

## Getting More, Paying Less Children, Taxpayers and Public Schools Benefit from the Educational Improvement Tax Credit

*Robert Maranto, Ph.D.*

### Executive Summary

The public school system is one of the most expansive and expensive government monopolies in America.<sup>1</sup> Yet both real-world experience and economic research suggest that this monopoly of schooling particularly harms children in cities such as Philadelphia, where lower-income families are largely deprived of educational choices for their children and schools are immune from the healthy impact of competition.

Despite efforts to solve this crisis with more taxpayer money, the system continues to under serve the Commonwealth's neediest children. Over the past twenty years, funding for Pennsylvania's public schools increased in inflation-adjusted dollars from \$8.72 billion in 1980 to more than \$15 billion in 2000—an increase from \$4,500 per student *in inflation-adjusted dollars* in 1980 to approximately \$8,300 per student in 2000—while academic performance remains stagnant at best.<sup>2</sup> Indeed, scholars debate whether increased school funding has any impact at all.<sup>3</sup> As Richard Murnane points out, more money for the public schools “will not help unless strategies are devised to change the way people interact.”<sup>4</sup>

Yet as Governor Ed Rendell and members of the General Assembly on both sides of the aisle prepare to promote their respective policy agendas during the 2003-2004 Legislative Session, they are already pledging to spend even more money on Pennsylvania's public school system. However, it is becoming clearer that all the money in the world will not accomplish what matters most when it comes to education: putting parents in charge with more opportunities to choose how and where their children are educated.

There is hope, fortunately. This study of the recently enacted Educational Improvement Tax Credit (EITC) scholarship program offers an enlightening snapshot of the initial success of this “parental-empowering” alternative by examining the experiences of some of the program's first beneficiaries in Governor Rendell's home city of Philadelphia.

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During the 2002-03 school year, an estimated 15,000-20,000 low-income students are benefiting from the contributions of more than \$18.9 million from nearly 1,000 Pennsylvania corporations via 127 local scholarship organizations across the Commonwealth. Many of these private school scholarships are awarded on a financial need basis to provide low-income families with educational choices that were previously unavailable to them. One organization that is providing parents and their children with greater educational opportunities is Futuro Educacional (Futures in Education)—one of the first scholarship organizations to distribute private school scholarships in the 2001-02 school year.

**All the school principals report that nearly all of Futuro's scholarship recipients are low-income. In fact, most of the children are in families headed by single mothers, grandmothers, or aunts with incomes far below the \$30,700 average for Philadelphia families.**

While opponents of the program argue that the EITC pilfers much-needed funds away from public education, this survey research conducted with 35 of the 47 children (21 of 29 parents or guardians) participating in the Futuro program strongly suggests that this tax credit produces the following dramatic benefits for parents, students, the public school system and taxpayers alike.

- **Futuro scholarships primarily benefit low-income, minority students.**

All the school principals report that nearly all of Futuro's scholarship recipients are low-income. In fact, most of the children are in families headed by single mothers, grandmothers, or aunts with incomes far below the \$30,700 average for Philadelphia families. In addition to low incomes, many of the scholarship recipients have recently suffered family catastrophes, making it more difficult to pay even modest private school tuitions. In general, these findings dovetail with those of previous studies of both private and public sector voucher programs, which suggest that vouchers serve low-income families, particularly minorities, and not middle class families. Furthermore, big city institutions, particularly public schools, have not always done an adequate job of serving minority students.

- **Parents and guardians choose private schools based on academics, safety, and religion.**

Once again, these findings mirror previous research findings on school voucher programs, with 100 percent of respondents identifying academics, 95 percent identifying religion, 91 percent citing safety, and 91 percent identifying class size as very important reasons for choosing private schools over public schools. In contrast, 62 percent of respondents identified school size, only 19 percent identified sports, and 33 percent identified proximity as very important.

- **Parents and guardians rate the private schools as superior to Philadelphia public schools.**

When asked to rate their current schools on a scale from 1 (very satisfied) to 4 (very unsatisfied), Futuro parents reported high levels of satisfaction with their current (private) school, awarding particularly high marks on academic matters, general

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openness, safety, values and increased opportunities for parental participation. When asked to compare their current school with local Philadelphia public schools, the vast majority rated their private school as better than local public schools.

- **Futuro scholarships save Pennsylvania taxpayers and Philadelphia City Schools more than \$360,000 annually.**

During the 2000-01 school year, the Philadelphia City School District spent an average of \$7,669 per student. Therefore, if each of the 47 Futuro students had been forced back into the Philadelphia public school system, taxpayers would have been compelled to pay an additional \$360,443. Parents or guardians of 23 children reported that they would have to put their children in the Philadelphia public schools were it not for the Futuro scholarship. It would cost the Philadelphia public schools \$176,387 to educate 23 students for one year; thus a conservative estimate suggests that Futuro saves taxpayers roughly \$136,000 annually (\$176,387 minus the program costs of approximately \$39,600).

In other words, taxpayers who were spending \$7,669 per student in the public schools are now, according to Futuro parents or guardians, receiving much better service for only \$822 per child through the EITC. In addition, the public schools are able to reduce class sizes and allocate more resources to the students who remain in the public schools. Although the dramatic savings to taxpayers are important, it is ultimately the educational benefits provided to Futuro’s families and children that make the EITC a success.

Based on these initial findings, it appears that the EITC is serving its intended purpose—to help Pennsylvania’s neediest children find better educational opportunities. While empirical research will likely be conducted in the coming years, the initial evidence indicates that Futuro Educational benefits children, taxpayers, and the Philadelphia public schools.

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## **Introduction**

On May 17, 2001, then-Governor Tom Ridge signed into law Act 4—the Educational Improvement Tax Credit (EITC) program. The program gives Pennsylvania businesses the ability to direct their tax dollars to improve educational opportunities for children in their communities.

Currently, the EITC permits a total of \$20 million in tax credits for contributions to the scholarship program, with an additional \$10 million for contributions to “innovative” public school programs. Businesses that elect to contribute receive a 75 percent tax credit for a single year and can receive a 90 percent credit for a two-year commitment.

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### **Futuro Educacional: The Future is in Education**

**Without this critical monetary assistance, many or most of these children would be forced to attend the under-performing Philadelphia city school system.**

Immediately following the passage of the EITC, Juan and Ana Ramos and Vilma Diaz—longtime activists in Philadelphia’s Puerto Rican community—founded Futuro Educacional, Inc. to provide scholarships to low-income Hispanic children in tuition based schools in Philadelphia. Juan recalls:

*“Our main goal is to assist low income parents with their children’s education. That’s why we call it Futuro Educacional: the future is in education.”*

In very short order, Juan, Ana, and Vilma raised two-year commitments totaling \$90,000 through relationships with several businesses. (To date, Futuro has raised over \$135,000.) Then, through relationships with several low-tuition private schools serving Philadelphia’s Hispanic community, they identified families in financial need. Without this critical monetary assistance, many or most of these children would be forced to attend the under-performing Philadelphia city school system.

Futuro currently provides scholarships to children in six religiously affiliated, low-tuition schools. Four of the schools—Visitation Blessed Virgin Mary (BVM), St. Boniface, St. Hugh of Cluny, and St. Peter the Apostle—are Catholic, while Timothy Academy and La Escuelita are Protestant. As a wealth of scholarly research demonstrates, schools with a religious affiliation tend to spend far less per student than either public or secular private schools, in part because they receive additional community support (social capital) and in part because their staffs are often willing to work for less.<sup>5</sup>

Indeed, cost comparisons of New York City public schools and Catholic schools conducted by William Howell et al found that even after subtracting costs for special education, transportation, school lunches, and central office bureaucracy, the public schools spent slightly more than double what Catholic schools spent (\$5,000 vs. \$2,400) as of the mid-1990s.<sup>6</sup> About half of all private school students attend Catholic schools. Nationally, Catholic elementary schools charged an average tuition of approximately \$1,600 as of 1998-99, funding additional expenditures from contributions. Most non-Catholic religious schools charge similar amounts. In contrast, Quaker and secular private schools typically charge far more; thus a scholarship program that places children in religiously affiliated schools can accommodate more children at a lower cost per child.

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## Methodology

To assess the Futuro Educacional scholarship program, interviews with Juan Ramos, Vilma Diaz, and the principals of all six participating schools were conducted between March and July 2002. In addition, two days of fieldwork at Visitation BVM and Timothy Academy were conducted in May 2002 (28 of the 47 students served by Futuro tuition scholarships attend either Visitation or Timothy). The fieldwork included interviews with school staff, parents, and children. Finally, 21 of the 29 parents (representing 35 of the 47 scholarship students) were surveyed.<sup>7</sup> In several instances in the discussion below school names and other details are deleted, since respondents were promised confidentiality.

## Findings

### 1. Futuro scholarships primarily benefit low-income, minority students.

All the school principals reported that nearly all of the recipients of Futuro scholarships are low-income. In fact, most of the children are in families headed by single mothers, grandmothers, or aunts, with incomes far below the \$30,700 average for Philadelphia families. Of the 30 parents or guardians listed in Futuro records, only three have first names suggesting that they are male. Of the 19 parents or guardians who answered the income question on our survey, two (10 percent) reported annual incomes under \$5,000; nine (43 percent) reported annual incomes between \$5,000 and \$10,000; three (14 percent) reported annual incomes between \$10,001 and \$15,000; and the remaining five (24 percent) reported annual incomes over \$15,000.

In addition to low incomes, the school principals noted that many of the scholarship recipients have recently suffered family catastrophes that make it difficult to pay even modest private school tuitions. Many parents and guardians wrote survey comments to that effect:

*"There has been a big change in our home life, unfortunately. I am a single parent right now, and I am having a hard time making ends meet [sic]. My kids were able to stay en-rolled at \_\_\_ because of thier [sic] very understanding staff and donations made by the De-cons [sic] of \_\_\_ Parish."*

*"I work part-time and child support helps me with the cost of paying tuition. If I did not have this other resources I could not afford to pay tuition for two children. The scholarship fund came as a blessing!!"*

*"Now we are on unemployment but soon will have a job. We always paid our part of the fees and tuition on time. Thank [Futuro] for this opportunity for my kids to go to Visitation."*

*"Tuition at La Escuelita is low compared to other private schools and a great bonus is that lunch is provided in the tuition cost. That helps me a lot as a single mom with one less thing to WORRY about!!!"*

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Only 13 of 21 parental or guardian respondents (62 percent) have a high school degree or GED, and only two (10 percent) have earned a Bachelor's degree. Nineteen of the 21 respondents are Puerto Rican, with the remaining two coming from other Spanish speaking countries. All of the respondents are U.S. citizens. In general, these findings dovetail with those of previous studies of both private and public sector voucher programs, which suggest that vouchers serve low-income families (particularly minorities) and not middle class families.<sup>8</sup>

Big city institutions, particularly public schools, have not always done a good job serving minority students.<sup>9</sup> One Futuro parent with personal experience in public schools noted ethnic conflict in those schools as one reason she has chosen a private school:

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*"I wanted my child to be in an environment where he would not be discriminated, taunted, suffer, or be hurt. I found this environment at La Escuelita Academy. My child has been attending this school since kindergarden [sic]. I know that my child is learning academically, he is among peers of his own ethnic or similar origin, and he is loved and protected."*

A former public school teacher at one of the Futuro schools lamented that in the teachers' lounge of the public school where she once taught, colleagues "would come right out and say that Puerto Rican kids can't learn, but that's OK because we need people to pick up the trash and wash windows....The dummies didn't even know I was Puerto Rican."

The headmaster at Timothy Academy recalled spending nearly four years trying to get city police to close down a crack house located next to the school. School fire drills included duck and cover drills so students knew what to do whenever they heard gunshots. Finally, in exasperation, the headmaster sent registered letters of concern simultaneously to the U.S. Department of Justice, the state police, the mayor, the governor, and various other political leaders. Within twenty-four hours, the governor assigned the problem to the state police who closed the site and arrested the dealers.

## **2. Parents and guardians choose private schools based on academics, safety, and religion.**

Parents and guardians were asked why they chose a private school and all 21 respondents identified academic reasons as very important. While twenty respondents (95 percent) identified religion, nineteen (91 percent) cited safety, and nineteen (91 percent) identified class size as very important reasons for choosing private schools over public schools. In contrast, only thirteen (62 percent) identified school size, four (19 percent) identified sports, and seven (33 percent) identified proximity as very important. As one parent put it:

*"We rather walk a long distance to a safer school than just go around the corner for a not so safe school."*

In addition, one parent chose a private school largely “because in public school it is prohibited to speak the word of Our Lord, and Timothy’s teaches about our Lord.” Religion also played a role for at least two other parents:

*“[I chose Timothy’s] so he can learn about his religion and at the same time his education.”*

*“The major reason that I chose Visitation is the religion & moral values taught. Unfortunately, I cannot obtain this from my neighborhood public school.”*

In general, these findings again mirror previous research on scholarship recipients. John Witte finds that low-income parents in the Milwaukee school voucher program placed academic and safety concerns ahead of all others.<sup>10</sup> (The Milwaukee program did not initially allow the participation of religious schools.)<sup>11</sup>

### 3. Parents and guardians rate the private schools as superior to Philadelphia public schools.

Only three of the 21 respondents report that they currently send other children to Philadelphia public schools, with another two writing comments to the effect that they used to send their child to a public school. Another parent worked in public schools. Thirteen of the 21 respondents (62 percent) report that without the Futuro scholarship, they would have been forced to send their children to the local public schools. When

**Table 1: How Do Parents Rate Their Futuro Educacional School?**

	Very Satisfied (1)	Satisfied (2)	Unsatisfied (3)	Very Unsatisfied (4)	Did Not Answer/ Not Sure
opportunities for parent participation	91%	5%	0%	0%	5%
class size	86%	10%	0%	0%	5%
curriculum	86%	10%	0%	0%	5%
school size	91%	5%	5%	0%	0%
individual attention by teachers	91%	10%	0%	0%	0%
academic standards for students	95%	5%	0%	0%	0%
accessibility and openness	95%	5%	0%	0%	0%
how much school expects of parents	91%	10%	0%	0%	0%
people running the school	81%	14%	5%	0%	0%
teaching of English	95%	5%	0%	0%	0%
teaching of Spanish	48%	0%	5%	0%	43%
quality of teaching	91%	10%	0%	0%	0%
technology	71%	5%	14%	0%	10%
school facilities	76%	24%	0%	0%	0%
extracurricular activities	48%	29%	0%	5%	19%
transportation to/from school	71%	0%	0%	0%	29%
safety	100%	0%	0%	0%	0%
values	100%	0%	0%	0%	0%
food	76%	5%	0%	10%	10%
sports program	38%	24%	0%	5%	33%

Note: Percents may not add up to 100 due to rounding.

asked to rate their current schools on a scale from 1 (very satisfied) to 4 (very unsatisfied), most Futuro parents reported high levels of satisfaction with their current (private) school, as Table 1, previous page, illustrates.

Parents seem particularly satisfied with teaching and other academic areas, openness, safety, values, and class size, and less pleased with sports, extracurricular activities, food service, technology, teaching of Spanish, and transportation. This again mirrors previous research on voucher programs.<sup>12</sup>

When asked to compare their current school with local Philadelphia public schools, the vast majority rated their current school as better than local public schools, though two parents (10 percent) wrote in that they had no basis to judge, and did not answer the question (and are not tabulated in the results below). Other parents chose the “not sure” option. See Table 2 below.

<b>Table 2: How Do Parents Compare Their Futuro Educacional School To Their Local Philadelphia Public School?</b>				
	<b>Better</b>	<b>Same</b>	<b>Worse</b>	<b>Did Not Answer/ Not Sure</b>
opportunities for parent participation	83%	6%	0%	11%
class size	83%	6%	11%	0%
curriculum	89%	5%	0%	6%
school size	91%	5%	5%	0%
individual attention by teachers	90%	0%	5%	5%
academic standards for students	90%	0%	5%	5%
accessibility and openness	90%	0%	5%	5%
how much school expects of parents	79%	11%	5%	5%
people running the school	74%	11%	0%	15%
teaching of English	84%	11%	0%	5%
teaching of Spanish	50%	0%	0%	50%
quality of teaching	84%	0%	0%	16%
technology	63%	5%	11%	21%
school facilities	63%	21%	5%	11%
extracurricular activities	56%	22%	6%	16%
transportation to/from school	79%	0%	0%	21%
safety	84%	5%	0%	11%
values	90%	0%	5%	5%
food	68%	11%	5%	16%
sports program	33%	39%	6%	22%

Note: Percents may not add up to 100 due to rounding.

Once again, parents rate their private schools more highly than Philadelphia public schools, and again, the main differences occur on academic matters, general openness and opportunities for participation, safety, and values.<sup>13</sup> On the other hand, private schools do not fare as well on sports programs, facilities, technology, extracurricular

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activities, and the teaching of Spanish. Such matters were reflected in numerous parental comments. For example, a parent who switched her child from a public to a private school commented in a taped interview:

*"I want to be nice to public schools, but here is a much more caring environment, there's smaller classroom sizes; much more supportive relationships with the teachers; more open communication, with anyone whether it's the principal, the teacher, the cleaning staff, whomever. It's much more organized, better communication, and the education is top notch, along with the fact that God is in everything that they do."*

A parent volunteer at one of the Futuro schools recalled:

*"I just think the curriculum in private school is...better than in a lot of public schools. When my daughter left here and went to public school she went for the whole year not worrying about studying because whatever she took she already knew...so I had to put her back in another Christian school...."*

Two parents with experience in public schools wrote on their surveys:

*"I have worked in public schools and know that the public school education is very poor. It seems clear to me that [private school] is above public schools academically. The teachers and staff are always attentive to any small problems and work to solve them before they escalate."*

*"I enrolled my children in Visitation because of oversized classrooms. Attending Visitation has made my children very happy. I have seen a big difference."*

Other written comments from satisfied Futuro parents include the following:

*"St. Peters is a great school! I myself was a student there. They are a small nit community, the staff is excellent."*

*"I chose the school because of the additional assistance offered to the children when needed. I am extremely satisfied with my children's progress. Thank You!"*

*"The teachers have the best education and great teachers."*

*"In Visitation the parents can volunteer whenever they like. In public schools you can only volunteer on trips or when you have to watch your child for behavior."*

While three parents noted problems with their private schools, only one of them saw these as related to the private schools' lack of resources relative to public schools:

*"I would like the school to have a lunch program."*

*"My only complaint about this school is that they need more extra-curricular activities."*

*"If La Escuelita had financial help from outside resources, I know that the school would be technologically advanced and maybe sports and extra-curricular activities could be implemented."*

**When asked to rate their current schools on a scale from 1 (very satisfied) to 4 (very unsatisfied), most Futuro parents reported high levels of satisfaction with their current (private) school.**

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A basic difference between many Philadelphia public and private schools was captured by one Futuro student who said that while attending her previous public school, “They wouldn’t even let you leave the room to wash up.” However, in her private school discipline was more relaxed, with students policing themselves.

All of these comments and survey findings accord with previous research comparing inner city public and private schools. Howell et al summarizes the findings from numerous studies in *The Education Gap*, published by the Washington, D.C.-based Brookings Institution:

*Compared with their peers in public schools, voucher students were taught in smaller classes located in much smaller schools. They received more homework assignments, faced fewer disruptions, and abided by stricter dress codes. Communication between their school and parents was more extensive. Meanwhile, students in public schools enjoyed more physical resources and academic programs, and they were subject to closer supervision when they moved throughout the school building.<sup>14</sup>*

It is also worthy to note that the two schools serving the most Futuro scholarship students—Visitation Blessed Virgin Mary School (which spends under \$2,000 per student) and Timothy Academy (spending about \$3,600 per student)—have each earned accreditation from the Middle States Association of Colleges and Schools (MSACS). According to the MSACS:

*Accreditation is the affirmation that a school provides a quality of education that the community has a right to expect and the education world endorses. Accreditation is a means of showing confidence in a school’s performance. ...[I]t certifies that the school has met the prescribed qualitative standards of the Middle States Association within the terms of the school’s own stated philosophy and objectives.*

In contrast, *none of the city’s public elementary schools in North Philadelphia has earned accreditation; thus, without Futuro scholarships more students would attend unaccredited schools.<sup>15</sup>*

#### **4. Futuro scholarships save Pennsylvania taxpayers and Philadelphia City Schools more than \$360,000 annually.**

While opponents of the Educational Improvement Tax Credit argue that the program costs money and takes funds away from public education, the reality is that this tax credit produces dramatic *savings* for both taxpayers and the public schools. Futuro Educacional distributed a total of \$39,446.60 in school tuition scholarships to 48 students (one of whom eventually dropped out) in early 2002. The average (mean) scholarship provided to each child was approximately \$822. Administrative costs for 2001-2002 were less than \$200<sup>16</sup> (about one half of 1 percent) for total organizational expenditures of approximately \$39,600.

As noted above, respondents for twenty-three of 35 children (65.7 percent) reported

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that they would be forced to send their children to the Philadelphia public schools were it not for the Futuro scholarship. Although some respondents with reported incomes under \$10,000 claimed that their children would attend private schools even without a Futuro scholarship, it is clear that many families depend on the EITC program to provide their children with additional educational opportunities.

During the 2000-01 school year, the Philadelphia City School District spent, on average, \$7,669 per student.<sup>17</sup> Therefore, if each of the 47 students had been forced back into the Philadelphia public schools, taxpayers would have been compelled to pay at least an additional \$360,443. Even if only 23 of 47 children had to be sent to the Philadelphia City schools—and this seems a low estimate—then Futuro likely saves taxpayers approximately \$136,000 annually (\$176,387 minus the program costs of \$39,600).

In other words, taxpayers who were spending \$7,669 per student in the public schools are now, according to Futuro parents or guardians, receiving much better service for only \$822 per child through the Educational Improvement Tax Credit. In addition, the public schools are able to reduce class sizes and allocate more resources to the students who remain in the public schools. Although the dramatic savings to taxpayers are important, it is ultimately the educational benefits provided to Futuro's families and children that make the EITC a success.

## Conclusion

While the Educational Improvement Tax Credit is still in its infancy, and it will be important to continue evaluating its overall progress and impact, the initial success of Futuro Educacional suggests that children, taxpayers and the public schools are getting more and paying less because of the program.

As children of low-income families benefit from increased educational options, parents and guardians are making choices based on important factors such as academics, safety, and religion. And, as the surveys indicate, these families are very pleased with the opportunity to send their children to alternative schools that cost a fraction of what the Philadelphia city schools charge taxpayers.

*Dr. Robert Maranto, a Scholar with The Commonwealth Foundation, a free-market public policy research and educational institute based in Harrisburg, PA, is a professor of political science and public administration at Villanova University in Radnor, PA. He is the author of four books and has conducted extensive research on civil service reform and school reform. For more information, visit [www.CommonwealthFoundation.org](http://www.CommonwealthFoundation.org).*

*\* Dr. Maranto thanks Brian Schmidt, a graduate student in Villanova University's Master of Public Administration program, for his research and project assistance. Mr. Schmidt has taught in both public and private schools in Binghamton, New York and New Orleans, Louisiana.*

**While the Educational Improvement Tax Credit is still in its infancy, it is clear that children, taxpayers and the public schools are getting more and paying less through Futuro Educacional.**

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## Notes

1. Howell, William G. and Paul E. Peterson, with Patrick J. Wolf and David E. Campbell. (2002). *The Education Gap: Vouchers and Urban Schools*. Washington: Brookings Institution.
2. Testimony of Matthew J. Brouillette, Pennsylvania Senate Committee on Legislation, "Special Session on Property Tax Relief," September 25, 2002.
3. Hanushek, Eric A. (1994). *Making Schools Work*. Washington: Brookings Institution.
4. Wong, p. 16.
5. See, for example, Bryk, Anthony S., Valerie E. Lee, and Peter B. Holland. (1993). *Catholic Schools and the Common Good*. Cambridge: Harvard University Press, and Coleman, James S. and Thomas Hoffer. (1987). *Public and Private High Schools: The Impact of Communities*. New York: Basic Books.
6. Howell et al, pp. 59, 92.
7. Parents were paid \$10 each to reply to the mail surveys. Non-respondents were also called to minimize self-selection. Of the respondents, 21 parents or guardians (72.4 percent) representing 35 children of the 47 children served by Futuro (74.5 percent) participated in this survey. (Four parents/guardians could not be located, so 84% of those who could be located in fact responded.) One parent, whose child was having serious academic problems and eventually dropped out of school, could not speak English and hence could not be surveyed using the survey document and is not counted among the 29 parents. (This was the only dropout in the 2001-2002 school year, for a one-year dropout rate of 3.3 percent for Futuro.) Copies of the survey are available on request.
8. Witte, John F. (2000). *The Market Approach to Education: An Analysis of America's First Voucher Program*. Princeton: Princeton University Press, and Howell et al.
9. Delpit, Lisa D. (1995). *Other People's Children: Cultural Conflict in the Classroom*. New York: New Press, and Howell et al.
10. Howell et al, p. 63.
11. See Howell et al (p. 173-81) for a multi-city report with similar findings.
12. Howell et al.
13. Separate analyses were conducted for those parents who had sent some children to public schools or who indicated personal experience with Philadelphia public schools—results were identical to those for the larger sample.
14. Howell et al, p. 140.
15. Middle States Association of Colleges and Schools, Commission on Elementary Schools; accessible at [www.ces-msa.org](http://www.ces-msa.org).
16. According to Futuro Educacional's financial records.
17. Standard & Poor's School Evaluation Services; accessed at [www.ses.standardandpoors.com](http://www.ses.standardandpoors.com).