Equity and Adequacy in Ohio School Funding

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Abstract
This article explores state school funding in Ohio and examines the concepts of equity and adequacy. This is accomplished not by conducting an empirical study but through a thorough review of the current environment of school funding in the state. For Ohio, the concepts of equity and adequacy are especially pertinent when considering that Ohio’s funding methods for public education have been found unconstitutional more than once. Recent trends in policy as well as current research are used in determining if Ohio is funding education at necessary levels to provide an adequate and equitable education for all students. Because current education reforms provide a more relevant context for equity and adequacy concerns to policy makers, a review of these reforms, their implications, and how the state ensures that education funding is both equitable and adequate is addressed.

Keywords: adequacy, vertical equity, horizontal equity, Ohio school funding, school finance
Ohio’s public school funding has been found unconstitutional by the Ohio Supreme Court as early as 1997 (*DeRolph v. State of Ohio*, 1997). Subsequent State Supreme Court rulings have affirmed previous rulings (*DeRolph v. State of Ohio*, 2000) (*DeRolph v. State of Ohio*, 2002). What, if anything, has the Ohio legislature done to remedy this issue with public education funding? Prior to recent increases, the state’s share of funding for Ohio schools had declined over several years due to economic conditions. In 2013, U.S. Census data ranked Ohio 19th compared to the rest of the United States, with $11,197 in per-pupil funding (U.S. Census Bureau, 2015). Although Ohio is in the top half of states in per-pupil funding, has Ohio addressed the issues litigated in the *DeRolph* cases and as such created a public education system that is funded adequately and equitably?

This paper is not an empirical study; its purpose is to examine the current environment and recent changes in Ohio school funding and efforts to ensure that public education funding is both equitable and adequate; nor do we assert that Ohio is, in fact, funding public schools adequately and equitably, but focus instead on examining the state’s efforts to do so. Ohio’s ability to fund public education adequately and equitably has been challenged in the landmark case of *DeRolph v. State* (*DeRolph v. State of Ohio*, 1997). In Ohio however, Article VI, section two of the state constitution requires funding for a “thorough and efficient” system of common schools (Ohio Constitution). The *DeRolph* series of cases were initiated by the Ohio Coalition for Equity & Adequacy of School Funding (OCEASF), and this group first made the connection between “thorough and efficient” and adequacy and equity (Neff, 2007). Even though this paper looks at Ohio’s funding practices in regards to adequacy and equity, this analysis may be applicable to an examination of the thorough and efficient provision. A first step for Ohio may be to determine the minimum standards that Ohio is trying to achieve.

This article will begin by examining the definitions of equity and adequacy found in the research. Both are found often in research over the past 30 years although the definitions vary throughout this time. Because today’s education reforms provide a more relevant context for adequacy and equity concerns to policy makers, a review of the current and past environments of school funding in Ohio and its ability to fund schools adequately and equitably will be addressed, in addition to implications for the future and conclusions.

**EQUITY DEFINED**

According to Crampton and Whitney, a sound state school finance system provides equity for both students and taxpayers and in operating and capital expenditures (1996). However, the concept of equity is difficult to define and even harder to operationalize.
Crampton suggests that, for students, equity may be defined as “equality of educational opportunity or equality of access to educational opportunities” (1996, p. 6). This equality of access and opportunity may be subdivided into vertical and horizontal equity. Vertical equity is commonly referred to as “the unequal treatment of unequals,” and horizontal equity as “the equal treatment of equals,” both typically operationalized in the form of per pupil expenditures (Vesely & Crampton, 2004, p. 113).

Historically, most state education finance systems created a foundation amount attempting to guarantee sufficient funding to provide each student with equal access and opportunity to adequate education (Cubberley, 1905). From the start, this amount developed into a flat state grant for each school child. Unfortunately, as students in both poor and wealthy districts require varying degrees of financial support, a standard amount for each child has resulted in a system of inequity. In response, many states began adopting foundation programs requiring local school districts to levy taxes (Thompson, Crampton, & Wood, 2012). The addition of a tax levy was intended to provide districts with enough revenue to fund a basic education, with the state supplementing the remainder needed to bring poorer districts to a foundation level.

Equity in education finance has been the subject of myriad research in the last decade. In terms of education finance it is important to know the differences between equity and equality. Equality is an ethical value that influences school finance policy and can be defined as the state, ideal, or quality of being equal in areas such as social, political, and economic rights (King, Swanson, & Sweetland, 2005). These opportunities are created by providing funding to a state’s districts based on need and doing so equally regardless of student population. Every district receives the same amount of per-pupil funding because it is assumed that all students are the same. This equal funding is most often tied to the concept of horizontal equity (Crampton & Whitney, 1996). This assumes that states fund schools and their students equally because they are all seen as equal (Vesely & Crampton, 2004). Horizontal equity is often regarded as the fairest and aligns with the traditional meaning of equality (King, Swanson, & Sweetland, 2005). It is important to note that equity and equality are not always the same. The pursuit of equitable treatment of students often results in the unequal distribution of resources.

The more complex but more useful concept of vertical equity assumes that districts and their students are not all the same and as such may need more or fewer resources to provide an adequate education (Vesely & Crampton, 2004). Vertical equity allows states to provide varying levels of funding to different districts based on their unique needs and is not always seen as “fair and just” for students (King, Swanson, & Sweetland, 2005). These
unique needs for funding could be a result of differences in local funding structures or differences in the student demographics of the local districts.

The concept of vertical equity intends for school programs serving at-risk students to receive additional funds to provide more support and increase those students’ likelihood for academic success. At-risk students may be labeled as such because they belong to a student group that is traditionally at risk of low academic achievement through no fault of their own because it has one or more factors commonly associated with low achievement or high dropout rates (Vesely & Crampton, 2004). Because of these factors, more funding may be needed to ensure student success. Berne and Stiefel note, “differences among children may be categorized as those due to characteristics of the individual child, those due to characteristics of the districts where the children reside, or those due to school programs in which the children are enrolled” (Berne & Stiefel, 1984, p. 13). In addition, vertical equity also involves outside factors that affect a child’s ability to learn, such as nutrition, health, and family environment (Berne & Stiefel, 1984). This consideration would add the cost of social services to educational services when determining levels of funding allocation. Often school districts are left to provide these ancillary services regardless of the availability of additional state funding.

Vertical equity measures can also be applied to examine decisions of resource allocation within a single district. Within-district resource allocation has been the subject of several recent studies. The aim of one such study was to determine how larger school districts allocated their funds to their individual schools (Baker, 2009). The question was whether or not these large districts with very diverse populations practice equitable distribution of funds based on the differing needs of the students at each of the district’s schools. Using New York State as an example, it may be expected that the state would provide higher levels of funding for New York City schools because of greater need. However, within the city’s school system would one not also expect New York City to distribute a larger portion of those funds to the schools with the highest need students? (Baker, 2009). This unequal distribution within the district is an example of vertical equity and how it affects decisions not only at the state level but also within the district.

While states are concerned with student equity in state funding, states are also concerned with equitable treatment of taxpayers, as ultimately taxpayers bear the burden of financing education. Because of this, states seek to provide equity among taxpayers in terms of tax capacity and tax effort (Crampton & Whitney, 1996). Just as vertical equity is meant to address fairness in education resources for students, equity for taxpayers also speaks to fairness. Disparities in the amount of taxes collected in different school districts within a
state may lead to discontentment or resentment by taxpayers in those districts. States and local school districts need to provide equity to taxpayers if they are to continue current revenue streams and ultimately build new ones (Crampton & Whitney, 1996, p. 6).

### Adequacy Defined

The term *adequacy* was not prevalent in early state constitutions when describing and establishing what should be the minimum standard. In fact, the term adequacy does not appear in education finance until 1972 with the Report of the (Illinois) Task Force of the Governor’s Commission on Schools (Crampton, 1990). The term adequacy appeared again in the court case of *San Antonio v. Rodriguez* in 1973. This particular case focused on local property taxes and the resulting disparity in revenue generated through these taxes. The San Antonio Independent School District and the State of Texas were accused of discriminating against students in poor areas of the district and state based on their funding formula that resulted in lower funds for students who lived in poor areas. The school district was eventually dropped from the suit, and the ruling was in favor of the State of Texas stating that the funding system was neither unconstitutional nor discriminatory (*San Antonio v. Rodriguez*, 1973). In these two instances, the term *adequacy* was used to describe a level of education quality and its necessary funding to be deemed fair and what some would consider a minimum standard.

Although the term *adequacy* did not appear in education finance until the early 1970s, the issue of fair funding for schools dates back to 1905, with the work of Ellwood Cubberley (Banicki & Murphy, 2014). Cubberley’s work focused on tax systems that led to unequal funding and as such resulted in inequity; however, this inequity sparked debate as to what type of education was being provided at the lowest end of the spectrum (Cubberley, 1905). Making this determination has proven difficult because of the lack of consensus in American society as to what constitutes Cubberley’s idea of a generous education or what schools should be achieving (Cubberley, 1905). As such, Cubberley’s concept of a generous and free level of education might be considered the starting point in defining adequacy (Ward, 1987). However, the 1989 Kentucky Supreme Court decision *Rose v. Council for Better Education* marked the transition to a focus on adequacy in school finance reform litigation (Sweetland, 2014). *Rose v. Council for Better Education* resulted from a lawsuit brought by 66 rural school districts with relatively low property values in Kentucky. In the ruling, the Kentucky Supreme Court ordered the state to provide funding “sufficient to provide each child in Kentucky an adequate education” (*Rose v. Council for Better Education*, 1989). Although these events caused Kentucky to create a specific
definition for an adequate education, most states allow for local control of schools to individual counties or districts and as a result there could be numerous definitions of adequacy.

In 1996, Faith E. Crampton provided a unifying definition of adequacy in *Principles of a Sound State School Finance System*, where Crampton states, “A sound state school finance system provides adequate resources to local school districts so that they may achieve state and local educational goals and standards” (Crampton & Whitney, 1996, p. 5). Furthermore, Crampton defines adequacy as “adjustments in the overall funding system due to unique characteristics of the state and school districts” (Crampton & Whitney, 1996, p. 10). In other words, adequacy “bases funding on the expenses for facilities, staffing, materials, equipment, and strategies necessary to meet specific academic goals” (Norman, 2002, p. 4). Determining adequate levels of funding requires the establishment of “standards of sufficiency,” which may be “quite unrelated to the standard of equity” (Swanson & King, 1997, p. 296). As the opportunity to education may be made equitable for all students, the adequacy of the programming may vary from district to district. This variation suggests a level of inefficiency that should be addressed through funding policy that seeks to maximize educational services as opposed to providing minimum programming.

In 1997, the Ohio Supreme Court in *DeRolph I* declared the school funding system unconstitutional based on their assessment of adequacy (*DeRolph v. State of Ohio*, 1997). This declaration, which came nine years after *Rose*, highlighted the evolving concept of adequacy and its affirmation as a legal strategy (Sweetland, 2014). Within the ruling the Ohio Supreme Court referenced Section 2, Article VI of the Ohio Constitution. It states, “The general assembly shall make such provisions, by taxation, or otherwise, as, with the income arising from the school trust fund, will secure a thorough and efficient system of common schools” (*DeRolph v. State of Ohio*, 1997). This ruling highlights Crampton’s definition of adequacy by implying that for Ohio’s funding system to be considered adequate it should provide resources to local school districts so that they may achieve state and local educational goals and standards.

While adequate levels of funding needed to achieve the intended goals and standards of a school system are a major component in determining adequate levels of support, the manner in which school funding is generated at the state and local levels should also be examined. This includes adequate funding available for not only operating expenditures but also for capital structures.

The condition of Ohio’s school facilities keynoted major deficiencies in the state’s school funding program. State funding was extremely limited with respect to new
construction and replacement of school facilities. To make matters worse, inadequate operating funds made continuous maintenance and renovation of facilities nearly impossible for many school districts (Sweetland, 2015, p. 126).

Most districts rely on local property wealth for the cost of new schools and maintenance (Crampton & Whitney, 1996). The issue of unmet infrastructure and the need for capital improvements also requires examination. A comprehensive national study from 2008 found that Ohio had an estimated infrastructure need of $9.32 billion (Thompson, Crampton, & Wood, 2012). This is well above the national average of $5.1 billion per state (Thompson, Crampton, & Wood, 2012). The federal government recognized the need for capital improvement funds and acted by passing the American Recovery and Reinvestment Act of 2009 (Ingle, Bowers, & Davis, 2014). Adequate funding for facilities for school districts is an area with little research and is ripe for study (Glenn, Picus, Odden, & Aportela, 2009). After considering these aspects of adequacy and how they impact funding for public schools, focus in Ohio can now be directed to the concept of equity.

**EQUITY AND ADEQUACY IN OHIO EDUCATION FINANCE**

Ohio has had its fair share of equity and adequacy debate when discussing public education finance. Of course, many concerned parties within Ohio reference the *DeRolph v. State of Ohio* litigation and its subsequent rulings. The central theme of the Ohio Supreme Court was that Ohio’s funding model was unconstitutional, and the court added that it was concerned for finance equity and the educational opportunities for students in poor school districts (Sweetland, 2014). The *DeRolph* litigation led to three subsequent rulings, and each time Ohio’s funding structure for public education was found unconstitutional. The unconstitutionality of Ohio’s school funding was identified even earlier in the case of *Board of Education of City School District of City of Cincinnati v. Walter* (1979). In this case the plaintiffs argued that Ohio’s funding structure at the time violated the state’s constitution that called for a system of common schools that had the qualities of being thorough and efficient. The plaintiffs argued that the system was not thorough and efficient with the funding disparities caused by the funding system of the time (Board of Education of the City School District of the City of Cincinnati v. Walter, 1979).

The *DeRolph* case has been revisited several times in Ohio because of the perceived lack of action on the part of the state. The latest ruling stated that Ohio’s funding system remains unconstitutional even with attempts to correct its issues (*DeRolph v. State of Ohio*, 2002). Former Ohio Governor Ted Strickland put into place an evidence-based
model of school funding in 2009 that was highly touted at the time, even earning the Frank Newman Award for State Innovation (Education Commission of the States, 2010). The plan was part of Ohio’s HB1 and designed to meet at least three policy objectives that resulted from the court orders in the DeRolph case (Edlefson, 2010). The three objectives were: (1) develop a school funding system that was based on the educational need of students; (2) eliminate problems caused by the interaction of Ohio’s school finance laws and property tax laws, and; (3) reduce the reliance on property taxes (Edlefson, 2010). The first objective to base funding on educational need was difficult to achieve because of Ohio’s foundation program of funding schools. The new program did not base state funds solely on a foundational amount but rather on funding organizational units (Edlefson, 2010). The sum to fund all of the components of an organizational unit that included a set number of students and costs for teachers and support staff was labeled the adequacy amount (Edlefson, 2010).

The second policy objective in HB1 was to correct the issue with property tax revenues or, what was referred to in the DeRolph case as “phantom revenue.” The system in place at the time used a tax reduction factor to adjust for inflation when property values rose. This essentially lowered the effective tax rate and the old school funding formula used updated property tax amounts to calculate the local district’s share of the foundation cost (Edlefson, 2010). This combination resulted in local districts not receiving the updated or current property tax revenue they were allocated, and their state subsidy was partially reduced as property values rose (Edlefson, 2010).

The third objective was to create a funding system that was less reliant on local property and income taxes. Differences in local property tax laws still result in varying levels of funds made available to local districts. The state’s funding formula does not adequately account for these differences as further disparities may occur. Also, since the 1980s, Ohio has allowed school districts to authorize local income taxes although they must be approved by a majority of voters (Nguyen-Hoang, 2014). However, not every school district was able to get these taxes approved, leading to further disparity among district revenues.

Another failure of the plan was the time frame required for its full implementation. Strickland failed to win reelection and see his plan come to fruition. One study by P.T. Hill suggests that Strickland’s plan simply perpetuated the old model of school funding by increasing spending for additional programs and teachers (Hill, 2009). Hill argues that Strickland’s plan did not focus on creating adequacy in education for students but aimed to protect jobs in K-12 education (Hill, 2009). If adequacy is the goal, students should be the focus. Ohio’s foundation formula was intended to compensate for the differing abilities
of local school districts to pay for education, given their respective district’s property tax base capacity. As there is a wide variation in per pupil expenditures among Ohio’s districts, horizontal equity will not be achieved until the allocation of state aid to school districts is truly equalized for all children and property taxpayers.

A study by Baker in 2009 looked at at-risk groups in Ohio’s three largest districts and compared their within-district expenditures by school to the at-risk population within those schools (Baker, 2009). One might assume that it would be logical to see a direct correlation between spending per school and that school’s at-risk population. Findings indicate that predicted expenditures based on at-risk population did not always match actual expenditures (Baker, 2009). In this study the urban-core elementary schools are compared to other elementary schools sharing the same labor market by the predicted at-risk measure and trend data are calculated based on predicted costs of providing equal opportunity to achieve average state outcomes from low to high at-risk shares (Baker, 2009). The interesting aspect when looking at the data is why there is not a stronger correlation between predicted spending for desired outcomes and actual spending for all three districts. Cincinnati, for example, had the strongest correlation (CV .09), while Cleveland and Columbus were weaker (CV of .16 and .17 respectively) (Baker, 2009). The same can be said for the data from an Ohio study in 2008 (Public Impact, 2008). One reason for this weaker correlation in Cleveland and Columbus may be the difficulty of implementing funding formulas designed to provide equitable funding within districts. Baker notes that although several states have adopted such funding models, some early adopters are now abandoning the effort because of the complexity of the formulas and the effort required by school-level administrators to administer them (Baker, 2009).

The Baker study also revealed that per-pupil funding in elementary schools within the Columbus Public Schools District compared to the percent of economically disadvantaged students attending each school was not always parallel. These data show that the correlation between the numbers of economically disadvantaged students, which is often a measure used to justify additional need, was not a good indicator for per-pupil funding. Why is the allocation of the funds not distributed in the way one would expect? If equity is the aim for funding districts state wide, should it not also be the aim for funding individual schools within those districts? As mentioned earlier, the reasons for this discrepancy in funding allocation may be the result of overly complex funding formulas within the district or difficulty on the part of district-level or even school-level personnel to implement such formulas. If funding equity within a district is of value to the district, then more simplified formulas or additional training of relevant district employees may be needed.
Under current governor John Kasich the topics of funding and the funding formula have again come to the forefront, with former Governor Strickland’s evidence-based model of school funding having fallen by the wayside. One of Governor Kasich’s first actions in relation to school funding was to move away from the evidence-based funding model and replace it with a temporary bridge formula for his first biennium (Thomas B. Fordham Institute, 2011). This modification to the funding formula improved Ohio’s rank in predicted per-pupil funding from 19 in 2012 to 17 in 2013 (Baker, Farrie, Luhm, & Sciarra, 2016; Baker, Sciarra, & Farrie, 2015). However, Ohio per-pupil funding actually declined slightly from 2012 to 2013 (Baker et al., 2016). This ranking may suggest that Ohio is adequately funding public education or is at least competitive when compared to other states. In 2016, the Education Law Center published the 5th edition of “Is School Funding Fair? A National Report Card,” which included an Effort Index (Baker et al, 2016). The index measures each state’s local and state funding in relation to its economic productivity or gross state product. The resulting ratio is used as an indicator of the priority a state places on education in created state and local budgets. States with a higher index ratio are deemed to place a greater priority of funding public education. Vermont ranked highest with a ratio of 5.3%. Ohio’s index score of 3.8% ranked it eighteenth on the list, with other Rust Belt states of Pennsylvania, Michigan, Wisconsin, Illinois, and Indiana ranking 11th, 17th, 22nd, 29th, and 37th respectively. The question still remains as whether or not Ohio is capable of allocating funds for education equitably.

**IMPLICATIONS FOR THE FUTURE**

As Ohio moves forward with funding its schools, one would hope that attention is paid to not only creating a plan that fits in a balanced budget but also one that will provide the equity and adequacy its students deserve. Governor Kasich’s latest budget proposal appears to provide for a more equitable distribution of school funds with a new funding formula (Kasich, 2015). The plan provides $1.2 billion dollars in additional funds over the biennium (Kasich, 2015). Spending for primary and secondary education comprise the second largest expense paid from the general revenue fund in terms of state-only funding (Kasich, 2015). The new funding formula is designed to address disparities in per-pupil funding by creating what Kasich calls Core Opportunity Aid. This aid ensures that every district will have the same amount of resources as if it had $250,000 in per-pupil valuation. The per-pupil valuation equates to districts receiving a level of aid equal to a district that had a calculated wealth of $250,000 per student enrolled. Currently only four percent of Ohio’s districts have more than a $250,000 per-pupil property tax base (Kasich, 2015).
Although Kasich has chosen to move away from an Evidence-Based Model (EBM) of funding, one important aspect should not be ignored if adequacy in educational funding is truly a priority. An important step in the EBM is to determine the educational components that result in academic success and thus define what constitutes an adequate education (Sullivan & Sobul, 2010). The adequacy amount for each district is determined after assigning an Educational Challenge Factor (ECF). The ECF is calculated using student poverty, community wealth, and the college attainment rate for the district’s population (Sullivan & Sobul, 2010). If Kasich wishes to maintain an adequate level of funding to achieve an adequate education these components of the EBM or something similar should continue to be implemented.

What cannot be overlooked is that it will take more than one budget or one change to the funding formula to ensure that Ohio’s schools are funded adequately and equitably. This has more to do with reaching an agreed definition of what those two terms mean for Ohio than the net effect of any fiscal changes. More attention may need to be paid to recent legislative changes to both funding and education policy in general. There have been myriad changes made to teacher evaluations, state testing, and overall accountability measures since Kasich took office. The governor also increased funds available for charter schools in an effort to expand school choice (Thomas B. Fordham Institute, 2011). More research is necessary to see how these dollars are used by charter schools and if they provide a better return on the taxpayers’ investment. There is an opportunity for more research of the possible implications and expected results of the new budget proposal.

**CONCLUSION**

The purpose of this paper is to examine the current environment and recent changes in Ohio school funding and how the state ensures that education funding is both equitable and adequate. This examination reveals that issues of equity and adequacy in Ohio education finance seem to be enduring ones. Ohio has had its fair share of litigation addressing the subjects. Furthermore, given the amount of discussion and litigation involving these issues, Ohio still has not arrived at an amicable solution. This is partly because there are no clear common definitions for either adequacy or equity. In addition, the judicial focus continues to be guided by the belief that equalizing per pupil expenditures promotes equalization of learning opportunities.

Although many definitions have been provided throughout the research and in political commentary, none has been accepted or agreed upon by Ohio’s politicians, school districts, or citizens before working towards agreeable solutions. One initial objective for
Ohio’s decision-makers may be to clearly establish what adequacy and equity mean for Ohio and its taxpayers. Recent data have shown that Ohio’s education per-pupil funding is increasing, but the benefits of this increase are still undetermined. Currently, it is difficult to determine what constitutes progress as a result of this increased spending because no benchmark or measure has been set to gauge this progress.

Equitable and adequate funding should remain at the forefront of budgetary planning and education finance in Ohio. The most recent DeRolph ruling still holds the state’s funding model as unconstitutional (State v. Lewis, 2003). The current governor’s office may intend to fix this problem, yet without effort on all sides this goal will be difficult to achieve. All parties involved—such as politicians, districts, teachers, and parents—should find an acceptable definition for what an adequate education is and what constitutes equitable treatment in terms of funding by the state. Clear definitions of both adequacy and equity will allow focus to turn toward a solution. However, Ohio’s current focus seems to be on accountability and testing. Both may be necessary to gauge school effectiveness, yet the relationship between accountability and testing and establishing appropriate school funding is difficult to determine. Testing and accountability measures for schools and teachers only address the issues at the end of the system or its outputs. These outputs may do little in diagnosing the problems with the inputs.

A new focus, a shift in thinking, and a long-term vision that centers on fixing the ailments of the system and not just treating its symptoms, are needed to create and operationalize any plans to provide an adequate and equitable education for Ohio’s young people. Although change is inevitable in politics and policy, some continuity in a plan to address the unconstitutionality of Ohio’s funding system may be effective in ensuring adequate and equitable funding for Ohio’s children. It appears that recent endeavors to improve the funding model are still too new to satisfactorily measure their effectiveness. As Ohio moves toward its future, more research and examination is necessary to see if recent changes bear the desired results.
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