



Testimony on

HB 2374 - Expanding the tax credit for low income students' scholarship program

before the

House Committee on Education

by

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March 23, 2017

Mr. Chairman, Members of the Committee:

Thank you for the opportunity to comment on **HB 2374** on behalf of the Kansas Association of School Boards. We oppose this measure, which would expand state funding for students moving from public to private schools, for the following reasons.

First, we believe public funding of private education can negatively affect public education unless both systems follow the same rules in serving all students.

Public schools embrace their responsibility to serve all resident students because all taxpayers support them and all voters can hold them accountable at the state and local level. Private schools can be selective in enrollment, either directly through admission, attendance or performance requirements, or indirectly because they lack the services to deal with special needs students or because families cannot afford tuition, books and supplies or transportation. They can govern themselves independently. That is appropriate when funded with private money.

However, when public funding is provided to allow some children to attend to private schools, the likelihood is that the students who would move from public schools to private schools will inevitably tend to be more affluent (which generally means more educated parents) and have fewer special needs, which means that public schools not only lose funding for these students, they tend to lose students who are likely to be higher achievers and continue to serve students with more special needs and higher educational costs.

That result is not because private schools are seeking to harm public schools. It is simply the likely result of differences in mission and resources. In seeking to aid private schools and a small number of transferring students, we risk weakening the public schools serving the vast majority of students.

Second, this harm is likely to be true even if programs are limited to low income students (as in this bill), because low income students and families are not all the same.

Limiting eligibility to free lunch eligible students still allows about 40 percent of Kansas students to qualify and free and reduced qualifies almost 50 percent. This definition includes a student in a stable family with five or six children and a well-educated stay-at-home parent with another parent working a

middle-income job and owning a modest home; AND a homeless child living a shelter, an overcrowded apartment with a grandparent or elder sibling, or even living in a car, where one parent is a drug addict and another is in prison. Which child is more likely to be in a private school supported by a scholarship program? Which child likely needs more help to succeed?

There are ways a school choice program could address these problems. It could require that participating private schools accept all students on an equal basis, through a lottery if there are more applicants than funds; it could prohibit private schools from charging tuition and fees in excess of the public funding; it could require that special education and transportation services be provided on the same basis as for public schools, and it could prohibit private schools from expelling or suspending students for any reasons other than the disciplinary reasons allowed for public schools.

However, neither the current Kansas tax credit program nor the amendments in this bill contain ANY of those provisions. Therefore, this program does not provide “options for every child to attend another school of their choice.” It provides *possible* options for students who (1) have access to a private school, (2) that same school can meet any and all of the special needs they may have, (3) that private schools will agree to enroll them and retain them, and (4) they can afford to pay any additional fees, transportation costs, etc. Not one of these conditions are provided by this bill.

Third, even more significantly, this bill does not focus on students who are unsuccessful in public schools.

The bill essentially limits public funding to students eligible for free or reduced price meals. However, about two-thirds of low income students currently score at grade level or above on state assessments. This means that, on average, two of every three low income students receiving a scholarship would likely already be “successful,” at least at grade level. It has been suggested this concept should be part of a response to the *Gannon* decision. As written, this bill does not require ANY funding to go to students who are academically “at risk.” The bill could require these scholarships to be awarded to students who scores below standard on state tests, or meet other at-risk criteria, or even give preference to such students. It does not.

Fourth, the Legislature has, and will have, no idea whether the program is improving academic performance or student success.

Under current law, participating private schools are not required to report ANY data on student performance. We do not know whether students receiving tax-funded scholarships were previously successful in public schools, we do not know whether they are doing better or worse in the private school, and we don’t know how any other students in these schools are doing.

That fact seems truly remarkable given all the attention given to *public* school accountability. This committee has heard proposals that public schools should be graded, rewarded for performance and penalized for lack of performance – and these are public schools which have no control over the students they educate. This program provides funding to schools that CAN control their enrollment, are supposed to be a choice for families looking for educational alternatives, yet do not have to provide ANY data on well their students doing, although the bill authorizes up to \$10 million in public funding.

In considering this lack of accountability, we would note the following recommendations from the 2015 Special Committee on Taxation:

“The Committee recommends the standing tax committees develop a continual process to evaluate exemptions and credits, which would employ measurable goals and standards, and implement a sunset

schedule for current and future tax exemptions, excluding those that are legally required, applicable to governmental entities, or which otherwise result in double taxation if repealed.”

Fifth, we see no evidence that tax credit programs for private schools improve state educational outcomes.

Using data from the Cato Institute and the Friedman Foundation, KASB identified eight states that have had tax credit programs similar to the Kansas program since at least 2008, to give some time for the programs to have an impact that could be measured on national reports. The following charts compare Kansas outcomes on the 15 indicators used in KASB’s state education report card with the average performance of these states. On almost every indicator, Kansas outperforms these states.

18-24-Year-Old Educational Attainment Status Detail								
	High school graduate and higher 2014		Some college or higher 2014		Bachelor's degree or higher 2014		Average of Ranks	Rank of Average Rank
	Percent	Rank	Percent	Rank	Percent	Rank		
Kansas	87.3	18	60.1	7	10.3	19	14.7	17
Tax Credit States	85.3	30.4	54.3	30.1	9.2	26.0	28.8	30.5

High School Graduation Status Detail										
	Adjusted Cohort Graduation Rates 2014								Average of Ranks	Rank of Average Ranks
	All Students		Economically Disadvantaged		Limited English Proficiency		Students with Disabilities			
	Grad Rate	Rank	Grad Rate	Rank	Grad Rate	Rank	Grad Rate	Rank		
Kansas	85.7	21	76.9	22	75.0	6	76.7	4	13.3	13
Tax Credit States	81.4	28.3	74.4	24.5	59.5	26.3	64.1	22.5	25.4	25.5

National Assessment of Educational Progress Status														
	Percent at Basic or Higher, 2015						Percent at Proficient or Higher, 2015						Average of Ranks	Rank of Average Ranks
	All Students		NSLP Eligible (Low Income)		NSLP Ineligible (Not Low Income)		All Students		NSLP Eligible (Low Income)		NSLP Ineligible (Not Low Income)			
	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank		
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	17.8	19
Tax Credit States	75.4	22.9	65.0	19.4	87.1	18.1	35.9	24.5	22.4	20.3	51.1	19.8	20.8	23.1

ACT and SAT College Tests Status Detail						
	ACT 2015			SAT 2015		
	Percent Meeting All Four Benchmarks	Percent of Graduates Tested	Percent Meeting All Four Benchmarks Adjusted Rank	Mean Score - Combined	Percent of Graduates Tested	Mean Score - Combined Rank Adjusted
Kansas	32	74	12	1748	5	16
Tax Credit States	30.0	52.8	33.6	1539.3	51.0	30.4

In almost every case, Kansas performs equal to or higher than states with established tax credits. These states spent, on average, \$300 more per pupil than Kansas in FY 2014, equal to nearly \$150 million. We have attached the details of each state performance. The few states that rank above Kansas on multiple, but not all, measures (Indiana and Iowa) ranked higher in spending per pupil, as well.

In conclusion, KASB believes that expanding public funding to schools that do not have to serve all students as on the same basis as public schools and do not have the same accountability risks will harm the public education system, especially when its funding has been found constitutionally inadequate – and when there is no evidence that such programs improve student success.

Thank you for your consideration.

18-24-Year-Old Educational Attainment Status Detail										
	High school graduate and higher 2014		Some college or higher 2014		Bachelor's degree or higher 2014		Average of Ranks	Rank of Average Rank	Total Revenue Per Pupil	Total Revenue per Pupil Rank
	Percent	Rank	Percent	Rank	Percent	Rank				
Kansas	87.3	18	60.1	7	10.3	19	14.7	17	\$11,702	29
Tax Credit States	85.3	30.4	54.3	30.1	9.2	26.0	28.8	30.3	\$12,060	30.5
United States	86.1	-	55.9		10.1				\$12,774	
Aspiration	89.0	8.6	60.8	7.7	13.0	8.2	8.1	7	\$16,514	11.1
Adjacent	86.7	22.3	57.2	19.8	9.6	23.0	21.7	22	\$10,924	34.0
Overall Peers	86.6	23.9	56.2	23.0	9.3	24.9	23.9	25	\$12,848	24.2
Student Peers	86.8	24.4	55.9	23.8	9.7	22.9	23.7	24	\$13,650	21.0
Adult Peers	86.8	23.8	55.9	23.9	9.3	25.1	24.3	24	\$12,698	25.2
Distribution Peers	86.7	23.4	56.0	24.6	8.6	29.4	25.8	26	\$12,588	26.9
Alabama	82.6	46	52.8	36	7.0	40	40.7	42	\$9,939	41
Alaska	85.5	35	48.2	49	7.0	40	41.3	43	\$19,571	4
Arizona	83.0	44	51.3	42	6.9	42	42.7	46	\$8,786	48
Arkansas	85.7	34	53.0	33	7.4	36	34.3	35	\$10,785	35
California	87.1	22	58.3	17	9.5	22	20.3	20	\$11,223	33
Colorado	87.3	18	59.5	10	11.2	14	14.0	15	\$10,538	37
Connecticut	88.3	11	58.4	16	14.1	4	10.3	11	\$20,577	2
Delaware	84.7	38	53.7	28	8.5	28	31.3	32	\$15,775	12
Florida	83.5	41	53.3	31	8.2	31	34.3	35	\$9,628	43
Georgia	83.1	43	51.1	43	8.2	31	39.0	40	\$10,486	39
Hawaii	91.5	1	52.1	37	7.5	35	24.3	23	\$14,434	16
Idaho	85.9	32	51.0	45	5.5	48	41.7	44	\$7,406	50
Illinois	87.2	20	59.1	12	12.9	5	12.3	13	\$14,756	14
Indiana	83.0	45	51.7	41	9.0	26	37.3	39	\$12,064	26
Iowa	89.3	5	61.4	4	9.8	20	9.7	10	\$12,346	24
Kansas	87.3	18	60.1	7	10.3	19	14.7	16	\$11,702	29
Kentucky	86.8	25	53.0	33	8.4	29	29.0	29	\$10,523	38
Louisiana	80.9	50	48.9	48	7.2	37	45.0	48	\$12,508	22
Maine	88.1	12	58.5	15	10.9	15	14.0	15	\$14,604	15
Maryland	87.8	17	57.4	20	12.7	8	15.0	17	\$16,146	10
Massachusetts	89.7	3	62.1	2	17.2	1	2.0	1	\$17,896	7
Michigan	86.9	24	58.3	17	9.7	21	20.7	21	\$12,856	19
Minnesota	87.9	16	60.7	6	12.8	7	9.7	10	\$13,693	18
Mississippi	82.0	47	52.9	35	5.7	47	43.0	47	\$9,072	46
Missouri	86.8	25	57.6	19	9.2	25	23.0	22	\$11,382	32
Montana	86.7	27	51.8	40	6.7	44	37.0	38	\$11,890	27
Nebraska	89.4	4	61.7	3	10.9	15	7.3	4	\$12,773	20
Nevada	81.7	49	45.5	50	5.4	49	49.3	50	\$9,642	42
New Hampshire	88.5	10	59.1	12	12.0	13	11.7	12	\$15,919	11
New Jersey	87.9	15	59.9	8	14.4	3	8.7	6	\$20,531	3
New Mexico	81.8	48	52.0	38	5.0	50	45.3	49	\$11,026	34
New York	87.2	20	61.4	4	15.1	2	8.7	6	\$23,326	1
North Carolina	86.2	29	55.3	25	9.5	22	25.3	24	\$9,340	44
North Dakota	89.1	7	65.8	1	12.9	5	4.3	2	\$14,817	13
Ohio	86.2	29	53.6	29	9.5	22	26.7	25	\$14,041	17
Oklahoma	83.4	42	50.1	47	7.1	38	42.3	45	\$9,003	47
Oregon	86.4	28	57.4	21	7.6	34	27.7	26	\$11,602	30
Pennsylvania	88.0	14	55.7	24	12.1	10	16.0	19	\$17,223	8
Rhode Island	88.8	9	59.6	9	12.1	10	9.3	8	\$16,948	9
South Carolina	85.5	35	54.6	27	8.4	29	30.3	30	\$11,524	31
South Dakota	84.0	39	53.4	30	7.1	38	35.7	36	\$10,278	40
Tennessee	87.0	23	51.1	43	8.8	27	31.0	31	\$9,046	45
Texas	83.6	40	52.0	38	7.8	33	37.0	38	\$10,629	36
Utah	86.0	31	56.8	23	6.6	45	33.0	33	\$7,714	49
Vermont	91.4	2	59.3	11	12.7	8	7.0	3	\$19,009	6
Virginia	89.2	6	59.1	12	12.1	10	9.3	8	\$11,847	28
Washington	84.8	37	53.2	32	10.6	17	28.7	28	\$12,237	25
West Virginia	85.8	33	50.5	46	6.9	42	40.3	41	\$12,497	23
Wisconsin	89.0	8	57.0	22	10.5	18	16.0	19	\$12,716	21
Wyoming	88.0	13	55.0	26	6.6	45	28.0	27	\$19,098	5

High School Graduation Status Detail													
	Adjusted Cohort Graduation Rates 2014								Rank of Average Ranks		Total Revenue Per Pupil	Total Revenue per Pupil Rank	
	All Students		Economically Disadvantaged		Limited English Proficiency		Students with Disabilities						
	Grad Rate	Rank	Grad Rate	Rank	Grad Rate	Rank	Grad Rate	Rank	Average of Ranks	Average of Ranks			
Kansas	85.7	21	76.9	22	75.0	6	76.7	4	13.3	13	\$11,702	29	
Tax Credit States	81.4	28.3	74.4	24.5	59.5	26.3	64.1	22.5	25.4	25.5	\$12,060	30.5	
United States	82.3		74.6		62.6		63.1		14.6	13.3	\$12,774		
Aspiration	87.9	9.2	78.2	16.8	68.9	19.1	71.5	13.4	14.6	13.3	\$16,514	11.1	
Adjacent	84.3	20.3	76.3	18.8	60.4	32.0	69.8	15.5	21.6	21.3	\$10,924	34.0	
Overall Peers	81.2	27.1	71.5	29.6	62.3	26.4	62.3	26.9	27.5	28.6	\$12,848	24.2	
Student Peers	81.1	27.9	71.9	28.3	62.4	24.8	62.6	26.8	26.9	27.9	\$13,650	21.0	
Adult Peers	82.0	27.3	72.9	27.4	63.0	25.5	62.2	26.9	26.8	27.9	\$12,698	25.2	
Distribution Peers	81.8	24.7	72.3	27.7	62.0	26.9	64.2	24.2	25.9	26.4	\$12,588	26.9	
Alabama	86.3	18	81.5	8	67.0	18	64.4	26	17.5	18	\$9,939	41	
Alaska	71.1	48	59.6	50	32.0	48	42.0	47	48.3	49	\$19,571	4	
Arizona	75.7	44	69.9	35	18.0	50	63.3	29	39.5	41	\$8,786	48	
Arkansas	86.9	15	82.7	5	84.0	2	83.1	1	5.8	4	\$10,785	35	
California	81.0	33	76.0	24	65.0	22	62.0	30	27.3	28	\$11,223	33	
Colorado	77.3	41	64.2	45	58.7	36	54.6	41	40.8	43	\$10,538	37	
Connecticut	87.0	13	75.9	26	63.0	31	65.2	25	23.8	24	\$20,577	2	
Delaware	87.0	13	81.0	9	77.0	5	68.0	24	12.8	10	\$15,775	12	
Florida	76.1	43	67.8	39	55.8	38	55.1	39	39.8	42	\$9,628	43	
Georgia	72.5	46	62.5	48	43.9	46	36.5	48	47.0	48	\$10,486	39	
Hawaii	81.8	30	77.6	20	53.0	41	59.0	33	31.0	33	\$14,434	16	
Idaho	77.3	41	71.3	32	75.0	6	59.0	33	28.0	31	\$7,406	50	
Illinois	86.0	20	78.5	13	71.7	13	71.8	12	14.5	16	\$14,756	14	
Indiana	87.9	7	85.4	1	80.0	4	73.4	9	5.3	2	\$12,064	26	
Iowa	90.5	1	84.1	3	83.0	3	76.4	6	3.3	1	\$12,346	24	
Kansas	85.7	21	76.9	22	75.0	6	76.7	4	13.3	13	\$11,702	29	
Kentucky	87.5	9	84.0	4	66.0	20	70.8	15	12.0	8	\$10,523	38	
Louisiana	74.6	45	68.8	37	50.0	44	42.8	46	43.0	46	\$12,508	22	
Maine	86.5	16	77.8	18	72.0	11	71.0	13	14.5	16	\$14,604	15	
Maryland	86.4	17	77.8	18	54.0	39	63.5	28	25.5	25	\$16,146	10	
Massachusetts	86.1	19	76.0	24	63.4	30	69.1	19	23.0	23	\$17,896	7	
Michigan	78.6	36	65.6	42	68.2	17	55.1	39	33.5	35	\$12,856	19	
Minnesota	81.2	32	65.9	41	63.7	29	58.4	36	34.5	37	\$13,693	18	
Mississippi	77.6	40	70.9	34	67.0	18	28.1	49	35.3	39	\$9,072	46	
Missouri	87.3	10	80.4	10	64.0	25	75.3	8	13.3	13	\$11,382	32	
Montana	85.4	22	75.4	27	59.0	34	76.0	7	22.5	22	\$11,890	27	
Nebraska	89.7	2	82.4	6	60.0	33	72.0	10	12.8	10	\$12,773	20	
Nevada	70.0	49	63.6	47	29.0	49	27.6	50	48.8	50	\$9,642	42	
New Hampshire	88.1	6	77.2	21	75.0	6	72.0	10	10.8	6	\$15,919	11	
New Jersey	88.6	3	79.6	12	71.1	15	76.6	5	8.8	5	\$20,531	3	
New Mexico	68.5	50	62.3	49	63.9	28	56.5	37	41.0	44	\$11,026	34	
New York	77.8	39	68.8	37	37.1	47	51.8	43	41.5	45	\$23,326	1	
North Carolina	83.9	26	78.0	15	52.0	42	64.4	26	27.3	28	\$9,340	44	
North Dakota	87.2	11	72.0	31	64.0	25	70.0	17	21.0	21	\$14,817	13	
Ohio	81.8	30	69.2	36	66.0	20	68.4	22	27.0	26	\$14,041	17	
Oklahoma	82.7	28	78.2	14	59.0	34	77.2	3	19.8	19	\$9,003	47	
Oregon	72.0	47	64.2	45	52.0	42	51.1	44	44.5	47	\$11,602	30	
Pennsylvania	85.3	23	76.5	23	64.1	24	70.9	14	21.0	21	\$17,223	8	
Rhode Island	80.8	34	71.1	33	72.0	11	60.0	32	27.5	30	\$16,948	9	
South Carolina	80.1	35	72.5	30	73.0	9	43.2	45	29.8	32	\$11,524	31	
South Dakota	82.7	28	65.0	43	57.0	37	59.0	33	35.3	39	\$10,278	40	
Tennessee	87.2	11	82.2	7	73.0	9	69.0	20	11.8	7	\$9,046	45	
Texas	88.3	5	85.2	2	71.5	14	77.5	2	5.8	4	\$10,629	36	
Utah	83.9	26	73.5	29	62.0	32	68.2	23	27.5	30	\$7,714	49	
Vermont	87.8	8	78.0	15	69.0	16	70.0	17	14.0	14	\$19,009	6	
Virginia	85.3	23	75.1	28	48.2	45	53.2	42	34.5	37	\$11,847	28	
Washington	78.2	38	66.8	40	53.8	40	55.8	38	39.0	40	\$12,237	25	
West Virginia	84.5	25	80.1	11	89.0	1	70.3	16	13.3	13	\$12,497	23	
Wisconsin	88.6	3	77.9	17	64.0	25	69.0	20	16.3	17	\$12,716	21	
Wyoming	78.6	36	65.0	43	65.0	22	62.0	30	32.8	34	\$19,098	5	

National Assessment of Educational Progress Status																	
	Percent at Basic or Higher, 2015						Percent at Proficient or Higher, 2015						Average of Ranks	Rank of Average Ranks	Total Revenue Per Pupil	Total Revenue per Pupil Rank	
	All Students		NSLP Eligible (Low Income)		NSLP Ineligible (Not Low Income)		All Students		NSLP Eligible (Low Income)		NSLP Ineligible (Not Low Income)						
	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank					
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	17.8	19	\$11,702	29	
Tax Credit States	75.4	22.9	65.0	19.4	87.1	18.1	35.9	24.5	22.4	20.3	51.1	19.8	20.8	24.0	\$12,060	30.5	
United States	74		63		78		35		21		40				\$12,774		
Aspiration	79.9	8.3	66.0	15.3	89.0	9.1	42.1	9.6	23.7	16.3	53.9	12.8	11.9	10.2	\$16,514	11.1	
Adjacent	76.3	19.5	64.8	18.5	87.5	16.0	36.0	23.8	21.5	24.0	50.5	20.5	20.4	16.8	\$10,924	34.0	
Overall Peers	74.9	22.6	62.6	26.5	86.5	20.8	36.4	21.9	21.5	22.6	49.9	22.9	22.9	16.9	\$12,848	24.2	
Student Peers	73.7	29.0	61.6	31.2	86.2	23.9	35.0	26.7	20.6	28.3	49.4	25.0	27.4	21.8	\$13,650	21.0	
Adult Peers	75.2	23.4	63.4	23.7	86.2	22.7	36.0	23.6	21.7	21.9	49.3	25.2	23.4	19.5	\$12,698	25.2	
Distribution Peers	75.8	19.3	64.4	19.4	86.5	21.6	36.1	22.4	22.3	19.4	48.7	26.7	21.5	14.7	\$12,588	26.9	
Alabama	67	46	56	48	82	44	24	48	14	50	38	50	47.7	49	\$9,939	41	
Alaska	70	41	56	48	84	40	32	37	18	41	46	37	40.7	43	\$19,571	4	
Arizona	72	36	62	31	86	26	34	32	22	18	51	20	27.2	33	\$8,786	48	
Arkansas	70	41	62	31	84	40	29	43	20	33	44	41	38.2	41	\$10,785	35	
California	66	47	56	48	83	42	28	44	16	47	47	36	44.0	47	\$11,223	33	
Colorado	76	20	62	31	88	10	39	15	21	30	54	8	19.0	21	\$10,538	37	
Connecticut	77	16	59	40	88	10	41	7	18	41	54	8	20.3	26	\$20,577	2	
Delaware	74	29	62	31	81	46	34	32	20	33	43	43	35.7	38	\$15,775	12	
Florida	75	25	68	6	86	26	34	32	24	10	51	20	19.8	23	\$9,628	43	
Georgia	72	36	63	28	88	10	32	37	20	33	52	15	26.5	32	\$10,486	39	
Hawaii	70	41	59	40	82	44	31	41	20	33	43	43	40.3	42	\$14,434	16	
Idaho	76	20	66	11	86	26	36	22	24	10	48	31	20.0	25	\$7,406	50	
Illinois	74	29	62	31	88	10	35	28	20	33	52	15	24.3	29	\$14,756	14	
Indiana	80	4	71	1	89	5	42	6	28	2	55	7	4.2	3	\$12,064	26	
Iowa	78	12	65	17	87	21	39	15	23	15	49	27	17.8	19	\$12,346	24	
Kansas	76	20	65	17	88	10	36	22	22	18	51	20	17.8	19	\$11,702	29	
Kentucky	76	20	68	6	88	10	36	22	25	7	52	15	13.3	11	\$10,523	38	
Louisiana	66	47	58	43	81	46	25	47	17	45	40	47	45.8	48	\$12,508	22	
Maine	78	12	68	6	86	26	37	20	24	10	48	31	17.5	17	\$14,604	15	
Maryland	74	29	58	43	86	26	37	20	18	41	52	15	29.0	35	\$16,146	10	
Massachusetts	84	2	71	1	94	1	50	1	30	1	65	1	1.2	1	\$17,896	7	
Michigan	71	39	57	47	83	42	32	37	16	47	43	43	42.5	45	\$12,856	19	
Minnesota	80	4	65	17	90	2	45	3	26	5	57	3	5.7	5	\$13,693	18	
Mississippi	65	49	58	43	86	26	24	48	17	45	44	41	42.0	44	\$9,072	46	
Missouri	75	25	64	22	86	26	35	28	22	18	49	27	24.3	29	\$11,382	32	
Montana	79	10	68	6	88	10	38	18	25	7	49	27	13.0	10	\$11,890	27	
Nebraska	80	4	66	11	90	2	40	10	23	15	54	8	8.3	6	\$12,773	20	
Nevada	71	39	59	40	80	49	28	44	18	41	42	46	43.2	46	\$9,642	42	
New Hampshire	85	1	71	1	90	2	47	2	27	4	54	8	3.0	2	\$15,919	11	
New Jersey	80	4	64	22	89	5	44	4	22	18	57	3	9.3	7	\$20,531	3	
New Mexico	63	50	58	43	79	50	23	50	16	47	39	49	48.2	50	\$11,026	34	
New York	72	36	63	28	85	39	34	32	22	18	48	31	30.7	37	\$23,326	1	
North Carolina	75	25	65	17	89	5	36	22	23	15	56	5	14.8	13	\$9,340	44	
North Dakota	80	4	66	11	87	21	39	15	22	18	46	37	17.7	18	\$14,817	13	
Ohio	77	16	65	17	89	5	38	18	22	18	54	8	13.7	12	\$14,041	17	
Oklahoma	74	29	67	10	86	26	30	42	20	33	45	39	29.8	36	\$9,003	47	
Oregon	74	29	66	11	87	21	35	28	24	10	51	20	19.8	23	\$11,602	30	
Pennsylvania	77	16	62	31	88	10	40	10	22	18	56	5	15.0	15	\$17,223	8	
Rhode Island	75	25	62	31	87	21	36	22	20	33	50	25	26.2	31	\$16,948	9	
South Carolina	70	41	60	39	86	26	32	37	19	40	48	31	35.7	38	\$11,524	31	
South Dakota	77	16	64	22	86	26	36	22	22	18	45	39	23.8	28	\$10,278	40	
Tennessee	73	35	63	28	86	26	34	32	22	18	50	25	27.3	34	\$9,046	45	
Texas	74	29	66	11	86	26	35	28	22	18	51	20	22.0	27	\$10,629	36	
Utah	79	10	66	11	86	26	40	10	25	7	48	31	15.8	16	\$7,714	49	
Vermont	81	3	70	4	88	10	44	4	28	2	54	8	5.2	4	\$19,009	6	
Virginia	78	12	64	22	88	10	41	7	21	30	54	8	14.8	13	\$11,847	28	
Washington	76	20	64	22	89	5	41	7	24	10	58	2	11.0	8	\$12,237	25	
West Virginia	69	45	64	22	81	46	28	44	22	18	40	47	37.0	40	\$12,497	23	
Wisconsin	78	12	61	38	88	10	40	10	21	30	52	15	19.2	22	\$12,716	21	
Wyoming	80	4	70	4	87	21	40	10	26	5	47	27	11.8	9	\$19,098	5	

ACT and SAT College Tests Status Detail								
	ACT 2015			SAT 2015			Total Revenue Per Pupil	Total Revenue per Pupil Rank
	Percent Meeting All Four Benchmarks	Percent of Graduates Tested	Percent Meeting All Four Benchmarks Adjusted Rank	Mean Score - Combined	Percent of Graduates Tested	Mean Score - Combined Rank Adjusted		
Kansas	32	74	12	1748	5	16	\$11,702	29
Tax Credit States	30.0	52.8	33.6	1539.3	51.0	30.4	\$12,060	30.5
United States	28	59		1593.0	50		\$12,774	
Aspiration	38.7	55.1	9.8	1645.4	44.2	7.6	\$16,514	11.1
Adjacent	26.8	86.3	17.8	1740.3	6.8	17.5	\$10,924	34.0
Overall Peers	31.6	64.0	21.6	1656.8	27.2	20.7	\$12,848	24.2
Student Peers	30.4	62.7	25.2	1648.2	28.8	22.6	\$13,650	21.0
Adult Peers	32.1	57.9	24.2	1575.7	47.7	22.7	\$12,698	25.2
Distribution Peers	28.9	73.5	22.1	1685.3	18.1	21.8	\$12,588	26.9
Alabama	16	100	37	1616	7	48	\$9,939	41
Alaska	28	39	47	1494	54	43	\$19,571	4
Arizona	22	56	49	1552	36	44	\$8,786	48
Arkansas	21	93	29	1688	4	39	\$10,785	35
California	37	30	33	1492	60	38	\$11,223	33
Colorado	26	100	8	1736	14	11	\$10,538	37
Connecticut	50	32	2	1514	88	2	\$20,577	2
Delaware	42	21	26	1368	100	29	\$15,775	12
Florida	21	79	39	1434	72	42	\$9,628	43
Georgia	26	58	40	1450	77	30	\$10,486	39
Hawaii	15	93	42	1472	63	40	\$14,434	16
Idaho	37	42	24	1372	100	26	\$7,406	50
Illinois	26	100	8	1802	5	3	\$14,756	14
Indiana	34	41	34	1473	71	27	\$12,064	26
Iowa	33	67	14	1755	3	17	\$12,346	24
Kansas	32	74	12	1748	5	16	\$11,702	29
Kentucky	21	100	25	1749	5	15	\$10,523	38
Louisiana	16	100	37	1675	5	41	\$12,508	22
Maine	47	10	20	1392	96	24	\$14,604	15
Maryland	39	25	31	1462	79	21	\$16,146	10
Massachusetts	51	28	3	1552	84	1	\$17,896	7
Michigan	22	100	22	1788	4	5	\$12,856	19
Minnesota	39	78	1	1778	6	7	\$13,693	18
Mississippi	13	100	43	1713	3	31	\$9,072	46
Missouri	30	77	17	1777	4	10	\$11,382	32
Montana	24	100	15	1655	18	33	\$11,890	27
Nebraska	29	88	10	1755	4	14	\$12,773	20
Nevada	26	40	50	1458	54	47	\$9,642	42
New Hampshire	49	23	4	1566	70	4	\$15,919	11
New Jersey	42	29	19	1520	79	6	\$20,531	3
New Mexico	20	71	45	1623	12	46	\$11,026	34
New York	46	28	6	1469	76	22	\$23,326	1
North Carolina	18	100	35	1478	64	37	\$9,340	44
North Dakota	24	100	15	1791	2	8	\$14,817	13
Ohio	33	73	11	1657	15	36	\$14,041	17
Oklahoma	22	80	36	1693	5	35	\$9,003	47
Oregon	31	38	41	1546	48	34	\$11,602	30
Pennsylvania	40	22	30	1485	71	23	\$17,223	8
Rhode Island	42	19	27	1472	73	25	\$16,948	9
South Carolina	23	62	44	1442	65	45	\$11,524	31
South Dakota	33	76	7	1753	3	18	\$10,278	40
Tennessee	20	100	28	1723	8	19	\$9,046	45
Texas	27	41	48	1410	62	49	\$10,629	36
Utah	23	100	18	1708	5	28	\$7,714	49
Vermont	44	29	13	1554	63	13	\$19,009	6
Virginia	41	30	21	1533	73	9	\$11,847	28
Washington	39	25	31	1496	63	32	\$12,237	25
West Virginia	21	66	46	1501	15	50	\$12,497	23
Wisconsin	35	73	5	1771	4	12	\$12,716	21
Wyoming	22	100	22	1737	3	20	\$19,098	5