

TO:

FROM:

SUBJECT:

The P-12 Education Committee

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Proposed Amendment of Section 119.1 of the Regulations of the Commissioner of Education Relating to the Calculation of Aid Attributable to Students with Disabilities Served in Charter Schools

DATE:

April 4, 2024

AUTHORIZATION(S):

SUMMARY

Issue for Discussion

Should the Board of Regents adopt the proposed amendment of section 119.1 of the Regulations of the Commissioner of Education relating to the calculation of aid attributable to students with disabilities served in charter schools?

Reason for Consideration

Review of policy.

Proposed Handling

The revised proposed amendment is presented to the P-12 Education Committee for discussion at the April 2024 Regents meeting. A copy of the proposed amendment is (Attachment A) attached.

Procedural History

The proposed amendment was presented to the P-12 Education Committee for discussion at the November 2023 Regents meeting. A Notice of Proposed Rule Making was published in the State Register on November 29, 2023, for a 60-day public comment period. Following publication, the Department received comments on the proposed amendment. An Assessment of Public Comment (Attachment B) is attached. The proposed amendment has been revised in response to public comment as set forth below. A Notice of Revised Rule Making will be published in the State Register on May 1, 2024, for a 45-day public comment period. Supporting materials are available upon request from the Secretary to the Board of Regents.

Background Information

Aid Attributable

Charter schools in New York State do not receive direct state funding. Rather, school districts receive school aid for students enrolled in charter schools and pay tuition for students who reside within the district. State law also provides that districts must pay charter schools any state and federal aid that can be attributed to students with disabilities served in the charter school.

The current methodology to determine aid attributable to students with disabilities served in charter schools can include up to three types of state aid: (1) supplemental public excess cost aid provided by Education Law §3602(5-a), (2) public high-cost excess cost aid in Education Law §3602(5), and (3) the public excess cost aid formula that was consolidated into foundation aid in the 2007-2008 enacted budget (updated for inflation). Public excess cost aid funds consolidated into foundation aid were preserved separately as a "set aside" within foundation aid pursuant to Education Law §3602(4)(c).

Foundation aid includes a different statutory approach to funding students with disabilities than the public excess cost aid formula. This approach pursuant to Education Law §3602(1)(i)(4)(i), is calculated by multiplying 1.41 by the district's selected foundation aid. This funding mechanism was not fully funded until the full phase-in of foundation aid beginning in the 2023-2024 school year. Prior to the full phase-in of foundation aid, this approach did not accurately identify the amount of aid attributable to a student with disabilities.

Now that foundation aid has been fully implemented, the calculation of aid attributable to students with disabilities should be updated to reflect the current approach under foundation aid, rather than the public excess cost aid formula.

Other Updates

The Department also proposes several corrections and updates to section 119.1 of the Commissioner's regulations. First, the tuition calculation in section 119.1(b)(7) of the Commissioner's regulations reflects the charter tuition calculation contained in §2856 of the Education Law prior to 2011. Since then, Education Law §2856 has been amended numerous times. The proposed amendment links the description of the tuition calculation to the statutory provision.

Second, the proposed amendment clarifies that data utilized for the calculation is based on the electronic data file produced as of May 15 under Education Law §305(21)(b) and as required by Education Law §2856. This longstanding practice of the Department is consistent with the statute; enshrining it in regulation will promote clarity and certainty. The same data set will be utilized to calculate aid attributable to ensure consistent, predictable, and stable funding.

Third, the Department proposes to expand the period during which charter schools must notify the Commissioner of the failure of a school district to fulfill its financial obligation under the Education Law and establish a firm deadline to submit all documentation required

by the Commissioner to complete a state aid intercept. The current deadline for notification is May 31st of the school year in which payment was due. This date is prior to the close of the school year and is difficult for charter schools to meet given, among other things, that final tuition payments and year-end reconciliations have not been made. The proposed change would expand the deadline for notification to December 31st immediately following the school year in which the financial obligation was incurred and allow up to June 30th one year after the close of the school year in which the financial obligation was incurred to submit such required documentation to the Department. This is consistent with the limit for school district state aid claims under Education Law §3604(5)(a).

Finally, the proposed amendment includes various other technical changes, such as an updated reference to the Individuals with Disabilities Education Act, correcting an inaccurate reference to the Education Law that does not exist, updating various references, and referencing statutory authority for charter schools and school districts to agree to a different level of aid attributable.

Revisions to the Proposed Rule

In response to public comment received, the Department proposes to make three revisions to the proposed rule. First, the Department proposes to postpone the implementation of the amendments to the definition of "*State aid attributable to a student with a disability attending a charter school*" to the 2025-26 school year, which will give schools adequate time to plan for this change in their budgets.

Second, the Department proposes to refer to the statute for the weight assigned for students with disabilities in the Foundation Aid Formula rather than specifically reference the 1.41 figure currently included in the formula. In the event this weight is changed by the legislature, there would not be a need to make a corresponding regulatory amendment.

Third, the Department proposes to pro-rate the "*aid attributable*" in the event a school district receives less than 100% of total foundation aid.

Related Regents Items

November 2023: Proposed Amendment of Section 119.1 of the Regulations of the Commissioner of Education Relating to the Calculation of Aid Attributable to Students with Disabilities Served in Charter Schools (https://www.regents.nysed.gov/sites/regents/files/1123p12d2.pdf)

Recommendation

Not applicable.

Timetable for Implementation

It is anticipated that the proposed rule will be presented for permanent adoption at the September 2024 Regents meeting, after the publication of the revised proposed amendment in the State Register and expiration of the 45-day public comment period required under the State Administrative Procedure Act for revised rulemakings. If adopted at the September 2024 meeting, the proposed amendment will become effective on September 25, 2024.

AMENDMENT OF THE REGULATIONS OF THE COMMISSIONER OF EDUCATION

Pursuant to sections 207, 2853, and 2856 of the Education Law.

1. Paragraphs 5, 7, 8, and 9 of subdivision (b) of section 119.1 of the Regulations of the Commissioner of Education are amended to read as follows:

(5) *Approved operating expense* shall mean the amount calculated pursuant to section [3602(11)] <u>3602(1)</u> of the Education Law <u>as established by the commissioner</u> <u>based on the most recent electronic data file prepared by the commissioner on May</u> <u>15th of each school year available</u>.

(7) [*Adjusted expense per pupil* shall be the district's expense per pupil increased by the percent change in the State total approved operating expense calculated pursuant to section 3602(11) of the Education Law from two years prior to the base year to the base year] <u>Charter basic tuition per pupil</u> shall be equal to the amount calculated <u>pursuant to section 2856 of the Education Law</u>, as established by the commissioner based on the electronic data file prepared by the commissioner on May 15th of the base year pursuant to section 305(21)(b) of the Education Law.

(8) State aid attributable to a student with a disability attending a charter school shall mean:

(i) Through the 2024-2025 school year, the sum of excess cost aid payable to a public school district pursuant to section 3602(19)(4) of the Education Law based on the resident weighted enrollment in the charter school of pupils with disabilities receiving special services or programs provided directly or indirectly by the charter school in the current school year and any apportionment payable to such public school district pursuant to paragraph (5) of such subdivision (19) of the Education Law that is based on the cost of special services or programs provided directly or indirectly or indirectly by the charter school district pursuant to paragraph (5) of such subdivision (19) of the Education Law that is based

school to such pupil in the current school year. Excess cost aid for the purposes of this section shall equal the product of excess cost aid per pupil calculated pursuant to section 3602(19)(3) of the Education Law, the proportion of the weighting attributable to the student's level of service provided directly or indirectly by the charter school pursuant to section 3602(19)(b)(1)-(4) of the Education Law, and the student's enrollment in such charter school in the current school year [.]; and

(ii) Beginning in the 2025-2026 school year, the sum of the following as established by the commissioner based on the most recent electronic data file prepared by the commissioner on May 15th of each school year available:

(a) Excess cost aid payable to a public school district pursuant to section 3602(5) of the Education Law that is based on the cost of special services or programs provided directly or indirectly by the charter school to such pupil in the current school year, plus

(b) Funds payable under section 3602(5-a) of education law, pro-rated by the enrollment in the charter school of pupils with disabilities receiving special services or programs provided directly or indirectly by the charter school as a proportion of public school district enrollment of students as computed pursuant to 3602(1)(n) of education law, plus

(c) The product of (1) the weighting for students with disabilities specified in Education Law §3602(1)(i)(4)(i) multiplied by (2) current year enrollment of pupils with disabilities receiving special services or programs provided directly or indirectly by the charter school and further multiplied by (3) the school district selected foundation aid calculated pursuant to subdivision 3602(4) of Education Law. Provided, however, that if total foundation aid calculated pursuant to subparagraph 3602(4)(a)(5) of the Education Law for the current school year exceeds foundation aid payable in the current school year pursuant to section 3602 of the Education Law, the amount of aid attributable

calculated pursuant to this clause shall be pro-rated by the quotient arrived at when dividing the total foundation aid by foundation aid payable.

(9) Federal aid attributable to a student with a disability attending a charter school, and receiving special education services or programs provided directly or indirectly by the charter school, shall mean:

(i) for the first year of operation of the charter school, the allocation that would be attributable to the charter school pursuant to 20 [U.S.C.]U.S.C.A. 1411 and 1419 (United States Code Annotated, [1994] 2017 edition[, Supplement III, Volume 2]; [Superintendent of Documents] Office of the Law Revision Counsel of the United States House of Representatives, U.S. Government Printing Office, Washington, DC 20402-9328; 1998 - available at the Office of [Vocational and Educational Services for Individuals with Disabilities] Counsel, Education Building, Room [1624]148, [One Commerce Plaza] State Education Department, Albany, NY 12234) for a pupil who is identified as a student with a disability, as such term is defined in section 200.1 of this Title, who is included in a report to the commissioner of pupils so identified as of December 1st of the current school year, or for such other pupil count as specified by the Federal government for the current school year, provided that the enrollment of such students in the charter school during the current school year shall be used for this purpose until such report, or a report of such other pupil count, has been received by the commissioner; and

(ii) for the second year of operation of the charter school and thereafter, the allocation that would be attributable to the charter school pursuant to 20
[U.S.C.]<u>U.S.C.A.</u> 1411 and 1419 (United States Code <u>Annotated</u>, [1994]2017 edition[, Supplement III, Volume 2]; [Superintendent of Documents] Office of the Law Revision Counsel of the United States House of Representatives, U.S. Government Printing

Office, Washington, DC 20402-9328; 1998 - available at the Office of [Vocational and Educational Services for Individuals with Disabilities]Counsel, Education Building, Room [1624]148, [One Commerce Plaza]State Education Building, Albany, NY 12234) for a pupil who is identified as a student with a disability, as such term is defined in section 200.1 of this Title, who is included in a report to the commissioner of pupils so identified as of December 1st of the base year, or for such other pupil count as specified by the Federal government.

2. Paragraph 3 of subdivision (c) of section 119.1 of the Regulations of the Commissioner of Education is amended to read as follows:

(3) In the event of the failure of a school district to fulfill the financial obligation required by section 2856 of the Education Law equal to the amounts calculated pursuant to this section based on the final report of actual enrollment required pursuant to subdivision (c) of this section, the charter school shall notify the commissioner no later than [May] the December 31st [of] immediately following the school year in which the [payments were due] financial obligation was incurred and shall submit all documentation required by the Commissioner to complete a state aid intercept to the department no later than the June 30th one year after the close of the school year in which the financial obligation was incurred.

3. Paragraph 3 of subdivision (d) of section 119.1 of the Regulations of the Commissioner of Education is amended to read as follows:

(3) The school district financial obligation per resident student enrolled in a charter school shall equal the sum of:

(i) the product of the school [adjusted expense per pupil] <u>district's charter school</u> <u>basic tuition</u> and the current year enrollment of the [pupil] <u>pupils</u> in the charter school as defined in paragraph (b)(3) of this section; and

(ii) the amounts of State and Federal aid, if any, that may be attributable to such pupil as defined in paragraphs (b)(8) and (9) of this section, or the amount established pursuant to an agreement between the charter school and the [charter entity as set forth in the charter] <u>school district as authorized under section 2856(1)(b) of the Education</u> <u>Law and section 102 of Part H of Chapter 83 of the Laws of 2002</u>.

4. Paragraphs 1 and 2 of subdivision (e) of section 119.1 of the Regulations of the Commissioner of Education are amended to read as follows:

(e) Department obligations.

(1) On or before the first day of June of each year, or as soon as practicable upon the receipt of Federal notice of the estimated State appropriation for the next school year, the commissioner shall notify all school districts and all charter schools of the [adjusted expense per pupil of each public school district] <u>charter school basic</u> <u>tuition</u> and the estimated per-pupil allocation under part B of the Federal Individuals with Disabilities Education Act to be used in the calculation of payments due to charter schools in next school year, provided that, for payments due to charter schools in the 1999-2000 school year, such notification shall be made on or before August 15, 1999. Notice of final Federal per pupil allocation will be issued as soon as practicable upon the State's receipt of the notice of final allocation from the Federal government.

(2) In the event of the failure of a school district to fulfill the financial obligation required by section [2956] <u>2856</u> of the Education Law equal to the amounts calculated pursuant to this section, upon notification by the charter school, the commissioner shall certify the amounts of the unpaid obligations to the comptroller to be deducted from State aid due the school district and paid to the applicable charter schools.

Attachment B

ASSESSMENT OF PUBLIC COMMENT

Following the publication of a Notice of Proposed Rule Making in the State Register on November 29, 2023, the State Education Department ("the Department") received the following comments on the proposed regulation:

1. COMMENT: Many comments expressed concerns about the approach to flattening weights from the current differentiated approach to a flat 1.41 weight. These comments included contentions that a flat weight makes it more difficult to maintain adequate funding to serve the highest-need students, flat weights do not reflect student needs, and flat weights do not reflect the true costs of serving students with disabilities.

DEPARTMENT RESPONSE: While the Department understands these concerns, Education Law §2856(1)(b) requires that a "school district shall also pay directly to the charter school any federal or state aid attributable to a student with a disability attending a charter school in proportion to the level of services for such student with a disability that the charter school provides directly or indirectly." The law requires districts to pay aid that is attributable to students with disabilities, not the true costs of these services. School districts receive state funding for students with disabilities through Foundation Aid based on a flat 1.41 weight specified by Education Law §3602(1)(i)(4)(i). Changing state aid levels or the statutory approach would require legislative change. Therefore, no change to the proposed rule is necessary.

2. COMMENT: A number of comments shared concerns that flattening weights will adversely affect schools that specialize in serving students with disabilities who need significant services and supports.

DEPARTMENT RESPONSE: This concern is addressed by the Department's response to comment one above. In addition, Education Law §2856(1)(b) allows

districts and charter schools to agree to a different level of support for students with disabilities. This type of agreement may be necessary for schools that specialize in serving students who require significant services and supports. No changes to the proposed rule are necessary.

3. COMMENT: Several comments shared that this change is too soon after the pandemic and the adjustment is too difficult when schools are struggling to serve students with significant social-emotional needs.

DEPARTMENT RESPONSE: Addressing the increased social-emotional needs since the pandemic is critical to providing effective educational services. The Department has provided resources to assist schools in addressing these challenges and continues to advocate for more resources. Given this and other comments and concerns with timing, the Department has proposed a revision to the proposed rule to delay implementation until the 2025-2026 school year.

4. COMMENT: Many comments shared that a decision in March of 2024 was not adequate time for charter schools and districts to plan for the 2024-2025 school year to ensure a balanced budget, hire appropriate personnel, or adequately plan for the upcoming school year.

DEPARTMENT RESPONSE: The Department recognizes the limited time between March and the start of the next school year. Districts have statutory deadlines by which budgets must be completed and notice provided to the public. Charter schools likewise begin planning for the next school year well in advance. As a result, the Department has proposed an amendment to delay implementation until the 2025-2026 school year to ensure adequate time for planning. During that time, the Department will provide tools to estimate the impact of this proposed change and assist districts and charter schools with planning for the upcoming school year.

5. COMMENT: One commenter requested that this change is not delayed and goes into effect in the 2024-2025 school year.

DEPARTMENT RESPONSE: In response to the bulk of comments and concerns, the Department has proposed an amendment to delay implementation until the 2025-2026 school year to ensure adequate time for planning.

6. COMMENT: Several comments suggested the inclusion of a "save harmless" provision to ensure that charter schools receive no less funding in the 2024-2025 school year due to the brief time to plan between March and the beginning of the school year.

DEPARTMENT RESPONSE: Education Law §2856(1)(b) requires that districts pay "state aid attributable to a student with a disability attending charter school..." Other than voluntary agreements between districts and charter schools, the law does not authorize the Department to select or establish aid levels outside of this statutory language. In lieu of this save harmless approach, the Department has proposed an amendment to delay implementation until the 2025-2026 school year to ensure adequate time for planning.

7. COMMENT: Several commenters, referring to a pending lawsuit brought by Coney Island Prep against the Department, opposed regulatory changes around the practice of calculating tuition rates based on data as of May 15th.

DEPARTMENT RESPONSE: The proposed regulation amends section 119.1(b)(7) of the Commissioner's regulations by changing the definition of tuition from "adjusted expense per pupil," which served as the basis for the tuition calculation at the time the regulation was last changed, to the "charter school basic tuition per pupil" calculation in use at present under Education Law §2856. The proposed amendment would not change the May 15th date currently in regulation, which has been used

consistently since at least the 2004-2005 school year. Therefore, no change to the proposed rule is necessary.

8. COMMENT: The Department received comments concerned that this change does not sufficiently address an existing funding gap for special education programs.

DEPARTMENT RESPONSE: These comments are beyond the scope of the proposed amendment. This proposed regulatory change is intended to conform the current "aid attributable" calculation with current state aid calculations for students with disabilities enrolled in charter schools. The aid-attributable approach is required by Education Law §2856, although districts and charter schools may voluntarily agree to different amounts. Therefore, no change to the proposed rule is necessary.

9. COMMENT: Several commenters expressed concerns that this change would not benefit all charter schools.

DEPARTMENT RESPONSE: The intent of the proposed regulatory amendment is to conform the state aid attributable calculation more closely to current state aid paid to districts on behalf of students with disabilities enrolled in charter schools. Additionally, the Department has proposed an amendment to delay implementation until the 2025-2026 school year to ensure adequate time for planning.

10. COMMENT: Two comments pointed out that utilizing a flat weight of 1.41 will have a differential impact due to significant variations in state aid payments to different districts across the state.

DEPARTMENT RESPONSE: Under Education Law §3602, Foundation Aid varies significantly based on student needs, local costs, and district resources. This proposed change will more closely align the "aid attributable" calculation to the amount actually paid through state aid. Any difference in aid received is attributable to the

structure of Foundation Aid, which is beyond the scope of this proposal. No change to the proposed rule is needed.

11. COMMENT: Many commenters supported the extended period for charter schools to notify the Department of aid intercepts and to create a firm deadline for these claims that align with the district state aid claim deadline.

DEPARTMENT RESPONSE: As the comments are supportive, no changes to the proposed rule are necessary.

12. COMMENT: Many commenters expressed concern that, without concrete guidance, regulations, or a mechanism to determine the "proportion" referred to in statute, this proposed regulatory change will inject more uncertainty and create additional potential for disagreement.

DEPARTMENT RESPONSE: The proportional requirement is imposed by statute, which requires that aid attributable to a student with a disability be paid "in proportion to the level of services for such student with a disability that the charter school provides directly or indirectly." Districts and charter schools will need to work together to determine this proportion for students with mixed service delivery; as indicated above, districts and charter schools can agree to amounts payable outside of the aid-attributable calculation. No change to the proposed rule is necessary.

13. COMMENT: Two comments explained that the current system to determine aid attributable has been devoid of controversy. Many proposals to change charter schools' basic tuition rates have been raised, but not aid attributable, and it should not be changed.

DEPARTMENT RESPONSE: The intent of this proposed regulatory change is to align the regulation defining the "aid attributable" calculation to the amount of aid

attributable to a student with disabilities under current law. Any other approach would require legislative change. No changes to the proposed rule are necessary.

14. COMMENT: One commenter stated that the proposed approach assumes Foundation Aid is fully funded. Should Foundation Aid return to a "phase-in" approach, the proposed approach would require districts to pay the full amount, even if the district were not fully funded.

DEPARTMENT RESPONSE: To respond to this comment, the Department proposes revising this regulatory amendment to provide that, for districts that are not fully funded under Education Law § 3602(4), aid attributable will be pro-rated based on the proportion of Total Foundation Aid paid.

15. COMMENT: One commenter observed that the proposed regulation locks the rate to the current statutory rate of 1.41, although that number could change.

DEPARTMENT RESPONSE: The statutory requirement for districts to pay charter schools "state aid attributable to a student with a disability" is necessarily dependent on the amount of state aid. Any portion of the current state aid law could be amended by the legislature in the future and require a regulatory update. Therefore, the weighting will be redefined to refer to current law.

16. COMMENT: Comments expressed concern that this proposed change would impose additional costs on the districts least able to afford additional payments to charter schools.

DEPARTMENT RESPONSE: The intent of this proposed regulatory change is not to enhance or diminish rates, but to align the regulatory definition of the "aid attributable" calculation to the amount of aid attributable to a student with disabilities as defined by law. While this change may produce larger or smaller payments, it suggests

that the current methodology would not be consistent with the amount of state aid received by the district. No change to the proposed rule is necessary.

17. COMMENT: One commenter expressed concern that the proposed regulatory change does not address one-to-one aides.

DEPARTMENT RESPONSE: This comment is outside the scope of the proposed amendment. The intent of this proposed regulatory change is not to address all inequities in the current approach but to align the regulation defining the "aid attributable" calculation to the amount of aid attributable to a student with disabilities as defined by law. An approach to address one-to-one aides more clearly would require legislative action. No change to the proposed rule is necessary.

18. COMMENT: Certain commenters opined that the new method calculation was unclear.

DEPARTMENT RESPONSE: The Department has proposed an amendment to delay implementation until the 2025-2026 school year to ensure adequate time for planning. In that time, the Department's State Aid Office intends to develop a calculator to help districts and charter schools plan for 2025-2026.

19. COMMENT: One commenter expressed concern that the proposed change would create inequity for districts with a larger local share of Foundation Aid compared to others.

DEPARTMENT RESPONSE: Education Law §2856(1)(b) requires that a "school district shall ... pay directly to the charter school any federal or state aid attributable to a student with a disability attending a charter school in proportion to the level of services for such student with a disability that the charter school provides directly or indirectly." Foundation Aid accounts for local resources available to a district. The commenter's concern is equally applicable to the current approach, which applies an aid ratio as of

2006-2007 that varies based on local resources available to a district at that time. No change to the proposed rule is necessary.

20. COMMENT: One commenter predicted that this approach would result in a specific school district ceasing to provide related services that it provided since the COVID-19 pandemic.

DEPARTMENT RESPONSE: Charter schools, in conjunction with a student's district of residence, must implement all special education services on a student's Individualized Education Program.¹ No change to the proposed rule is necessary.

21. COMMENT: Several commenters indicated that Foundation Aid is "shockingly low" in certain New York City neighborhoods and predicted that this change would negatively impact charter schools in these locations.

DEPARTMENT RESPONSE: The aid attributable calculation is linked to federal and state aid paid to districts. State aid is paid on a city-wide basis to the New York City Department of Education and does not vary based on neighborhoods within a district. No changes to the proposed rule are necessary.

22. COMMENT: Several comments expressed concern that this approach does not address broader issues impacting students enrolled in charter schools receiving special education services.

DEPARTMENT RESPONSE: These comments are outside of the scope of the proposed rule. The intent of this proposed regulatory change is not to address all inequities in the current statutory approach but to align the regulation defining the "aid attributable" calculation to the amount of aid attributable to a student with disabilities as

¹ See New York State Education Department, "Charter Schools and Special Education," *available at* <u>https://www.nysed.gov/charter-schools/charter-schools-and-special-education</u> (last accessed Mar. 29, 2024).

defined by law. Addressing these broader issues must be done through legislation. No change to the proposed rule is necessary.

23. COMMENT: Several commenters expressed concern that it will take time to build capacity to ensure that student needs are met.

DEPARTMENT RESPONSE: This proposed regulatory change would not change the services required for students but, rather, the calculation of aid attributed to those students. In addition, the Department has proposed an amendment to delay implementation until the 2025-2026 school year to ensure adequate time for planning.

24. COMMENT: A few commenters shared concerns that charter schools will need to provide all services to receive appropriate aid.

DEPARTMENT RESPONSE: Education Law §2856(1)(b) requires that a "school district shall also pay directly to the charter school any federal or state aid attributable to a student with a disability attending a charter school in proportion to the level of services for such student with a disability that the charter school provides directly or indirectly." Requirements regarding the delivery of special education services will not change. No changes to the proposed rule are necessary.

25. COMMENT: Commenters almost unanimously supported the philosophy that aid should follow the student, and that all students receive equitable funding.

DEPARTMENT RESPONSE: Since these comments are supportive, no change to the proposed rule is necessary.