

EDUCATION LAW CENTER
By: David G. Sciarra, Esquire
60 Park Place
Suite 300
Newark, N.J. 07102
(973) 624-1815

Attorneys for Plaintiffs

RAYMOND ARTHUR ABBOTT, et al.

Plaintiffs,

v.

Fred G. Burke, et al.

Defendants.

SUPREME COURT OF NEW JERSEY

DOCKET NO. 42,170

Civil Action

**CERTIFICATION OF
DR. CLIVE BELFIELD**

I, Clive Belfield, hereby certify as follows:

1. I am an Assistant Professor of Economics at Queens College, City University of New York, and Co-director of the Center for Benefit-Cost Studies in Education at Teacher's College, Columbia University. My resume is appended as Exhibit A.

2. I submit this certification in support of Plaintiffs' opposition to Defendants' motion to discontinue the remedies established in the Abbott litigation ("Abbott remedies") to

ensure students in poorer urban or "Abbott" districts a thorough and efficient ("T&E") education, and replace the Abbott remedies with the newly enacted school funding formula -- the School Funding Reform Act of 2008 ("SFRA"). My particular focus is on the Abbott remedies requiring implementation of "supplemental" programs, including high quality preschool, to address the needs of Abbott students and schools resulting from extreme concentrated poverty in the Abbott districts, and the supplemental funding process to support program implementation.

3. I have performed extensive research and other studies related to the educational and educationally-related program needs of poor children, and the needs of public schools serving high poverty concentrations. My studies include: The Price We Pay: The Costs to the Nation of Inadequate Education (2007); Public Investments in African American Males (2007); and Investments in K-12 Education for Minnesota: What Works? (2007).

4. I have also conducted research studies on the need, implementation and cost of high quality preschool programs. My studies include: Early Childhood Education and Social Mobility (2006); Cost-Benefit Analysis of a Randomized Field Trial of Early Childhood Education: the High/Scope Perry Pre-School Program (2006); The Promise of Pre-school ; The Price We Pay: The Costs to the Nation of Inadequate Education (2007); The

Economics of Early Education (2007)(editor); The Benefits of Pre-school to the School System (2007).

5. I am very familiar with the Abbott remedy for preschool and K-12 supplemental programs. I recently consulted with Education Law Center ("ELC") on an analysis and review of the implementation of Abbott supplemental programs, including preschool, to assist ELC in responding to proposals for a new funding formula from the Department of Education ("DOE").

6. I recently completed for ELC a "costing-out" study of the Abbott preschool program: The Cost of High Quality Preschool in New Jersey (2007), http://edlawcenter.org/ELCPublic/elcnews071210_CostOfPreschool.pdf.

7. My cost study of the Abbott preschool program was aided by the extensive data on implementation and budgets collected by the State. Pursuant to regulation, N.J.A.C. 6A:10A-2.1, the DOE annually scrutinizes and approves line item budgets directly tied to the Court-established quality standards and other requirements. This data enabled me to identify the level of programming and expenditures in each preschool program, whether in a district school or community setting, and make accurate cost determinations for program delivery.

8. My preschool study was also aided by the ongoing, independent evaluations of Abbott preschool program quality and effectiveness conducted by the Early Learning Improvement

Consortium (ELIC) and the National Institute for Early Education Research (NIEER) at Rutgers University. Since 2002, ELIC, a research collaborative between the DOE and New Jersey institutions of higher education, has measured and assessed preschool implementation, and reported data showing gains in children's learning and improvements in classroom quality. NIEER's research shows significant gains through the end of kindergarten in early language, literacy and math, and more than double the gains for children who attend two years of Abbott preschool, as compared to one. See [An Effectiveness-Based Evaluation Of Five State Pre-Kindergarten Programs](#) (2008); [The Abbott Pre-School Program Longitudinal Study \(APPLES\)](#) (2007), available at <http://www.nieer.org>.

9. I also examined for ELC the implementation of Abbott K-12 supplemental programs and reforms. Unlike preschool, the DOE does not maintain detailed data on the level of implementation of these programs in Abbott schools and districts. Also in contrast to preschool, the State has not undertaken a study to assess the quality or effectiveness of any of the K-12 supplemental programs. In the absence of Abbott-specific data, I reviewed general cost data of the required programs, using the Court established baselines and generally accepted, evidence-based models.

10. For this motion, I analyzed the impact of SFRA on the Abbott remedy for K-12 supplemental programs and funding, as established in Abbott V (1998), Abbott X (2003), and the Abbott regulations, and the impact on the Abbott preschool remedy, as established in Abbott V, Abbott VI (2000), Abbott VIII (2002), and the Abbott regulations.

11. I have reviewed the available documentation and data on SFRA, including: A Formula for Success: All Children, All Communities, Department of Education (December 2007)("2007 Cost Report"); Report on the Cost of Education, Allen Dupree and John Augenblick (December 2006)("2006 Cost Report"); the Reviews of 2006 Cost Report by Allan Odden, Lawrence Picus, and Joseph Olchefske, and a summary of those reviews by Odden (January 2007); Designation of Abbott Districts, Criteria and Process, Commissioner William Librera (June 2005).

12. I have also reviewed the State's pending Motion and its supporting brief and certifications. I have been assisted in my analysis by Melvin Wynn, and I am familiar with his certification, and the certification of Dr. Margaret Goertz, also submitted on Plaintiffs' behalf.

I. ABBOTT SUPPLEMENTAL PROGRAMS AND FUNDING

13. The Comprehensive Educational Improvement and Financing Act of 1997 ("CEIFA") provided two streams of categorical aid to address concentrated student poverty in

Abbott districts: Demonstrably Effective Program Aid ("DEPA") for K-12 programs and Early Childhood Program Aid ("ECPA") for preschool programs. Abbott IV (1997) found these provisions deficient because the aids were not based on any study of the needs of Abbott students and schools or the cost of implementing needed programs.

14. Following an evidentiary hearing, Abbott V directed the State to implement a package of supplemental programs determined as needed to address concentrated student poverty in Abbott schools and districts. The supplemental programs include "well-planned, high quality" preschool and, in grades K-12, elementary whole school reform, intensive early grade literacy, social and health services, parent involvement, school safety and security, drop-out prevention and others.

15. Abbott V also required that implementation of these supplemental programs be based on the particularized needs of Abbott districts and schools. The decision directed that the DEPA and ECPA categorical aids be continued, but also required the Commissioner of Education ("Commissioner") to establish regulatory procedures for districts to request additional or "supplemental" funding to implement necessary supplemental programs, and for needed enhancements to existing regular education programs, such as music and art, and special education for students with disabilities. If districts demonstrated a

need for such funding, the Commissioner was directed to secure the funds through the annual appropriations process.

(a) Abbott K-12 Supplemental Programs Remedy

16. The Abbott X (2003) order modified and reaffirmed the K-12 supplemental programs remedy. The prior mandate that supplemental programs such as tutoring and social and health services be delivered in elementary schools through the Success for All model or other whole school reform ("WSR") model was modified to give districts and schools more WSR options. Abbott X also adopted a chart ("Chart of Supplemental Programs") compiling the specific Abbott K-12 remedial programs and services, along with program implementation "baselines," and reaffirmed the requirement for regulations "to guide school and district assessment, planning and implementation of needs-driven supplemental programs as set forth in the supplemental programs chart."

17. Abbott X also directed DOE to develop a reform program for Abbott middle and high schools, to complement elementary reform. In 2004, the DOE began planning for the Secondary Education Initiative ("SEI") to increase academic rigor; deliver supplemental programs to support students and teachers; and improve student performance and graduation rates. Regulations are in place requiring the phased-in implementation of SEI. See N.J.A.C. 6A:10A-3.2.

18. The State's current (2007-08) Abbott regulations require implementation of preschool, the K-12 supplemental programs, and elementary and secondary school reform. Districts, schools, and preschools must annually plan and budget for implementation of the mandated programs based on particularized needs. See N.J.A.C. 6A:10-2.4(b); see also N.J.A.C. 6A:10-2.5(f); N.J.A.C. 6A:10-2.6(e). The regulations also contain procedures for districts to demonstrate the need for supplemental funding. See N.J.A.C. 6A:10-2.8.

19. The Abbott supplemental programs remedy has the following unique features: implementation of a specific set of programs and services that -- as determined by evaluation of the best available evidence -- are needed by Abbott students and schools; annual district assessment, planning and budgeting to ensure those programs are implemented based on particularized needs; and a process for districts to demonstrate the need for supplemental funding beyond CEIFA to ensure program implementation or to maintain previously approved programs, services and positions in the budget.

20. What makes the Abbott supplemental programs remedy a national model is the requirement that a set of specific programs and reforms, identified based on the best evidence and research available, be implemented based upon particularized needs. The Abbott preschool program is a strong working

illustration of this model. See section (I)(b), infra. Importantly, the specified supplemental programs are not just educational: they also address personal safety, health, nutrition, labor market prospects and adolescent behaviors. This comprehensive approach is widely recognized as essential to ensure that low-income students succeed in school. It reflects the fact that a thorough and efficient education is not possible without addressing the significant impediments to learning that exist in families living in extreme poverty.

21. I have analyzed the level of expenditures in Abbott district budgets for K-12 supplemental programs approved by DOE under the Abbott remedial process in effect since 1999-2000. In 2007-08, the State approved \$861.4 million in expenditures in Abbott district budgets for K-12 supplemental programs. Because of the needs-based approach, the approved expenditures vary from district-to-district, as would be expected. See Exhibit B, 2007-08 K-12 Supplemental Funding. The supplemental program expenditures are in addition to, and distinct from, regular education expenditure for all students which, under the Abbott rulings, is set at the average per pupil expenditure in New Jersey's successful, more affluent suburban districts.

(b) Abbott Preschool Remedy

22. With Abbott V, New Jersey became the first state to implement a court-mandated public preschool program.

23. Under the Abbott preschool remedial rulings - Abbott V, Abbott VI, and Abbott VIII, all three- and four-year-old children residing in Abbott districts can attend the program, although enrollment is not mandatory. Abbott districts must undertake concerted outreach and recruitment efforts to ensure enrollment of all eligible children. See N.J.A.C. 6A:10A-2.2(a)(10),(26).

24. Abbott preschool programs must also meet stringent quality standards, including: certified teacher and assistant teacher for each class; maximum class size of fifteen; developmentally appropriate curriculum; adequate facilities; and transportation, health and other related services, as needed. See N.J.A.C. 6A:10A-2.1.

25. The Abbott rulings also require the State to provide adequate funding for preschool based on the needs of Abbott schoolchildren, not on arbitrary, predetermined amounts. DOE requires Abbott districts to submit a two-year program plan and an annual budget based on assessment of actual needs. See N.J.A.C. 6A:10A-2.2(a)(8)-(9), (11).

26. I have analyzed the level of Abbott preschool expenditures approved by DOE since 2002.

27. Prior to 2008-09, the DOE approved annual needs-based, line item budgets through an intensive guidance and review process. See "One-Year Budget Instructions and Guidance,"

<http://www.nj.gov/education/ece/abbott/archive/guide.doc>.

Additionally, with the exception of personnel salary, the DOE budget instructions set the allowable expenditure for each budgeted item at the classroom, school, and district level. However, the budget instructions also provided a procedure for districts to request amounts above those allowed in the budget instructions to meet particularized needs.

28. In 2006-07, the year on which my cost study of the Abbott preschool program was based, the DOE utilized the above procedures to approve \$501 million in budgetary expenditures for the Abbott preschool program. The Cost of High Quality Preschool in New Jersey (2007); see also ¶¶6-8, supra. The average per pupil expenditure was \$11,521, and the average per pupil expenditure by program type was \$10,900 for public programs; \$12,585 for private community providers; and \$7,241 for Head Start. Because of the needs-based approach to implementation, however, the range of expenditures across private community providers -- \$10,149 to \$15,341 per pupil -- and across public school programs -- from \$7,532 to \$13,363 -- was significant.

29. For the 2007-08 school year, the State budgeted \$511 million for the Abbott preschool program based on districts' needs-based line item budgets. See Exhibit B, Funding for Abbott Preschool Program.

30. The DOE 2008-09 budget instructions established for the first time a process for Abbott districts to submit a presumptive preschool budget and bypass intensive review. The presumptive budget was limited to a fixed 2.89% cost of living adjustment over the 2007-08 approved preschool per pupil amount. Districts were still given the option of selecting a traditional needs-based, line item budget review if their projected budget exceeded the presumptive amount. See N.J.A.C. 6A:10A-2.2(a)(12).

31. Using this process, the DOE approved \$530 million in Abbott preschool budgets for 2008-09. Nine out of the thirty-one districts, nearly one-third, opted to submit a needs-based line item budget, which was ultimately reviewed and approved by DOE. The DOE also approved needs-based budgeting for twelve percent of the community preschool programs participating in the Abbott program. These results show that many of the Abbott districts and community providers needed additional funding beyond the presumptive budget amount in order to maintain their preschool program under the Abbott quality standards in 2008-09.

32. The wide range of per pupil funding in the Abbott preschool program continued in 2008-09, demonstrating again the on-going variation in genuine need and the necessity of a flexible, needs-based budgeting process. See Exhibit C.

33. The Abbott preschool program is now recognized as a national model for quality and positive impacts on disadvantaged children. The NIEER and ELIC research cited in paragraph 8, above, confirms the success of the program in significantly improving the early learning skills and knowledge of Abbott preschoolers. I do not, however, agree with the State's assertion that the preschool program "is the one remedial program mandated by Abbott V that has been an unquestioned success." State's Brief, at 32-33. Unfortunately, preschool is the *only* Abbott remedial program that the State has studied and evaluated at the district and/or school level. The general research literature and evidence -- a significant amount of which was reviewed as part of Abbott V -- demonstrates the continuing effectiveness of the other Abbott K-12 supplemental programs and reforms, but the necessary evaluations of implementation in the Abbott districts that would confirm such effects have not been undertaken by the State.

III. SFRA K-12 AT-RISK FORMULA

34. SFRA discontinues the Abbott supplemental programs and funding remedy and instead provides an "at-risk" formula to address student poverty. State aid for concentrated student poverty under SFRA is provided as "equalization aid," an undifferentiated, single amount of aid calculated from each district's "adequacy budget." Several program costs are

combined in the SFRA adequacy budget, including regular education, limited English proficiency, and two-thirds of special education. See Certification of Melvin Wynn, ¶¶19, 24 ("Wynn Cert.").

35. The adequacy budget includes an "at-risk cost," described as "the cost of providing educational and other services to at-risk pupils," and is represented by an at-risk student weight. While the at-risk cost is a factor in determining the amount of equalization aid for Abbott districts, SFRA does not differentiate a specific at-risk amount of that aid, nor does the Act require equalization aid be used by districts to provide any programs to address concentrated student poverty. See Wynn Cert., ¶24.

36. In 2008-09, Abbott districts will receive \$3.2 billion in equalization aid under SFRA, calculated from the combined adequacy budget described above. However, since this aid is provided in an undifferentiated lump sum to districts, it is not possible to determine the level of funding Abbott districts will receive for concentrated student poverty. Moreover, districts are not required to fund any particular supplemental programs, services or reforms with equalization aid. Instead, districts have discretion to use the aid in any manner they choose, as long as it is expended on a T&E "system" of education "consistent with" State content standards. See Wynn Cert., ¶19.

37. To determine the at-risk weights in SFRA, the DOE did not use the six hypothetical district models developed by the professional judgment panel (PJP) in 2003 and later presented in the 2006 Cost Report. See Certification of Margaret E. Goertz ("Goertz Cert."), ¶30. Instead, DOE chose one of the six models, the large K-12 district, as the basis for both the regular education costs and at-risk weights. The weights were subsequently changed, but it is unclear what process the DOE used to arrive at the new numbers. See 2007 Cost Report, 12.

38. SFRA contains a sliding scale for at-risk weights with a low of 0.47 and a high of 0.57. In districts with a poverty concentration of 20% or less, the weight is 0.47, but this number gradually increases to a maximum weight of 0.57 for districts with a poverty concentration of 60% or greater. In addition, the DOE adjusted the LEP and LEP at-risk weights, increasing the LEP weight from .47 to .50, while adding .125 to the at-risk weight for students with both needs. See 2007 Cost Study, 12-13.

39. I compare below the concentrations of poverty in Abbott districts with the assumptions in the SFRA model. My findings are:

(a) Seven Abbott districts have poverty rates between 40% and 60%. See Goertz Cert., Exhibit C, Table 1;

(b) Twenty-four districts have a poverty rate over 60%, exceeding the maximum cut-off point for the SFRA at-risk weight. Of these, five (5) have rates over 70%, and two (2) are over 80%. See Goertz Cert., Exhibit C, Table 1; and

(c) Many districts also have concentrations of students with other special needs -- limited-English proficient ("LEP") students and students with disabilities - beyond the assumptions in the SFRA model.

40. SFRA's weights imply that resources for at-risk students are simply a ratio of what is needed for regular education. Unless they can be tied to specific programs, however, these weights are not informative about whether students have received a T&E education.

41. I have reviewed the resource inputs in the SFRA model and at-risk weights against the Abbott mandated programs in the Abbott X Chart of Supplemental Programs. I find several program areas that are not specified in the model at all, including early literacy reading blocks and assessments; community services coordinators in middle and high school; drop out prevention in middle and high school; on site social and health services; school-to-work and college transition; enriched nutrition; enhanced art, music and special education; school based management; and technology enhancements.

42. I also can find no evidence that the SFRA model includes resources related to elementary WSR or SEI in middle and high schools. Elementary WSR requires implementation of a model program or alternative design, and SEI consists of establishing smaller learning communities within schools; providing ongoing support to students and their families; and increasing the academic rigor of curriculum and instruction. These reform measures have clear resource implications that are not captured in the SFRA model.

43. I also find that the SFRA model specifies a fixed, assumed level of resources for several other programs on the Chart of Supplemental Programs. Some examples include:

(a) Security and school safety is based on a set ratio of 1 security guard for 400 elementary school students; 1 to 200 middle school students; and 1 to 175 high school students;

(b) After school and summer school is set at a fixed per pupil cost based on the unsupported assumption that only half of the at-risk elementary and middle school students need such programs;

(c) Social services are assumed at one social worker per elementary, middle, and high school; and

(d) Parent involvement programs are assumed at one parent liaison in elementary schools, with no resources in middle or high schools.

44. Abbott V expressly rejected this approach, namely using fixed staff and resource assumptions to determine the implementation and cost of supplemental programs, even where it accepted a minimum or "baseline" level of staff or other resources. For example, the Court did not accept the Commissioner's proposal for school safety using a ratio of 1 security guard for 535 elementary and middle school students and 1 guard for 225 high school students. Instead, as stated in the Chart of Supplemental Programs, "[i]n all program areas, the Court 'stressed the importance of having the particularized needs of [Abbott] children drive implementation of what programs should be developed,' concluding that the provision of supplemental programs involving necessary services should not be detached from the individual Abbott schools and districts."

45. Regardless of the resources that are - or are not - assumed in the SFRA model, I can find no evidence that the model, and the at-risk-weights and costs in the formula, are based upon any study or research of the actual needs of Abbott students and schools for these programs, nor any data, research or other evidence derived from ongoing or current implementation of the required Abbott supplemental programs and reforms. This lack of any concrete link to the needs of actual Abbott students and schools is especially troubling since the DOE has approved

districts' budgetary plans and expenditures for Abbott supplemental programs and reforms every year since 1999.

46. Further, I can find no study, research or other evidence in SFRA showing or demonstrating that Abbott programs and services, established based on the evidentiary hearing in Abbott V and reaffirmed in Abbott X, are no longer needed to address concentrated student poverty in Abbott districts and schools. I also can find no study, research or evidence to show that the required school based reforms that are currently being implemented -- elementary WSR and SEI for middle and high schools -- are no longer needed, or have proven ineffective in improving curriculum and instruction, and delivering necessary supports to students, parents and teachers at the school level.

47. As discussed in paragraphs 34-35, SFRA does not provide any designated funding for programs and reforms to address concentrated student poverty in Abbott districts. SFRA also does not require implementation of the programs specified on the Chart of Supplemental Programs, or any other supplemental programs or reforms in Abbott schools and districts. Instead, SFRA provides a lump sum of undifferentiated equalization aid without any directives or requirements for how Abbott districts and schools should programmatically use this aid, most glaringly not even at the school level, to ensure a T&E education to Abbott students.

48. SFRA also eliminates the ability of Abbott districts to demonstrate the need for supplemental funding to ensure program implementation, beyond whatever level may be available under SFRA. This means that if Abbott students and schools have a need for tutoring, after school, summer school, drop out prevention and other supplemental programs, or schools need additional resources to implement the WSR or SEI school-based reforms, the districts can no longer demonstrate the need for additional funding to ensure implementation based on particularized need.

49. The elimination of the supplemental funding process also means that the districts can no longer seek and secure funds to enhance music, art and core curriculum areas, or to augment special education programs, if needed.

IV. SFRA PRESCHOOL FORMULA

50. In sharp contrast to K-12 student poverty, the DOE explicitly rejected use of a hypothetical district model to determine the costs of preschool programs in Abbott districts. SFRA preschool costs are based on the actual needs-based budgeted preschool expenditures in the Abbott districts. The DOE states that these budget data reflect "comprehensive, high-quality program standards as set forth in State regulations" and "the cost for small class sizes, master teachers, parent and community involvement specialists, parent workshops, family

workers, medical supplies and screening, security costs, social workers, outreach programs, preschool intervention and referral teams, and other costs associating with providing services to [at-risk] students." 2007 Cost Report, at 16.

51. SFRA also provides categorical aid for preschool -- preschool education aid -- and not the undifferentiated aid provided for K-12 student poverty. For 2008-09, SFRA provides preschool education aid in an amount equal to the 2008-09 budgets approved by DOE. As explained in paragraph 30, districts could submit a presumptive budget based on a 2.89% increase over 2007-08 budgets or a line item budget. In either case, the 2008-09 budgets are needs-based, since the 2.89% presumptive increase was applied to 2007-08 needs-based, line item budgets.

52. Beginning in 2009-10, however, SFRA establishes a preschool aid formula based on fixed per pupil amounts, depending on program setting: \$11,506 for pupils enrolled in district programs; \$12,934 for pupils enrolled in licensed childcare programs; and \$7,146 for pupils enrolled in Head Start programs.

53. SFRA adjusts the preschool per pupil amounts in 2009-10 and 2010-11 by the CPI. In 2009-10, districts will receive either the per pupil or total amount of preschool aid received in 2008-09, or the formula per pupil amount, whichever is

greater. (Abbott community preschool providers, on the other hand, will receive the formula per pupil amount, regardless of their 2008-09 budgets.) District 2008-09 budgets, if applicable in 2009-2010, will not be subject to a CPI adjustment.

54. SFRA does not provide any procedure to request additional preschool funding above the formula amounts based on demonstrated need. This is a marked departure from the budgeting procedures used from 2002-03 through 2008-09. As my analysis demonstrates, the record on Abbott preschool funding shows widely varied needs and costs among Abbott districts and among community preschool providers, which have been accurately captured by the needs-based process. See ¶¶ 28, 32.

55. SFRA also contains no assurance that the preschool quality standards established in the Abbott V, Abbott VI, and Abbott VIII rulings will remain in place. The Act states that the Commissioner will develop regulations to implement the preschool program, but does not reference the mandates for small class size, highly qualified teachers, developmentally appropriate curriculum, facilities, transportation, and health services.

56. I have analyzed Abbott preschool enrollment data from 1999 to 2008 in light of SFRA. The Abbott regulations require districts to enroll at least 90% of the eligible universe of three- and four-year-olds, and to develop corrective action

plans if they fail to reach this benchmark. See N.J.A.C. 6A:10A-2.2(a)(26)(iii). Notwithstanding these requirements, Abbott preschool enrollment since 2004-05 has leveled off at approximately 73% of the eligible universe, and nine districts are below this level. I am not aware of any study by DOE analyzing the reasons for this enrollment plateau.

57. SFRA maintains the 90% enrollment benchmark, but also allows districts to revise their enrollment plans based on "actual implementation experience." SFRA also contains no procedure for districts to seek additional funding beyond the formula to improve outreach and recruitment, provide temporary classrooms, and undertake other corrective actions needed to ensure full enrollment in the preschool program.

58. SFRA also allows districts to reallocate preschool education aid to K-12 programs, provided program quality standards are met. Current budget rules prohibit shifting preschool funds to K-12 programs and, in light of projected budget shortfalls, reallocation could weaken the existing preschool programs in future years and will certainly weaken the ability of the State to hold preschools accountable. See Wyns Cert., ¶51.

V. SUMMARY OF FINDINGS

59. Based on my analysis, I find as follows:

(a) SFRA does not provide aid specifically designated for K-12 programs to address concentrated student poverty in the Abbott schools and districts. Further, the Act does not require that any aid be used for the Abbott K-12 supplemental programs, or any other programs designed to address the needs of the Abbott students;

(b) The SFRA at-risk cost and weights for concentrated poverty are not based on any study of the needs of Abbott students, schools or districts, nor any study of implementation and costs of the required Abbott supplemental programs. Instead, the at-risk cost is derived -- in an unexplained manner -- from hypothetical models based on DOE assumptions and not on the actual needs of Abbott students;

(c) There is no study or any other evidence showing that the Abbott K-12 supplemental programs have proven ineffective; or are no longer needed by Abbott students; or should no longer be implemented based on the particularized needs of Abbott students, schools, and districts;

(d) SFRA provides no procedure for Abbott districts to demonstrate the need for funding beyond the formula-driven levels that may be available, even if necessary to continue or expand current, approved K-12 supplemental programs, to provide new programs or reform strategies, or otherwise to address the programmatic needs of the Abbott students; and