$9,339	\$8,873	\$8,430	86%	F	\$10,789	\$9,979	\$9,230	\$8,537	79%	F
Indiana	\$8,185	\$8,891	\$9,657	\$10,489	128%	Α	\$9,180	\$9,740	\$10,334	\$10,965	119%	А
lowa	\$9,781	\$9,823	\$9,865	\$9,907	101%	С	\$10,446	\$10,396	\$10,345	\$10,294	99%	D
Kansas	\$10,024	\$9,988	\$9,951	\$9,916	99%	С	\$10,554	\$10,708	\$10,865	\$11,023	104%	С
Kentucky	\$8,210	\$8,430	\$8,656	\$8,888	108%	В	\$8,439	\$8,713	\$8,997	\$9,289	110%	С
Louisiana	\$9,038	\$8,890	\$8,744	\$8,600	95%	D	\$9,426	\$9,492	\$9,559	\$9,626	102%	С
Maine	\$12,422	\$11,805	\$11,219	\$10,662	86%	F	\$12,517	\$12,135	\$11,765	\$11,407	91%	F
Maryland	\$11,402	\$11,570	\$11,741	\$11,914	104%	С	\$12,689	\$13,082	\$13,486	\$13,904	110%	С
Massachusetts	\$11,976	\$12,837	\$13,760	\$14,749	123%	Α	\$11,906	\$13,247	\$14,739	\$16,399	138%	Α
Michigan	\$9,991	\$9,806	\$9,625	\$9,447	95%	D	\$10,302	\$10,027	\$9,760	\$9,499	92%	F
Minnesota	\$9,324	\$10,364	\$11,519	\$12,804	137%	Α	\$9,834	\$10,897	\$12,076	\$13,381	136%	А
Mississippi	\$7,368	\$7,285	\$7,203	\$7,122	97%	С	\$7,867	\$7,769	\$7,672	\$7,576	96%	D
Missouri	\$9,132	\$8,661	\$8,214	\$7,790	85%	F	\$9,533	\$9,147	\$8,777	\$8,422	88%	F
Montana	\$7,473	\$8,093	\$8,765	\$9,492	127%	Α	\$8,052	\$8,714	\$9,431	\$10,207	127%	А
Nebraska	\$9,462	\$9,624	\$9,789	\$9,957	105%	С	\$9,541	\$9,965	\$10,409	\$10,873	114%	В
Nevada	\$9,157	\$8,518	\$7,923	\$7,369	80%	F	\$8,706	\$8,841	\$8,979	\$9,120	105%	С
New Hampshire	\$12,861	\$11,240	\$9,823	\$8,585	67%	F	\$13,300	\$11,935	\$10,710	\$9,610	72%	F
New Jersey	\$13,172	\$14,828	\$16,692	\$18,791	143%	Α	\$13,522	\$15,225	\$17,144	\$19,304	143%	А
New Mexico	\$8,357	\$8,577	\$8,803	\$9,035	108%	В	\$9,598	\$9,641	\$9,684	\$9,727	101%	С
New York	\$16,180	\$15,680	\$15,196	\$14,726	<b>91</b> %	D	\$17,071	\$16,560	\$16,065	\$15,585	91%	F
North Carolina	\$9,549	\$8,719	\$7,961	\$7,269	76%	F	\$9,005	\$8,762	\$8,526	\$8,296	92%	F
North Dakota	\$9,346	\$8,746	\$8,185	\$7,659	82%	F	\$9,995	\$9,477	\$8,985	\$8,519	85%	F
Ohio	\$8,672	\$9,758	\$10,980	\$12,355	142%	Α	\$9,059	\$10,142	\$11,354	\$12,710	140%	Α
Oklahoma	\$6,799	\$6,904	\$7,010	\$7,118	105%	С	\$7,252	\$7,320	\$7,389	\$7,458	103%	С
Oregon	\$8,214	\$8,363	\$8,516	\$8,670	106%	С	\$9,033	\$9,131	\$9,229	\$9,329	103%	С
Pennsylvania	\$12,421	\$11,914	\$11,427	\$10,960	88%	F	\$13,044	\$12,647	\$12,262	\$11,888	91%	F
Rhode Island	\$12,041	\$12,158	\$12,276	\$12,395	103%	С	\$12,879	\$12,965	\$13,051	\$13,138	102%	С
South Carolina	\$9,346	\$9,191	\$9,039	\$8,889	95%	D	\$9,964	\$9,853	\$9,744	\$9,636	97%	D
South Dakota	\$7,471	\$8,054	\$8,683	\$9,361	125%	Α	\$7,781	\$8,390	\$9,048	\$9,756	125%	Α
Tennessee	\$6,347	\$6,614	\$6,892	\$7,181	113%	В	\$6,726	\$7,086	\$7,465	\$7,865	117%	В
Texas	\$8,605	\$8,449	\$8,295	\$8,145	95%	D	\$8,789	\$8,663	\$8,540	\$8,418	96%	D
Utah	\$5,629	\$6,458	\$7,408	\$8,499	151%	Α	\$5,850	\$6,802	\$7,907	\$9,193	157%	Α
Vermont	\$15,401	\$15,427	\$15,453	\$15,479	101%	С	\$15,760	\$16,069	\$16,384	\$16,705	106%	С
Virginia	\$10,190	\$9,887	\$9,593	\$9,308	91%	D	\$10,429	\$10,214	\$10,004	\$9,798	94%	F
Washington	\$8,983	\$8,761	\$8,545	\$8,334	93%	D	\$9,282	\$9,231	\$9,179	\$9,128	98%	D
West Virginia	\$9,220	\$9,189	\$9,159	\$9,128	99%	С	\$8,936	\$9,187	\$9,445	\$9,710	109%	С
Wisconsin	\$10,489	\$10,499	\$10,509	\$10,519	100%	С	\$10,933	\$11,001	\$11,068	\$11,137	102%	С
Wyoming	\$15,425	\$15,788	\$16,160	\$16,540	107%	С	\$15,329	\$17,268	\$19,453	\$21,914	143%	А

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#### Table C-2. Funding Distribution — Continued

	2009						2010					
State	0% Poverty	10% Poverty	20% Poverty	30% Poverty	Ratio	Fairness Grade	0% Poverty	10% Poverty	20% Poverty	30% Poverty	Ratio	Fairness Grade
Alabama	\$9,357	\$9,035	\$8,724	\$8,424	90%	F	\$8,729	\$8,495	\$8,268	\$8,047	92%	D
Arizona	\$7,577	\$7,586	\$7,595	\$7,605	100%	С	\$7,203	\$7,204	\$7,204	\$7,204	100%	С
Arkansas	\$8,333	\$8,523	\$8,717	\$8,915	107%	С	\$8,809	\$8,854	\$8,900	\$8,947	102%	С
California	\$8,235	\$8,490	\$8,754	\$9,026	110%	В	\$7,526	\$7,642	\$7,761	\$7,882	105%	С
Colorado	\$9,175	\$9,142	\$9,109	\$9,077	99%	С	\$9,337	\$9,347	\$9,357	\$9,367	100%	С
Connecticut	\$14,214	\$15,021	\$15,874	\$16,776	118%	Α	\$14,041	\$14,400	\$14,769	\$15,147	108%	В
Delaware	\$11,612	\$12,420	\$13,285	\$14,209	122%	Α	\$12,382	\$12,351	\$12,321	\$12,291	99%	С
Florida	\$9,043	\$8,962	\$8,882	\$8,802	97%	D	\$7,738	\$7,954	\$8,175	\$8,403	109%	В
Georgia	\$8,981	\$9,200	\$9,425	\$9,654	107%	С	\$8,180	\$8,410	\$8,646	\$8,889	109%	В
Idaho	\$7,703	\$7,495	\$7,293	\$7,096	92%	F	\$7,459	\$6,887	\$6,358	\$5,870	79%	F
Illinois	\$11,446	\$10,314	\$9,293	\$8,373	73%	F	\$12,006	\$10,784	\$9,687	\$8,702	72%	F
Indiana	\$10,302	\$10,791	\$11,304	\$11,841	115%	В	\$10,891	\$11,489	\$12,119	\$12,785	117%	А
lowa	\$10,756	\$10,682	\$10,609	\$10,536	98%	D	\$10,614	\$10,226	\$9,853	\$9,493	89%	F
Kansas	\$10,983	\$11,059	\$11,136	\$11,213	102%	С	\$10,056	\$10,078	\$10,099	\$10,121	101%	С
Kentucky	\$8,531	\$8,751	\$8,976	\$9,206	108%	С	\$8,201	\$8,398	\$8,599	\$8,805	107%	В
Louisiana	\$9,766	\$9,873	\$9,982	\$10,092	103%	С	\$8,550	\$8,930	\$9,327	\$9,741	114%	А
Maine	\$12,419	\$12,092	\$11,773	\$11,462	92%	F	\$12,279	\$12,322	\$12,365	\$12,407	101%	С
Maryland	\$12,828	\$13,149	\$13,478	\$13,815	108%	С	\$12,850	\$12,763	\$12,676	\$12,590	98%	С
Massachusetts	\$12,490	\$13,343	\$14,254	\$15,227	122%	А	\$12,055	\$12,958	\$13,929	\$14,973	124%	А
Michigan	\$9,947	\$9,785	\$9,625	\$9,469	95%	D	\$9,970	\$9,771	\$9,575	\$9,384	94%	D
Minnesota	\$9.961	\$10.900	\$11.928	\$13.053	131%	А	\$9.207	\$10,147	\$11.181	\$12.322	134%	А
Mississippi	\$7.843	\$7,762	\$7.682	\$7.602	97%	D	\$7.519	\$7.418	\$7.318	\$7.220	96%	С
Missouri	\$9.706	\$9.358	\$9.022	\$8.698	90%	F	\$9.350	\$8,909	\$8,489	\$8.089	87%	F
Montana	\$8,489	\$8,955	\$9.446	\$9.965	117%	А	\$9,140	\$9,161	\$9,181	\$9.202	101%	С
Nebraska	\$9,825	\$10,295	\$10,787	\$11,303	115%	В	\$10,519	\$10,452	\$10,386	\$10,321	98%	С
Nevada	\$10,201	\$9,180	\$8.260	\$7,433	73%	F	\$11.233	\$9.689	\$8.357	\$7.208	64%	F
New Hampshire	\$12.826	\$12,595	\$12.369	\$12,146	95%	D	\$12.953	\$12,906	\$12.859	\$12.812	99%	С
New Jersev	\$13.301	\$15,181	\$17.326	\$19.775	149%	А	\$13,493	\$14.327	\$15.212	\$16.151	120%	A
New Mexico	\$9.376	\$9.582	\$9.793	\$10.009	107%	C	\$8.527	\$8.659	\$8,793	\$8.929	105%	С
New York	\$17.857	\$17,510	\$17,170	\$16.837	94%	D	\$17,765	\$17,231	\$16,713	\$16,211	91%	D
North Carolina	\$12,551	\$10.832	\$9.349	\$8.069	64%	F	\$14,465	\$12.037	\$10.015	\$8.334	58%	F
North Dakota	\$10.319	\$9,790	\$9,289	\$8,813	85%	F	\$10.816	\$10.233	\$9.681	\$9,159	85%	F
Ohio	\$9 138	\$10.073	\$11 103	\$12,238	134%	A	\$9 413	\$10,233	\$11 124	\$12,093	128%	Δ
Oklahoma	\$7.347	\$7.417	\$7,489	\$7.561	103%	C	\$7.015	\$7.027	\$7.038	\$7.050	100%	C
Oregon	\$8,909	\$8,962	\$9.015	\$9.069	102%	C	\$8.870	\$8.854	\$8,838	\$8.822	99%	C
Pennsylvania	\$13,223	\$13.006	\$12,793	\$12,582	95%	D	\$13.615	\$13,157	\$12,715	\$12,287	90%	D
Rhode Island	\$12,852	\$12,932	\$13.013	\$13.094	102%	C	\$12,992	\$12,886	\$12,780	\$12,675	98%	C
South Carolina	\$9.646	\$9.578	\$9,510	\$9 443	98%	D	\$9,307	\$9 219	\$9 131	\$9 044	97%	C
South Dakota	\$7,755	\$8 246	\$8,767	\$9,321	120%	A	\$7 845	\$8,480	\$9 166	\$9,907	126%	Δ
Tennessee	\$6,949	\$7 152	\$7,362	\$7,577	109%	C	\$6,832	\$7,089	\$7,357	\$7,634	112%	Α
Toyas	\$8.061	\$8 787	\$8,618	\$8.451	0/%	D	\$8 562	\$8,420	\$8 207	\$8 167	05%	C
Litah	\$5,842	\$6,682	\$7.643	\$8 743	150%	Δ	\$6,001	\$6,412	\$6,852	\$7 321	122%	Δ
Vermont	\$14 582	\$14 551	\$14 521	\$14.490	90%	G	\$15,001	\$14,732	\$13.641	\$12.631	79%	F
Virginia	\$10.541	\$10.512	\$10.485	\$10.457	QQ0/~	C	\$9.747	\$9.624	\$9.502	\$0.382	96%	C
Washington	\$0,700	\$0.525	\$0,403	\$0.105	05%	D	\$0,747	\$0,024	\$0.224	\$8.075	020/	D
West Virginia	\$10.024	\$0,000	\$0.795	\$0,662	060%	D	\$8,200	\$0.027	\$0.224	\$0,975	110%	B
Wisconsin	\$10,034	\$10,707	\$10,703	\$10,670	00%	C	\$10.090	\$11.125	\$11,002	\$11.452	1040/	C
Wyoming	\$16,526	\$17,701	\$18,960	\$20,308	123%	A	\$17,502	\$17,610	\$17,719	\$17,828	102%	C

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			2011	1		2012						
State	0% Poverty	10% Poverty	20% Poverty	30% Poverty	Ratio	Fairness Grade	0% Poverty	10% Poverty	20% Poverty	30% Poverty	Ratio	Fairness Grade
Alabama	\$9,073	\$8,808	\$8,551	\$8,301	91%	D	\$9,335	\$9,013	\$8,701	\$8,401	90%	F
Arizona	\$7,484	\$7,334	\$7,187	\$7,044	94%	D	\$7,228	\$7,122	\$7,017	\$6,914	96%	D
Arkansas	\$9,122	\$9,074	\$9,026	\$8,978	98%	С	\$9,691	\$9,554	\$9,419	\$9,285	96%	D
California	\$7,771	\$8,001	\$8,238	\$8,483	109%	Α	\$7,991	\$8,104	\$8,218	\$8,335	104%	С
Colorado	\$9,069	\$8,974	\$8,879	\$8,786	97%	С	\$8,964	\$8,959	\$8,955	\$8,950	100%	С
Connecticut	\$14,791	\$14,784	\$14,777	\$14,770	100%	С	\$15,580	\$15,863	\$16,151	\$16,444	106%	С
Delaware	\$12,431	\$12,353	\$12,276	\$12,199	98%	С	\$11,001	\$12,160	\$13,442	\$14,858	135%	Α
Florida	\$7,874	\$7,977	\$8,080	\$8,185	104%	В	\$7,593	\$7,684	\$7,777	\$7,871	104%	С
Georgia	\$8,471	\$8,706	\$8,946	\$9,194	109%	Α	\$8,845	\$8,905	\$8,966	\$9,027	102%	С
Idaho	\$6,797	\$6,783	\$6,769	\$6,755	99%	С	\$6,557	\$6,462	\$6,369	\$6,278	96%	D
Illinois	\$12,328	\$11,720	\$11,143	\$10,594	86%	F	\$12,329	\$11,911	\$11,507	\$11,117	90%	F
Indiana	\$9,793	\$10,269	\$10,767	\$11,289	115%	А	\$10,097	\$10,587	\$11,101	\$11,640	115%	Α
lowa	\$11,362	\$11,089	\$10,822	\$10,562	93%	D	\$11,899	\$11,565	\$11,241	\$10,925	92%	D
Kansas	\$10,203	\$10,145	\$10,087	\$10,030	98%	С	\$10,826	\$10,693	\$10,561	\$10,432	96%	С
Kentucky	\$8,704	\$8,789	\$8,875	\$8,962	103%	С	\$8,855	\$8,992	\$9,130	\$9,271	105%	С
Louisiana	\$9,089	\$9,230	\$9,374	\$9,520	105%	В	\$9,149	\$9,568	\$10,007	\$10,466	114%	Α
Maine	\$12,492	\$12,296	\$12,104	\$11,915	95%	С	\$13,185	\$12,486	\$11,823	\$11,196	85%	F
Maryland	\$12,858	\$12,768	\$12,678	\$12,589	98%	С	\$14,164	\$13,759	\$13,367	\$12,985	92%	D
Massachusetts	\$12,782	\$13,449	\$14,151	\$14,890	116%	Α	\$13,562	\$14,171	\$14,807	\$15,471	114%	А
Michigan	\$10,240	\$10,080	\$9,923	\$9,769	95%	С	\$9,914	\$9,862	\$9,810	\$9,759	98%	С
Minnesota	\$10,484	\$11,343	\$12,273	\$13,278	127%	Α	\$10,062	\$11,067	\$12,172	\$13,386	133%	Α
Mississippi	\$7,336	\$7,289	\$7,242	\$7,195	98%	С	\$7,433	\$7,471	\$7,510	\$7,548	102%	С
Missouri	\$9,955	\$9,470	\$9,009	\$8,570	86%	F	\$10,353	\$9,932	\$9,529	\$9,141	88%	F
Montana	\$9,096	\$9,085	\$9,074	\$9,064	100%	С	\$9,543	\$9,527	\$9,510	\$9,493	99%	С
Nebraska	\$10,390	\$10,396	\$10,401	\$10,407	100%	С	\$10,293	\$10,550	\$10,815	\$11,085	108%	В
Nevada	\$11,516	\$9,622	\$8,039	\$6,717	58%	F	\$13,632	\$10,668	\$8,349	\$6,534	48%	F
New Hampshire	\$14,772	\$13,483	\$12,307	\$11,233	76%	F	\$14,224	\$13,668	\$13,134	\$12,621	89%	F
New Jersey	\$13,912	\$14,412	\$14,930	\$15,467	111%	А	\$14,544	\$15,862	\$17,299	\$18,867	130%	А
New Mexico	\$8,748	\$8,837	\$8,928	\$9,019	103%	С	\$9,115	\$9,185	\$9,256	\$9,328	102%	С
New York	\$18,286	\$17,795	\$17,318	\$16,854	92%	D	\$18,912	\$18,708	\$18,507	\$18,307	97%	С
North Carolina	\$8,420	\$8,358	\$8,296	\$8,234	98%	С	\$6,780	\$7,004	\$7,235	\$7,473	110%	В
North Dakota	\$11,509	\$10,772	\$10,082	\$9,437	82%	F	\$12,437	\$11,538	\$10,704	\$9,931	80%	F
Ohio	\$9,438	\$10,264	\$11,163	\$12,141	129%	Α	\$9,511	\$10,295	\$11,143	\$12,062	127%	А
Oklahoma	\$7,030	\$7,163	\$7,299	\$7,437	106%	В	\$7,179	\$7,371	\$7,567	\$7,768	108%	В
Oregon	\$8,906	\$8,770	\$8,635	\$8,502	95%	С	\$9,239	\$9,133	\$9,027	\$8,923	97%	С
Pennsylvania	\$13,904	\$13,395	\$12,905	\$12,433	89%	F	\$14,568	\$14,127	\$13,700	\$13,285	91%	D
Rhode Island	\$13,368	\$13,268	\$13,169	\$13,070	98%	С	\$14,070	\$13,843	\$13,620	\$13,401	95%	D
South Carolina	\$10,012	\$9,679	\$9,356	\$9,044	90%	F	\$9,393	\$9,505	\$9,619	\$9,734	104%	С
South Dakota	\$7,654	\$8,239	\$8,870	\$9,548	125%	Α	\$7,636	\$8,498	\$9,458	\$10,525	138%	Α
Tennessee	\$6,730	\$7,011	\$7,303	\$7,608	113%	А	\$6,998	\$7,263	\$7,537	\$7,821	112%	В
Texas	\$8,766	\$8,565	\$8,369	\$8,178	93%	D	\$8,783	\$8,634	\$8,487	\$8,342	95%	D
Utah	\$5,759	\$6,207	\$6,691	\$7,212	125%	А	\$5,976	\$6,443	\$6,947	\$7,490	125%	А
Vermont	\$16,051	\$14,745	\$13,546	\$12,445	78%	F	\$16,138	\$15,126	\$14,177	\$13,287	82%	F
Virginia	\$10,003	\$9,646	\$9,303	\$8,972	90%	F	\$10,382	\$9,989	\$9,611	\$9,248	89%	F
Washington	\$9,671	\$9,446	\$9,226	\$9,012	93%	D	\$9,899	\$9,752	\$9,606	\$9,463	96%	D
West Virginia	\$9,201	\$9,674	\$10,171	\$10,694	116%	А	\$12,988	\$12,781	\$12,578	\$12,379	95%	D
Wisconsin	\$11,484	\$11,697	\$11,915	\$12,136	106%	В	\$10,986	\$11,199	\$11,417	\$11,639	106%	С
Wyoming	\$17,295	\$16,731	\$16,185	\$15,656	91%	D	\$18,721	\$17,394	\$16,162	\$15,017	80%	F

#### Table C-2. Funding Distribution — Continued

#### Table C-3. Effort

	2007				2008		2009			
		Per Capita GDP	<b>.</b> .		Per Capita GDP	<b>•</b> •		Per Capita GDP	<b>.</b>	
State	Effort Index	(2009 dollars)	Grade	Effort Index	(2009 dollars)	Grade	Effort Index	(2009 dollars)	Grade	
Alabama	0.038	\$37,509	В	0.040	\$37,098	В	0.038	\$35,530	C	
Alaska	0.031	\$67,743	F	0.034	\$67,300	D	0.037	\$71,476	С	
Arizona	0.029	\$44,230	F	0.032	\$42,167	F	0.032	\$38,361	F	
Arkansas	0.038	\$37,489	В	0.038	\$37,833	C	0.040	\$36,537	C	
California	0.032	\$54,989	D	0.033	\$54,301	F	0.032	\$51,578	F	
Colorado	0.029	\$51,815	F	0.029	\$51,685	F	0.031	\$49,913	F	
Connecticut	0.035	\$69,946	С	0.037	\$68,167	C	0.040	\$64,575	C	
Delaware	0.027	\$65,560	F	0.029	\$61,135	F	0.028	\$62,901	F	
Florida	0.034	\$43,748	C	0.037	\$41,510	C	0.033	\$38,691	F	
Georgia	0.040	\$45,665	A	0.042	\$43,912	A	0.040	\$41,997	В	
Hawaii	0.042	\$50,917	A	0.034	\$50,607	D	0.035	\$48,328	D	
Idaho	0.033	\$37,484	D	0.035	\$36,718	C	0.036	\$34,780	C	
Illinois	0.033	\$52,900	D	0.035	\$51,380	C	0.036	\$49,776	C	
Indiana	0.035	\$44,363	C	0.037	\$43,703	C	0.043	\$40,628	A	
lowa	0.034	\$47,380	С	0.036	\$45,788	С	0.037	\$45,010	С	
Kansas	0.039	\$44,801	В	0.041	\$44,721	В	0.043	\$42,634	A	
Kentucky	0.036	\$38,260	С	0.037	\$37,928	С	0.038	\$36,170	С	
Louisiana	0.028	\$46,628	F	0.029	\$46,126	F	0.032	\$46,722	F	
Maine	0.045	\$38,919	Α	0.046	\$38,656	Α	0.046	\$37,845	Α	
Maryland	0.038	\$53,551	В	0.041	\$53,735	Α	0.041	\$53,123	В	
Massachusetts	0.036	\$61,051	С	0.036	\$60,683	С	0.037	\$58,787	С	
Michigan	0.045	\$42,010	Α	0.047	\$40,179	A	0.045	\$36,994	Α	
Minnesota	0.034	\$51,540	С	0.035	\$51,413	С	0.037	\$49,120	С	
Mississippi	0.038	\$32,329	В	0.039	\$32,348	В	0.040	\$31,149	В	
Missouri	0.034	\$42,883	D	0.034	\$43,092	D	0.034	\$42,062	D	
Montana	0.036	\$38,058	С	0.037	\$37,392	С	0.039	\$36,288	С	
Nebraska	0.034	\$47,934	С	0.035	\$48,080	С	0.036	\$47,923	С	
Nevada	0.028	\$52,773	F	0.031	\$49,888	F	0.033	\$44,736	F	
New Hampshire	0.040	\$47,422	Α	0.041	\$46,520	A	0.043	\$45,880	Α	
New Jersey	0.048	\$58,857	A	0.048	\$58,596	A	0.050	\$55,848	A	
New Mexico	0.035	\$40,765	C	0.037	\$40,470	C	0.039	\$39,943	C	
New York	0.042	\$60,561	A	0.044	\$59,242	A	0.046	\$59,650	A	
North Carolina	0.030	\$45,745	F	0.030	\$44,720	F	0.034	\$43,330	D	
North Dakota	0.029	\$44,668	F	0.029	\$47,994	F	0.029	\$48,329	F	
Onio	0.041	\$44,231	A	0.042	\$43,495	A	0.043	\$41,302	A	
Oklahoma	0.033	\$40,123	D	0.032	\$40,945	F -	0.036	\$39,538	D	
Oregon	0.030	\$46,492	F	0.031	\$48,115	F	0.030	\$47,302	F	
Pennsylvania	0.040	\$46,272	A	0.041	\$46,275	A	0.041	\$45,118	В	
Rhode Island	0.041	\$46,608	A	0.043	\$45,394	A	0.041	\$45,168	В	
South Carolina	0.040	\$37,773	A	0.043	\$36,756	A	0.043	\$34,869	A	
South Dakota	0.027	\$44,223	F	0.027	\$45,634	F	0.028	\$45,819	F	
lennessee	0.028	\$41,392	F	0.029	\$41,060	F	0.029	\$39,243	F	
lexas	0.034	\$48,886	C	0.033	\$48,273	D	0.037	\$47,063	C	
Utah	0.028	\$45,652	F	0.033	\$43,662	F	0.032	\$42,018	F	
Vermont	0.053	\$41,439	A	0.054	\$41,497	A	0.056	\$40,412	A	
Virginia	0.033	\$52,397	D	0.034	\$51,867	D	0.035	\$51,233	D	
Washington	0.028	\$54,881	F	0.029	\$54,579	F	0.030	\$52,513	F	
West Virginia	0.044	\$33,693	A	0.043	\$34,376	A	0.044	\$33,961	A	
Wisconsin	0.039	\$45,683	В	0.040	\$44,750	В	0.039	\$43,374	С	
Wyoming	0.037	\$65,649	С	0.034	\$69,965	D	0.041	\$67,679	В	

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#### Table C-3. Effort - Continued

	2010				2011		2012			
		Per Capita GDP			Per Capita GDP			Per Capita GDP		
State	Effort Index	(2009 dollars)	Grade	Effort Index	(2009 dollars)	Grade	Effort Index	(2009 dollars)	Grade	
Alabama	0.035	\$36,156	С	0.035	\$36,463	С	0.033	\$37,186	С	
Alaska	0.035	\$68,656	С	0.033	\$70,594	С	0.034	\$72,281	С	
Arizona	0.029	\$38,222	F	0.027	\$38,882	F	0.025	\$39,529	F	
Arkansas	0.038	\$37,658	В	0.037	\$38,056	В	0.038	\$38,336	В	
California	0.028	\$51,546	F	0.029	\$51,935	F	0.027	\$52,835	F	
Colorado	0.031	\$49,923	F	0.029	\$50,010	F	0.028	\$50,812	F	
Connecticut	0.037	\$64,766	С	0.037	\$63,990	В	0.039	\$64,565	A	
Delaware	0.026	\$62,994	F	0.026	\$62,534	F	0.027	\$62,294	F	
Florida	0.030	\$38,258	F	0.030	\$37,636	F	0.027	\$38,011	F	
Georgia	0.037	\$41,894	С	0.037	\$41,866	В	0.036	\$42,029	С	
Hawaii	0.032	\$48,694	D	0.031	\$49,096	D	0.031	\$49,432	D	
Idaho	0.031	\$34,825	F	0.032	\$34,589	D	0.029	\$34,337	F	
Illinois	0.036	\$50,296	С	0.038	\$51,023	В	0.038	\$51,697	В	
Indiana	0.043	\$43,207	Α	0.037	\$43,149	В	0.036	\$44,095	С	
lowa	0.034	\$46,052	С	0.035	\$46,591	С	0.035	\$47,601	С	
Kansas	0.038	\$43,556	В	0.036	\$45,026	В	0.037	\$44,952	В	
Kentucky	0.035	\$37,746	С	0.034	\$38,170	С	0.035	\$38,358	С	
Louisiana	0.028	\$48,594	F	0.027	\$46,932	F	0.028	\$47,634	F	
Maine	0.046	\$38,374	Α	0.045	\$37,941	Α	0.044	\$38,149	Α	
Maryland	0.039	\$54,080	В	0.037	\$54,497	В	0.038	\$54,751	Α	
Massachusetts	0.034	\$60,354	С	0.034	\$61,288	С	0.034	\$62,313	С	
Michigan	0.041	\$39,056	Α	0.040	\$39,912	Α	0.038	\$40,495	В	
Minnesota	0.033	\$50,641	D	0.035	\$51,552	С	0.033	\$52,292	С	
Mississippi	0.037	\$31,331	С	0.036	\$30,988	В	0.036	\$31,985	В	
Missouri	0.031	\$42,610	F	0.033	\$42,128	С	0.033	\$42,541	С	
Montana	0.036	\$36,918	С	0.034	\$37,867	С	0.033	\$38,494	С	
Nebraska	0.035	\$49,119	С	0.033	\$50,627	С	0.032	\$51,386	С	
Nevada	0.032	\$44,102	D	0.030	\$44,197	F	0.028	\$44,473	F	
New Hampshire	0.042	\$47,224	Α	0.041	\$47,710	Α	0.040	\$48,109	Α	
New Jersey	0.047	\$56,025	Α	0.048	\$55,537	Α	0.048	\$56,799	Α	
New Mexico	0.034	\$39,316	С	0.034	\$39,494	С	0.033	\$39,825	С	
New York	0.043	\$60,974	A	0.043	\$61,399	A	0.043	\$62,212	A	
North Carolina	0.035	\$43,778	С	0.029	\$43,486	F	0.024	\$44,063	F	
North Dakota	0.028	\$51,254	F	0.027	\$55,109	F	0.023	\$64,871	F	
Ohio	0.041	\$42,342	Α	0.039	\$43,439	A	0.037	\$44,790	В	
Oklahoma	0.033	\$39,377	D	0.029	\$40,459	F	0.029	\$41,348	F	
Oregon	0.028	\$49,538	F	0.026	\$51,143	F	0.026	\$52,758	F	
Pennsylvania	0.040	\$45,976	A	0.039	\$46,503	A	0.039	\$46,972	A	
Rhode Island	0.040	\$46,277	A	0.039	\$46,304	A	0.039	\$46,903	A	
South Carolina	0.041	\$35,078	A	0.039	\$35,885	A	0.039	\$36,033	A	
South Dakota	0.027	\$46,507	F	0.024	\$48,330	F	0.025	\$47,886	F	
Tennessee	0.029	\$39,649	F	0.028	\$40,468	F	0.027	\$41,441	F	
Texas	0.034	\$47,617	С	0.032	\$48,846	D	0.030	\$51,367	D	
Utah	0.031	\$42,075	F	0.029	\$42,714	F	0.028	\$44,196	F	
Vermont	0.053	\$42,097	A	0.051	\$42,969	A	0.051	\$43,461	A	
Virginia	0.031	\$52,084	F	0.030	\$51,923	F	0.030	\$52,057	D	
Washington	0.029	\$52,850	F	0.028	\$52,595	F	0.028	\$53,814	F	
West Virginia	0.040	\$34,818	A	0.043	\$35,656	A	0.051	\$35,152	A	
Wisconsin	0.039	\$44,431	В	0.040	\$45,036	A	0.037	\$45,363	В	
Wyoming	0.040	\$66,256	Α	0.035	\$66,628	С	0.036	\$63,765	В	

#### Table C-4. Coverage

			2007			2012						
State	% 6- to 16- Year-Olds in Public School	Median Household Income (Public School)	Median Household Income (Private School)	Private/ Public Ratio	Rank	% 6- to 16- Year-Olds in Public School	Median Household Income (Public School)	Median Household Income (Private School)	Private/ Public Ratio	Rank		
Alabama	86%	\$58,221	\$103,184	177%	38	88%	\$61,621	\$105,204	171%	33		
Alaska	90%	\$81,217	\$105,538	130%	5	89%	\$84,811	\$106,196	125%	6		
Arizona	91%	\$67,949	\$103,397	152%	6	92%	\$65,479	\$101,277	155%	9		
Arkansas	90%	\$52,666	\$101,996	194%	30	91%	\$57,394	\$105,700	184%	25		
California	89%	\$76,334	\$143,228	188%	32	90%	\$75,452	\$148,010	196%	36		
Colorado	89%	\$79.736	\$112.392	141%	12	90%	\$81.979	\$126,403	154%	11		
Connecticut	88%	\$106,305	\$173,829	164%	25	89%	\$111,368	\$186,966	168%	28		
Delaware	79%	\$69,799	\$129,167	185%	50	82%	\$72,045	\$135,311	188%	48		
District of Columbia	78%	\$52,106	\$185,933	357%	51	79%	\$68,488	\$254,246	371%	51		
Florida	86%	\$66,417	\$128,858	194%	46	87%	\$64,350	\$116,996	182%	43		
Georgia	88%	\$65,893	\$129,358	196%	39	89%	\$65,431	\$119,138	182%	31		
Hawaii	80%	\$79,912	\$122,019	153%	48	79%	\$80,305	\$125,332	156%	49		
Idaho	91%	\$63,862	\$84,349	132%	4	92%	\$66,848	\$93,418	140%	3		
Illinois	86%	\$78,001	\$121,030	155%	33	87%	\$79,527	\$129,836	163%	35		
Indiana	86%	\$65,473	\$97,926	150%	29	87%	\$65,988	\$101,382	154%	30		
Iowa	88%	\$70,522	\$94,431	134%	11	88%	\$74,098	\$103,354	139%	13		
Kansas	88%	\$70,003	\$108,452	155%	19	88%	\$73,541	\$107,214	146%	15		
Kentucky	86%	\$56,727	\$100,827	178%	41	88%	\$60,665	\$109,488	180%	40		
Louisiana	81%	\$52,956	\$105,357	199%	49	81%	\$57,006	\$117,411	206%	50		
Maine	90%	\$65,168	\$72,885	112%	3	89%	\$67,874	\$84,221	124%	8		
Maryland	81%	\$90,972	\$147,465	162%	47	85%	\$95,291	\$155,826	164%	46		
Massachusetts	87%	\$95,291	\$141,852	149%	22	88%	\$102,054	\$154,330	151%	24		
Michigan	88%	\$70,259	\$106,583	152%	16	88%	\$69,902	\$103,960	149%	22		
Minnesota	87%	\$82,859	\$121,035	146%	20	87%	\$86,316	\$130,997	152%	27		
Mississippi	88%	\$48,795	\$94,289	193%	40	87%	\$50,381	\$92,329	183%	42		
Missouri	83%	\$64,300	\$101,562	158%	44	85%	\$67,298	\$110,427	<b>16</b> 4%	45		
Montana	89%	\$61,978	\$83,378	135%	7	89%	\$66,574	\$77,820	117%	7		
Nebraska	86%	\$66,411	\$92,351	139%	24	86%	\$72,042	\$107,437	149%	34		
Nevada	92%	\$72,711	\$141,646	195%	15	92%	\$64,781	\$114,890	177%	12		
New Hampshire	88%	\$89,756	\$112,241	125%	10	89%	\$94,428	\$127,504	135%	10		
New Jersey	85%	\$100,837	\$131,709	131%	21	87%	\$107,401	\$150,320	140%	18		
New Mexico	90%	\$53,526	\$91,893	172%	18	90%	\$56,145	\$94,824	<b>169%</b>	17		
New York	84%	\$78,642	\$121,654	155%	42	85%	\$83,700	\$134,843	161%	44		
North Carolina	89%	\$63,416	\$117,173	185%	31	89%	\$64,518	\$118,066	183%	32		
North Dakota	88%	\$68,012	\$101,174	149%	14	87%	\$82,075	\$139,195	170%	39		
Ohio	84%	\$67,468	\$101,157	150%	36	85%	\$68,543	\$101,438	148%	38		
Oklahoma	90%	\$58,263	\$107,892	185%	23	91%	\$62,287	\$109,712	176%	16		
Oregon	88%	\$68,503	\$102,822	150%	17	89%	\$67,557	\$105,943	157%	14		
Pennsylvania	83%	\$71,943	\$104,301	145%	43	85%	\$76,788	\$112,538	147%	41		
Rhode Island	86%	\$76,379	\$123,757	162%	37	88%	\$78,298	\$135,433	173%	37		
South Carolina	87%	\$59,135	\$101,128	171%	34	90%	\$59,635	\$104,313	175%	23		
South Dakota	88%	\$65,372	\$86,906	133%	13	90%	\$71,412	\$123,327	173%	20		
Tennessee	87%	\$59,089	\$119,763	203%	45	87%	\$61,045	\$116,320	191%	47		
Texas	91%	\$63,957	\$127,688	200%	26	92%	\$67,673	\$132,713	<b>196%</b>	19		
Utah	93%	\$77,469	\$101,571	131%	2	93%	\$78,230	\$103,859	133%	2		
Vermont	90%	\$72,415	\$102,481	142%	9	90%	\$77,087	\$94,162	122%	5		
Virginia	88%	\$84,311	\$139,903	166%	28	88%	\$90,271	\$147,076	163%	26		
Washington	88%	\$75,138	\$127,192	169%	27	89%	\$79,852	\$125,257	157%	21		
West Virginia	91%	\$55,035	\$87,681	159%	8	92%	\$62,506	\$89,838	<b>1</b> 44%	4		
Wisconsin	84%	\$72,277	\$99,272	137%	35	85%	\$75,230	\$94,273	125%	29		
Wyoming	94%	\$73,353	\$92,635	126%	1	93%	\$74,708	\$88,144	118%	1		

#### Table C-5. Early Childhood Education

	2007					200	08		2009			
State	% Low Income Enrolled	% Non- Low Income Enrolled	Enrollment Ratio by Income	Rank	% Low Income Enrolled	% Non- Low Income Enrolled	Enrollment Ratio by Income	Rank	% Low Income Enrolled	% Non- Low Income Enrolled	Enrollment Ratio by Income	Rank
Alabama	31%	51%	60%	47	36%	58%	62%	41	33%	54%	61%	46
Alaska	29%	47%	61%	44	44%	43%	101%	3	30%	35%	85%	10
Arizona	27%	42%	64%	40	22%	42%	53%	46	23%	<b>41</b> %	58%	48
Arkansas	45%	50%	90%	8	47%	55%	87%	13	49%	53%	92%	5
California	40%	56%	72%	30	42%	56%	74%	24	41%	55%	75%	26
Colorado	31%	52%	59%	49	38%	56%	67%	35	40%	57%	70%	29
Connecticut	<b>49%</b>	68%	72%	29	50%	68%	73%	26	50%	65%	77%	20
Delaware	43%	<b>52%</b>	84%	11	46%	51%	<b>91</b> %	9	43%	55%	77%	19
District of Columbia	48%	83%	57%	51	55%	82%	67%	37	53%	58%	91%	6
Florida	40%	60%	68%	34	40%	60%	67%	38	39%	58%	67%	40
Georgia	39%	<b>59%</b>	66%	38	41%	57%	73%	27	42%	60%	69%	35
Hawaii	45%	60%	75%	25	23%	<b>62%</b>	37%	51	54%	<b>59%</b>	92%	4
Idaho	<b>26</b> %	<b>41</b> %	63%	42	29%	<b>41</b> %	71%	29	26%	34%	<b>76%</b>	21
Illinois	50%	<b>56%</b>	89%	10	52%	59%	89%	12	49%	60%	<b>81</b> %	14
Indiana	31%	45%	68%	33	32%	47%	68%	34	29%	50%	58%	49
lowa	42%	48%	89%	9	44%	50%	89%	11	38%	54%	70%	30
Kansas	32%	50%	64%	39	41%	53%	76%	22	35%	<b>52%</b>	67%	41
Kentucky	43%	46%	95%	4	43%	54%	79%	20	40%	49%	82%	13
Louisiana	<b>41</b> %	<b>62%</b>	66%	37	51%	57%	90%	10	49%	<b>62%</b>	79%	18
Maine	35%	42%	82%	15	32%	39%	83%	14	36%	48%	75%	25
Maryland	32%	55%	58%	50	39%	58%	67%	39	39%	55%	71%	28
Massachusetts	50%	64%	77%	20	52%	65%	80%	18	47%	67%	70%	33
Michigan	42%	51%	82%	17	42%	55%	77%	21	39%	<b>56%</b>	70%	31
Minnesota	<b>41</b> %	46%	90%	7	36%	52%	70%	30	41%	50%	82%	12
Mississippi	52%	55%	94%	5	52%	56%	94%	4	51%	53%	97%	3
Missouri	34%	50%	67%	36	36%	49%	73%	25	34%	51%	67%	42
Montana	33%	39%	83%	13	34%	37%	93%	6	44%	43%	102%	2
Nebraska	30%	41%	72%	28	39%	48%	81%	17	38%	55%	69%	34
Nevada	22%	32%	70%	32	15%	34%	44%	49	20%	38%	52%	50
New Hampshire	33%	54%	61%	45	29%	59%	50%	47	28%	60%	47%	51
New Jersey	57%	67%	84%	12	63%	68%	93%	8	59%	69%	86%	9
New Mexico	33%	42%	77%	21	42%	42%	102%	2	40%	45%	89%	7
New York	51%	62%	82%	16	53%	64%	83%	15	49%	62%	79%	17
North Carolina	36%	53%	67%	35	38%	59%	64%	40	34%	57%	59%	47
North Dakota	25%	27%	93%	6	44%	47%	93%	1	23%	37%	62%	44
Ohio	38%	48%	78%	19	41%	50%	83%	16	40%	52%	75%	24
Okianoma	38%	47%	82%	18	39%	49%	80%	19	37%	44%	84%	11
Oregon	33%	45%	74%	26	30%	51%	59%	44	30%	51%	70%	32
Pennsylvania Dhada Jaland	41%	53%	77%	22	38%	56%	69%	31	41%	54%	70% CO%	22
Rhode Island	39%	52%	70%	23	38%	64% EE0/	59% 76%	45	39%	58%	68%	38
South Carolina	42%	00% 040/	105%	24	42%	00% 00 00	100%	23	41%	02%	67% 800/	39
	30%	34 %0	100% 620/	3	0°1C	41%	700/	1	31%	39%	00% 760/	10
Texno	30%	47 %	03% 720/	41	30%	50%	12% 600/	20	33%	41 % 500/	70%	23
lexas	070/	40 70	7 3 70 61 0/	21	34 70	JU %	0070 600/	32	37 70 21 0/	JU %	7370 600/	27
Vermont	21 %	44 %	01% 710/	40	32 % 21 0/	41 %0	00% 40%	33	56%	40%	105%	3/
Virginia	320/-	55%	50%	10	38%	56%	49% 67%	40	37%	55%	66%	12
Washington	20%	47%	62%	40	20%	40%	60%	43	33%	48%	60%	36
West Virginia	37%	45%	82%	1/	26%	43%	60%	40	31%	30%	70%	16
Wisconsin	49%	43%	114%	2	43%	46%	93%	5	43%	50%	87%	8
Wyoming	56%	46%	122%	1	22%	49%	44%	50	33%	53%	62%	45

continued on next page

	2010				2011				2012			
State	% Low Income Enrolled	% Non- Low Income Enrolled	Enrollment Ratio by Income	Rank	% Low Income Enrolled	% Non- Low Income Enrolled	Enrollment Ratio by Income	Rank	% Low Income Enrolled	% Non- Low Income Enrolled	Enrollment Ratio by Income	Rank
Alabama	39%	52%	75%	20	34%	55%	61%	46	36%	52%	70%	31
Alaska	39%	42%	93%	5	40%	48%	84%	13	42%	36%	115%	2
Arizona	25%	44%	57%	49	28%	43%	66%	41	25%	45%	57%	47
Arkansas	<b>51</b> %	58%	88%	7	42%	52%	82%	19	43%	49%	89%	9
California	<b>41</b> %	57%	73%	26	39%	58%	67%	39	41%	58%	71%	27
Colorado	39%	55%	72%	30	35%	56%	63%	45	37%	56%	66%	37
Connecticut	46%	<b>69%</b>	67%	42	60%	64%	94%	5	62%	71%	87%	11
Delaware	42%	61%	70%	36	47%	56%	83%	14	39%	52%	75%	22
District of Columbia	57%	85%	67%	41	58%	85%	69%	36	73%	77%	94%	6
Florida	42%	59%	72%	28	44%	58%	76%	25	<b>41%</b>	61%	68%	34
Georgia	<b>41</b> %	58%	72%	31	40%	58%	70%	33	40%	<b>62%</b>	66%	38
Hawaii	45%	60%	74%	21	44%	50%	88%	11	53%	48%	111%	4
Idaho	36%	52%	70%	34	34%	33%	103%	2	23%	44%	53%	49
Illinois	46%	<b>61%</b>	75%	19	43%	62%	70%	32	47%	58%	82%	13
Indiana	32%	47%	<b>69%</b>	38	37%	48%	77%	23	31%	48%	64%	41
Iowa	36%	53%	68%	39	47%	50%	94%	4	47%	51%	<b>91</b> %	7
Kansas	45%	55%	83%	9	37%	49%	75%	27	40%	50%	80%	15
Kentucky	35%	50%	71%	32	32%	50%	63%	44	40%	54%	76%	20
Louisiana	<b>51%</b>	53%	97%	3	50%	55%	91%	8	44%	60%	74%	24
Maine	32%	55%	58%	48	34%	45%	76%	26	38%	57%	66%	36
Maryland	40%	57%	71%	33	41%	53%	78%	22	28%	55%	51%	50
Massachusetts	46%	64%	72%	27	46%	68%	67%	38	46%	65%	71%	28
Michigan	38%	53%	73%	23	48%	57%	83%	15	41%	51%	81%	14
Minnesota	38%	50%	77%	17	40%	52%	77%	24	37%	52%	71%	29
Mississippi	52%	53%	98%	2	53%	59%	90%	9	53%	49%	109%	5
Missouri	34%	53%	65%	43	38%	54%	70%	31	33%	48%	69%	33
Montana	47%	38%	125%	1	40%	45%	88%	12	37%	33%	113%	3
Nebraska	40%	54%	73%	24	38%	55%	<b>69%</b>	35	48%	55%	88%	10
Nevada	25%	39%	64%	45	25%	37%	68%	37	21%	42%	49%	51
New Hampshire	42%	54%	78%	15	32%	60%	54%	49	33%	61%	54%	48
New Jersey	57%	66%	86%	8	55%	66%	83%	16	55%	71%	77%	19
New Mexico	30%	39%	77%	18	38%	44%	88%	10	35%	48%	72%	25
New York	51%	63%	81%	11	51%	63%	80%	21	51%	66%	77%	18
North Carolina	29%	54%	54%	50	33%	55%	59%	47	34%	54%	62%	43
North Dakota	28%	31%	90%	6	42%	33%	125%	1	37%	43%	86%	12
Ohio	38%	51%	74%	22	39%	55%	71%	29	37%	54%	69%	32
Oklahoma	41%	51%	80%	12	42%	46%	92%	6	37%	46%	80%	16
Oregon	31%	51%	61%	47	26%	50%	52%	50	33%	51%	64%	40
Pennsylvania	42%	53%	79%	14	36%	54%	66%	42	37%	60%	62%	44
Rhode Island	38%	49%	77%	16	47%	57%	81%	20	39%	53%	75%	23
South Carolina	42%	61%	69%	37	38%	55%	69%	34	36%	53%	68%	35
South Dakota	33%	42%	80%	13	39%	40%	99%	3	44%	35%	124%	1
Tennessee	35%	48%	72%	29	33%	45%	72%	28	36%	50%	72%	26
Texas	36%	51%	70%	35	33%	50%	67%	40	36%	52%	70%	30
Utah	31%	47%	65%	44	26%	46%	57%	48	30%	47%	64%	39
Vermont	48%	50%	96%	4	39%	76%	51%	51	33%	52%	63%	42
Virginia	35%	56%	62%	46	39%	55%	70%	30	34%	56%	60%	46
Washington	24%	49%	49%	51	33%	52%	63%	43	30%	49%	62%	45
West Virginia	28%	39%	73%	25	33%	40%	82%	18	31%	41%	75%	21
Wisconsin	37%	46%	81%	10	37%	45%	83%	17	44%	49%	91%	8
wwwoming	160/2		68%	///		/11 1/2			51%	66%	140/2	1/

#### Table C-5. Early Childhood Education - Continued

#### Table C-6. Wages

	2007				2008		2009			
Stata	Wage Ratio	Wage Ratio	Ponk	Wage Ratio	Wage Ratio	Popk	Wage Ratio	Wage Ratio	Popk	
Alabama	84%	at Age 45	30	84%	73%	25	at Age 25	71%	28	
Alaska	128%	115%	1	04 /0	81%	25	87%	77%	11	
Arizona	910/	60%	51	790/	65%	4	70%	66%	45	
Arkansas	02%	80%	1/	02%	77%	7	95%	72%		
California	93 /0	<b>91</b> %	14	92 70	77%	15	920/	72%	20	
California	00 % 7C 0/	61 % 60%	50	04 70 7 4 0/	680/	10	720/	75%	20	
Connecticut	70% 010/	09% 749/	32	7470	<b>71</b> 0/	49	75%	60%	30	
Delewere	01 %	7470 900/	42	0 70	71%	21	7070	<b>09</b> %	40	
Delaware	91 %	<b>70</b> %	10	609/	7170 520/	50	00 70 60 0/	70% 60%	50	
District of Columbia	0170	72%	40	00%	<b>33</b> %	02	00 %	75.0/	04	
Fiorida	04% 770/	71%	20	<b>0</b> 3%	70%	23	02% 720/	75%	24	
Georgia	070/	71%	00	74%	00% 760/	00	73%	<b>00</b> %	47	
	07%	80%	20	03% 00%	70%	22	01%	79%	10	
Idano	93%	02%	12	<b>60%</b>	71%	30	00%	75%	01	
	89%	76%	26	80%	68% 700/	41	83%	70%	31	
Indiana	91%	76%	24	88%	72%	21	88%	71%	22	
Iowa	96%	81%	9	85%	70%	29	89%	73%	16	
Kansas	86%	75%	30	86%	74%	20	85%	73%	23	
Kentucky	86%	75%	32	80%	68%	40	82%	70%	34	
Louisiana	86%	76%	29	83%	73%	28	80%	70%	36	
Maine	94%	87%	7	90%	83%	3	86%	80%	8	
Maryland	85%	76%	33	85%	75%	16	85%	75%	19	
Massachusetts	84%	75%	34	79%	71%	37	77%	69%	42	
Michigan	102%	90%	5	88%	77%	12	90%	78%	6	
Minnesota	83%	74%	40	79%	70%	39	79%	69%	39	
Mississippi	82%	73%	43	82%	73%	27	83%	73%	27	
Missouri	83%	75%	35	75%	67%	47	76%	68%	44	
Montana	107%	91%	4	91%	76%	10	97%	81%	5	
Nebraska	85%	77%	27	81%	72%	30	80%	71%	33	
Nevada	87%	81%	20	79%	72%	32	79%	73%	29	
New Hampshire	83%	72%	44	88%	76%	13	80%	69%	35	
New Jersey	90%	80%	18	85%	75%	18	87%	76%	12	
New Mexico	91%	82%	13	89%	80%	6	83%	75%	21	
New York	87%	80%	21	83%	77%	17	84%	77%	15	
North Carolina	80%	72%	46	77%	69%	44	78%	70%	41	
North Dakota	91%	75%	25	89%	72%	19	100%	80%	3	
Ohio	92%	79%	17	87%	74%	14	87%	74%	17	
Oklahoma	85%	74%	37	79%	68%	42	80%	69%	40	
Oregon	93%	84%	8	83%	74%	24	86%	77%	14	
Pennsylvania	94%	82%	10	90%	77%	11	90%	77%	9	
Rhode Island	97%	91%	6	97%	91%	2	92%	86%	4	
South Carolina	84%	74%	38	81%	70%	34	82%	71%	30	
South Dakota	96%	76%	15	97%	75%	5	85%	65%	38	
Tennessee	83%	73%	41	78%	69%	43	75%	66%	48	
Texas	80%	71%	48	76%	67%	46	74%	65%	49	
Total	89%	79%	22	83%	73%	26	84%	73%	26	
Utah	83%	76%	36	79%	71%	33	80%	72%	32	
Vermont	104%	94%	3	88%	80%	8	97%	87%	2	
Virginia	79%	70%	49	74%	65%	51	74%	65%	51	
Washington	79%	73%	47	75%	68%	45	75%	69%	46	
West Virginia	84%	77%	31	79%	71%	36	78%	71%	37	
Wisconsin	93%	82%	11	89%	78%	9	87%	76%	13	
Wyoming	124%	99%	2	114%	90%	1	118%	93%	1	

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#### Table C-6. Wages - Continued

		2010			2011		2012			
State	Wage Ratio at Age 25	Wage Ratio at Age 45	Rank	Wage Ratio at Age 25	Wage Ratio at Age 45	Rank	Wage Ratio at Age 25	Wage Ratio at Age 45	Rank	
Alabama	79%	69%	41	77%	67%	40	77%	67%	38	
Alaska	82%	72%	29	86%	76%	10	94%	82%	3	
Arizona	75%	63%	51	78%	65%	45	72%	60%	51	
Arkansas	87%	73%	20	86%	72%	18	85%	71%	19	
California	85%	77%	15	81%	74%	23	80%	73%	23	
Colorado	75%	68%	49	74%	67%	46	74%	67%	42	
Connecticut	78%	71%	35	78%	71%	33	76%	69%	37	
Delaware	80%	69%	37	85%	73%	17	83%	71%	22	
District of Columbia	73%	65%	50	76%	67%	43	74%	66%	45	
Elorida	81%	74%	28	77%	70%	37	77%	71%	30	
Georgia	75%	69%	45	73%	67%	49	71%	66%	47	
Howaii	80%	03 /0 91 %	45	04%	95%		920/	76%		
Idaha	<b>91</b> 0/-	71%	20	94 /0	71%	20	77%	60%	24	
Illinoio	0170	7170	05	800%	60%	21	020/	70%	04	
Indiana	00%	7270	20	02 70	69%	05	0370	70%	24	
Indiana	69%	71%	21	07%	09%	25	01%	00%	30	
Iowa	92%	76%	10	98%	81%	3	101%	83%	2	
Kansas	82%	70%	31	86%	73%	15	80%	68%	32	
Kentucky	83%	/1%	30	80%	69%	36	79%	67%	35	
Louisiana	83%	73%	27	80%	70%	32	81%	71%	28	
Maine	82%	76%	22	90%	83%	4	84%	78%	7	
Maryland	86%	76%	16	83%	73%	21	82%	73%	21	
Massachusetts	78%	69%	40	80%	71%	29	76%	67%	40	
Michigan	92%	80%	4	89%	77%	9	85%	74%	9	
Minnesota	78%	69%	42	83%	73%	22	78%	68%	33	
Mississippi	79%	70%	34	79%	70%	35	76%	67%	41	
Missouri	78%	70%	39	76%	68%	41	72%	64%	48	
Montana	93%	78%	5	87%	72%	14	87%	72%	14	
Nebraska	85%	75%	18	84%	74%	16	84%	75%	10	
Nevada	83%	76%	17	79%	72%	28	85%	78%	6	
New Hampshire	80%	69%	38	84%	72%	20	82%	70%	25	
New Jersey	90%	79%	7	85%	75%	12	85%	74%	12	
New Mexico	77%	69%	44	74%	66%	47	83%	74%	13	
New York	87%	80%	9	84%	76%	11	86%	79%	5	
North Carolina	80%	71%	33	74%	66%	48	72%	64%	49	
North Dakota	99%	79%	2	95%	75%	6	85%	67%	27	
Ohio	89%	76%	13	86%	73%	13	85%	72%	17	
Oklahoma	80%	69%	36	81%	69%	34	75%	64%	46	
Oregon	83%	74%	23	82%	73%	24	82%	73%	20	
Pennsylvania	90%	77%	12	90%	77%	8	90%	77%	4	
Rhode Island	90%	85%	3	88%	82%	5	81%	76%	16	
South Carolina	85%	73%	24	83%	72%	26	80%	69%	31	
South Dakota	95%	73%	11	85%	64%	38	87%	66%	29	
Tennessee	76%	67%	47	76%	67%	44	71%	63%	50	
Texas	76%	67%	46	77%	67%	42	75%	66%	43	
Total	83%	73%	26	82%	72%	27	81%	71%	26	
Utah	77%	69%	43	76%	69%	39	75%	68%	39	
Vermont	88%	79%	8	82%	74%	19	82%	74%	18	
Virginia	72%	63%	52	70%	61%	52	69%	60%	52	
Washington	74%	68%	48	71%	65%	50	73%	67%	44	
West Virginia	8/10/2	75%	10	71%	63%	51	830/	74%	15	
Wisconsin	88%	76%	14	90%	78%	7	85%	74%	11	
Wyoming	107%	84%	1	106%	83%	1	121%	94%	1	

Table C-7.	Pupil-to-Teacher	Fairness	Ratio
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	2007				2008		2009			
State	Predicted PTR at 10% Poverty	PTR Fairness	Rank of PTR Fairness Along State	Predicted PTR at 10% Poverty	PTR Fairness	Rank of PTR Fairness Along State	Predicted PTR at 10% Poverty	PTR Fairness	Rank of PTR Fairness Along State	
Alabama	13.1	96%	42	14.3	89%	48	15.1	91%	46	
Alaska	17.7	149%	1	18.1	145%	3	17.4	150%	3	
Arizona	18.8	103%	33	18.9	105%	32	18.5	103%	34	
Arkansas	15.6	122%	10	15.9	119%	14	14.7	119%	10	
California	21.0	104%	32	21.3	105%	33	21.4	105%	29	
Colorado	17.2	101%	34	17.1	102%	38	17.2	105%	28	
Connecticut	14.7	99%	40	14.8	99%	40	12.0	104%	30	
Delaware	15.5	128%	7	15.2	120%	12	15.5	115%	12	
Florida	16.3	100%	38	16.1	110%	23	14.1	98%	42	
Georgia	14.2	100%	37	14.0	98%	42	13.9	101%	40	
Idaho	19.0	109%	22	18.9	121%	11	19.1	110%	19	
Illinois	17.5	82%	48	18.6	91%	46	15.9	84%	48	
Indiana	18.2	124%	9	18.0	125%	8	18.2	126%	5	
lowa	14.7	112%	19	14.6	116%	15	14.8	114%	15	
Kansas	14.8	107%	26	14.5	111%	20	14.6	111%	18	
Kentucky	15.7	111%	20	16.0	110%	24	16.2	110%	22	
Louisiana	14.2	91%	47	13.7	93%	45	13.5	93%	45	
Maine	12.7	107%	25	13.2	113%	17	13.2	103%	35	
Maryland	14.1	106%	28	14.0	109%	25	14.1	106%	27	
Massachusetts	13.4	115%	15	13.9	122%	10	14.0	114%	14	
Michigan	18.4	108%	24	18.7	107%	29	18.6	108%	24	
Minnesota	16.8	121%	11	16.5	126%	6	16.8	121%	6	
Mississippi	15.6	99%	39	15.4	103%	37	15.2	102%	37	
Missouri	15.1	112%	18	15.0	119%	13	15.0	111%	17	
Montana	17.4	127%	8	16.7	123%	9	16.9	<b>121</b> %	7	
Nebraska	14.8	119%	13	14.6	126%	7	14.6	120%	8	
Nevada	17.4	<b>65</b> %	49	18.4	108%	28	18.2	<b>66</b> %	49	
New Hampshire	13.6	115%	14	13.6	112%	18	13.8	154%	1	
New Jersey	12.3	120%	12	14.7	127%	5	12.4	114%	13	
New Mexico	15.3	100%	35	15.0	100%	39	14.9	103%	32	
New York	12.8	95%	43	12.5	106%	30	12.8	104%	31	
North Carolina	13.7	105%	30	14.6	103%	36	14.6	101%	38	
North Dakota	14.6	147%	3	14.3	147%	1	14.0	151%	2	
Ohio	18.0	113%	16	17.9	111%	21	17.7	113%	16	
Oklahoma	16.9	112%	17	16.7	110%	22	16.9	109%	23	
Oregon	23.1	149%	2	19.7	104%	35	19.6	103%	33	
Pennsylvania	15.5	<b>91</b> %	46	14.4	96%	43	14.4	98%	43	
Rhode Island	13.2	94%	44	12.8	<b>81</b> %	49	12.6	<b>91</b> %	47	
South Carolina	14.5	106%	27	15.8	95%	44	15.3	101%	39	
South Dakota	15.7	131%	6	14.7	116%	16	15.9	116%	11	
Tennessee	15.8	100%	36	15.2	106%	31	15.2	102%	36	
Texas	14.7	98%	41	14.6	99%	41	14.4	97%	44	
Utah	22.1	140%	4	23.8	145%	2	24.0	120%	9	
Vermont	13.4	108%	23	13.4	108%	27	13.2	107%	25	
Virginia	11.4	106%	29	17.1	105%	34	17.3	110%	21	
Washington	19.2	109%	21	19.4	111%	19	19.5	110%	20	
West Virginia	17.9	104%	31	14.5	109%	26	14.5	107%	26	
Wisconsin	15.2	93%	45	15.3	91%	47	15.2	98%	41	
Wyoming	13.3	136%	5	12.9	140%	4	13.0	134%	4	

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	2010				2011		2012			
State	Predicted PTR at 10% Poverty	PTR Fairness	Rank of PTR Fairness Along State	Predicted PTR at 10% Poverty	PTR Fairness	Rank of PTR Fairness Along State	Predicted PTR at 10% Poverty	PTR Fairness	Rank of PTR Fairness Along State	
Alabama	15.5	96%	44	14.5	94%	43	15.5	98%	39	
Alaska	16.9	90%	48	16.3	103%	32	17.1	105%	22	
Arizona	18.9	102%	34	19.4	103%	31	18.8	99%	36	
Arkansas	14.5	114%	10	15.7	114%	6	15.8	112%	9	
California	22.6	106%	24	24.4	104%	29	23.6	100%	34	
Colorado	17.5	109%	19	17.9	108%	18	18.3	107%	19	
Connecticut	13.2	98%	40	13.2	97%	40	12.9	96%	42	
Delaware	14.7	104%	27	15.0	100%	35	14.9	100%	33	
Florida	13.9	<b>91</b> %	46	14.7	93%	45	14.8	92%	45	
Georgia	14.5	103%	29	15.3	106%	23	15.3	103%	27	
Idaho	19.0	108%	20	18.2	107%	19	18.7	109%	15	
Illinois	15.9	97%	43	16.0	95%	42	16.2	93%	44	
Indiana	18.5	123%	4	19.6	120%	4	17.7	112%	8	
lowa	14.9	106%	25	15.7	110%	11	15.6	107%	17	
Kansas	14.7	102%	32	15.1	107%	21	14.0	100%	35	
Kentucky	16.3	111%	14	16.9	109%	14	16.8	104%	25	
Louisiana	13.7	99%	38	14.3	100%	37	14.6	102%	29	
Maine	12.6	100%	37	13.4	106%	24	13.6	96%	41	
Maryland	14.3	103%	30	14.3	103%	30	14.5	100%	32	
Massachusetts	14.1	114%	9	14.2	111%	9	14.1	113%	7	
Michigan	18.9	107%	21	19.3	109%	12	19.3	110%	11	
Minnesota	17.0	121%	5	17.1	124%	2	17.0	125%	3	
Mississippi	15.2	101%	36	15.8	103%	33	15.8	102%	30	
Missouri	14.9	111%	13	15.1	104%	28	15.1	104%	26	
Montana	16.5	112%	12	16.8	112%	8	17.3	111%	10	
Nebraska	14.7	113%	11	14.7	111%	10	14.9	105%	20	
Nevada	17.1	<b>68</b> %	49	17.0	65%	49	17.8	69%	49	
New Hampshire	13.9	140%	2	13.3	108%	16	14.2	127%	2	
New Jersey	12.5	111%	15	13.4	96%	41	12.6	108%	16	
New Mexico	15.2	103%	31	15.8	105%	25	16.1	104%	24	
New York	12.6	106%	26	12.8	101%	34	12.8	100%	31	
North Carolina	15.4	107%	23	15.7	109%	13	15.7	104%	23	
North Dakota	14.1	141%	1	13.9	140%	1	14.0	150%	1	
Ohio	17.7	115%	8	17.8	114%	7	18.0	115%	6	
Oklahoma	17.1	110%	18	17.5	108%	17	17.7	107%	18	
Oregon	20.5	103%	28	21.2	106%	22	22.0	99%	38	
Pennsylvania	14.3	101%	35	14.3	98%	38	14.6	95%	43	
Rhode Island	12.5	90%	47	12.5	90%	47	12.1	88%	48	
South Carolina	15.3	98%	41	16.0	100%	36	16.0	105%	21	
South Dakota	15.5	121%	6	15.4	121%	3	16.1	121%	4	
Tennessee	15.0	102%	33	15.2	104%	27	15.3	103%	28	
Texas	14.5	98%	42	14.6	97%	39	15.4	99%	37	
Utah	23.3	111%	16	23.3	115%	5	23.7	118%	5	
Vermont	13.7	98%	39	13.5	90%	48	13.8	<b>91</b> %	46	
Virginia	17.7	116%	7	17.6	107%	20	13.8	98%	40	
Washington	20.0	110%	17	19.8	109%	15	20.2	110%	13	
West Virginia	14.5	107%	22	14.3	105%	26	14.7	109%	14	
Wisconsin	15.3	95%	45	15.4	<b>91</b> %	46	15.7	90%	47	
Wyoming	13.6	130%	3	14.5	94%	43	13.1	110%	12	

#### Table C-7. Pupil-to-Teacher Fairness Ratio – Continued