



NEPC REVIEW: #STUDENTSFIRST: EMPOWERING PARENTS TO HELP STUDENTS REGAIN LOST LEARNING (BUCKEYE INSTITUTE, SEPTEMBER 2022)



Reviewed by:

David S. Knight
University of Washington

November 2022

National Education Policy Center

School of Education, University of Colorado Boulder
Boulder, CO 80309-0249
(802) 383-0058
nepc.colorado.edu

Acknowledgements

NEPC Staff

Faith Boninger
Publications Manager

Francesca López
Academic Editor

Elaine Duggan
Production Design

Alex Molnar
Publications Director

Kevin Welner
NEPC Director

Suggested Citation: Knight, D.S. (2022). *NEPC review: #StudentsFirst: Empowering parents to help students regain lost learning*. Boulder, CO: National Education Policy Center. Retrieved [date] from <http://nepc.colorado.edu/thinktank/learning-loss>

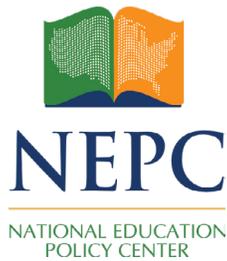
Funding: This review was made possible in part by funding from the Great Lakes Center for Educational Research and Practice.



This work is licensed under a [Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License](https://creativecommons.org/licenses/by-nc-nd/4.0/).

This publication is provided free of cost to NEPC's readers, who may make non-commercial use of it as long as NEPC and its author(s) are credited as the source. For inquiries about commercial use, please contact NEPC at nepc@colorado.edu.

The National Education Policy Center (NEPC), a university research center housed at the University of Colorado Boulder School of Education, produces high-quality information in support of democratic deliberation about education policy. We publish original research, policy briefs, and expert third-party reviews of think tank reports. NEPC publications are written in accessible language and are intended for a broad audience that includes academic experts, policymakers, the media, and the general public. Visit us at: <http://nepc.colorado.edu>



NEPC REVIEW: #STUDENTSFIRST: EMPOWERING PARENTS TO HELP STUDENTS REGAIN LOST LEARNING (BUCKEYE INSTITUTE, SEPTEMBER 2022)

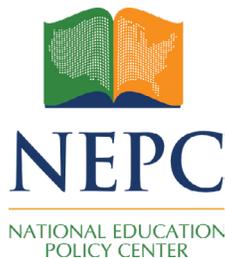
Reviewed by:

David S. Knight
University of Washington

November 2022

Summary

A new Buckeye Institute report recommends sweeping K-12 policy reforms in response to COVID-19 academic disruptions and what the report asserts to be declining confidence in public schools. The report recommends the state rapidly expand three types of school choice or voucher-like policies—education savings accounts, public school choice, and tax credits for private school scholarship programs—combined with fiscal transparency. The report includes a discussion of research, referencing several research articles, but it does not support its recommendations with evidence or consider potential unintended consequences, such as reduced student achievement, increased racial segregation, and reduced funding for public schools. Instead, the report relies on tenuous assumptions about predicted impacts of policy reforms. Policymakers who read this report should carefully consider the assumptions embedded in the policy recommendations, the unintended consequences that may arise from adopting them, and the availability of alternative policy options.



NEPC REVIEW: #STUDENTSFIRST: EMPOWERING PARENTS TO HELP STUDENTS REGAIN LOST LEARNING (BUCKEYE INSTITUTE, SEPTEMBER 2022)

Reviewed by:

David S. Knight
University of Washington

November 2022

I. Introduction

When COVID-19 reached pandemic levels in spring 2020, federal and state governments responded quickly, targeting stimulus and other relief efforts when districts were most in need. Over the next two years, the federal government passed two more stimulus bills while states and districts made additional policy changes. As recovery continues, education advocates are now calling for additional reforms and investments. Although stakeholders disagree on how best to address the unique educational challenges, most agree that reforms are needed to support school leaders, teachers, students, and families.¹

Some groups have used COVID-19 to call for the same set of policy reforms for which they advocated prior to the pandemic. A recent Buckeye Institute report, *#StudentsFirst: Empowering Parents to Help Students Regain Lost Learning*,² exemplifies this trend. The report describes the potential long-term detrimental impacts of the pandemic on children and offers policy recommendations favored among conservative and libertarian advocacy groups: education savings accounts, tax breaks for donations to private school foundations, and greater public school choice. Unfortunately, little research evidence supports these policies. In some cases, research has found these reforms to harm student achievement, increase racial segregation, and provide fiscal benefits primarily to wealthier families.³ State legislators should be mindful of these advocacy efforts and recognize where the research evidence behind them falls short.

II. Findings and Conclusions of the Report

The report grounds its recommendations in the academic impacts of the COVID-19 pandem-

ic. In explaining the impacts of the COVID-19 pandemic for Ohio students, the report draws on several recent empirical studies showing large declines in test scores between spring 2019 and spring 2021, particularly for lower income students and students of color.⁴ The report cites a related study linking COVID-19 learning disruptions to a decline in GDP of 1.4 percent by 2051.⁵ In short, the declines in student test scores, the report argues, imply “historic” long-term educational and economic impacts.⁶

The report offers four specific policy solutions for addressing challenges. The first is a broad-based educational savings account, or ESA. ESAs are similar to school vouchers as they involve parents of school-aged children receiving money from state governments that can be used for private school tuition. The distinction between an ESA and voucher is that parents can spend ESA funds on any educational good or service in addition to private school tuition, such as private tutoring or other enrichments, whereas educational vouchers are intended solely for private school tuition. Ohio allocated \$125 million of its federal stimulus program to fund an ESA, the Ohio Academic Choice Education (ACE), which provides up to \$500 per student. The report concludes that expanding ESAs funding allotment will “apply competitive pressure”⁷ to traditional public schools. The report further contends that an expansion of ESAs would increase parents’ purchasing power, encouraging more educational service providers to enter the market.

The report’s second policy recommendation for addressing COVID-19 academic disruptions is to expand public school choice. Most school districts in Ohio, about 80 percent, participate in an interdistrict open enrollment policy. Nonparticipating districts are disproportionately suburban districts located adjacent to larger urban districts. The report concludes that expanding universal open enrollment to all districts statewide will allow students in Ohio to transfer to better performing school districts.

A third policy recommendation calls for increasing tax breaks for families who make donations to private school foundations and other nonprofits that support educational scholarships. In 2021, Ohio enacted a new tax credit of up to \$750 for individuals who make donations to scholarship-granting nonprofit organizations. Currently, 13 scholarship granting organizations in Ohio are certified to received donations under this program. Seven are affiliated with Catholic or other religious organizations and the other six are private secular nonprofit organizations.⁸ The program provides a one-to-one tax credit, so that individuals who make donations of \$750 are directly reimbursed through tax credits. The report recommends increasing the tax credit to \$2,500. Doing so will increase donations to private foundations, which, the report argues, will help increase private school scholarships and further level the playing field for low-income students attending private schools.

The final policy recommendation is to increase fiscal transparency. The report concludes that providing the public with greater knowledge of how schools spend money, including for third-party vendor contracts, would help regain public trust in public schools. The report specifically highlights one Ohio-based online platform, the Ohio Checkbook, designed to provide greater fiscal transparency for state and local governments. Although a third of Ohio school districts voluntarily share their data with this platform, the report recommends the state require all districts to do so. The report concludes by again linking the recommended reforms to effective strategies for addressing the COVID-19 pandemic academic disruptions.

III. The Report's Rationale for Its Findings and Conclusions

Although other recent policy reports have emphasized the need for substantial educational interventions to address the disruptions created by the COVID-19 pandemic, this report stands out in promoting school choice policies to do so. To further justify adopting the four recommended reforms, the report points to a recent Gallup poll showing that Americans' confidence in public schools is hovering around historic lows. Enacting the proposed policies, the report argues, would collectively address COVID-19 pandemic academic disruptions and restore what it claims to be the public's lost confidence in public schools.⁹

IV. The Report's Use of Research Literature

The report cites several rigorous studies including several published in peer-reviewed academic journals, a general standard for research evidence. The studies are used to demonstrate the significant impact of COVID-19 learning disruptions. However, in offering policy recommendations, the report's use of research literature is more fraught. The four subsections below describe major research findings related to each policy recommendation that are omitted from the report.

(A) Education Savings Accounts. The report references a few studies of education savings accounts, but research in this area is sparse. Most published studies are nonempirical advocacy documents, promoting the potential benefits of ESAs.¹⁰ A recent policy scan found ESAs existed in eight states and that most are relatively new and small in scale, which may in part explain the lack of studies linking ESAs to educational outcomes.¹¹ A few studies have documented how parents choose to spend ESAs; over 80 percent of funds pay for private school tuition.¹² In other words, ESAs operate similarly to private school vouchers in practice. Research on vouchers is thus relevant to the discussion, but the report references only a non-peer-reviewed research synthesis on school vouchers. A deeper exploration of the literature would uncover several recent studies showing students in voucher programs experienced worse outcomes when they transferred from a public to a private school, including one study based on Ohio's own voucher program.¹³

(B) Interdistrict Open Enrollment. The report calls for expanding Ohio's open enrollment policy but does not provide any evidence to support this recommendation. Yet, research on public school choice is relatively robust, especially relative to other policies discussed in the report. Studies show school choice can produce competition for students, but these competitive forces can primarily benefit wealthier families.¹⁴ Within school districts, more advantaged families tend to use school choice programs, while lower-income students are more likely to stay in their neighborhood assigned school. These programs tend to slightly increase racial and economic segregation, and while the overall effects tend to be small, a few schools can become substantially more segregated.¹⁵ The Buckeye Institute report fails to reference these studies. The report does cite one important study of Ohio's open-enrollment program; however, it misses a key detail from that study: Although most Ohio districts participate in open enrollment, few students use the program.¹⁶ Over 95 percent of Ohio public school students attend their neighborhood school district and the percent of students

using open enrollment has never exceeded five percent.

(C) Tax Credits for Donations to Scholarship Granting Organizations. Very little research exists on the benefits of tax credits for scholarship granting organizations. A few studies estimate the influence of tax credits on overall state budgets; however, these studies often rely on untested assumptions about the number of students who might switch from public to private schools as a result of the program.¹⁷ Other studies examine the impact of private school scholarship programs that are funded through tax credits.¹⁸ The report predicts that increasing tax credits for donations to Scholarship Granting Organizations would result in private schools offering larger scholarships to a larger number of students. However, whether scholarships would increase with a tax credit expansion is an empirical question. Under Ohio's policy, increases in funds going to Scholarship Granting Organizations may not increase the number of public school students receiving scholarships. Instead, scholarship funds could simply go to students already attending private schools. Only 13 organizations are currently approved to accept donations under Ohio's policy, and the state is not transparent about how much money these private organizations receive through this tax credit, or the number of scholarships those funds create.

(D) Greater Finance Transparency. The report argues that increasing budget transparency in Ohio would help restore public trust in schools. No studies are cited to support these claims, but scholars have analyzed efforts to expand K-12 fiscal transparency, including studies of public data sharing, state credit worthiness, and the role of participatory budgeting and local community members.¹⁹ These studies show that expanding fiscal transparency is not a straightforward process, can be accomplished through multiple approaches, and often requires direct assistance to users. Providing information is not always sufficient for ensuring local and state governments are transparent and accessible to local community members. The report's calls for districts to submit finance data to the Ohio Checkbook dashboard platform are laudable but would only provide additional data rather than actual finance budget transparency.

V. Review of the Report's Methods

The report urges Ohio lawmakers to adopt several major educational reforms. Its primary research methodology is a literature review, which, when successfully implemented, represents a valid approach to making evidence-based claims.²⁰ Rather than drawing on new or original data, an effective literature review synthesizes the most important, sound, and relevant research on a particular topic.^{21,22}

Two aspects of an effective literature review are especially important. Researchers need to: (a) support claims with evidence such that policy recommendations are closely linked to research findings; and (b) consider unintended consequences and alternative outcome measures associated with a policy. Table 1 summarizes the report's four policy recommendations and highlights challenges with the report's research methodology, especially these two points. Columns 1 and 2 list the policy recommendation and its stated benefit. Column 3 lists assumptions embedded in these policy recommendations that lack evidence base and

column 4 lists potential unintended consequences.

The report claims that expanding state funding for ESAs would increase demand for educational services, which would improve private educational offerings over time (see row 1). This claim assumes parents will, on average, accurately choose the highest quality educational resources and that high-quality providers will enter the market. However, the report does not consider the potential drawback of this policy that parents may invest in unvetted educational resources provided by companies that may prey on families with new disposable income (column 4).²³ Districts may be better positioned to identify and acquire compensatory resources for students. Similarly, the report claims that expanding school choice will allow parents to choose better schools for their children (row 2). This assumes such schools exist within commuting distance and that parents can accurately identify them. A potential drawback of school choice expansion is that such policies can exacerbate racial/ethnic segregation.²⁴ For its recommendations to increase tax credits for donations to scholarship granting organizations (row 3) and financial transparency (row 4), the report cites one or two research studies but does not specifically tie its recommendations to research findings or explore potential drawbacks to its recommended policies.

TABLE 1
Policy Recommendations Advanced in the Buckeye Institute Report

Policy	Stated Benefits	Untested Assumption	Potential Drawbacks
(1) Increase education savings accounts	Parents can purchase additional educational resources, which will increase overall demand for education products and services	Private education products and service providers will improve over time through greater demand and competition	Unvetted educational resources marketed to parents; diverts state funds that could be used for other purposes
(2) Expand school choice	Parent / guardians can choose a different school district for their child	Parents will transfer their student to another school district that better serves their student's needs	May increase student racial/ethnic and economic segregation; few students participate
(3) Tax credits for donations to scholarship granting orgs.	Increases the number of scholarships to private schools	Expanding scholarships for private schools will improve student outcomes	Can reduce available funding for public schools; provides state funds for religious schools
(4) Require districts to increase finance transparency	Improve (and regain) trust with public	Making school finance data available will increase perceived fiscal transparency, which may improve public trust in school districts	Challenge for charter schools and traditional public schools to gather and share data; poor data could be misleading

Note: The report recommends increasing ESAs from \$500 per student to \$1,000 and raising the income threshold to 300% of the federal poverty rate. The second recommendation refers to requiring all school districts to participate in the state's interdistrict open enrollment policy. The third policy, tax credits for donations to scholarship granting organizations, refers to increasing the tax credit for donations to private foundations from \$750 to \$2,500 per household.

VI. Review of the Validity of the Findings and Conclusions

The Buckeye Institute's report recognizes that Ohio's K-12 system has many strengths but would benefit from reform. The report's four policy recommendations, however, rely on untested assumptions and may have unintended consequences. These issues undermine the recommendations' validity.

As one example, expansion of open enrollment across public school districts may be a worthwhile idea for Ohio legislators to consider as a longer-term reform, especially since most current opt-out districts in the state are higher-income suburban districts. However, given extant research on the topic, and low uptake in the state, the school choice expansion is unlikely to help the students most impacted by the COVID-19 educational disruptions.²⁵

Moreover, the report overstates the rationale that these policies are needed to reverse an intensified, bipartisan, "festering parental distrust of public school systems."²⁶ The Gallup survey results show a recent decline in confidence for public schools among Americans; however, this trend is entirely driven along political party lines. Whereas a similar proportion of Democrats, Independents, and Republicans reported high levels of confidence in U.S. public schools in 2019, prior to the pandemic (30%, 29%, and 28%, respectively), those levels rose for all groups during the pandemic in 2020 but have since diverged across party lines. Confidence has decreased precipitously only among Republicans (from 28% to 14% in 2022), increased among Democrats (from 30% to 43%) and remained constant among Independents (29%).²⁷

VII. Usefulness of the Report for Guidance of Policy and Practice

The Buckeye Institute's report is limited in its usefulness. The report highlights the substantial COVID-19 academic disruptions and synthesizes several studies that attempt to quantify the overall impacts. However, its policy recommendations rely on broad, untested assumptions. Moreover, research suggests that these recommendations may yield unintended negative consequences including reduced student achievement, increased racial segregation, and reduced funding for public schools. Ohio legislators who read this report should carefully consider the assumptions embedded in the policy recommendations, the unintended consequences that may arise from adopting them, and the availability of alternative policy options.

Notes and References

- 1 Recognizing the need for schools to adopt substantial reforms in response to the COVID-19 pandemic, the federal government passed three stimulus bills aimed in part at supporting school-based interventions. Educational leaders and advocacy groups supported these bills and have been actively pushing for additional reforms. See for example:

U.S. Department of Education. (2022). Supporting students during the COVID-19 pandemic: Maximizing in-person learning and implementing effective practices for students in quarantine and isolation. Washington, D.C.: Author. Retrieved October 10, 2022, from <https://www.ed.gov/coronavirus/supporting-students-during-covid-19-pandemic>

Vegas, E. & Winthrop, R. (2020). Beyond reopening schools: How education can emerge stronger than before COVID-19. Washington, D.C.: Brookings. Retrieved October 10, 2022, from <https://www.brookings.edu/research/beyond-reopening-schools-how-education-can-emerge-stronger-than-before-covid-19/>

National Education Association. (2022). COVID-19: Creating safe & just schools. Washington, D.C.: Author. Retrieved October 10, 2022, from <https://www.nea.org/advocating-for-change/covid>
- 2 Lawson, G.R. (2022, September 6). *#StudentsFirst: Empowering parents to help students regain lost learning*. Buckeye Institute. Retrieved September 28, 2022, from <https://www.buckeyeinstitute.org/library/docLib/2022-09-06-Students-First-Empowering-Parents-to-Help-Students-Regain-Lost-Learning-policy-report.pdf>
- 3 For research on the influence of Education Savings Accounts and related policies, see the following research reviews:

Epple, D., Romano, R.E., & Urquiola, M. (2017). School vouchers: A survey of the economics literature. *Journal of Economic Literature*, 55(2), 441-92.

Jabbar, H., Fong, C.J., Germain, E., Li, D., Sanchez, J., Sun, W.L., & Devall, M. (2022). The competitive effects of school choice on student achievement: A systematic review. *Educational Policy*, 36(2), 247-281.

Rouse, C.E. & Barrow, L. (2009). School vouchers and student achievement: Recent evidence and remaining questions. *Annual Review of Economics*, 1(1), 17-42.

Ladd, H.F. (2002). School vouchers: A critical view. *Journal of Economic Perspectives*, 16(4), 3-24.
- 4 Kogan, V. & Lavertu, S. (2022, February). *How the COVID-19 pandemic affected student learning in Ohio: Analysis of spring 2021 Ohio state tests*. Department of Political Science at The Ohio State University.

Goldhaber, D., Kane, T.J., McEachin, A., & Morton, E. (2022). *A comprehensive picture of achievement across the COVID-19 pandemic years: Examining variation in test levels and growth across districts, schools, grades, and students*. Working Paper No. 265-0522. National Center for Analysis of Longitudinal Data in Education Research (CALDER). Retrieved October 14, 2022, from https://caldercenter.org/sites/default/files/CALDER%20Working%20Paper%20266-0522_o.pdf

Kuhfeld, M., Soland, J. & Lewis, K. (2022). *Test score patterns across three COVID-19-impacted school years*. (EdWorkingPaper: 22-521). Retrieved from Annenberg Institute at Brown University. Retrieved November 8, 2022, from <https://doi.org/10.26300/ga82-6v47>
- 5 Cost, D.V., Erbabian, M., & Wu, Y. (2021). COVID-19 learning loss: Long-run macroeconomic effects update. University of Pennsylvania Wharton School. Retrieved October 10, 2022, from <https://budgetmodel.wharton.upenn.edu/issues/2021/10/27/covid-19-learning-loss-long-run-macro-effects>
- 6 Lawson, G.R. (2022, September 6). *#StudentsFirst: Empowering parents to help students regain lost learning* (p. 13). Buckeye Institute. Retrieved September 28, 2022, from <https://www.buckeyeinstitute.org/>

library/docLib/2022-09-06-Students-First-Empowering-Parents-to-Help-Students-Regain-Lost-Learning-policy-report.pdf

- 7 Lawson, G.R. (2022, September 6). *#StudentsFirst: Empowering parents to help students regain lost learning* (p. 10). Buckeye Institute. Retrieved September 28, 2022, from <https://www.buckeyeinstitute.org/library/docLib/2022-09-06-Students-First-Empowering-Parents-to-Help-Students-Regain-Lost-Learning-policy-report.pdf>
- 8 Ohio Department of Taxation. (2022). Scholarship donation credit. Columbus, OH: Author. Retrieved October 14, 2022, from <https://tax.ohio.gov/individual/resources/scholarship-donation-credit#:~:text=Beginning%20in%20tax%20year%202021,SGOs%20during%20the%20tax%20year>
- 9 Lawson, G.R. (2022, September 6). *#StudentsFirst: Empowering parents to help students regain lost learning*. (p. 2) Buckeye Institute. Retrieved September 28, 2022, from <https://www.buckeyeinstitute.org/library/docLib/2022-09-06-Students-First-Empowering-Parents-to-Help-Students-Regain-Lost-Learning-policy-report.pdf>
- 10 For example, studies published primarily by right-leaning think tanks such as the Cato Institute, Heritage Foundation, and the Reason Foundation.

See, for example, the following:

Butcher, J. (2021). *Research shows Education Savings Accounts are being used precisely as intended*. The Heritage Foundation. Retrieved June 27, 2022, from <https://www.heritage.org/education/commentary/research-shows-education-savings-accounts-are-being-used-precisely-intended>

Currie-Knight, K. (2019). *The Libertarian pioneers of school choice*. Cato Policy Report. Retrieved June 13, 2022, from <https://www.cato.org/policy-report/julyaugust-2019/libertarian-pioneers-school-choice>

- 11 Railey, H. (2016). *Education savings accounts: Key provisions and state variations*. Education trends. Education Commission of the States. Retrieved June 30, 2022, from <https://files.eric.ed.gov/fulltext/ED568158.pdf>

Education Commission of the States. (2021). *50-state comparison: Education savings accounts*. Denver, CO: Author. Retrieved June 25, 2022, from <https://eric.ed.gov/?id=ED611945>

- 12 Butcher, J. & Burke, L.M. (2016). *The education debit card II: What Arizona parents purchase with education savings accounts*. Retrieved October 29, 2021, from <http://www.edchoice.org/wp-content/uploads/2016/02/2016-2-The-Education-Debit-Card-II-WEB-1.pdf>

- 13 Abdulkadiroğlu, A., Pathak, P.A., & Walters, C.R. (2018). Free to choose: Can school choice reduce student achievement? *American Economic Journal: Applied Economics*, 10(1), 175-206.

Abdulkadiroğlu, A., Angrist, J., & Pathak, P. (2014). The elite illusion: Achievement effects at Boston and New York exam schools. *Econometrica*, 82(1), 137-196.

Cullen, J.B., Jacob, B.A., & Levitt, S. (2006). The effect of school choice on participants: Evidence from randomized lotteries. *Econometrica*, 74(5), 1191-1230.

Dynarski, M., Rui, N., Webber, A., & Gutmann, B. (2018). *Evaluation of the DC Opportunity Scholarship Program. Impacts two years after students applied*. U.S. Department of Education, NCEE 2018-4010. Retrieved October 10, 2022, from <https://ies.ed.gov/ncee/pubs/20184010/pdf/20184010.pdf>

Figlio, D. & Karbownik, K. (2016). *Evaluation of Ohio's EdChoice Scholarship Program: Selection, competition, and performance effects*. Thomas B. Fordham Institute.

Mills, J.N., & Wolf, P.J. (2017). Vouchers in the Bayou: The effects of the Louisiana Scholarship Program on student achievement after 2 years. *Educational Evaluation and Policy Analysis*, 39(3), 464-484.

- Waddington, R.J., & Berends, M. (2018). Impact of the Indiana Choice Scholarship Program: Achievement effects for students in upper elementary and middle school. *Journal of Policy Analysis and Management*, 37(4), 783-808.
- 14 Hastings et al. (2009) note that families with higher socioeconomic status tend to choose higher-performing schools and that “these differences in choice behavior lead to low demand-side pressure for improvement at schools serving low-SES and minority families relative to those serving high-SES families” (p. 1). As a result, competitive forces of school choice primarily benefit families with higher socioeconomic status.
- Hastings, J.S., Kane, T.J., & Staiger, D.O. (2009). *Heterogeneous preferences and the efficacy of public school choice*. Retrieved September 5, 2022, from https://cpb-us-e1.wpmucdn.com/sites.dartmouth.edu/dist/9/2108/files/2019/06/HastingsKaneStaiger_Combined_200806.pdf
- An earlier version of this paper was circulated as Hastings, J.S., Kane, T.J., & Staiger, D.O. (2005). *Parental preferences and school competition: Evidence from a public school choice program*. Retrieved October 10, 2022, from <https://www.nber.org/papers/w11805>.
- 15 Bifulco, R., Ladd, H.F., & Ross, S L. (2009a). Public school choice and integration evidence from Durham, North Carolina. *Social Science Research*, 38(1), 71-85.
- Bifulco, R., Ladd, H.F., & Ross, S.L. (2009b). The effects of public school choice on those left behind: Evidence from Durham, North Carolina. *Peabody Journal of Education*, 84(2), 130-149.
- Coughlan, R.W. (2018). Divergent trends in neighborhood and school segregation in the age of school choice. *Peabody Journal of Education*, 93(4), 349-366
- Kotok, S., Knight, D.S., Jabbar, H., Rivera, L., & Rincones, R. (2019). On becoming a district of choice: Implications for equity along the U.S.-Mexico border. *Educational Administration Quarterly*, 55(4), 625-656. Retrieved November 8, 2022, from <https://doi.org/10.1177/0013161X18821357>
- Marcotte, D.E. & Dalane, K. (2019). Socioeconomic segregation and school choice in American public schools. *Educational Researcher*, 48(8), 493-503.
- 16 Carlson, D. (2021). *Open enrollment and student diversity in Ohio's Schools*. Columbus, OH: Thomas B. Fordham Institute. Retrieved June, 25, 2022, from <https://fordhaminstitute.org/ohio/research/open-enrollment-and-student-diversity-ohios-schools>
- 17 Davis, C. (2016). *State tax subsidies for private K-12 education*. Institute on Taxation and Economic Policy. Retrieved March 24, 2022, from <https://itep.sfo2.digitaloceanspaces.com/k12taxsubsidies.pdf>
- Lueken, M.F. (2018). The fiscal effects of tax-credit scholarship programs in the United States. *Journal of School Choice*, 12(2), 181-215.
- Sutton, L.C. & Spearman, P.T. (2014). Tax credit scholarship programs and the law. *International Journal of Educational Reform*, 23(2), 168-175.
- Cunningham, J. (2013). *Fiscal impact of vouchers and scholarship tax credits*. National Conference of State Legislatures. Retrieved June 13, 2022, from <https://www.ncsl.org/research/education/fiscal-impact-of-school-vouchers-and-scholarship-tax-credits.aspx>
- 18 Some studies analyze the effect of private school scholarships that are funded through tax credits, for example, Chingos et al. (2019) and Chingos and Kuehn (2017).
- Chingos, M.M., Monarrez, T., & Kuehn, D. (2019). *The effects of the Florida Tax Credit scholarship program on college enrollment and graduation: An update*. Washington, DC: Urban Institute. Retrieved October 17, 2022, from <https://www.urban.org/research/publication/effects-florida-tax-credit-scholarship-program-college-enrollment-and-graduation>

Chingos, M.M. & Kuehn, D. (2017). *The effects of statewide private school choice on college enrollment and graduation: Evidence from the Florida Tax Credit scholarship program*. Washington, DC: Urban Institute. Retrieved October 17, 2022, from <https://www.urban.org/research/publication/effects-florida-tax-credit-scholarship-program-college-enrollment-and-graduation>

- 19 Yu, J., Wei, W., & Butler, J.S. (2021). Fiscal transparency and government credit quality: Evidence from the US States. *Public Performance & Management Review*, 44(2), 378-403.

Reddick, C.G., Chatfield, A.T., & Puron-Cid, G. (2017, June). Online budget transparency innovation in government: A case study of the US state governments. In *Proceedings of the 18th Annual International Conference on Digital Government Research* (pp. 232-241).

Hansen, J. S. (2008). The availability and transparency of education data in California. *Education Finance and Policy*, 3(1), 41-57.

Gordon, N. & Pasachoff, E. (2018). *Fiscal compliance rules for federal funding of elementary and secondary education: Transparency, reason-giving, and agency accountability*. Oxford Handbook of US K-12 Education Law. Retrieved November 8, 2022, from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3237880

Pin, L. (2017). Does participatory budgeting lead to local empowerment? The case of Chicago, IL. *Alternate Routes: A Journal of Critical Social Research*, 28. Retrieved November 8, 2022, from <https://www.alternateroutes.ca/index.php/ar/article/view/22420>

Thornton, J.B. & Thornton, E. (2013). Assessing state government financial transparency websites. *Reference Services Review*, 41(2), 366-387.

- 20 Vaught, S.E. (2009). The color of money: School funding and the commodification of black children. *Urban Education*, 44(5), 545-570.

- 21 Shores, K., Candelaria, C., & Kabourek, S.E. (2020). *Spending more on the poor? A comprehensive summary of state-specific responses to school finance reforms from 1990-2014*. EdWorkingPapers. Annenberg Institute at Brown University. Retrieved December 23, 2020, from <https://www.edworkingpapers.com/ai19-52>

- 22 See for example, Galvan, J. (2009). *Writing literature reviews: A guide for students of the behavioral sciences* (4th Ed.). Glendale, CA: Pyczak Publishing.

- 23 See for example:

Burch, P. (2009). *Hidden markets: The new education privatization*. Routledge.

Doherty, C. & Dooley, K. (2018). Responsibilising parents: The nudge towards shadow tutoring. *British Journal of Sociology of Education*, 39(4), 551-566.

Stewart, M.S., & Good, A.G. (2016). Marketing, information, and parental choice: A comparative case study of third-party, federally funded out-of-school-time services. *Peabody Journal of Education*, 91(1), 100-120.

- 24 Several studies link school choice policies to modest increases in racial segregation. Most of these studies suggest substantial expansion of school choice would further exacerbate segregation. See, for example, the following studies:

Brunner, E.J., Imazeki, J., & Ross, S.L. (2010). Universal vouchers and racial and ethnic segregation. *The Review of Economics and Statistics*, 92(4), 912-927.

Epple, D., Romano, R.E., & Urquiola, M. (2017). School vouchers: A survey of the economics literature. *Journal of Economic Literature*, 55(2), 441-92.

Lubienski, C., Perry, L.B., Kim, J., & Canbolat, Y. (2022). Market models and segregation: Examining mechanisms of student sorting. *Comparative Education*, 58(1), 16-36.

- 25 Epple, D., Romano, R.E., & Urquiola, M. (2017). School vouchers: A survey of the economics literature. *Journal of Economic Literature*, 55(2), 441-92.
- 26 Lawson, G.R. (2022, September 6). *#StudentsFirst: Empowering parents to help students regain lost learning*. (p. 2) Buckeye Institute. Retrieved September 28, 2022, from <https://www.buckeyeinstitute.org/library/docLib/2022-09-06-Students-First-Empowering-Parents-to-Help-Students-Regain-Lost-Learning-policy-report.pdf>
- 27 Including the pre-pandemic year, the Gallup findings show the percent of Independents reporting confidence in U.S. schools in 2019, 2020, 2021, and 2022 was 29%, 38%, 30%, and 29% respectively. The figures for Democrats for the same years were 30%, 48%, 45%, and 43%. Figures for Republicans for the same years were as follows: 28%, 34%, 20%, and 14%, respectively. In other words, the decline in public confidence in public schools from 2019 to 2022 results from declines among Republicans.

Saad, L. (2022). *Confidence in public schools turns more partisan*. Gallup News. Retrieved October 10, 2022, from <https://news.gallup.com/poll/394784/confidence-public-schools-turns-partisan.aspx>