

What is Fair?

Special Education and Finance Equity

By Thomas B. Parrish, Ed.D.

Over the past 20 years, programs and related services for students with disabilities have become a major component of the nation's overall education enterprise. With the passage of P.L. 94-142 in 1975, what was previously a patchwork of programs for students with disabilities was transformed into a truly national system that now serves over 4.8 million students.

Along with federal funding through the Individuals with Disabilities Education Act (IDEA), every state now has supplemental funding for special programs and services for students with disabilities. Approximately 11 percent of the elementary and secondary school population receives special education services at an average cost that is 2.3 times that of educating a regular education student. In addition, special education expenditures per student are growing at a higher rate than for regular education students. When adjusted for inflation, special education costs per student rose by 10 percent as compared to 4 percent for regular education students over the period 1977-78 to 1985-86 (Moore, Strang, Schwartz, & Braddock, 1988).

Both the number and percentage of students with disabilities has steadily increased since the inception of IDEA (U.S. Department of Education, 1992). The growing cost and importance of this set of programs and services for students with disabilities render issues relating to special education finance to be of considerable importance. An important set of these questions relate to traditional equity issues in school finance.

Public debate on issues relating to the equity of public education funding has occurred since the inception of these broad-based responsibilities by the states in the late 19th and early 20th centuries. However, attention to equity concerns reached its height during the 1970s, when a series of court cases and legislative responses made it the dominant theme in school finance. The 1980s heralded an era of education reform, with equity becoming somewhat secondary to education efficiency questions. With the publication of *A Nation at Risk, the Imperative for Educational Reform* (National Commission on Excellence in Education, 1983), national attention shifted to

changes in educational policy that would be needed to make more effective use of limited public resources.

Although this general focus on issues related to educational productivity have extended into the 1990s, at the same time there is a renewed interest in the varying levels of educational resources received by different types of students in varying communities. These issues may have best captured the national attention with the publication of Jonathan Kozol's *Savage Inequalities*, which portrays a stark picture of what inadequate levels of education resources can mean on an individual student basis. The courts are also again playing a major role relative to school finance equalization (Clune 1992) with legal challenges to the equity of school finance occurring in over half of the states (Hickrod, 1994).

In addition, new federal legislation, the *Improving America's Schools Act of 1994*, has set a number of national goals in terms of educational outcomes to be reached by 2000. This emphasis on educational results has naturally led to a renewed interest in issues related to the equality of educational opportunity for all students. Thus, a collection of cross-cutting issues have emerged that have caused policy makers to reexamine concerns related to the equity of education resource distribution patterns in school districts.

What are the special education equity issues and their special education finance implications, and how do these relate to general education finance questions? Figure 1 provides a summary description of the methods of special education funding used by the states as well as some other key attributes of these systems to be discussed in this article.

Equity Concerns in Special Education Finance

A broad range of themes relate to the relationship between special education finance policy and a larger set of education equity concerns. Berne and Stiefel (1984) in their classic volume, *The Measurement of Equity in School Finance*, provide a set of questions that can be used to guide the full consideration of these issues. This article will focus on the initial questions:

- For whom are we trying to generate equality and what is to be equalized?
- Is the public policy focus on the equal treatment of special education students, all students, or on special education students in relation to all other students?

- Or, is the focus on taxpayers in terms of their efforts to raise local funds, and their relative ability to pay for special educational services?
- What exactly is to be equalized—dollars per student (e.g. state aid), resources per student (e.g. appropriate pupil/teacher ratios), educational outputs (e.g. reading proficiency), or life chances (e.g. access to future earning opportunities)?
- What equity issues pertaining to special education students and the types of services they receive and the settings in which they receive them, relate to special education finance?

A second set of issues relates to equity for taxpayers. As special education has become an increasingly large portion of overall funding for education, concerns have been raised as to who should pay, especially in terms of the financial impact on local taxpayers. Other questions and concerns include:

- What is the relationship between state and federal special education revenue and overall equity goals in school finance?
- How should special education finance be conceptualized within the larger context of school finance policy?
- To what extent do special education funds retain their more categorical nature across the states, and where are they more closely incorporated with overall state education aid?
- To what extent have states included special education funding within the overall equalization system?
- How large are the special education aid allocations across the states and what is the impact of the inclusion or omission of these equalization adjustments?

A third related set of questions pertains to the equity inherent in the special education finance systems themselves. In attempting to incorporate equity principles in special education aid formulas, to what extent have the states incorporated adjustments for such known sources of educational cost variation as differences in student needs and resource costs?

Individual Special Education Issues

Undoubtedly the major focus of the discussion relating to the equitable treatment of special education students over the past few years pertains to special education “inclusion.” This relates to a set of concepts focused

FIGURE 1
Special Education Finance in the States

<i>State</i>	<i>Current Funding Formula</i>	<i>Basis of Allocation</i>	<i>Considering Major Reform</i>	<i>State Special Ed. \$ for Target Population Only</i>	<i>Resource Cost Adjustment</i>	<i>Wealth/ Fiscal Capacity Adjustment</i>
Alabama	Pupil Weights	Placmnt. & Condition	✓			
Alaska	Pupil Weights	Type of Placement	✓		✓	
Arizona	Pupil Weights	Disabling Condition			✓	✓
Arkansas	Pupil Weights	Type of Placement	✓			✓
California	Resource-based	Classroom Unit	✓		✓	✓
Colorado	% Reimbursement	Allowable Costs	✓	✓		
Connecticut	% Reimbursement	Actual Expenditures	✓			✓
Delaware	Resource-based	Classroom Unit	✓			
Florida	Pupil Weights	Disabling Condition	✓			✓
Georgia	Pupil Weights	Disabling Condition		For 90% of Funds	✓	✓
Hawaii	Pupil Weights	Placmnt. & Condition		✓		
Idaho	% Reimbursement	Actual Expenditures				
Illinois	Resource-based	Allowable Costs	✓	✓		
Indiana	Pupil Weights	Disabling Condition			✓	✓
Iowa	Pupil Weights	Type of Placement	✓			
Kansas	Resource-based	No. of Sp. Ed. Staff	✓	✓		
Kentucky	Pupil Weights	Disabling Condition	✓			
Louisiana	% Reimbursement	Actual Expenditures	✓	✓		✓
Maine	% Reimbursement	Allowable Costs			✓	✓
Maryland	Flat Grant	Special Ed. Enroll.		✓		✓
Massachusetts	Flat Grant	Total District Enroll.				✓
Michigan	% Reimbursement	Allowable Costs	✓			✓
Minnesota	% Reimbursement	Actual Expenditures		✓		✓
Mississippi	Resource-based	No. of Sp. Ed. Staff	✓			
Missouri	Resource-based	No. of Sp. Ed. Staff	✓			
Montana	Flat Grant	Total District Enroll.		✓	✓	✓
Nebraska	% Reimbursement	Allowable Costs	✓	✓		
Nevada	Resource-based	Classroom Unit			✓	
New Hampshire	Pupil Weights	Type of Placement	✓			✓
New Jersey	Pupil Weights	Placmnt & Condition	✓		✓	
New Mexico	Pupil Weights	Type of Placement	✓			
New York	Pupil Weights	Type of Placement	✓		✓	✓
North Carolina	Flat Grant	Special Ed. Enroll.	✓	✓		
North Dakota	% Reimbursement	Actual Expenditures	✓			
Ohio	Resource-based	Classroom Unit	✓	✓		
Oklahoma	Pupil Weights	Disabling Condition	✓			
Oregon	Pupil Weights	Special Ed. Enroll.			✓	✓
Pennsylvania	Flat Grant	Total District Enroll.		✓		
Rhode Island	% Reimbursement	Actual Expenditures	✓			
South Carolina	Pupil Weights	Disabling Condition	✓	✓		✓
South Dakota	% Reimbursement	Allowable Costs			✓	✓
Tennessee	Resource-based	Classroom Unit	✓			
Texas	Pupil Weights	Type of Placement	✓			✓
Utah	Pupil Weights	Type of Placement			✓	
Vermont*	Flat Grant	Total District Enroll.				
Virginia	Resource-based	Classroom Unit			✓	✓
Washington	Resource-based	Classroom Unit		✓	✓	
West Virginia	Flat Grant	Special Ed. Enroll.				
Wisconsin	% Reimbursement	Allowable Costs		✓		
Wyoming	% Reimbursement	Actual Expenditures		✓		

Data drawn primarily from Parrish (1994) and O'Reilly (1993)

* Vermont's special education funding formula also contains a substantial percent reimbursement component.

on moving students with special needs into less restrictive placements. Exactly what inclusion entails and whether “all really means all,” (i.e. placing *all* students with special needs into general education classrooms in neighborhood schools) is the subject of much policy debate and has resulted in a considerable body of litigation (Lipton, 1994). The relevance for this paper is the relationship between this movement and current special education finance policies.

Ever since the passage of the IDEA, tension has existed between the “least restrictive environment” (LRE) and the “continuum of services” requirements of this law. The former, as specified in Section 300.550 of Title 34, *Code of Federal Regulations*, states:

... special classes, separate schooling or other removal of handicapped children from the regular educational environment may occur only when the nature or severity of the handicap is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

At the same time, IDEA regulations require that a continuum of alternative placements be made available for students with special needs. These must include special classes, special schools, home instruction, and hospital and institutional settings, as well as placements in general education classes.

While the LRE requirements clearly call for less restrictive placements, the “continuum of services” requirement seems to emphasize the need to examine a full range of alternative placement options. As a result, some interpretations of the continuum requirement place relatively less emphasis on the degree of restrictiveness in the resulting placements. For example, Danielson and Bellamy (1989) demonstrated that a differing balance in the interpretation of these two federal provisions at the local and state levels have led to differing placement patterns for students with disabilities.

With increased emphasis on the LRE requirements of IDEA, researchers and policymakers have begun to examine the relationship between special education funding provisions and the degree of restrictiveness in local placement patterns. Dempsey and Fuchs (1993), for example, found that traditional funding approaches, which attempt to differentiate among the cost of basic student placements, may lead to more costly and restrictive placements. In a study of the LRE provisions of IDEA at selected sample sites, Hasazi, Liggett, and Schattman (1994)

found that “finance emerged as the cornerstone of influence at all of the sites.”

Reducing the number of restrictive special education placements in school districts has become a clearly articulated federal policy objective. The Office of Special Education Programs (OSEP), within the U.S. Department of Education, has begun to rule states out of compliance with the provisions of IDEA when it finds evidence that their special education funding provisions contain fiscal incentives for restrictive placement options. Additional issues regarding some of the program implications of alternative federal funding policies are discussed in Parrish and Verstegen (1994).

Cost-Based Systems

According to interviews with state officials, this objective also appears to be a primary rationale for change in many of the 29 states actively considering special education finance reform (see Figure 1 and Parrish, 1994, for more detail). States with public funding differentials favoring placements in separate classrooms, schools, or facilities tend to be those with resource-based systems or pupil-weighting systems that vary based on the primary setting in which students receive services. Both of these types of funding systems generally feature an array of primary service configurations, with state aid varying by type of placement. Because the funding differentials under these systems are directly related to the costs of alternative placements, both can be considered to be *cost-based* systems.

The underlying rationale for this type of system is that the amount of aid a district receives for a student with special needs should be directly related to the cost of providing services for the student. Historically, program cost variations have been seen as strong bases for driving funding differentials. Since all categorical funding formulas have an underlying cost rationale, many school finance experts and policymakers have preferred systems that differentiate funding amounts on actual differences in the cost of services. However, cost-based systems are now sometimes seen as problematic because they create fiscal incentives for higher cost placements that are often provided in separate classrooms or facilities.

An example of how this type of problem is described in the popular press comes from a major feature article from *U.S. News and World Report* (Shapiro et. al., 1993) in which one state is described as paying “local school

districts ten times more for teaching special education students in separate classrooms. The result? Only five percent of special education students are taught in regular classrooms” (December 13, 1993, page 47).

What is needed are state and federal fiscal policies that fully consider the desired balance between the sometimes competing needs of the LRE and the continuum of services requirements under IDEA. Clearly, fiscal incentives for restrictive placements should be removed since they clearly conflict with the IDEA's LRE requirements. Whether resulting fiscal policies should actually *favor* less restrictive placements is a matter for local, state, and federal policymakers to determine. However, it will be argued that in considering alternative fiscal policies, a conscious effort should be made to consider the placement incentives associated with each alternative and to develop future fiscal provisions with their relationship to program goals clearly in mind. Program policy should drive fiscal policy, rather than the reverse.

Equity Issues Between Special and General Education Finance

A second set of special education finance equity questions relates to the relationship between special and general education finance. The extent to which these two types of funding provisions are tied or kept separate within a state may have important finance equity implications, and also impact on the degree of program integration found between these two sets of services. In his analysis of business development, Chandler (1962) argues that “structure follows strategy.” Hartman (1994) makes the point that this line of thinking pertains directly to the relationship between special and general education funding. If the state's education program strategy is to promote a unified and well articulated service strategy across these two service systems, then these concepts should also be embodied in the state's system of public education finance.

What does this mean in practice and what are the results and implications of some of the alternative relationships between special and general education finance observed across the states? In what ways might special education funding be tied to the larger general education funding formula and what are the implications for finance equity and program cohesion? Several key questions will help inform these issues.

First, is the basis for special education funding tied to regular education in some direct manner, or are these two sets of allocations conceptually divided? This concept may best be illustrated through a look at two states

which have recently made major changes in their special education finance systems.

Oregon has derived a state funding amount per pupil for general education. Special education funding in that state is a simple extension of this base amount. Because national studies have repeatedly shown that the education costs for an average special education student are about twice that of general education students (Chaikind, Danielson, and Brauen, 1993), the state has adopted a state aid system for special education students that is simply twice the general education allocation. Special education funding is directly based on, and tied to, the state's general education allocations.

Pennsylvania, on the other hand, has a totally separate system for funding special education. The amount of special education aid received by individual districts is almost exclusively determined by overall district enrollment, and is independent of the number of students identified for special education. While proponents of this type of funding system for special education cite the advantages of a lack of incentives to identify additional special education students, or to serve them in more restrictive settings, it has the disadvantage of being conceptually separate from the general education funding model.

Further separation is also sometimes found within state special education funding formulas through differential treatment for students placed in public versus private schools. Again, these types of differential funding models tend to reinforce the provision and maintenance of separate systems of provision. In a number of states, districts receive considerably more assistance from the state when they assign students with intensive special needs to private special needs schools, than they would if they were to try and establish some form of comparable program within the district. Beyond funding inequity, these types of funding provisions fostering segregated, private schooling options also reflect back on the prior discussion of equity concerns related to the promotion of student placements in more restrictive settings.

Local Adjustments

A second question related to the integration between special and general education funding, pertains to the extent to which special education funds are adjusted for variations in local wealth, or ability to pay. Virtually all states with a local funding component adjust state general education aid to allow for the fact that some districts are

more able to raise local education revenues than others due to variations in local property wealth. As shown in Figure 1, a state's special education funding system may, or may not, be tied to these systems of wealth adjustment.

Wealth adjustments to special education aid are more likely to occur in states in which the special education funding system is directly tied in some fashion to general education funding. For example, in Oregon and most other states with weighted pupil funding systems (see table above), an adjusted student count for the district is derived and then multiplied by a uniform allocation per pupil to derive a base funding amount. This total base funding amount is then adjusted for each district to account for variations in local wealth. Therefore, the full state funding package is treated as a whole and is adjusted to allow for variations in the ability of local districts to make up differences between total costs and state and federal aid.

State Director of Special Education, Karen Brazeau, describes this aspect of Oregon's new funding system as follows:

Our prior system was an excess cost formula, and what we found is that the richest school districts that were able to spend the most got the most back through reimbursements. In contrast, the new formula takes into account this type of equity issue. A real problem with the previous formula is that it did not take relative poverty or wealth into account (Parrish and Montgomery, 1995).

In contrast, the special education funding system used in Pennsylvania is not wealth adjusted. In fact, their recently adopted special education finance formula resulted in movement away from wealth equalization for this component of state aid. As described by State Special Education Director, Michelle DeSera:

In Pennsylvania, when we first drafted the special education funding formula, we had an aid ratio factor, which meant that the wealthier districts got less money than the poorer districts. In my estimation, this is what we should still have, but our current special education aid formula no longer considers wealth within the larger context (Parrish and Montgomery, 1995).

Degree of Latitude

A third way in which special education aid may or may not be tied to general education aid is in the degree of latitude that districts have in the use of these categorical revenues. Although federal special education revenues

are tightly restricted and for the most part must be exclusively used for special education students, state policies vary considerably in this regard. Figure 1 shows the states for which the use of state special education revenue is restricted to this targeted population of students. Returning to the two example states, it is interesting to note that while the Pennsylvania state funding system requires this level of restriction, the Oregon formula does not.

Although it is unclear exactly how closely special education funding should be tied to the regular education finance system, it would seem that some forms of linkage clearly make sense. Given the fact that special education funding is becoming an increasingly large component of overall education revenues, to the extent that wealth adjustments are applied to general education aid in a given state, it would seem appropriate to also adjust special education aid for differences in the local ability to pay for services. In addition, states may find it difficult to foster and encourage greater program integration in the face of highly differentiated finance systems.

Special Education Finance and Pupil Need Adjustments

A third set of questions pertains to the equity inherent within a state's special education funding formula. For example, to what extent have states incorporated adjustments for such known sources of educational cost variation as differences in student needs and resource costs?

Regarding student need variation, it has been clearly established in the school finance literature that the cost of providing services for differing categories of special education students varies considerably (Moore, Strang, Schwartz, & Braddock, 1988). How do states account for variations in the educational needs of the special education students they enroll, which clearly equate to differences in the cost of serving them? As districts enroll differing numbers, and differing percentages, of students requiring special education services and as they will also differ in the intensity of services they require, it is reasonable to expect that state special education aid will be adjusted accordingly.

However, while these concepts seem perfectly reasonable and provide sound bases for forming public policy, as described above, such cost-based funding systems sometimes create identification and placement incentives that run counter to the least restrictive environment (LRE) provisions of the IDEA. Thus, state formulas that fund special education based of the differing costs of alternative forms of placements, sometimes create incentives to

place students into higher cost placements, which also tend to be more restrictive. On the other hand, a number of compelling arguments can be made that cost differences should not be ignored in special education finance, and that allocating special education funds to districts irrespective of differing costs is inequitable.

Shift toward Census-Based Funding

How have the states dealt with these competing policy objectives? The answer seems to be that they have handled it with difficulty and that as much as any other factor, these types of tension have led to the special education reform movement currently being observed across the states. However, the prevailing trend seems to be movement away from cost-based special education funding systems to ones that are as incentive-free as possible regarding the encouragement of continued special education identification and high cost special education placements, which traditionally have been more restrictive.

This new wave of special education fiscal policies tends to focus on the concept of census-based funding. In simple terms, the amount of special education aid a given district will receive from the state is based on only one criterion, the overall count of students in the district. Thus, in its simplest form, two districts with total enrollments of 10,000 students will receive identical state special education funding irrespective of the total number of special education students they enroll or differences in their need for services.

At the forefront of this movement have been the states of Vermont, Pennsylvania, Massachusetts, and Montana, although some of these state formulas contain modifications to this basic funding approach. This type of funding system has also been proposed for the state of Illinois and is incorporated into a set of recommendations from the U.S. Department of Education regarding changes in the IDEA. (For a full discussion of some of the pros and cons of this type of special education finance approach, see Parrish and Verstegen (1994).)

A critical consideration on which to judge whether special education allocations should or should not be directly linked to the number of students identified relates to the extent to which it is believed that the identification criteria are primarily objective, rather than primarily subjective. While some disabilities such as deafness or blindness can be measured by objective tests, the identification procedures used for other disabilities are based much more on subjective criteria.

For example, according to University of Minnesota researcher, Jim Ysseldyke, more than 80 percent of all school children in America could qualify as learning disabled according to one or more of the various definitions used by the states (Shapiro et. al., 1993). This lack of precision in identification procedures seems to be borne out by such counter-intuitive statistics as the fact that while 15 percent of the school-aged children in Massachusetts have been found to be eligible for special education services, less than 7 percent of students in Hawaii and only about 8.5 percent of the students in Washington DC, have been so labelled (U.S. Department of Education, 1994).

Thus, to fully consider whether special education allocations should be based on such measures as the number of students identified, a better understanding of the extent to which this variable is subject to local practice is needed. For example, we need to know more about the relationship between the number of students identified for special education services and independent, objective measures of the need for these services. In considering the relationship between special education services and equity principles in school finance, what is the relationship between special education allocations and some of the factors that are often expected to be related to pupil need, such as poverty? Do differences in identification rates appear to rise with such indicators of student need as concentrations of poverty as might be expected? Or, is there more evidence in support of an alternative hypothesis that special education students are more likely to be identified in districts that can afford to provide these services.

Also, considering the fact that resource costs can vary considerably depending on the location of the district (Chambers 1981), equal dollars may not result in equal resources. For example, due to resource price differentials, the cost of providing comparable levels of educational services differs between San Francisco, a high cost area, and Stockton, California, which experiences lower education costs. States making these types of resource cost adjustments to their state special education aid allocations are shown in Figure 1.

Conclusion

The purpose of this article has been to initiate a discussion on special education equity concerns in school finance. With the continuing growth in special education in terms of the numbers of students identified and the quantities of resources allocated for such services, these issues are becoming increasingly predominant in the overall education policy debate across the nation. As students with disabilities continue to become integrated into

mainstream general education classes and with the increasing call for high educational standards and results from all students, policy makers will continue to grapple with issues related to special education equity concerns in school finance.

References

- Chaikind, S., Danielson, L.C. & Brauen, M.L. (1993). What do we know about the costs of special education?: A selected review. *Journal of Special Education*, 26(4), 344-370.
- Chambers, J.G. (1981). Cost and price level adjustments to state aid for education: A theoretical and empirical review. In K. Jordan (Ed.), *Perspectives in State School Support Programs; Second Annual Yearbook of the American Educational Finance Association*. City: Ballinger Publishing Co.
- Chandler, A. (1962). *Strategy and structure: Chapters in the history of the industrial enterprise*. Cambridge, MA: M.I.T. Press.
- Clune, W.H. (1992). New answers to hard questions posed by Rodrigues: Ending the separation of school finance and educational policy by bridging the gap between wrong and remedy. *Connecticut Law Review*, 24(3), pages.
- Danielson, L. C. & Bellamy, G. T. (1989). State variation in placement of children with handicaps in segregated environments. *Exceptional Children*, 55, 448-455.
- Dempsey, S. & Fuchs, D. (1993). "Flat" versus "weighted" reimbursement formulas: A longitudinal analysis of statewide special education funding practices. *Exceptional Children*, 59(5), 433-443.
- Hartman, W.T. (1994). Funding for a unified education system. *The Special Education Leadership Review*. volume, pages.
- Hasazi, S. B., Liggett, A. M. & Schattman, R. A. (1994). A qualitative policy study of the least restrictive environment provision of the Individuals with Disabilities Education Act. *Exceptional Children*, 60(6), 491-507.
- Hickrod, G.A. (1994). Testimony to the Subcommittee on Education, Arts, and Humanities of the Committee on Labor and Human Resources, U.S. Senate, in W.B. Fowler, Jr. (Ed.), *Developments in school finance: Fiscal proceedings from the annual NCES state data conference*. Washington, DC: U.S. Department of Education, National Center for Education Statistics.
- Lipton, D. (1994). The full inclusion court cases: 1989-1994. *Disability Rights Education and Defense Fund (DREDF)*. Paper prepared for the Wingspread Conference, Racine WI. Berkeley, CA.
- Moore, M.T., Strang, E.W., Schwartz, M., & Braddock, M. (1988). *Patterns in special education services delivery and cost*. (Contract Number 300-84-0257.) Washington, DC: Decision Resources Corporation.
- National Commission on Excellence in Education. (1988). *A nation at risk*. Washington, D.C.: U.S. Department of Education.
- O'Reilly, F. (1993). *State special education, finance system, 1922-93*. Palo Alto, CA: Center for Special Education Finance, American Institutes for Research
- Parrish, T. B. (1994). *Fiscal issues in special education: Removing incentives for restrictive placements* (Policy Paper No. 4). Palo Alto, CA: Center for Special Education Finance, American Institutes for Research.
- Parrish, T. B. & Montgomery, D. L. (1995). *The politics of special education finance reform in three states* (state analysis series). Palo Alto, CA: Center for Special Education Finance, American Institutes for Research.

Parrish, T. B. & Verstegen, D. A. (1994). *Fiscal provisions of the Individuals with Disabilities Education Act: Policy issues and alternatives* (Policy Paper No. 3). Palo Alto, CA: Center for Special Education Finance, American Institutes for Research.

Shapiro, J. P., Loeb P., Bowermaster, D. (1993, December 13). Separate and unequal. *U.S. News & World Report*, 47.

U.S. Department of Education (1992). *Fourteenth annual report to Congress to assure the free and appropriate public education of all children with disabilities*. Washington, DC: Author.

U.S. Department of Education (1994). *Sixteenth annual report to Congress on the implementation of the Individuals with Disabilities Education Act*. Washington, DC: Author.