

*Still*

# **NO ACCOUNTABILITY**

**with Taxpayer-Funded Vouchers for  
Private and Religious School Tuition**



Stephen Herzenberg and Rachel Tabachnick

## **About the Authors**

**Stephen Herzenberg** is the executive director of the Keystone Research Center (KRC; [www.keystonereserach.org](http://www.keystonereserach.org)) and holds a PhD in economics from MIT. He has written widely on issues that include education, workforce and economic development, economic inequality, labor unions, the auto industry, and international labor standards. Most of his KRC and PBPC publications are online at [www.keystoneresearch.org](http://www.keystoneresearch.org) or [www.pennbpc.org](http://www.pennbpc.org). His writings for national audiences include *Losing Ground in Early Childhood Education*, *New Rules for a New Economy: Employment and Opportunity in Postindustrial America*, and *U.S.-Mexico Trade: Pulling Together or Pulling Apart?*

**Rachel Tabachnick**, a member of the KRC board of directors, researches, writes, and speaks about the impact of ideology on policy related to education, environment, civil rights, and labor. Rachel, a former fellow at Political Research Associates, has provided research for award-winning documentaries, journalists, and non-profits, and has been interviewed on NPR and other media across the nation on topics including education privatization.

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## **About the Pennsylvania Budget and Policy Center**

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## Executive Summary

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Despite Pennsylvania's structural deficit and Governor Wolf's proposal to cut tax credits by \$100 million in 2017-18, lawmakers are currently considering expanding by 44%, or \$55 million, two programs that already provide \$125 million in taxpayer-funded vouchers to attend religious or other private schools. As well as diverting additional revenues from the General Fund without a revenue source in sight, this expansion is problematic because of a complete lack of financial and educational accountability within the Opportunity Scholarship Tax Credit (OSTC) program and the part of the Educational Improvement Tax Credit (EITC) program that funds taxpayer-funded vouchers. Two of many issues with these voucher programs, revealed in this report, are the extent to which curricula at schools attended by taxpayer-subsidized scholarships teach creationism and present the bible as literal truth in history and other subjects; and the extent to which tax-credit dollars, while marketed as serving low-income students in low-performing school districts, subsidize exclusive private schools catering mostly to the very affluent.

Our assessment of available information on Pennsylvania's Opportunity Scholarship Tax Credit (OSTC) and Educational Improvement Tax Credit (EITC) programs finds:

- Both the newer OSTC program and the taxpayer-funded vouchers paid out of the EITC program still serve primarily large urban areas of the state, especially in southeastern and south central Pennsylvania, and in Allegheny County.
- In 2016-17, 40 counties do not have a single so-called OSTC "scholarship organization" (non-profit intermediary that receives and disburses for vouchers contributions from businesses who receive tax credits). Thirty counties have no scholarship organization (SO) linked with the EITC program. Almost no organizations that provide OSTC or EITC scholarships service Pennsylvania's more rural "T" area.

Neither the EITC or OSTC program requires meaningful educational or financial accountability:

- Schools that receive EITC and OSTC scholarships are not required to report on student's progress or to provide other information documenting school quality. In fact, state legislation *prohibits* the Department of Community and Economic Development from asking for information on achievement of EITC voucher students.
- We estimate that about three quarters (76%) of the funds for OSTC and EITC vouchers go to religious schools – about \$95 million dollars in 2014-15 (the last year for which data are available). In Pennsylvania, religious schools do not have to be accredited and have no meaningful curriculum standards.
- Some religious schools have curricula similar to public schools. But a significant number teach creationism as science (which public schools cannot do) and teach subjects such as history and economics from a theological perspective. Examples include the 155 Pennsylvania schools in the Association of Christian Schools International (ACSI) (an SO that received \$2.2 million in OSTC and EITC dollars in 2014-15). ACSI describes its schools as having "the highest belief in biblical accuracy in scientific and historical matters." Other examples include the 35 schools in the Keystone Christian Education Association, which describes itself as fundamentalist and claims to

have received \$2.41 million from the EITC program since its inception. Without an audit, we don't know how many other religious schools that receive voucher funds use similar curricula and textbooks.

- A significant portion of voucher dollars go to expensive private schools that serve high proportions of affluent children. Just 23 of the most exclusive – and most expensive (average tuition of \$32,000) – Pennsylvania private schools received \$11.2 million in EITC and OSTC tax credits in 2014-15, 9% of the total. Haverford School alone received \$2.2 million, buying down its \$37,500 tuition for...we have no idea. We know nothing about the racial or ethnic makeup of scholarship recipients. Further, while the OSTC and EITC programs are supposed to be income-limited, there does not appear to be any auditing of whether students receiving scholarships meet the income requirements. Lastly, there is no policing of “side deals” in which affluent families provide, for example \$35,000 in tax credits for a cut in tuition to half that level. Everyone wins...except the taxpayer.
- Students on EITC and OSTC scholarships are not required by the state to take any tests.
- As noted, no data has been collected on the socio-economic characteristics of EITC or OSTC scholarship recipients, their families, their communities, or the student population of private schools that scholarship recipients attend. Such data would be necessary to systematically analyze the overall achievement of scholarship students compared to students in public schools. Thus, we know nothing about the outcomes of two programs that have, since their inception, received a combined total of over a billion dollars to educate school children at religious and other private schools.
- Pennsylvania allows scholarship organizations to keep up to 20% of the funding that they receive, compared to only 3% in a similar program in Florida. In Arizona, which allows SOs to keep 10% of the funding, extraordinary examples of personal enrichment have been documented, including by a legislative leader who draws \$125,000 annually as Executive Director of an SO and owns businesses paid over two-thirds of a million dollars by that same SO in 2014. Does that happen in Pennsylvania? We don't know.
- Businesses contributing to the two programs can “triple dip” by receiving a state tax credit, a reduction in their state taxable income, and a reduction in their federal taxable income. They sometimes get back more in tax breaks than they provide in contributions.

The expansion of Pennsylvania's unaccountable taxpayer-funded voucher programs has been fueled by a false narrative that our public schools are failing. In fact, National Assessment of Education Progress (NAEP) tests show that Pennsylvania schools are within shouting distance of the best-performing states and countries. With more adequate and equitable funding to lift Pennsylvania's lowest-performing schools, our public schools could become a model. By contrast, voucher programs that can be evaluated have not improved educational outcomes. For example, a new high-quality (random assignment) study found that Louisiana voucher students performed much worse than a control group that stayed in public schools. Florida's voucher program, the only one evaluated that is funded by corporate tax credits similar to the EITC and OSTC, has not increased test scores.

The inadequate accountability in Pennsylvania's \$125 million OSTC and EITC programs makes clear that the state should not divert another \$55 million in taxpayer dollars to these programs, more than half the

\$100 million increase in basic education funding proposed by Governor Wolf for public schools statewide in 2017-18. So that lawmakers need not in the future consider whether to extend or grow these voucher programs in a vacuum of information, we call on Auditor General Eugene DePasquale to conduct a comprehensive audit of the programs. As well as analyzing their educational and financial accountability more generally, an audit should evaluate the curricula used by schools attended by scholarship students and make recommendations regarding the need for basic curriculum standards.

## Introduction

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Over the past two decades, a growing number of states have established programs that, on paper, use business tax credits to pay for vouchers to private schools. Using tax credits to pay for vouchers has been easier in states such as Pennsylvania because it circumvents clear constitutional prohibitions on public funding for religious schools. Tax credit programs also avoid scrutiny because they appear to be funded through business "donations" although, as elaborated below, taxpayers bear almost all the cost. Some academics have used the term "neovouchers" to identify vouchers with these particular funding mechanisms, but the term "voucher" will be used throughout this report.<sup>1</sup>

Pennsylvania established one of the first of these tax credit programs for private school vouchers when it enacted the Educational Improvement Tax Credit 16 years ago. It added a second tax-credit voucher program via the Opportunity Scholarship Tax Credit program five years ago. The two programs together currently provide \$125 million for vouchers to attend private and religious schools.

The Pennsylvania Senate is soon expected to debate House Bill 250, which already passed the Pennsylvania House, and which would add \$55 million in tax credits to the OSTC and EITC SO pot (see Table 1). Especially in a year in which existing revenue sources provide the state with virtually no money to expand programs, a 44% increase is eye-popping. This proposal also runs counter to Governor Wolf's proposal to cut \$100 million from the tax credit programs that have mushroomed in recent years.

In this context, a reasonable expectation is that state lawmakers would take into consideration the track record of the OSTC and EITC programs when considering a major expansion: have these programs been successful at improving student achievement compared to public schools? Have voucher organizations and schools been good stewards of the existing tax credits enough to warrant a large expansion?

The answer to these questions is largely that we don't know: the programs have no reporting requirements on student outcomes and virtually no financial oversight. Stuningly, the legislature even passed a law that forbids the executive branch from gathering more achievement information on EITC voucher students.

Today, the transparency and accountability standards imposed on Pennsylvania public schools allow us to document the progress that those public schools are making. But we know next-to- nothing about performance in the private schools attended by students with taxpayer-subsidized scholarships. House Bill 250 would add to this accountability gap by substantially expanding the share of publicly-funded students that attend private schools with little or no accountability.

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<sup>1</sup> [https://www.washingtonpost.com/news/answer-sheet/wp/2013/03/03/neovouchers-a-primer-on-private-school-tax-credits/?utm\\_term=.4b4b94e519c4](https://www.washingtonpost.com/news/answer-sheet/wp/2013/03/03/neovouchers-a-primer-on-private-school-tax-credits/?utm_term=.4b4b94e519c4)

## **Pennsylvania’s Taxpayer-Funded Voucher Programs to Attend Private and Religious Schools**

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Pennsylvania has two programs that provide tax credits for corporate contributions to nonprofit organizations that distribute private school scholarships. The Pennsylvania Educational Improvement Tax Credit (EITC) program was created in 2001. As well as private school scholarships, it provides tax credits for Educational Improvement Organizations that deliver innovative programs to public schools and to pre-kindergarten organizations that provide scholarships for children to attend pre-school. This report focuses on the EITC tax credits for private school scholarships. (We do not evaluate the effectiveness of tax credits going to pre-kindergarten and Educational Improvement Organizations (EIOs).) Similarly, Table 1 shows only the portion of the EITC program that supports scholarships to attend private and religious schools.

The Opportunity Scholarship Tax Credit (OSTC) program, established in 2012, provides tax credits solely for corporate contributions to non-profit scholarship organizations that provide vouchers to attend religious and other private schools. SOs are also required to give preference to students who received scholarships the previous year and those eligible for free and reduced-price lunch. Scholarship amounts are determined by SOs and are capped at \$8,500 for non-disabled students (\$15,000 for students with disabilities), or the amount of tuition and fees – whichever is less. Students must live in a "low-achieving" school zone, with low-achieving defined as the state's bottom 15 percent of public schools based on standardized test scores.

Under both taxpayer-funded voucher programs:

- Children are eligible only if their household incomes are less than \$76,350 plus \$15,720 for each child in the family. For students with a disability, the income limits rise by a factor 1.5 if the student is not enrolled in a special education school and 2.93 if the student is enrolled in such a school.
- Businesses contributing to SOs receive a state tax credit of 75% for a one-year commitment or 90% for a two-year commitment. Adding to the tax credit, corporations can “triple dip” by also reducing their state taxable income and their federal taxable income. In some cases, companies end up receiving tax benefits that exceed the amount of their contribution.<sup>2</sup>
- Scholarship organizations must state in their application that they “...will contribute at least 80%...” of annual receipts to scholarships. This means they may use up to 20% for communications that benefit businesses or supportive legislators, other overhead, or executive salaries. The limit on “administrative expenses” in Florida’s Tax Credit Scholarship Program is 3%.<sup>3</sup>

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<sup>2</sup> For details and specific examples, see Pennsylvania Budget and Policy Center, *Individuals, Not Corporations, Pick Up the Tax Tab for EITC Scholarships*, June 25, 2012; <http://pennbpc.org/sites/pennbpc.org/files/PBPC-EITC-Analysis-6-25-2012-Final.pdf>

<sup>3</sup> National Conference of State Legislators, “Scholarship Tax Credits,” online at <http://www.ncsl.org/research/education/school-choice-scholarship-tax-credits.aspx>

If OSTC credits are unused, they may be reallocated to EITC scholarship organizations for additional scholarships to attend private schools or pre-kindergarten programs. We estimate that the OSTC and EITC programs now provide over 50,000 taxpayer-funded vouchers.<sup>4</sup>

**Table 1. Annual Funding for Pennsylvania’s OSTC and EITC Tax Credits for Scholarships to Attend Private and Religious Schools\***

| Year         | Tax Credit (in millions) Available for |                                      |                  |
|--------------|--|--------------------------------------|------------------|
|              | EITC Scholarships to Private Schools   | OSTC Scholarships to Private Schools | Both Categories  |
| 2001-02      | \$20.0                                 |                                      | \$20.0           |
| 2002-03      | \$20.0                                 |                                      | \$20.0           |
| 2003-04      | \$26.7                                 |                                      | \$26.7           |
| 2004-05      | \$29.3                                 |                                      | \$26.7           |
| 2005-06      | \$36.0                                 |                                      | \$29.3           |
| 2006-07      | \$36.0                                 |                                      | \$29.3           |
| 2007-08      | \$44.7                                 |                                      | \$44.7           |
| 2008-09      | \$44.7                                 |                                      | \$44.7           |
| 2009-10**    | \$35.7                                 |                                      | \$35.7           |
| 2010-11**    | \$35.7                                 |                                      | \$35.7           |
| 2011-12      | \$44.7                                 |                                      | \$44.7           |
| 2012-13      | \$60.0                                 | \$20.0                               | \$80.0           |
| 2013-14      | \$60.0                                 | \$29.5                               | \$89.5           |
| 2014-15      | \$60.0                                 | \$49.9                               | \$109.9          |
| 2015-16      | \$60.0                                 | \$42.1                               | \$102.1          |
| 2016-17      | \$75.0                                 | \$50.0                               | \$125.0          |
| 2017-18***   | \$105.0                                | \$75.0                               | \$180.0          |
| <b>Total</b> | <b>\$795.3</b>                         | <b>\$266.5</b>                       | <b>\$1,061.8</b> |

\*This table does not show the two other kinds of tax credits supported by the EITC program: those for Educational Improvement Organizations which support innovate programs in partnership with public schools or and those for pre-kindergarten organizations, provided each year since 2004-05.

\*\*For 2009-10 and 2010-11, the *Governor’s Executive Budget* only reports total EITC tax credits of \$60 million but does not specify the allocation of this total among private-school vouchers, educational improvement organizations, and pre-kindergarten. This table assumes that the each of these components remained the same share of the total EITC allocation as in 2008-09.

\*\*\*As proposed under HB 250.

Sources: For EITC: 2001-02 to 2008-09, Legislative Budget and Finance Committee, *Preliminary Report on Pennsylvania’s Educational Improvement Tax Credit Program*, 2009, p. 4 (<http://lbfc.legis.state.pa.us/reports/2009/40.PDF>); 2009-10 to 2011-12, *Governor’s Executive Budget 2011-12*, p. D11. For EITC and OSTC: 2012-13, *Governor’s Executive Budget 2014-15*, p. D10; 2013-14 and 2014-15, *Governor’s Executive Budget 2015-16*, p. D10; in 2015-16 and 2016-17, *Governor’s Executive Budget 2017-18*, p. D11. On EITC over time, see also Pennsylvania Department of Revenue, *The Tax Compendium December 2010*, p. 3; [http://www.revenue.pa.gov/GeneralTaxInformation/News%20and%20Statistics/Documents/Tax%20Compendium/2010\\_tax\\_compendium.pdf](http://www.revenue.pa.gov/GeneralTaxInformation/News%20and%20Statistics/Documents/Tax%20Compendium/2010_tax_compendium.pdf)

<sup>4</sup> In 2013-14, the EITC program provided 34,109 scholarships according to Martin F. Lueken, *The Tax-Credit Scholarship Audit: Do Publicly Funded Private School Choice Programs Save Money?*, Edchoice, October 2016, Table 14, p. 57; <https://www.edchoice.org/wp-content/uploads/2016/10/Tax-Credit-Scholarship-Audit-by-Martin-F.-Lueken.pdf>. This year, OSTC and EITC combined may distribute up to \$125 million, more than twice the \$60 million available for EITC alone in 2013-14. With the same (nominal-dollar) scholarship amount per student as for the EITC program in 2013-14, the two programs combined would now provide 71,060 scholarships. If the nominal-dollar amount per scholarship has not increased by 42% or more, the numbers of scholarships is now over 50,000.



## Where Do OSTC and EITC Scholarship Recipients Live?

One issue raised in the confirmation hearings of new U.S. Secretary of Education Betsy DeVos, a national advocate of using public funds for private school vouchers, was that vouchers have little relevance to some states, which contributed to Republican Senators in Alaska and Maine voting against her confirmation. This national debate raises a geographic question regarding OSTC and EITC taxpayer-financed vouchers to attend private schools: to how much of Pennsylvania are these increasingly costly programs relevant? The best available indicators of the footprint of these voucher programs are the locations of the scholarship organizations that receive corporate contributions and distribute scholarships.

Maps 1-4 display, for OSTC and for EITC, the location of the SOs in 2016-17 and both the locations and the amount of money received by each SO (available for 2014-15). Table A1 in the Appendix provides a county-level breakdown of SOs and the distribution of EITC and OSTC dollars. The maps and Table A1 show that:

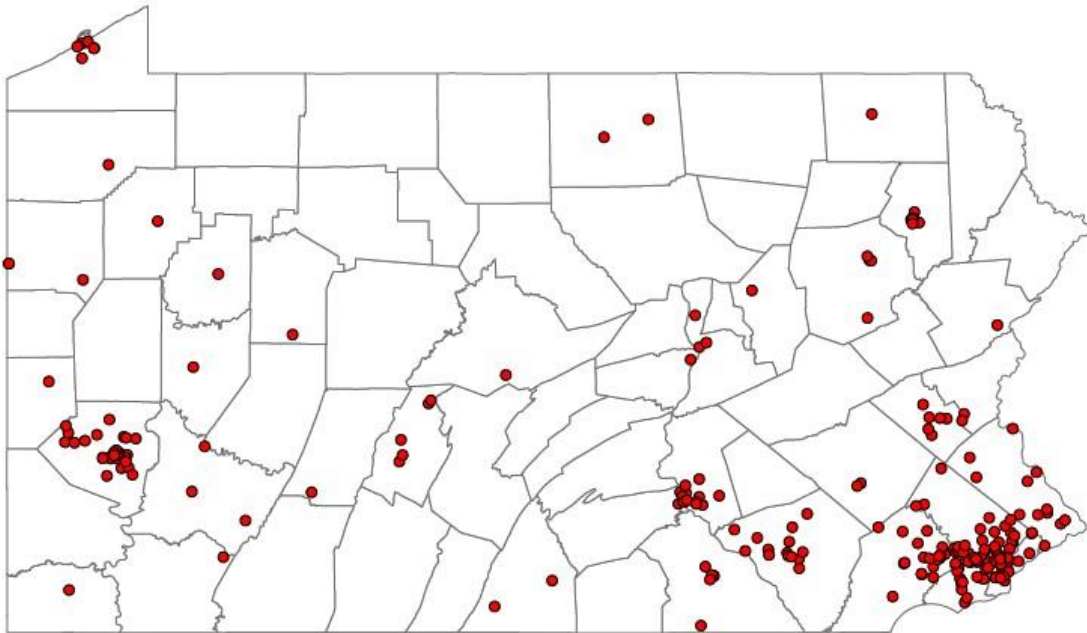
- Both the newer OSTC program and the taxpayer-funded vouchers paid out of the EITC program still serve primarily large urban areas of the state, especially in southeastern and south central Pennsylvania and in Allegheny County.
- Forty counties in 2016-17 do not have a single SO linked with the OSTC program, the non-profit intermediaries that receive tax credits that divert business taxes from the General Fund to taxpayer-funded vouchers. Thirty have none linked with the EITC program.
- Across both programs together, 38 counties received less one tenth what they would have received if allocations were based on each county's share of K-12 students in the state. Eight more counties received less than a quarter of their share based on the country share of K-12 students.
- Virtually no organizations that provide OSTC scholarships service Pennsylvania's more rural "T" area.

The distribution of scholarship organizations roughly mirrors the distribution of religious and other private schools in Pennsylvania.<sup>5</sup>

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<sup>5</sup> For a list of the number of Pennsylvania private schools by county, see <http://www.privateschoolreview.com/pennsylvania>. For two maps showing the location of Pennsylvania private schools, see Stephen Herzenberg, *No Accountability: Pennsylvania's Track Record Using Tax Credits to Pay for Private and Religious School Tuition*, Keystone Research Center, April 7, 2011; <http://keystoneresearch.org/EITC-accountability>.

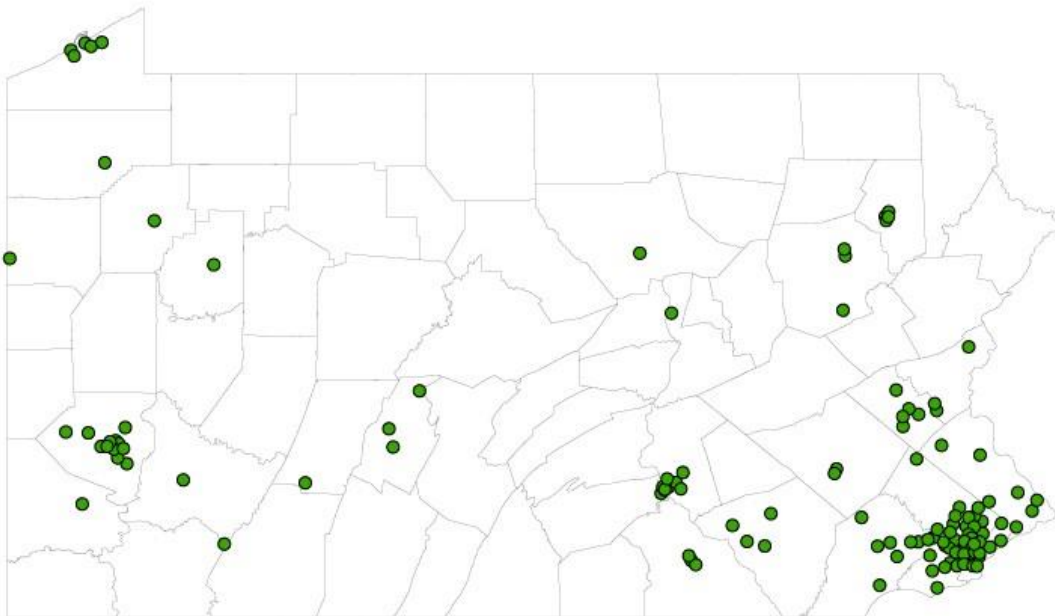
**Map 1: Location of Educational Improvement Tax Credit Scholarship Organizations That Provide Taxpayer-Financed Vouchers for Students to Attend Private School in 2016-17**



\*\* Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.

Source: PBPC based on Pennsylvania Department of Community and Economic Development (DCED) data online at: [http://dced.pa.gov/scholarship-organizations/#.WKNi5X\\_WH5s](http://dced.pa.gov/scholarship-organizations/#.WKNi5X_WH5s); Downloaded February 14, 2017

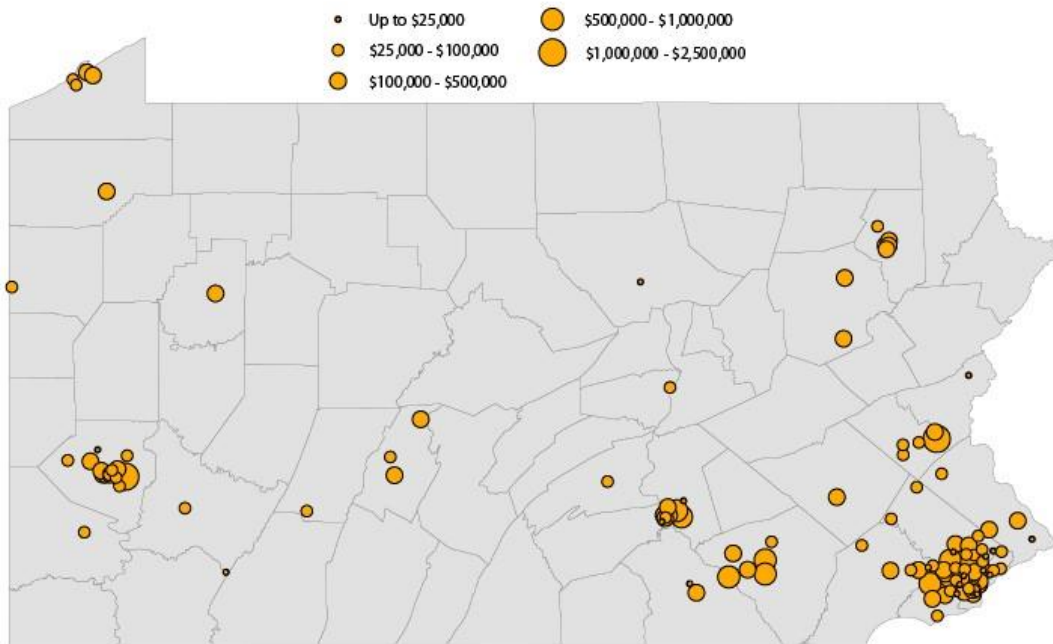
**Map 2: Location of Opportunity Scholarship Tax Credit Organizations That Provide Taxpayer-Financed Vouchers for Students to Attend Private School in 2016-17**



\*\* Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.

Source: PBPC based on Pennsylvania DCED Found online at <http://dced.pa.gov/opportunity-scholarship-organizations/> downloaded March 21, 2017

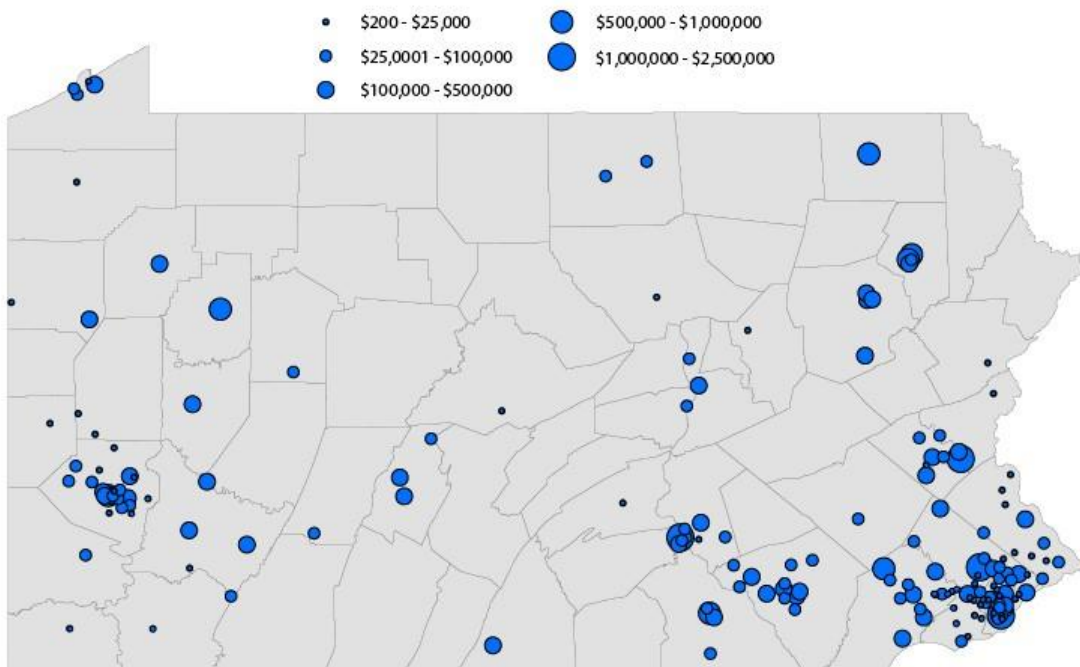
**Map 3: Location of Educational Improvement Tax Credit Scholarship Organizations That Provide Taxpayer-Financed Vouchers for Students to Attend Private School**  
 (Bullet size is scaled to the amount of contributions received in 2014-15)



*\*\*Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.*

Source: PBPC based on DCED data.

**Map 4: Location of Educational Improvement Tax Credit Scholarship Organizations That Provide Taxpayer-Financed Vouchers for Students to Attend Private School in 2014-15**



*\*\*Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.*

Source: PBPC based on Pennsylvania DCED.

## **Educational Accountability and the Performance of EITC Schools**

Pennsylvania's OSTC and EITC voucher programs provide funding for students to attend private schools but do not require that either the schools or the scholarship students participate in state achievement tests, nor do they require reporting on scholarship student demographics. This is particularly troubling because it means there is no way to compare the quality of the private schools that taxpayers are subsidizing to the quality of public schools.

State law explicitly prohibits state government from asking for any achievement data about EITC scholarship students. After the Department of Community and Economic Development starting asking scholarship organizations for information about their programs, legislation was enacted stating that scholarship organizations only had to report information on the number and amount of scholarships and that "the Department may not require any other information to be provided by scholarship organizations." (See Act 46 of 2005, p. 62; <http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2005&sind=0&body=H&type=B&bn=0628>)

Opponents of proposals to require accountability for private schools receiving public dollars, including student testing, point to the role of parental choice in ensuring that their children are properly educated. It seems disingenuous for advocates of this program to say that parental choice will promote higher quality but not make information on quality available to parents.

## **The Share of Vouchers Going to Religious Schools**

The lack of accountability in Pennsylvania's OSTC and EITC programs extends to both teacher qualifications and curriculum. Private schools in Pennsylvania do not have to be accredited, only registered with the state, and curriculum guidelines are limited to proscribed subjects being taught for the required amount of time.<sup>6</sup>

Most of the funds distributed through Pennsylvania's OSTC and EITC programs go to religious schools (see Table 2 and Table 3). (These two tables are derived from the raw data on Appendix Tables A2-A5. These appendix tables list SOs in 2016-2017 for each program and the amount of tax credits received by each SO from each program in 2014-15.) Religious schools make up about half of schools that receive support through a scholarship organization directly affiliated with just that one school. Religious schools receive a larger share of the dollars distributed: \$77.8 million in 2014-15 went directly to SOs affiliated with individual religious schools or associations of religious schools. Religious schools also received a portion of \$18.3 million that regional SOs distributed funds to both religious and secular schools. If the dollars from regional SOs divided among religious and secular schools in the same proportions as the rest of the funds, then the overall religious share of taxpayer-funded credits for vouchers would be 76%, or \$95 million. Our estimate that about three quarters of Pennsylvania voucher tax credit dollars go to religious schools is consistent with estimates from other states that have taxpayer-funded voucher programs (see Box 1).

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<sup>6</sup> <https://www2.ed.gov/about/offices/list/oii/nonpublic/pennsylvania.html>

**Table 2. Profile of EITC Scholarship Organizations and Funds Distribution in 2014-15**

|                            | <i><b>Funds Received<br/>2014-15</b></i> | <i><b>Share of \$<br/>Received 2014-15</b></i> | <i><b># of SOs<br/>2014-15</b></i> | <i><b>Share of SOs<br/>2014-15</b></i> |
|----------------------------|--|--|------------------------------------|--|
| Religious                  | \$40,486,228                             | 62.1%  | 115                                | 45.6%                                  |
| Secular                    | \$16,813,920                             | 25.8%  | 110                                | 43.7%                                  |
| Both Religious and Secular | \$7,863,247                              | 12.1%  | 27                                 | 10.7%                                  |
| Total                      | \$65,163,395                             | 100.0%   | 252                                | 100.0%                                 |

*Source:* Pennsylvania Budget and Policy Center based on Department of Community and Economic Development data on EITC scholarship organizations.

**Table 3. Profile of OSTC Scholarship Organizations and Funds Distribution**

|                            | <i><b>Funds Received<br/>2014-15</b></i> | <i><b>Share of \$<br/>Received 2014-15</b></i> | <i><b># of SOs<br/>2016-17</b></i> | <i><b>Share of SOs<br/>2016-17</b></i> |
|----------------------------|--|--|------------------------------------|--|
| Religious Schools          | \$37,333,428                             | 63.0%  | 88                                 | 47.3%                                  |
| Secular                    | \$11,502,201                             | 19.4%  | 86                                 | 46.2%                                  |
| Both Religious and Secular | \$10,448,329                             | 17.6%  | 12                                 | 6.5%                                   |
| Total                      | \$59,283,958                             | 100.0%   | 186                                | 100.0%                                 |

*Source:* Pennsylvania Budget and Policy Center based on Department of Community and Economic Development data on OSTC scholarship organizations.

### Box 1. Religious Schools in Other States Also Receive Most Taxpayer Funded Voucher Dollars

The estimate in this report that about three quarters of taxpayer-funded voucher dollars go to religious schools is consistent with estimates from voucher programs in other states.

**Florida Corporate Tax Credit Program.** A review of quarterly reports from 2015 and 2016 and the most recent available quarterly report reveals that 68% to 70% of participating schools are religious and 82% of students attend religious schools.<sup>7</sup>

**Ohio Vouchers.** The *Cleveland Plain Dealer* reports that 97% of Ohio taxpayer-funded vouchers go to religious schools.<sup>8</sup>

**District of Columbia Vouchers.** The *Washington Post* estimates that 80% of DC voucher students attend religious schools.<sup>9</sup>

**North Carolina Vouchers.** The *Charlotte Observer* in 2016 estimates that 93% of North Carolina voucher money goes to religious schools, \$11.2 million of \$12 million; and that 3,237 of 3,460 students in the program attend religious schools (93.5%).<sup>10</sup>

**Milwaukee Parental Choice Program (MPCP) Vouchers.** The Public Policy forum reported the 2015 list of schools was 90% religious.<sup>11</sup>

**Indiana Vouchers.** According to *Mother Jones*, almost 100% of participating schools in Indiana are religious. Indiana Public Media also reported 100% religious schools on list in 2011.<sup>12</sup>

<sup>7</sup> <http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-Feb-2017-Q-Report.pdf>;

<http://www.fldoe.org/core/fileparse.php/7558/urlt/FTC-June-2016-Quarterly-Report2.pdf>;

<http://www.fldoe.org/core/fileparse.php/7558/urlt/Florida-Tax-Credit-Scholarship-Program-June-2015-QReport.pdf>

<sup>8</sup> [http://www.cleveland.com/metro/index.ssf/2017/03/almost\\_all\\_of\\_ohios\\_voucher\\_ca.html](http://www.cleveland.com/metro/index.ssf/2017/03/almost_all_of_ohios_voucher_ca.html). The details on participating schools in Ohio's three voucher programs (the Cleveland Scholarship (with 42 participating schools) and Ed Choice and Ed Choice Expansion (473 participating schools) are available at <https://scholarship.ode.state.oh.us/Provider>

<sup>9</sup> [https://www.washingtonpost.com/news/education/wp/2016/02/05/cruz-wants-to-force-d-c-to-fund-a-school-voucher-program-it-doesnt-want/?utm\\_term=.19128f656dda](https://www.washingtonpost.com/news/education/wp/2016/02/05/cruz-wants-to-force-d-c-to-fund-a-school-voucher-program-it-doesnt-want/?utm_term=.19128f656dda); [https://www.washingtonpost.com/news/education/wp/2016/04/29/gop-house-passes-d-c-private-schools-voucher-program-again/?utm\\_term=.b9036cd74d8a](https://www.washingtonpost.com/news/education/wp/2016/04/29/gop-house-passes-d-c-private-schools-voucher-program-again/?utm_term=.b9036cd74d8a)

<sup>10</sup> <http://www.charlotteobserver.com/news/local/education/article70759617.html>

<sup>11</sup> See <http://publicpolicyforum.org/research/milwaukee-parental-choice-program-2015>. PBPC own estimate found 88% of organizations self-reporting as religious and the rest reporting n/a (see data at <http://publicpolicyforum.org/sites/default/files/2015VoucherPoster.htm>). For details on the Milwaukee MPCP program, see <https://www.edchoice.org/school-choice/programs/wisconsin-milwaukee-parental-choice-program/>

<sup>12</sup> See <http://www.motherjones.com/politics/2016/11/mike-pence-voucher-program-religious-schools>; and <http://indianapublicmedia.org/stateimpact/2011/07/08/every-single-school-approved-for-indiana-voucher-program-is-a-religious-school/>. The state appears to have taken down the current list.

## Creationism as Science and the Bible as Literal History

Some religious schools have curricula similar to those of public schools. Others, however, use textbook series that teach a version of science that has been found by major universities to be, "inconsistent with the viewpoints and knowledge generally accepted in the scientific community." Textbooks for other subjects, including history and economics, base teaching on theological interpretations instead of facts.

Public schools cannot teach creationism as science following the widely publicized 2005 *Kitzmiller v. Dover* decision in the U.S. District Court for the Middle District of Pennsylvania.<sup>13</sup>

Some Pennsylvania private schools with voucher students do, however, teach young earth creationism or the belief that the earth is only a few thousand years old. For example, ACSI Children's Tuition Fund based in Lancaster received over \$1.67 million in EITC funds and \$552,250 in OSTC funds in 2014-15 (the last year for which dollar distributions to SOs are available), a total of about \$2.2 million.<sup>14</sup> The Fund remains on the list of SOs for both voucher programs in the current fiscal year (2016-17). The ACSI Children's Tuition Fund is sponsored by the Pennsylvania affiliate of the Association of Christian Schools International (<https://www.acsi.org/>). As well as distributing EITC and OSTC scholarship dollars to its members, ACSI provides accreditation for schools and certification and continuing education units (CEUs) for teachers.<sup>15</sup> CEUs are available in young earth creationism, including in partnership with the Institute for Creation Research (ICR).<sup>16</sup> ACSIPA is also an aggressive advocate for expansion of EITC/OSTC and against state requirements for accountability. ACSIPA has organized an advocacy campaign against LGBT rights in the name of religious liberty.<sup>17</sup>

ACSI nationally endorses and defends the teaching of young earth creationism as science. The organization states explicitly on its website: "ACSI schools have the highest belief in biblical accuracy in scientific and historical matters."<sup>18</sup> In 2006, a case was filed by ACSI against the University of California.<sup>19</sup> The university system had rejected credit for science and history high school courses taught from textbooks published by A Beka Book and Bob Jones University Press. The university system argued that these textbooks did not provide adequate preparation for college, failed to encourage critical thinking skills, and failed to cover "major topics, themes, and components" of U.S. history. The case was decided in favor of the university system in 2010.<sup>20</sup>

Nevertheless, Pennsylvania schools receiving EITC and OSTC funds likely use the curricula published by A Beka Book, Bob Jones University Press, and others. In addition to the \$2.2 million of EITC and OSTC funds received by the SO affiliated with ACSIPA, seven ACSI member schools in 2014-15 received a total of \$765,000 in direct support. The Keystone Christian Education Association, self-described as fundamentalist, has another group of 35 affiliate schools, and holds conferences featuring the teaching

<sup>13</sup> Laurie Goodstein, "Judge Rejects Teaching Intelligent Design," *New York Times*, Dec. 21, 2006; <http://www.nytimes.com/2005/12/21/education/judge-rejects-teaching-intelligent-design.html>

<sup>14</sup> ACSI currently lists 155 member schools in Pennsylvania (on line at [http://www.privateschoolreview.com/pennsylvania/association-of-christian-schools-international-\(acsi\)-members](http://www.privateschoolreview.com/pennsylvania/association-of-christian-schools-international-(acsi)-members)).

<sup>15</sup> [http://www.privateschoolreview.com/pennsylvania/association-of-christian-schools-international-\(acsi\)-members](http://www.privateschoolreview.com/pennsylvania/association-of-christian-schools-international-(acsi)-members)

<sup>16</sup> <http://www.icr.edu/acsi>

<sup>17</sup> <http://www.acsipa.org/node/138> and <http://www.acsipa.org/node/145>

<sup>18</sup> <https://www.acsi.org/resources/cse/cse-magazine/assessment-of-spiritual-formation-163>

<sup>19</sup> National Center for Science Education (NCSE) Staff, "ACSI et al. v. Stearns et al.," <https://ncse.com/creationism/legal/acsi-v-stearns>

<sup>20</sup> Glenn Branch, "The end of ACSI v. Stearns," October 19, 2010; <https://ncse.com/news/2010/10/end-acsi-v-stearns-006258>

of creationism as science, and A Beka Book and BJU Press consultant workshops.<sup>21</sup> KCEA received \$111,195 in EITC support for vouchers in 2014-15 and reports that it has received \$2.41 million during the life of the EITC program.<sup>22</sup>

The teaching of young earth creationism in voucher schools in Louisiana has been widely publicized, but the use of the same curricula in many of Pennsylvania's tax-credit voucher schools has remained hidden from view.<sup>23</sup>

The following examples are taken from A Beka Book, advertised by the publisher as used in 10,000 private schools across the country. While the largest textbook publisher with a biblical worldview, A. Beka is only one of a growing number in an industry fueled by the expansion of states' support for vouchers. The examples are from A. Beka's science, history, and economics textbooks:

- The earth is described as only a few thousand years old; fossils and geologic formations are described as the result of Noah's flood. Evolution is rejected.<sup>24</sup>
- Climate change is described as not supported by scientific evidence, and environmentalism as a religion in conflict with Christianity.<sup>25</sup>
- People of color are described as descending from Noah's son Ham. Ham is also described as the ancestor of Nimrod, source of "humanism" and rebellion against God.<sup>26</sup>
- The hardships of slavery are downplayed. Proselytization to Christianity is described as mitigating the horrors of slavery and treatment of Native Americans.<sup>27</sup>
- The Great Depression is described as "magnified" in "socialist propaganda," such as "rumors of mortgage foreclosures, mass evictions, and hunger riots and exaggerated statistics," to move America toward socialism. The Great Depression is described as partially caused by "government interference in the free market economy" and as prolonged by the New Deal.<sup>28</sup>
- Roman Catholicism is repeatedly described as "Romanism" and Mormonism as a "cult."<sup>29</sup>
- Non-Christian faiths are described as false religious beliefs and as the source of poverty and societal ills.<sup>30</sup>
- A Beka Book describes its math textbooks as traditional and "not burdened with modern theories such as set theory."<sup>31</sup>

At the national level, the issue of tax credits for private school vouchers, and the curricula used in religious schools that teach voucher students, have taken on new relevance with the election of

<sup>21</sup> <http://www.kcea.com/organization/constituency/#Schools1>

<sup>22</sup> <http://www.kcea.com/programs/students/scholarship/>

<sup>23</sup> On the teaching of creationism in Louisiana schools, see <http://www.pbs.org/independentlens/blog/hundreds-of-voucher-schools-teach-creationism-in-science-classes/> and <https://www.au.org/church-state/september-2012-church-state/people-events/loch-ness-monster-may-get-school-voucher>

<sup>24</sup> Creationism is taught as both science and history throughout the curricula. Examples include the current 7th grade science textbook, Chapter 5, dedicated to arguing that Creation Science is correct and evolution is "a retreat from science" and the current 9th grade science textbook, Chapter 9, titled "Science vs. Evolution."

*Science: Order & Design* (Pensacola, FL: A Beka Book, 2010), 133-173.

*Science: Matter & Energy* (Pensacola, FL: A Beka Book, 2012), 194-212.

<sup>25</sup> *United States History in Christian Perspective: Heritage of Freedom*, 3rd ed. (Pensacola, FL: A Beka Book, 2009), 564-566.

<sup>26</sup> *World History and Cultures in Christian Perspective*, 3rd ed. (Pensacola, FL: A Beka Book, 2010), 2-7.

<sup>27</sup> *America, Land I Love in Christian Perspective*, 2nd ed. (Pensacola, FL: A Beka Book, 2009), 197-198.

<sup>28</sup> *United States History in Christian Perspective: Heritage of Freedom*, 3rd ed. (Pensacola, FL: A Beka Book, 2009), 432-434, 443.

<sup>29</sup> *World History and Cultures in Christian Perspective*, 3rd ed. (Pensacola, FL: A Beka Book, 2010), 120-121, 306.

<sup>30</sup> *World History and Cultures in Christian Perspective*, 3rd ed. (Pensacola, FL: A Beka Book, 2010), 35. Additionally, proselytization is presented as greatest single need for continent of Africa, which is incorrectly described as only 10% literate.

<sup>31</sup> <https://www.abeka.com/AbekaDifference.aspx>



President Trump and his appointment of Betsy DeVos as Secretary of Education.<sup>32</sup> One of Trump's guests at his recent speech to the joint session of Congress was Denisha Merriweather, invited as part of Trump's focus on expanding vouchers using corporate tax credits. As reported in the *Washington Post*, the Florida tax-credit voucher school that Merriweather attended uses A Beka Book curricula.<sup>33</sup>

In mid-February, the Council for National Policy (CNP) issued a “manifesto” for the Trump administration calling for the dismantling of the federal Department of Education, promotion of “Judeo-Christian” based instruction, and a gradual shift from public to free-market schools.<sup>34</sup> The report was issued by a CNP Education Committee headed by Dan Smithwick, who developed standardized “PEERS” (Politics, Economics, Education, Religion and Social) tests to assess students’ knowledge of a “biblical worldview.” ACSI gives credit for continuing education units (CEUs) on PEERS tests.<sup>35</sup>

## The Share of Vouchers Going to Expensive Private Schools

Another question about the EITC and OSTC voucher programs is how much they end up subsidizing the state’s most elite, and expensive, private schools, and affluent families.<sup>36</sup> The answer: a lot. These programs are promoted to the public as an answer for underserved students, but are being used at schools where the \$8,500 voucher (\$15,000 for students with disabilities) covers only a fraction of the average cost of over \$30,000.

It is difficult to bring some empirical evidence to bear on this question without accountability, but in the following examples we used online lists of “the best” 20 private schools in Pennsylvania and then also added “best five” Pittsburgh schools that did not make the statewide top 20, for a total of 23 schools. We then looked at whether these schools received EITC and/or OSTC dollars in 2014-15. We found (see Table 4) that:

- Every single one of these schools received EITC tax credits and all but five of them (including 14 of 15 in the Philadelphia metro area) received OSTC credits (Table 4).
- The 23 schools as a group received \$11.2 million in EITC and OSTC tax credits in 2014-15, about 9% of the total program funds distributed.
- The 21 schools out of 23 that reported their costs had an average annual tuition of \$32,620, with the Philadelphia schools having an average tuition of \$35,273. The lowest of the 14 Philadelphia area tuitions was \$33,100 and the second-lowest of the 21 tuitions reported by all the schools we examined was \$26,670. (Aquinas Academy in Allegheny County was an outlier, with a tuition of \$10,455.)

<sup>32</sup> A Political Action Committee (PAC) of the DeVos-led American Federation for Children (Students First PA) spent \$6.4 million dollars in the Pennsylvania's 2010 elections. <http://www.politicspa.com/corbett-singles-out-teachers-unions-in-speech-to-pro-vouchers-group/24085/>.

<sup>33</sup> [https://www.washingtonpost.com/news/answer-sheet/wp/2017/03/05/the-student-trump-hailed-as-school-choice-success-came-recommended-by-betsy-devos-and-jeb-bush/?utm\\_term=.eac74d8e64ad](https://www.washingtonpost.com/news/answer-sheet/wp/2017/03/05/the-student-trump-hailed-as-school-choice-success-came-recommended-by-betsy-devos-and-jeb-bush/?utm_term=.eac74d8e64ad)

<sup>34</sup> [https://www.washingtonpost.com/local/education/influential-conservative-group-trump-devos-should-dismantle-education-department-and-bring-god-into-classrooms/2017/02/15/196bf872-f2df-11e6-8d72-263470bf0401\\_story.html?utm\\_term=.d8e22c19d957](https://www.washingtonpost.com/local/education/influential-conservative-group-trump-devos-should-dismantle-education-department-and-bring-god-into-classrooms/2017/02/15/196bf872-f2df-11e6-8d72-263470bf0401_story.html?utm_term=.d8e22c19d957)

<sup>35</sup> <http://www.nehemiahinstitute.com/CEU-Credits.pdf>

<sup>36</sup> The following podcast (<https://m.soundcloud.com/haveyouheardpodcast/themoneylaunderingepisode>) entitled “The Money Laundering Episode” describes tax-credit scholarships as “...a complex, controversial way of sending taxpayer dollars to private religious schools, allowing wealthy donors and corporations to reap huge windfalls in the process. Jack Schneider and Jennifer Berkshire explore the origins of the wall between public money and private schools that these ‘neo vouchers’ are intended to circumvent.

- Haverford Academy, with the second-highest tuition (\$37,500), received \$2.2 million in 2014-15 alone in EITC and OSTC tax credits.

**Table 4. OSTC and EITC Voucher Dollars Going to Pennsylvania "Best 20" Elite Private Schools and Pittsburgh "Best Five" in 2014-15**

| PA Rank*   | School                           | County       | Tax Credits for Vouchers Received in 2014-15 |                    |                     | Annual Tuition (avg. shown for Philadelphia subtotal and total) |
|--|----------------------------------|--------------|--|--------------------|---------------------|---|
|  |                                  |              | EITC   | OSTC               | EITC + OSTC         |   |
| <b>Best Private Schools in Philadelphia Area in State Top 20 List</b>  |                                  |              |  |                    |                     |   |
| 1  | Germantown Friends School        | Philadelphia | \$130,200                                    | \$184,400          | \$314,600           | \$34,475  |
| 2  | The Episcopal Academy            | Delaware     | \$588,175                                    | \$524,352          | \$1,112,527         | \$33,100  |
| 3  | The Hill School                  | Montgomery   | \$85,628                                     | \$39,000           | \$124,628           | \$38,400  |
| 4  | Westtown School                  | Montgomery   | \$225,370                                    |                    | \$225,370           | \$34,470  |
| 5  | Haverford School                 | Montgomery   | \$1,524,667                                  | \$642,630          | \$2,167,297         | \$37,500  |
| 6  | Baldwin School                   | Montgomery   | \$347,311                                    | \$274,028          | \$621,339           | \$36,000  |
| 7  | Agnes Irwin School               | Delaware     | \$463,926                                    | \$438,352          | \$902,278           | \$35,500  |
| 8  | Friends Central School           | Montgomery   | \$19,030                                     | \$152,527          | \$171,557           | \$34,500  |
| 9  | George School                    | Bucks        | \$44,000                                     | \$154,750          | \$198,750           | \$37,700  |
| 10   | ShIPLEY School                   | Montgomery   | \$767,440                                    | \$200,130          | \$967,570           | \$36,100  |
| 12   | Germantown Academy               | Montgomery   | \$160,233                                    | \$258,449          | \$418,682           | \$33,395  |
| 13   | William Penn Charter School      | Philadelphia | \$417,900                                    | \$573,694          | \$991,594           | \$35,150  |
| 14   | Friends Select School            | Philadelphia | \$126,550                                    | \$92,000           | \$218,550           | \$34,035  |
| 15   | Abington Friends School          | Montgomery   | \$55,156                                     | \$49,202           | \$104,358           | \$33,800  |
| 16   | Springside Chestnut Hill Academy | Philadelphia | \$190,223                                    | \$302,500          | \$492,723           | \$34,975  |
| <b>Subtotal for 15 in Philadelphia</b>   |                                  |              | <b>\$5,145,809</b>                           | <b>\$3,886,014</b> | <b>\$9,031,823</b>  | <b>\$35,273</b>   |
| <b>Other Private Schools on Pennsylvania Best 20 List or Pittsburgh Best Five</b>  |                                  |              |  |                    |                     |   |
| 18   | Harrisburg Academy               | Cumberland   | \$177,450                                    | \$10,000           | \$187,450           | NA  |
| Pgh 1  | Sewickley Academy                | Allegheny    | \$45,500                                     |                    | \$45,500            | \$26,670  |
| Pgh 2  | Shady Side Academy               | Allegheny    | \$428,545                                    | \$108,000          | \$536,545           | \$29,675  |
| Pgh 3  | Winchester Thurston School       | Allegheny    | \$450,225                                    |                    | \$450,225           | \$28,500  |
| 17 (Pgh 4)   | Aquinas Academy                  | Allegheny    | \$20,000                                     |                    | \$20,000            | \$10,455  |
| 19 (Pgh 5)   | Ellis School                     | Allegheny    | \$181,889                                    |                    | \$181,889           | \$28,000  |
| 20   | Lancaster Country Day School     | Lancaster    | \$178,900                                    | \$535,400          | \$714,300           | NA  |
| <b>Grand Totals</b>  |                                  |              | <b>\$6,628,318</b>                           | <b>\$4,539,414</b> | <b>\$11,167,732</b> |   |
| *Rank shown is for Pennsylvania except when preceded by "Pgh" in which case rank shown is within the Pittsburgh metro area.  |                                  |              |  |                    |                     |   |
| Sources: PBPC based on data in Table A2 and A4 and lists of best private schools. For Pennsylvania as a whole, see <a href="https://www.niche.com/k12/rankings/private-high-schools/best-k12/s/pennsylvania/">https://www.niche.com/k12/rankings/private-high-schools/best-k12/s/pennsylvania/</a> ; for Pittsburgh metro area, see <a href="https://www.niche.com/k12/rankings/private-high-schools/best-overall/m/pittsburgh-metro-area/">https://www.niche.com/k12/rankings/private-high-schools/best-overall/m/pittsburgh-metro-area/</a> ; for Philadelphia metro area, see <a href="https://www.niche.com/k12/rankings/private-high-schools/best-overall/m/philadelphia-metro-area/">https://www.niche.com/k12/rankings/private-high-schools/best-overall/m/philadelphia-metro-area/</a> ; |                                  |              |  |                    |                     |   |

These data raise troubling questions about how much the EITC and OSTC programs subsidize affluent Pennsylvania families directly or indirectly:

- Given the lack of auditing of who receives vouchers, can we be confident that programs' income limits, which already extend well into the middle-class (\$91,070 for a family with one child plus \$15,720 for each additional child) are enforced?
- Second, what is the demographics of scholarship recipients as a group? While many of these elite schools give some financial aid to less privileged students, most of their students come from affluent families who are, after all, the only ones who can afford full tuition. Do scholarships support a significant number of lower-income and diverse students?
- Third, to what extent do the EITC and OSTC programs open the door to schemes that lower tuition for the rich families at taxpayer expense. How much do business owners or members of professional partnerships provide schools with tax credits in exchange for lower tuition? The school ends up with the credit plus some tuition; the contributor gets virtually all the tax credit back and gets lower tuition. Everyone wins...except the taxpayer. It may also be possible for business people or members of professional partnerships to manipulate their reported income across different tax years, thereby meeting the program income limits in years in which a child attends a private school, and receiving a scholarship.
- Even if there is no trading of tax credits for lower tuition and no manipulation of reported income (or straight violation of the program income eligibility limits), these OSTC and EITC dollars are subsidies for schools that cater mostly to the very privileged. These dollars permit some modest reduction in full tuition. At a time when state funding of schools falls short, and Pennsylvania has the biggest gap in funding between rich and poor schools, is this really a good use of taxpayers' money?

Another concern is that private schools that receive voucher dollars do not have to comply with the non-discrimination requirements applicable to public schools. As a result, the EITC and OSTC program may subsidize discrimination against families and students with physical or learning disabilities, demographic characteristics, religious backgrounds, or other characteristics that private schools choose not to admit.

## **Research Shows that Vouchers Reduce School Performance**

If EITC and OSTC voucher students constituted a single school district, they would make up the second largest in the state, with enrollment double or more of Pittsburgh Public School's 26,399 students.<sup>37</sup> It is a large program, educating many children. But the academic accountability applied to the program is completely different than that of public schools.

At the Pittsburgh Public Schools and other public schools, students are required to take the Pennsylvania System of School Assessment tests in reading and math. We don't know how students using an EITC or OSTC scholarship are faring because there is no requirement for schools to administer or report on the results of assessments.

Research on states (and other countries) that have, unlike Pennsylvania, collected data that makes evaluation possible, finds that vouchers do not improve educational achievement.

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<sup>37</sup> Pittsburgh student population (i.e., Average Daily Membership) available with full sourcing at [http://fairfundingpa.org/DistrictProfiles/AlleghenyCounty\\_PittsburghSD.pdf](http://fairfundingpa.org/DistrictProfiles/AlleghenyCounty_PittsburghSD.pdf)

Only one voucher program with the same funding mechanism as the EITC and OSTC, the Florida's Corporate Tax Credit Scholarship Program, has been the subject of formal evaluation. Nine evaluations by two teams of researchers have concluded that the Florida program has no significant impact on achievement.<sup>38</sup>

The findings in Florida are consistent with a broader set of research, including those from recent studies of Louisiana, Indiana and Ohio voucher programs. A Brookings Institution (p. 2) review of evaluations of the Louisiana and Ohio programs found that public school students who used vouchers to move to private schools scored lower than similar students who stayed in public schools.<sup>39</sup> The Brookings review added that "The magnitudes of the negative impacts were large..."

The Louisiana evaluation used a high-quality random assignment research design, the gold standard in social science research because it emulates drug trials in which researchers randomly assign people to groups getting the treatment and a placebo.<sup>40</sup> In Louisiana, a lottery placed students into either the "treatment group" (which was given a voucher) or the control group (which was not given a voucher). The study found that a public-school student who was average in math (at the 50<sup>th</sup> percentile) and began attending a private school using a voucher declined to the 34<sup>th</sup> percentile after one year. Reading declined too. Harvard Professor Martin West called the negative effect of vouchers on students in Louisiana "as large as any I've seen in the literature."<sup>41</sup> The evaluation of the Indiana voucher program used a more standard statistical technique to control for the impact of factors other than vouchers on student performance. The study found that a student who entered at the 50<sup>th</sup> percentile declined to the 44<sup>th</sup> percentile after one year.

The third recent voucher study, in Ohio, was published by the Thomas B. Fordham Institute, a conservative think tank and proponent of school choice. The study found that "The students who use vouchers to attend private schools have fared worse academically compared to their closely matched peers attending public schools. The study finds negative effects that are greater in math than in English language arts. Such impacts also appear to persist over time..."<sup>42</sup>

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<sup>38</sup> The fifth evaluation concluded (p. 2) that "Test score gains for program participants are virtually identical to those of income-eligible non-participants remaining in Florida public schools." David N. Figlio, *Evaluation of the Florida Tax Credit Scholarship Program Participation, Compliance and Test Scores in 2010-11*, August 2012; online at [http://www.floridaschoolchoice.org/pdf/FTC\\_Research\\_2011-12\\_report.pdf](http://www.floridaschoolchoice.org/pdf/FTC_Research_2011-12_report.pdf). The next year's evaluation noted (p. 2) that "Because of changes in public school testing regimes... it is no longer advisable to directly compare FTC Program participants' test score gains to public school gains." David N. Figlio, *Evaluation of the Florida Tax Credit Scholarship Program Participation, Compliance and Test Scores in 2011-12*, July 2013. [http://www.floridaschoolchoice.org/pdf/FTC\\_Research\\_2011-12\\_report.pdf](http://www.floridaschoolchoice.org/pdf/FTC_Research_2011-12_report.pdf). The most recent evaluation (p. 6) concludes that a typical student with a tax credit "...tends to maintain his or her relative position in comparison with all students nationally both in mathematics and reading." See Zahid Kisa et al., *Evaluation of the Florida Tax Credit Scholarship Program Participation, Compliance and Test Scores in 2014-15*, Learning Systems Institute, Florida State University; online at [http://www.fldoe.org/core/fileparse.php/5606/urlt/FTC\\_FinalReport-14-15.pdf](http://www.fldoe.org/core/fileparse.php/5606/urlt/FTC_FinalReport-14-15.pdf)

<sup>39</sup> Mark Dynarski, "On negative effects of vouchers," *Evidence Speaks Reports*, Vol. 1, #18, May 26, 2016, online at <https://www.brookings.edu/research/on-negative-effects-of-vouchers/>

<sup>40</sup> In drug trials or educational research, random assignment aims to avoid "sample selection bias" and ensure that the treatment and control groups are the same so that outcomes differences can be attributed to the drug or the difference in educational programming.

<sup>41</sup> Kevin Carey, "Dismal Results Surprise Researchers as DeVos Era Begins," *New York Times*:

[https://www.nytimes.com/2017/02/23/upshot/dismal-results-surprise-researchers-as-devos-era-begins.html?\\_r=0](https://www.nytimes.com/2017/02/23/upshot/dismal-results-surprise-researchers-as-devos-era-begins.html?_r=0)

<sup>42</sup> David Figlio and Krzysztof Karbownik, *Evaluation of Ohio's EdChoice Scholarship Program: Selection, Competition, and Performance Effects*, Thomas B. Fordham Institute, July 2016; online at [https://edex.s3-us-west-2.amazonaws.com/publication/pdfs/FORDHAM%20Ed%20Choice%20Evaluation%20Report\\_online%20edition.pdf](https://edex.s3-us-west-2.amazonaws.com/publication/pdfs/FORDHAM%20Ed%20Choice%20Evaluation%20Report_online%20edition.pdf)

The findings of these three recent studies accord with the larger literature reviewed in prior Keystone Research Center reports.<sup>43</sup> They are also consistent with international research on large-scale voucher programs in Chile and India.<sup>44</sup> By contrast, both international and interstate comparisons show that the highest-performance countries and states are not distinguished by having vouchers to attend private school. They are characterized instead by such factors as adequate and equitable funding, universal investment in early childhood education, and systems of teacher education and induction that better integrate practice teaching with college classes and provide more mentoring and peer learning once on the job.

## **Fiscal Management of Public Subsidies**

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Under the OSTC and EITC programs, corporations make contributions to school tuition organizations.<sup>45</sup> The SO then distributes the voucher to private schools. The state does not systematically collect information on how money is spent by either the private schools or the SOs themselves. Despite over a billion dollars in public subsidies for private schools since the programs' inception, there is no central reckoning of administrative or programmatic expenditures by either SOs or the private schools that voucher students attend.

In fact, the only financial reporting required of SO's results from their status as non-profit organizations. Non-profits organizations above a very small size are supposed to file a publicly-available federal tax return (known as a 990 form), and some SO's should also be registered with the state of Pennsylvania's Bureau of Charitable Organizations, an arm of the Department of State.<sup>46</sup> An oversight hearing on EITC accountability, by the Budget and Finance Committee in 2009, noted that this general non-profit transparency afforded some financial accountability.<sup>47</sup>

In 2011, KRC's search for filings by the then-249 EITC SOs with the Bureau of Charitable Organizations and a search of 990 forms found that this information is wholly inadequate to provide any kind of meaningful transparency:

- Many SOs do not have to comply with the Bureau of Charitable Affairs requirements.
- The 990 data from individual schools listed as SO's lacked the detail necessary to separate funds received through EITC tax credits from other sources of income.
- Of the SO's that do file these documents, we found evidence of insufficient reporting.

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<sup>43</sup> Keystone Research Center reviewed research through 2011 in Stephen Herzenberg, *No Accountability: Pennsylvania's Track Record Using Tax Credits to Pay for Private and Religious School Tuition*. Keystone Research Center, April 11, 2011; <http://keystoneresearch.org/EITC-accountability>. The research available through the late 1990s was reviewed in Alex Molnar, *Smaller Classes and Educational Vouchers: A Research Update*, Keystone Research Center, June 1999. Alex Molnar, *Smaller Classes, Not Vouchers*, Keystone Research Center, 1998. Both online at [www.keystoneresearch.org](http://www.keystoneresearch.org).

<sup>44</sup> See Martin Carnoy, *School vouchers are not a proven strategy for improving student achievement*, Economic Policy Institute, February 28, 2017; <http://www.epi.org/publication/school-vouchers-are-not-a-proven-strategy-for-improving-student-achievement/>.

<sup>45</sup> A slightly more detailed version of the first part of this section appeared in Stephen Herzenberg, *No Accountability: Pennsylvania's Track Record Using Tax Credits to Pay for Private and Religious School Tuition*, Keystone Research Center, April 11, 2011; <http://keystoneresearch.org/media-center/press-releases/no-accountability-existing-state-program-funneling-tax-credits-private-s>

<sup>46</sup> [http://www.dos.state.pa.us/portal/server.pt/community/bureau\\_of\\_charitable\\_organizations/12444](http://www.dos.state.pa.us/portal/server.pt/community/bureau_of_charitable_organizations/12444).

<sup>47</sup> Legislative Budget and Finance Committee, *Preliminary Report on Pennsylvania's Educational Improvement Tax Credit Program*, 2009, online at <http://lbfc.legis.state.pa.us/reports/2009/40.PDF>.

The Bureau of Charitable Organizations maintains information on the 11,000 charities in Pennsylvania. It requires them to report on contributions, program, administrative and fundraising costs. For example, the Armstrong County Community Foundation, an SO, reported administrative spending of 7.5% of its expenditures in 2009. However, SOs affiliated with individual schools are exempt from registration requirements for the Bureau of Charitable Organizations. Of the 249 SOs listed by the Department of Revenue in 2011, KRC identified 117 that appear to be actual private schools. Many remaining SOs may also service individual schools, relieving them of the obligation to report to the state, although they may be required to have a 990. Overall, we found only 32 SOs had filed Bureau of Charitable Organizations information.

The 990 form does not allow a way to examine voucher program finances. For many SOs that are tied to individual private schools, EITC funds are subsumed into larger categories of reporting. For example, the Drexel Neumann Academy appeared on the list of scholarship organizations. The Academy also filed a 990 indicating that it received \$829,000 in grants, \$257,000 in other program service revenue, and \$329,000 in tuition income. It is unclear if EITC funding is subsumed in “tuition” or some other category. We don’t know from this form how much EITC funding was received or how many children were funded by it.<sup>48</sup> This isn’t the fault of the school, which appears to have filled out the paperwork exactly as required. It is the fault of the system.

There were also cases where reports were filed but appeared to contain insufficient or troubling information. For example, the OSTC and EITC private school voucher programs require that no more than 20 percent of spending be for administrative purposes. For the 32 organizations for which we found information, 12 report administrative spending over 20%. Some of this may be explained by bookkeeping errors.

This lack of fiscal transparency is particularly concerning given that similar programs to the OSTC and EITC in other states have documented examples of misuse of public funds. In Arizona, the president of the state Senate, Steve Yarbrough, has supported a tax credit program that provides over \$100 million annually in vouchers. The program allows scholarship organizations to keep 10% of the money, half the level in Pennsylvania. The Arizona Christian School Tuition Organization (ACSTO) is one of the largest recipients of tax credits for vouchers. Its Executive Director in 2014, that same Steve Yarbrough, received \$125,000. ACSTO also paid \$636,000 in 2014 to a donation and data processing company owned by Steve Yarbrough. The organization pays \$52,000 in rent annually to its landlord – Steve Yarbrough. In June 2012, Yarbrough bought a car for \$16,000. The next month, ACTSO reimbursed him the full amount.<sup>49</sup> Could this kind of malfeasance occur in Pennsylvania, which allows twice the overhead rate as Arizona? We won’t know without a more thorough auditing of the use of tax-credit dollars by SOs and schools.

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<sup>48</sup> One increase in transparency since 2011 has been the uploading of information on the amount of funds received by each SO.

<sup>49</sup> Kevin Carey, “DeVos and Tax Credit Vouchers: Arizona Shows What Can Go Wrong,” *New York Times*, March 2, 2017; [https://www.nytimes.com/2017/03/02/upshot/arizona-shows-what-can-go-wrong-with-tax-credit-vouchers.html?\\_r=0](https://www.nytimes.com/2017/03/02/upshot/arizona-shows-what-can-go-wrong-with-tax-credit-vouchers.html?_r=0). Years earlier, Arizona investigative reporters that Yarbrough’s case was not exceptional. See Ryan Gabrielson, “Some charities most generous to executives,” *East Valley Tribune*, August 6, 2009; [http://www.eastvalleytribune.com/special\\_reports/rigged\\_privilege/article\\_998414be-3db7-5501-ad5a-6c8a30d61440.html](http://www.eastvalleytribune.com/special_reports/rigged_privilege/article_998414be-3db7-5501-ad5a-6c8a30d61440.html); and also Michelle Reese, “Rigged Privilege: Private school tax credits rife with abuse,” *East Valley Tribune*, August 1, 2009; [http://www.eastvalleytribune.com/special\\_reports/rigged\\_privilege/article\\_7debd2e5-d000-5aed-b813-a0d252377755.html](http://www.eastvalleytribune.com/special_reports/rigged_privilege/article_7debd2e5-d000-5aed-b813-a0d252377755.html)

## **Accountability and Results in Pennsylvania Public Schools**

While Pennsylvania's voucher programs lack accountability of any kind and, thus, we know little or nothing about what happens to taxpayer dollars or about the performance of voucher schools and students, Pennsylvania's public schools are held accountable. And they perform well.

The facts on public school performance in Pennsylvania contradict the narrative used to push for expanding private-school vouchers – the narrative that our public schools are failing. In fact, some U.S. states perform as well or better than the highest-ranking countries on international tests.<sup>50</sup> Socioeconomically disadvantaged students in some U.S. states have also made very large gains in mathematics in recent decades, gains larger than those made by disadvantaged students in other countries.

When it comes to Pennsylvania, the state now ranks relatively high based on comparisons of scores on National Assessment of Educational Progress (NAEP) assessments and the state's rank has improved considerably since 2003. (All states were required to take NAEP scores starting in 2003.) Based on the most recent NAEP tests, in 2015:

- **Pennsylvania's reading scores are among the nation's best:**
  - Only two states have statistically significant higher fourth-grade reading scores.
  - Only four states have statistically significant higher eighth-grade reading scores.
- **Pennsylvania's math scores are among the nation's best:**
  - Only five states have statistically significant higher fourth-grade reading scores.
  - Only eight states have statistically significant higher eighth-grade reading scores.
- **Pennsylvania is close to the top-scoring countries in science and math:**
  - Researchers from the National Center for Educational Statistics performed a study that statistically linked state performance on the National Assessment of Educational Progress (NAEP) eighth-grade mathematics and science tests with international performance on the Trends in International Mathematics and Science Study (TIMSS) eighth-grade mathematics and science tests.
  - Science: Pennsylvania's NAEP performance would rank it below only six education systems (Singapore, Chinese Taipei, Korea, Japan, Finland, Alberta-Canada), comparable to four, and above 37.
  - Math: Pennsylvania ranked below only six education systems (Korea, Singapore, Chinese Taipei, Hong Kong, Japan, and Russia), comparable to Quebec, and above 40.
- **NAEP Reading scores are up:**
  - The proportion of Pennsylvania public school fourth-graders who scored at the highest two levels in reading in the National Assessment of Educational Progress (NAEP) has increased by 24 percent since 2003.

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<sup>50</sup> This and the next sentence are based on Martin Carnoy, Emma Garcia, and Tatiana Khavenson, *Bringing It Back Home: Why state comparisons are more useful than international comparisons for improving U.S. education policy*, Economic Policy Institute (EPI), October 30, 2015; <http://www.epi.org/publication/bringing-it-back-home-why-state-comparisons-are-more-useful-than-international-comparisons-for-improving-u-s-education-policy/>

- The proportion of Pennsylvania public school eighth-graders who scored at the highest two levels in reading in the National Assessment of Educational Progress (NAEP) has increased by 22 percent since 2003.
- **NAEP Math scores are up:**
  - The proportion of Pennsylvania public school fourth-graders who scored at the highest two levels in mathematics in the National Assessment of Educational Progress (NAEP) has increased by 25 percent since 2003.
  - The proportion of Pennsylvania public school eighth-graders who scored at the highest two levels in mathematics in the National Assessment of Educational Progress (NAEP) has increased by 20 percent since 2003.

The NAEP is the most appropriate test for comparing performance among states. In 1988, Congress created the National Assessment Governing Board (NAGB) to devise procedures for interstate comparisons of test scores. For example, unlike Student Achievement Test (SAT) data, NAEP procedures require a scientifically valid sampling plan whereby 100 schools are randomly selected to represent all public schools in the state.

While the NAEP tests are a valid way to compare relative academic performance by students in different states, states still differ in the characteristics of their populations, including their urban and rural population shares, the share of the population with low socioeconomic status and lower levels of parental education. To get at this issue, Professor Martin Carnoy and co-authors compared “adjusted” NAEP scores across states from 2003 to 2013.<sup>51</sup> (The study was completed prior to the publication of the 2015 NAEP results.) The broad finding of this study was the same as that from the comparison of unadjusted NAEP scores above. Pennsylvania’s average rank across the four main tests (4<sup>th</sup> and 8<sup>th</sup> grade reading and math) was 15, up from 28 in 2003, and with an average test score much closer to the top state across the four tests (6.6 points behind) than the bottom state (11.4 point behind Pennsylvania). (for details see Table A6).

In sum, Pennsylvania’s performance is within shouting distance of the best states AND of the best nations. What holds Pennsylvania back is the state’s inequality in funding for school districts: the state ranks dead last for funding inequality between rich and poor districts.<sup>52</sup> This inequality results from the state’s low state share of educational funding, which makes overall funding highly dependent on local funding, and thus on local income and wealth, which vary widely across Pennsylvania school districts. If Pennsylvania lifted the performance of its poorer-performing schools, it could rise to the top rank of states and nations for educational achievement.

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<sup>51</sup> Carnoy et al., *Bringing It Back Home*, EPI, October 30, 2015; <http://www.epi.org/publication/bringing-it-back-home-why-state-comparisons-are-more-useful-than-international-comparisons-for-improving-u-s-education-policy/>

<sup>52</sup> Emma Brown, “In 23 states, richer school districts get more local funding than poorer districts.” *Washington Post*, March 12, 2015; <http://wapo.st/18fFt2F>



## Conclusion

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With the Pennsylvania legislature considering expanding its voucher program by nearly half as much as Governor Wolf's proposed Basic Education Subsidy increase, both financial and educational accountability of the OSTC and EITC voucher program are critical concerns.

Unfortunately, as this report documents, the existing accountability of the OSTC and EITC programs is wholly inadequate. Leaving aside the question of whether vouchers are good educational policy, at minimum, we should not expand these programs without basic financial and educational accountability in place. On the financial front, we are setting Pennsylvania and our taxpayers up for significant misuse of state funds. On the education front, we are setting our students up for attending schools that fail to deliver educational quality as well as fueling social division and intolerance. Both outcomes are unacceptable.

**Table A1. County Distribution of Scholarship Organizations EITC + OSTC Dollars for Private School Vouchers**

|            | <i>Number of Scholarship Orgs, 2016-17</i> |             | <i>Total Contributions, 2014-15</i> |              |              | <i>Share of EITC + OSTC \$, 2014-15</i> | <i>Share of K-12 Enrollees</i> | <i>Share of EITC \$ as % of Share of K-12 Enrollees</i> |
|------------|--|-------------|-------------------------------------|--------------|--------------|---|--------------------------------|---|
|            | <i>EITC</i>                                | <i>OSTC</i> | <i>EITC</i>                         | <i>OSTC</i>  | <i>Total</i> |   |                                |   |
| Adams      | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.8%                           | 0   |
| Allegheny  | 33   | 22          | \$9,806,798                         | \$6,132,633  | \$15,939,431 | 12.8%                                   | 8.7%                           | 148   |
| Armstrong  | 0  | 0           | \$497,733                           | \$0          | \$497,733    | 0.4%                                    | 0.5%                           | 81  |
| Beaver     | 1  | 0           | \$19,000                            | \$0          | \$19,000     | 0.0%                                    | 1.3%                           | 1   |
| Bedford    | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.4%                           | 0   |
| Berks      | 2  | 2           | \$84,400                            | \$135,000    | \$219,400    | 0.2%                                    | 3.6%                           | 5   |
| Blair      | 4  | 3           | \$2,860,741                         | \$410,242    | \$3,270,983  | 2.6%                                    | 0.9%                           | 284   |
| Bradford   | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.5%                           | 0   |
| Bucks      | 12   | 8           | \$553,450                           | \$370,602    | \$924,052    | 0.7%                                    | 5.3%                           | 14  |
| Butler     | 0  | 0           | \$31,950                            | \$0          | \$31,950     | 0.0%                                    | 1.5%                           | 2   |
| Cambria    | 1  | 1           | \$55,844                            | \$55,500     | \$111,344    | 0.1%                                    | 1.0%                           | 9   |
| Cameron    | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.0%                           | 0   |
| Carbon     | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.5%                           | 0   |
| Centre     | 1  | 0           | \$21,737                            | \$0          | \$21,737     | 0.0%                                    | 0.9%                           | 2   |
| Chester    | 24   | 14          | \$3,098,687                         | \$857,908    | \$3,956,595  | 3.2%                                    | 4.6%                           | 70  |
| Clarion    | 1  | 1           | \$812,886                           | \$214,500    | \$1,027,386  | 0.8%                                    | 0.3%                           | 306   |
| Clearfield | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.6%                           | 0   |
| Clinton    | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.3%                           | 0   |
| Columbia   | 1  | 0           | \$25,000                            | \$0          | \$25,000     | 0.0%                                    | 0.5%                           | 4   |
| Crawford   | 1  | 1           | \$2,812,914                         | \$375,447    | \$3,188,361  | 2.6%                                    | 0.7%                           | 378   |
| Cumberland | 1  | 1           | \$177,450                           | \$10,000     | \$187,450    | 0.2%                                    | 1.8%                           | 8   |
| Dauphin    | 16   | 14          | \$6,375,767                         | \$2,412,025  | \$8,787,792  | 7.1%                                    | 2.2%                           | 321   |
| Delaware   | 19   | 19          | \$5,529,668                         | \$15,883,119 | \$21,412,787 | 17.2%                                   | 4.7%                           | 367   |
| Elk        | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.2%                           | 0   |
| Erie       | 8  | 7           | \$3,389,654                         | \$1,233,333  | \$4,622,987  | 3.7%                                    | 2.3%                           | 163   |
| Fayette    | 1  | 1           | \$97,666                            | \$7,500      | \$105,166    | 0.1%                                    | 1.0%                           | 9   |
| Forest     | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.0%                           | 0   |
| Franklin   | 2  | 1           | \$475,943                           | \$25,000     | \$500,943    | 0.4%                                    | 1.3%                           | 32  |
| Fulton     | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.1%                           | 0   |
| Greene     | 1  | 0           | \$9,400                             | \$0          | \$9,400      | 0.0%                                    | 0.3%                           | 3   |
| Huntingdon | 1  | 0           | \$51,500                            | \$0          | \$51,500     | 0.0%                                    | 0.3%                           | 13  |
| Indiana    | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.6%                           | 0   |
| Jefferson  | 1  | 0           | \$38,000                            | \$0          | \$38,000     | 0.0%                                    | 0.3%                           | 9   |
| Juniata    | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.2%                           | 0   |
| Lackawana  | 6  | 4           | \$1,429,900                         | \$995,231    | \$2,425,131  | 1.9%                                    | 1.6%                           | 124   |
| Lancaster  | 14   | 6           | \$3,459,659                         | \$1,551,591  | \$5,011,250  | 4.0%                                    | 4.5%                           | 90  |
| Lawrence   | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.7%                           | 0   |
| Lebanon    | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 1.1%                           | 0   |
| Lehigh     | 7  | 6           | \$2,605,321                         | \$2,420,561  | \$5,025,882  | 4.0%                                    | 3.0%                           | 133   |
| Luzerne    | 4  | 3           | \$782,239                           | \$449,833    | \$1,232,072  | 1.0%                                    | 2.4%                           | 42  |
| Lycoming   | 0  | 1           | \$6,000                             | \$25,000     | \$31,000     | 0.0%                                    | 0.9%                           | 3   |
| McKean     | 0  | 0           | \$0                                 | \$0          | \$0          | 0.0%                                    | 0.3%                           | 0   |

|  |            |            |                     |                     |                      |               |               |     |
|--|------------|------------|---------------------|---------------------|----------------------|---------------|---------------|-----|
| Mercer   | 3          | 1          | \$435,402           | \$86,000            | \$521,402            | 0.4%          | 0.9%          | 49  |
| Mifflin  | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.4%          | 0   |
| Monroe   | 1          | 0          | \$24,500            | \$0                 | \$24,500             | 0.0%          | 1.5%          | 1   |
| Montgomery   | 27         | 24         | \$6,747,487         | \$3,754,903         | \$10,502,390         | 8.4%          | 6.8%          | 125 |
| Montour  | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.1%          | 0   |
| Northampton  | 1          | 2          | \$57,667            | \$305,000           | \$362,667            | 0.3%          | 2.4%          | 12  |
| Northumberland                                     | 3          | 1          | \$176,667           | \$0                 | \$176,667            | 0.1%          | 0.6%          | 22  |
| Perry  | 3          | 0          | \$15,334            | \$65,000            | \$80,334             | 0.1%          | 0.4%          | 18  |
| Philadelphia                                       | 35         | 36         | \$7,448,845         | \$19,316,103        | \$26,764,948         | 21.5%         | 12.0%         | 179 |
| Pike   | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.5%          | 0   |
| Potter   | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.1%          | 0   |
| Schuylkill   | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 1.1%          | 0   |
| Snyder   | 1          | 0          | \$38,500            | \$55,000            | \$93,500             | 0.1%          | 0.3%          | 24  |
| Somerset   | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.5%          | 0   |
| Sullivan   | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.0%          | 0   |
| Susquehanna  | 1          | 0          | \$709,050           | \$0                 | \$709,050            | 0.6%          | 0.3%          | 171 |
| Tioga  | 2          | 0          | \$120,000           | \$0                 | \$120,000            | 0.1%          | 0.3%          | 32  |
| Union  | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.3%          | 0   |
| Venango  | 1          | 1          | \$111,959           | \$0                 | \$111,959            | 0.1%          | 0.4%          | 23  |
| Warren   | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.3%          | 0   |
| Wayne  | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 1.6%          | 0   |
| Washington   | 0          | 0          | \$59,900            | \$87,000            | \$146,900            | 0.1%          | 0.4%          | 33  |
| Westmoreland                                       | 3          | 1          | \$677,500           | \$100,000           | \$777,500            | 0.6%          | 2.6%          | 24  |
| Wyoming  | 0          | 0          | \$0                 | \$0                 | \$0                  | 0.0%          | 0.2%          | 0   |
| York   | 5          | 3          | \$1,320,617         | \$1,616,461         | \$2,937,078          | 2.4%          | 3.7%          | 64  |
| Statewide  | 1          | 1          | \$2,110,660         | \$333,466           | \$2,444,126          | 2.0%          | 0.0%          |     |
| Subtotal Allegheny + 5 Metro Philadelphia Counties | 150        | 123        | \$33,184,935        | \$46,315,268        | \$79,500,203         | 64%           | 42%           | 152 |
| Subtotal: 26 Counties w/0 EITC + OSTC              |            |            |                     |                     |                      | 0.0%          | 11.5%         | 0   |
| <b>Totals</b>                                      | <b>249</b> | <b>185</b> | <b>\$65,163,395</b> | <b>\$59,283,958</b> | <b>\$124,447,353</b> | <b>100.0%</b> | <b>100.0%</b> |     |

Sources: Appendix Tables A2-A5 and 2011-2015 American Community Survey 5-Year Estimates of K-12 enrollees by county

**Table A2. Educational Improvement Tax Credit (EITC) Scholarship Organizations (SOs) That Provide Taxpayer-Financed Vouchers (subsidize tuition) for Students to Attend Private School in 2016-17**

| <b>Organization</b>   | <b>County</b> | <b>Web-Site</b>  |
|---|---------------|--|
| Aquinas Academy   | Allegheny     | <a href="http://www.aquinasacademy-pittsburgh.org">www.aquinasacademy-pittsburgh.org</a>         |
| Best of the Batch Foundation - SO                                   | Allegheny     | <a href="http://www.batchfoundation.org">www.batchfoundation.org</a>                             |
| Carlow College (The Campus School) - SO                             | Allegheny     | <a href="http://www.carlow.edu">www.carlow.edu</a>   |
| Carnegie Mellon University  | Allegheny     | <a href="http://www.psy.cmu.edu/cs">www.psy.cmu.edu/cs</a>                                       |
| Communities in Schools of Pittsburgh - Allegheny County, Inc. - SO  | Allegheny     | <a href="http://www.cispac.org">www.cispac.org</a>   |
| Crossroads Foundation   | Allegheny     | <a href="http://www.crossroadsfoundation.org">www.crossroadsfoundation.org</a>                   |
| Falk Laboratory School of the University of Pittsburgh              | Allegheny     | <a href="http://www.falkschool.pitt.edu/">www.falkschool.pitt.edu/</a>                           |
| Fox Chapel Country Day School                                       | Allegheny     | <a href="http://www.foxchapelcountryday.com">www.foxchapelcountryday.com</a>                     |
| Fund for the Advancement of Minorities through Education, Inc., The | Allegheny     | <a href="http://www.famefund.org">www.famefund.org</a>   |
| Girls Hope of Pittsburgh, Inc.                                      | Allegheny     | <a href="http://www.girlshope.org">www.girlshope.org</a>   |
| Heritage Community Initiatives - SO                                 | Allegheny     | <a href="http://www.heritagecommunityiniatives.org">www.heritagecommunityiniatives.org</a>       |
| Holy Family Foundation - SO   | Allegheny     | <a href="http://www.hfi-pgh.org">www.hfi-pgh.org</a>   |
| Imani Christian Academy - SO  | Allegheny     | <a href="http://www.imanipgh.org">www.imanipgh.org</a>   |
| Junior Achievement of Western PA - SO                               | Allegheny     | <a href="http://www.jawesternpa.org">www.jawesternpa.org</a>                                     |
| Our Lady of the Sacred Heart High School                            | Allegheny     | <a href="http://www.olsh.org">www.olsh.org</a>   |
| Phase 4 Learning Center, Inc. - SO                                  | Allegheny     | <a href="http://www.phase4learningcenter.org">www.phase4learningcenter.org</a>                   |
| Pittsburgh Area Lutheran Schools - SO                               | Allegheny     | <a href="http://www.pittsburgharealutheranschools.org">www.pittsburgharealutheranschools.org</a> |
| Pittsburgh Jewish Educational Improvement Foundation                | Allegheny     |  |
| Pittsburgh Urban Christian School, Inc.                             | Allegheny     | <a href="http://www.pucs.org">www.pucs.org</a>   |
| Poise Foundation - SO   | Allegheny     | <a href="http://www.poisefoundation.org">www.poisefoundation.org</a>                             |
| Scholastic Opportunity Scholarship Fund (SOS) - SO                  | Allegheny     | <a href="http://www.diopitt.org">www.diopitt.org</a>   |
| Sewickley Academy   | Allegheny     | <a href="http://www.sewickley.org">www.sewickley.org</a>   |
| Shady Side Academy - SO   | Allegheny     | <a href="http://www.shadysideacademy.org">www.shadysideacademy.org</a>                           |
| St. Edmund's Academy - SO   | Allegheny     | <a href="http://www.stedmunds.net">www.stedmunds.net</a>   |
| The Ellis School - SO   | Allegheny     | <a href="http://www.theellisschool.org">www.theellisschool.org</a>                               |
| The Glen Montessori School - SO                                     | Allegheny     | <a href="http://www.glenmontessori.org">www.glenmontessori.org</a>                               |
| The Neighborhood Academy - SO                                       | Allegheny     | <a href="http://www.theneighborhoodacademy.org">www.theneighborhoodacademy.org</a>               |
| Tus, Inc. d/b/a The University School                               | Allegheny     | <a href="http://www.theuniversityschool.org">www.theuniversityschool.org</a>                     |
| Universal Education Foundation - SO                                 | Allegheny     | <a href="http://www.uapschool.org">www.uapschool.org</a>   |
| Virtuous Academy  | Allegheny     | <a href="http://www.virtuousacademy.org">www.virtuousacademy.org</a>                             |
| Waldorf School of Pittsburgh  | Allegheny     | <a href="http://www.waldorfpittsburgh.org">www.waldorfpittsburgh.org</a>                         |
| Watson Institute - SO   | Allegheny     | <a href="http://www.thewatsoninstitute.org">www.thewatsoninstitute.org</a>                       |
| Winchester Thurston School - SO                                     | Allegheny     | <a href="http://www.winchesterthurston.org">www.winchesterthurston.org</a>                       |
| Community Foundation Serving the Heart of Western Pennsylvania - SO | Armstrong     | <a href="http://www.servingtheheart.org">www.servingtheheart.org</a>                             |
| The School at McGuire Memorial - SO                                 | Beaver        | <a href="http://www.mcguirememorial.org">www.mcguirememorial.org</a>                             |
| Berks County Community Foundation - SO                              | Berks         | <a href="http://www.bccf.org">www.bccf.org</a>   |
| Pennsylvania Conference of Seventh-day Adventist                    | Berks         | <a href="http://www.paconference.org">www.paconference.org</a>                                   |
| Central Pennsylvania Community Foundation - SO                      | Blair         | <a href="http://www.centralpagives.org">www.centralpagives.org</a>                               |
| Central Pennsylvania Scholarship Fund - SO                          | Blair         | <a href="http://www.pennsylvaniaeitc.org">www.pennsylvaniaeitc.org</a>                           |
| Penn-Mont Academy - SO  | Blair         | <a href="http://www.pennmontacademy.com">www.pennmontacademy.com</a>                             |
| Second Century Scholarship Fund - SO                                | Blair         | <a href="http://www.dioceseaj.org">www.dioceseaj.org</a>   |
| ATG Learning Academy  | Bucks         | <a href="http://www.ATGLearningAcademy.com">www.ATGLearningAcademy.com</a>                       |
| Buckingham Friends School   | Bucks         | <a href="http://www.bfs.org">www.bfs.org</a>   |
| Buxmont Academy   | Bucks         | <a href="http://www.csfbuxmont.org">www.csfbuxmont.org</a>                                       |
| George School - SO  | Bucks         | <a href="http://www.georgeschool.org">www.georgeschool.org</a>                                   |

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| Go Forward Education Foundation, Inc.                            | Bucks      | <a href="http://www.goforwardeducation.org">www.goforwardeducation.org</a>                         |
| Holy Ghost Preparatory School                                    | Bucks      | <a href="http://www.holyghostprep.org">www.holyghostprep.org</a>                                   |
| Pen Ryn School   | Bucks      | <a href="http://www.penryn.org">www.penryn.org</a>   |
| River Valley Waldorf School - SO                                 | Bucks      | <a href="http://www.rivervalleyschool.org">www.rivervalleyschool.org</a>                           |
| Solebury School  | Bucks      | <a href="http://www.solebury.org">www.solebury.org</a>   |
| The Children's House of Bucks County - SO                        | Bucks      | <a href="http://www.chbcmontessori.com">www.chbcmontessori.com</a>                                 |
| United Friends School of the Greater Lehigh Valley, Inc.         | Bucks      | <a href="http://www.unitedfriendsschool.org">www.unitedfriendsschool.org</a>                       |
| Villa Joseph Marie High School                                   | Bucks      | <a href="http://www.vjmhs.org">www.vjmhs.org</a>   |
| The Learning Lamp, Inc. - SO                                     | Cambria    | <a href="http://www.thelearninglamp.org">www.thelearninglamp.org</a>                               |
| State College Friends School                                     | Centre     | <a href="http://www.scfriends.org">www.scfriends.org</a>   |
| Camphill Special School, Inc.                                    | Chester    | <a href="http://www.camphillspecialschool.org">www.camphillspecialschool.org</a>                   |
| Chabad Lubavitch of Chester County - SO                          | Chester    | <a href="http://www.jewishchestercounty.com">www.jewishchestercounty.com</a>                       |
| Chamber of Commerce of Greater West Chester Education Foundation | Chester    | <a href="http://www.greaterwestchester.com">www.greaterwestchester.com</a>                         |
| Delaware Valley Friends School                                   | Chester    | <a href="http://www.dvfs.org">www.dvfs.org</a>   |
| Devon Preparatory School   | Chester    | <a href="http://www.devonprep.com">www.devonprep.com</a>   |
| Foundation for Catholic Education                                | Chester    | <a href="http://www.foundationforcatholiceducation.org">www.foundationforcatholiceducation.org</a> |
| Goshen Friends School  | Chester    | <a href="http://www.goshenfriends.org">www.goshenfriends.org</a>                                   |
| Kimberton Waldorf School - SO                                    | Chester    | <a href="http://www.kimberton.org">www.kimberton.org</a>   |
| Malvern Preparatory School                                       | Chester    | <a href="http://www.malvernprep.org">www.malvernprep.org</a>                                       |
| Mission for Educating Children with Autism                       | Chester    | <a href="http://www.paalprogram.org">www.paalprogram.org</a>                                       |
| Montgomery School  | Chester    | <a href="http://www.montgomeryschool.org">www.montgomeryschool.org</a>                             |
| Penngift Foundation, Inc. - SO                                   | Chester    |  |
| Spirit Soccer Club of Chester County, Inc.                       | Chester    | <a href="http://www.continentalfc.org">www.continentalfc.org</a>                                   |
| The Church Farm School   | Chester    | <a href="http://www.gocfs.net">www.gocfs.net</a>   |
| The Phelps School  | Chester    | <a href="http://www.thephelpsschool.org">www.thephelpsschool.org</a>                               |
| The Woodlynde School Corporation                                 | Chester    | <a href="http://www.woodlynde.org">www.woodlynde.org</a>   |
| Upland Country Day School  | Chester    | <a href="http://www.uplandcnds.org">www.uplandcnds.org</a>   |
| Valley Forge Educational Services - SO                           | Chester    | <a href="http://www.vfes.net">www.vfes.net</a>   |
| Villa Maria Academy (Malvern)                                    | Chester    | <a href="http://www.vmahs.org">www.vmahs.org</a>   |
| Villa Maria Academy Lower School                                 | Chester    | <a href="http://www.villamaria.org">www.villamaria.org</a>   |
| West Chester Friends School                                      | Chester    | <a href="http://www.wcfriends.org">www.wcfriends.org</a>   |
| Westtown School  | Chester    | <a href="http://www.westtown.edu">www.westtown.edu</a>   |
| Willistown Country Day School                                    | Chester    | <a href="http://www.willistown.org">www.willistown.org</a>   |
| YSC Academy  | Chester    | <a href="http://www.yscacademy.com">www.yscacademy.com</a>   |
| Children's Scholarship Fund of Pennsylvania                      | Clarion    | <a href="http://www.csfofpa.org">www.csfofpa.org</a>   |
| Community Friends Educational Corporation                        | Columbia   | <a href="http://www.greenwood-friends.org">www.greenwood-friends.org</a>                           |
| Faith Builders Educational Programs, Inc. - SO                   | Crawford   | <a href="http://www.fbscholarship.org">www.fbscholarship.org</a>                                   |
| Harrisburg Academy   | Cumberland | <a href="http://www.harrisburgacademy.org">www.harrisburgacademy.org</a>                           |
| Bravo Foundation, Inc. - SO                                      | Dauphin    | <a href="http://www.thebravofoundation.org">www.thebravofoundation.org</a>                         |
| Bridge Educational Foundation - SO                               | Dauphin    | <a href="http://www.bridgeedu.org">www.bridgeedu.org</a>   |
| Christian School Association of Greater Harrisburg, Inc.         | Dauphin    | <a href="http://www.harrisburgchristian.com">www.harrisburgchristian.com</a>                       |
| Family Choice Scholarship Fund of the PA Family Institute - SO   | Dauphin    | <a href="http://www.myfamilychoice.org">www.myfamilychoice.org</a>                                 |
| Jewish Federation of Greater Harrisburg - SO                     | Dauphin    | <a href="http://www.jewishharrisburg.org">www.jewishharrisburg.org</a>                             |
| Jump Street, Inc. - SO   | Dauphin    | <a href="http://www.jumpstreet.org">www.jumpstreet.org</a>   |
| Keystone Christian Education Association - SO                    | Dauphin    |  |
| Londonderry School - SO  | Dauphin    | <a href="http://www.thelondonderryschool.org">www.thelondonderryschool.org</a>                     |
| Nativity School of Harrisburg                                    | Dauphin    | <a href="http://www.nativityharrisburg.org">www.nativityharrisburg.org</a>                         |
| Neumann Scholarship Foundation - SO                              | Dauphin    | <a href="http://www.hbgdiocese.org">www.hbgdiocese.org</a>   |
| St. Stephen's Episcopal School                                   | Dauphin    | <a href="http://www.sseschool.org">www.sseschool.org</a>   |

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| The Circle School - SO   | Dauphin    | www.circleschool.org           |
| The Joshua Group - SO  | Dauphin    | www.joshuagroup.org            |
| The Samuel School - SO   | Dauphin    | www.samuelschool.com           |
| The Vista School - SO  | Dauphin    | www.thevistaschool.org         |
| Yeshiva Academy of Harrisburg Foundation   | Dauphin    |                                |
| Academy of Notre Dame de Namur   | Delaware   | www.ndapa.org                  |
| Agnes Irwin School   | Delaware   | www.agnesirwin.org             |
| Archbishop Carroll Fund for Catholic Education   | Delaware   |                                |
| Benchmark School   | Delaware   | www.benchmarkschool.org        |
| Children First America Delaware County - SO  | Delaware   |                                |
| Country Day School of the Sacred Heart   | Delaware   | www.cdssh.org                  |
| Drexel Neumann Academy   | Delaware   | www.drexelneumannacademy.net   |
| Friends School Haverford   | Delaware   | www.friendshaverford.org       |
| Holy Child Academy - SO  | Delaware   | www.holychildacademy.com       |
| Lansdowne Friends School - SO  | Delaware   | www.lansdownefriendsschool.org |
| Media-Providence Friends School, Inc. - SO   | Delaware   | www.mpfs.org                   |
| Silverback Educational Foundation for the Arts, Dance & Athletics                              | Delaware   | www.silverback-sefada.org      |
| St. Thomas More High School Alumni Association, Inc.   | Delaware   | www.stmforever.com             |
| Talk Institute and School a/k/a Talk, Inc. - SO  | Delaware   | www.talkinc.org                |
| The Episcopal Academy  | Delaware   | www.episcopalacademy.org       |
| The Hill Top Preparatory School, Inc.  | Delaware   | www.hilltopprep.org            |
| The School in Rose Valley  | Delaware   | www.theschoolinrosevalley.org  |
| The Walden School  | Delaware   | www.thewaldenschool.org        |
| Valley Forge Military Academy Foundation   | Delaware   | www.vfmac.edu                  |
| Community Country Day School   | Erie       | www.ccdserie.com               |
| Erie Catholic Preparatory School d/b/a Cathedral Prep and Villa Maria Academy Scholarship Fund | Erie       | www.prep-villa.com             |
| Erie Day School, Inc. - SO   | Erie       | www.riedayschool.org           |
| Evangelical Lutheran Church in America - SO  | Erie       | www.luthermemorialonline.org   |
| Greater Erie Community Action Committee - SO   | Erie       | www.gecac.org                  |
| Mercyhurst Preparatory School  | Erie       | www.mpslakers.com              |
| STAR Foundation - SO   | Erie       | www.eriercd.org                |
| Villa Maria Elementary School - SO   | Erie       | www.vmelementary.com           |
| Indian Creek Valley Christian Family and Children's Center - SO                                | Fayette    | www.champion.org               |
| Mercersburg Academy  | Franklin   | www.mercersburg.edu            |
| Montessori Academy of Chambersburg - SO  | Franklin   | www.montacad.org               |
| Community Foundation of Greene County - SO   | Greene     | www.cfgcpa.org                 |
| The Grier Foundation   | Huntingdon | www.grier.org                  |
| WPA K-12 Education Scholarship Fund  | Jefferson  | www.cmawpa.org                 |
| Diocese of Scranton Scholarship Foundation - SO  | Lackawanna | www.dioceseofscranton.org      |
| NativityMiguel School of Scranton  | Lackawanna | www.nativitymiguelscranton.org |
| Peace Lutheran Church  | Lackawanna | www.yourpeace.org              |
| PJHS Scholarship Organization (St. Joe's Prep & Scranton Prep)                                 | Lackawanna |                                |
| United Way of Lackawanna and Wayne Counties - SO   | Lackawanna | www.uwlc.net                   |
| Yeshiva Beth Moshe NEPA Jewish Educational Scholarship Fund                                    | Lackawanna |                                |
| ACSI Children's Tuition Fund - SO  | Lancaster  | www.acsifoundation.org         |
| Dayspring Christian Academy - SO   | Lancaster  | www.dayspringchristian.com     |
| Ephrata Church of the Nazarene   | Lancaster  | www.nazgp.org                  |
| Lancaster Country Day School   | Lancaster  | www.lancastercountryday.org    |

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| Lancaster County Career & Technology Foundation - SO                                      | Lancaster  | www.lcctc.org                  |
| Lancaster County Christian School   | Lancaster  | www.lccs.cc                    |
| Linden Hall School for Girls  | Lancaster  | www.lindenhall.org             |
| Masonic Villages of the Grand Lodge of PA - SO  | Lancaster  | www.masonicvillages.org        |
| Montessori Academy of Lancaster - SO  | Lancaster  | www.montlanc.com               |
| Susquehanna Waldorf School - SO   | Lancaster  | www.susquehannawaldorf.org     |
| The Janus School  | Lancaster  | www.thejanusschool.org         |
| The New School of Lancaster - SO  | Lancaster  | www.newschool.net              |
| United Disabilities Services  | Lancaster  | www.udservices.org/school      |
| Water Street Ministries - SO  | Lancaster  | www.waterstreetministries.org  |
| CAI Learning Academy, Inc.  | Lehigh     | www.cailearningacademy.org     |
| CEO America Lehigh Valley   | Lehigh     | www.ceoamerica.net             |
| Jewish Federation of the Lehigh Valley - SO   | Lehigh     | www.jewishlehighvalley.org     |
| KidsPeace Corp.   | Lehigh     | www.kidspeace.com              |
| Moravian Academy  | Lehigh     | www.moravianacademy.org        |
| The Hillside School & Swain School (Lehigh Valley Independent School Scholarship Program) | Lehigh     | www.hillsidesideschool.org     |
| Via of the Lehigh Valley, Inc. - SO   | Lehigh     | www.lehighchildrensacademy.com |
| Jewish Community Alliance of Northeastern Pennsylvania - SO                               | Luzerne    | www.jewishwilkes-barre.org     |
| MMI Preparatory School  | Luzerne    | www.mmiprep.org                |
| United Way of Wyoming Valley - SO   | Luzerne    | www.unitedwaywb.org            |
| Wyoming Seminary  | Luzerne    | www.wyomingseminary.org        |
| Community Foundation of Western PA and Eastern OH - SO                                    | Mercer     | www.comm-foundation.org        |
| George Junior Republic - SO   | Mercer     | www.georgejuniorrepublic.org   |
| PHN Charitable Foundation - SO  | Mercer     | www.phnfoundation.net          |
| Pocono Alliance - SO  | Monroe     | www.poconoalliance.org         |
| A Step Up Academy, Inc.   | Montgomery | www.astepupacademy.org         |
| Abington Friends School   | Montgomery | www.abingtonfriends.net        |
| Academy in Manayunk d/b/a AIM Academy   | Montgomery | www.aimpa.org                  |
| Business Leadership Organized for Catholic Schools (BLOCS) - SO                           | Montgomery | www.blocs.org                  |
| Center School   | Montgomery | www.centerschoolpa.org         |
| Coventry Christian Schools, Inc.  | Montgomery | www.coventrychristian.com      |
| French International School of Philadelphia - SO  | Montgomery | www.efponline.com              |
| Friends' Central School   | Montgomery | www.friendscentral.org         |
| Germantown Academy (Public School of Germantown) - SO                                     | Montgomery | www.germantownacademy.org      |
| Gladwyne Montessori School - SO   | Montgomery | www.gladwyne.org               |
| Gwynedd Mercy Academy Scholarship Organization  | Montgomery | www.gmahs.org                  |
| Henkels Foundation - SO   | Montgomery |                                |
| Hill School   | Montgomery | www.thehill.org                |
| La Salle College High School Scholarship Fund   | Montgomery | www.lschs.org                  |
| Merion Mercy Academy  | Montgomery | www.merion-mercy.com           |
| New Horizons Montessori School Association - SO   | Montgomery | www.NHMS.info                  |
| Perkiomen School  | Montgomery | www.perkiomen.org              |
| Plymouth Meeting Friends School - SO  | Montgomery | www.pmfs1780.org               |
| Quaker School at Horsham  | Montgomery | www.quakerschool.org           |
| Rosemont School of the Holy Child - SO  | Montgomery | www.rosemontschool.org         |
| The Baldwin School  | Montgomery | www.baldwinschool.org          |
| The Haverford School - SO   | Montgomery | www.haverford.org              |
| The Meadowbrook School - SO   | Montgomery | www.themeadowbrookschoool.org  |

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| The Miquon School - SO   | Montgomery     | www.miquon.org                      |
| The Shipley School   | Montgomery     | www.shipleyschool.org               |
| Waldron Mercy Academy  | Montgomery     | www.waldronmercy.org                |
| Wyncote Academy  | Montgomery     | www.wyncoteacademy.org              |
| Eastern Pennsylvania Scholarship Foundation - Diocese of Allentown - SO      | Northampton    | www.allentowndiocese.org            |
| First Regular Baptist Church of Northumberland                               | Northumberland | www.norrychristian.net              |
| Meadowbrook Christian School Scholarship Organization K-12                   | Northumberland | www.mcsions.org                     |
| Sunbury Christian Academy  | Northumberland | www.sunburychristianacademy.org     |
| 3890 North 10th Street, Inc. d/b/a The Lenfest Center                        | Philadelphia   | www.lenfestcenter.org               |
| Byerschool Foundation - SO   | Philadelphia   | www.byerschool.org                  |
| C.B. Community Schools   | Philadelphia   | www.communityschools.org            |
| Calvary Christian Academy - SO   | Philadelphia   | www.cca.ccpilly.org                 |
| Children's Jubilee Fund  | Philadelphia   | www.jubileefund.org                 |
| Children's Scholarship Fund Philadelphia                                     | Philadelphia   | www.csphiladelphia.org              |
| Community Partnership School - SO  | Philadelphia   | www.cpsphilly.org                   |
| Cristo Rey Philadelphia High School  | Philadelphia   | www.cristoreyphiladelphia.org       |
| Educational Scholarship Fund of the Talmudical Yeshiva of Philadelphia       | Philadelphia   |                                     |
| Foundation for Jewish Day Schools of Greater Philadelphia - SO               | Philadelphia   | www.jewishphilly.org                |
| Frankford Friends School   | Philadelphia   | www.frankfordfriendsschool.org      |
| Friends Council on Education   | Philadelphia   | www.friendscouncil.org              |
| Friends Select School  | Philadelphia   | www.friends-select.org              |
| Germantown Friends School  | Philadelphia   | www.germantownfriends.org           |
| Gesu School, Inc. - SO   | Philadelphia   | www.gesuschool.org                  |
| Girard College Foundation  | Philadelphia   | www.gcdf.org                        |
| Greene Street Friends School (NW Philadelphia Scholarship Program) - SO      | Philadelphia   | www.greenestreetfriends.org         |
| Greene Towne School - SO   | Philadelphia   | www.greenetowneschool.org           |
| HMS School for Children with Cerebral Palsy                                  | Philadelphia   | www.hmsschool.org                   |
| Hope Partnership for Education   | Philadelphia   | www.hopepartnershipforeducation.org |
| Joey F. Casey Memorial Foundation  | Philadelphia   | www.joeycasey.com                   |
| Jubilee School - SO  | Philadelphia   | www.jubileeschool.net               |
| La Salle Academy   | Philadelphia   | www.lasalleacademy.net              |
| Legacy Youth Tennis and Education - SO                                       | Philadelphia   | www.legacyte.org                    |
| Liguori Academy  | Philadelphia   | www.liguoriacademy.org              |
| LOGAN Hope - SO  | Philadelphia   | www.loganhope.org                   |
| Mercy Vocational High School   | Philadelphia   | www.mercyvocational.org             |
| Officer Daniel Boyle Scholarship Fund  | Philadelphia   |                                     |
| Philadelphia Waldorf Initiative - SO   | Philadelphia   | www.phillywaldorf.com               |
| Saint James School   | Philadelphia   | www.stjamesphila.org                |
| Sky Community Partners, Inc.   | Philadelphia   | www.skycommunitypartners.com        |
| Springside Chestnut Hill Academy   | Philadelphia   | www.sch.org                         |
| The Crefeld School   | Philadelphia   | www.crefeld.org                     |
| The Philadelphia School  | Philadelphia   | www.tpschool.org                    |
| William Penn Charter School  | Philadelphia   | www.penncharter.com                 |
| Victory Baptist Academy  | Snyder         |                                     |
| Community Foundation of the Endless Mountains - SO                           | Susquehanna    | www.community-foundation.org        |
| General Council of the Assemblies of God - Covenant Scholarship Organization | Tioga          | www.ncalions.org                    |
| Trinity Lutheran Church & School - SO  | Tioga          | www.trinitylutheranwellsboro.org    |



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| Christian Life Academy Scholarship Fund - SO | Venango      | <a href="http://www.christianlifeacademy.org">www.christianlifeacademy.org</a>     |
| Kiskiminetas Springs School                  | Westmoreland | <a href="http://www.kiski.org">www.kiski.org</a>                                   |
| Scholarship Partners Foundation - SO         | Westmoreland | <a href="http://www.dioceseofgreensburg.org">www.dioceseofgreensburg.org</a>       |
| Valley School of Ligonier                    | Westmoreland | <a href="http://www.valleyschoolofligonier.org">www.valleyschoolofligonier.org</a> |
| Christian School Association of York - SO    | York         | <a href="http://www.csyonline.com">www.csyonline.com</a>                           |
| Crispus Attucks Association, Inc. - SO       | York         | <a href="http://www.crispusattucks.org">www.crispusattucks.org</a>                 |
| House of Hope York, PA                       | York         | <a href="http://www.houseofhopeyorkpa.org">www.houseofhopeyorkpa.org</a>           |
| Logos Academy Scholarship Organization       | York         | <a href="http://www.logosyork.org">www.logosyork.org</a>                           |
| York College of Pennsylvania - SO            | York         | <a href="http://www.ycds.org">www.ycds.org</a>                                     |
| Mennonite Foundation, Inc., The - SO         | All          | <a href="http://www.everence.com">www.everence.com</a>                             |

Source: Pennsylvania Budget and Policy Center based on Pennsylvania Department of Community and Economic Development data online at [http://dced.pa.gov/scholarship-organizations/#.WKN15X\\_WH5s](http://dced.pa.gov/scholarship-organizations/#.WKN15X_WH5s); downloaded February 14, 2017

**Table A3. Educational Improvement Tax Credit (EITC) Contributions in 2014-15 to Scholarship Organizations (SOs) That Provide Taxpayer-Financed Vouchers (subsidize tuition) for Students to Attend Private School**

| Organization  | Contributions Recieved | County    |
|---|------------------------|-----------|
| Aquinas Academy   | \$20,000               | Allegheny |
| Best of the Batch Foundation - SO                                   | \$66,600               | Allegheny |
| Carlow College (The Campus School) - SO                             | \$46,000               | Allegheny |
| Communities in Schools of Pittsburgh - Allegheny County, Inc. - SO  | \$44,000               | Allegheny |
| Crossroads Foundation   | \$517,900              | Allegheny |
| Falk Laboratory School of the University of Pittsburgh              | \$260,922              | Allegheny |
| Fox Chapel Country Day School                                       | \$101,950              | Allegheny |
| Fund for the Advancement of Minorities through Education, Inc., The | \$237,500              | Allegheny |
| Girls Hope of Pittsburgh, Inc.                                      | \$102,099              | Allegheny |
| Greater Works Outreach - SO   | \$400                  | Allegheny |
| Heritage Community Initiatives - SO                                 | \$75,066               | Allegheny |
| Holy Family Foundation - SO   | \$84,350               | Allegheny |
| Imani Christian Academy - SO  | \$212,900              | Allegheny |
| Junior Achievement of Western PA - SO                               | \$190,000              | Allegheny |
| Our Lady of the Sacred Heart High School                            | \$65,533               | Allegheny |
| Phase 4 Learning Center, Inc. - SO                                  | \$20,400               | Allegheny |
| Pittsburgh Area Lutheran Schools - SO                               | \$9,850                | Allegheny |
| Pittsburgh Jewish Educational Improvement Foundation                | \$3,015,165            | Allegheny |
| Pittsburgh Urban Christian School, Inc.                             | \$177,550              | Allegheny |
| Poise Foundation - SO   | \$107,400              | Allegheny |
| Scholastic Opportunity Scholarship Fund (SOS) - SO                  | \$2,845,547            | Allegheny |
| Sewickley Academy   | \$45,500               | Allegheny |
| Shady Side Academy - SO   | \$428,545              | Allegheny |
| St. Edmund's Academy - SO   | \$62,250               | Allegheny |
| The Ellis School - SO   | \$181,889              | Allegheny |
| The Glen Montessori School - SO                                     | \$7,400                | Allegheny |
| The Neighborhood Academy - SO                                       | \$268,507              | Allegheny |
| Virtuous Academy  | \$2,400                | Allegheny |
| Waldorf School of Pittsburgh  | \$10,700               | Allegheny |
| Watson Institute - SO   | \$148,250              | Allegheny |
| Winchester Thurston School - SO                                     | \$450,225              | Allegheny |
| Community Foundation Serving the Heart of Western Pennsylvania - SO | \$497,733              | Armstrong |
| The School at McGuire Memorial - SO                                 | \$19,000               | Beaver    |
| Berks County Community Foundation - SO                              | \$84,400               | Berks     |
| Central Pennsylvania Community Foundation - SO                      | \$221,357              | Blair     |
| Central Pennsylvania Scholarship Fund - SO                          | \$985,744              | Blair     |
| Penn-Mont Academy - SO  | \$163,154              | Blair     |
| Second Century Scholarship Fund - SO                                | \$1,490,486            | Blair     |
| ATG Learning Academy  | \$5,000                | Bucks     |
| Buckingham Friends School   | \$284,300              | Bucks     |
| Buxmont Academy   | \$1,500                | Bucks     |
| Comprehensive Learning Center, Inc. - SO                            | \$5,000                | Bucks     |
| George School - SO  | \$44,000               | Bucks     |
| Holy Ghost Preparatory School                                       | \$54,650               | Bucks     |

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| Pen Ryn School   | \$65,000    | Bucks      |
| River Valley Waldorf School - SO   | \$22,500    | Bucks      |
| Solebury School  | \$45,000    | Bucks      |
| The Children's House of Bucks County - SO  | \$15,500    | Bucks      |
| Tinicum Art and Science  | \$6,000     | Bucks      |
| Villa Joseph Marie High School   | \$5,000     | Bucks      |
| Glade Run Foundation - SO  | \$23,950    | Butler     |
| Pennsylvania State Council Knights of Columbus Educational Foundation, Inc. - SO | \$8,000     | Butler     |
| The Learning Lamp, Inc. - SO   | \$55,844    | Cambria    |
| State College Friends School   | \$21,737    | Centre     |
| Camphill Special School, Inc.  | \$54,000    | Chester    |
| Capstone Legacy Foundation, Inc. - SO  | \$10,000    | Chester    |
| Chabad Lubavitch of Chester County - SO  | \$148,200   | Chester    |
| Chamber of Commerce of Greater West Chester Education Foundation                 | \$49,500    | Chester    |
| Delaware Valley Friends School   | \$37,000    | Chester    |
| Devon Preparatory School   | \$15,500    | Chester    |
| Foundation for Catholic Education  | \$367,300   | Chester    |
| Goshen Friends School  | \$120,100   | Chester    |
| Green Valley Academy   | \$11,000    | Chester    |
| Kimberton Waldorf School - SO  | \$128,750   | Chester    |
| Malvern Preparatory School   | \$99,500    | Chester    |
| Mission for Educating Children with Autism                                       | \$36,620    | Chester    |
| Montgomery School  | \$47,200    | Chester    |
| Penngift Foundation, Inc. - SO   | \$956,650   | Chester    |
| The Church Farm School   | \$115,750   | Chester    |
| The Phelps School  | \$41,500    | Chester    |
| The Woodlynde School Corporation   | \$213,040   | Chester    |
| Timothy School Development Fund, Inc.  | \$10,000    | Chester    |
| Upland Country Day School  | \$156,040   | Chester    |
| Valley Forge Educational Services - SO   | \$37,667    | Chester    |
| Villa Maria Academy (Malvern)  | \$95,750    | Chester    |
| Villa Maria Academy Lower School   | \$21,300    | Chester    |
| West Chester Friends School  | \$40,950    | Chester    |
| Westtown School  | \$225,370   | Chester    |
| Willistown Country Day School  | \$10,000    | Chester    |
| YSC Academy  | \$50,000    | Chester    |
| Children's Scholarship Fund of Pennsylvania - SO                                 | \$812,886   | Clarion    |
| Community Friends Educational Corporation  | \$25,000    | Columbia   |
| Faith Builders Educational Programs, Inc. - SO                                   | \$2,801,039 | Crawford   |
| French Creek Valley Christian School   | \$11,875    | Crawford   |
| Harrisburg Academy   | \$177,450   | Cumberland |
| Bravo Foundation, Inc. - SO  | \$1,010,388 | Dauphin    |
| Bridge Educational Foundation - SO   | \$1,731,338 | Dauphin    |
| Christian School Association of Greater Harrisburg, Inc.                         | \$141,350   | Dauphin    |
| Family Choice Scholarship Fund of the PA Family Institute - SO                   | \$138,142   | Dauphin    |
| Hershey Christian School Association   | \$121,850   | Dauphin    |
| Jewish Federation of Greater Harrisburg - SO                                     | \$232,250   | Dauphin    |
| Jump Street, Inc. - SO   | \$75,700    | Dauphin    |
| Keystone Christian Education Association - SO                                    | \$111,195   | Dauphin    |

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| Nativity School of Harrisburg  | \$131,610   | Dauphin    |
| Neumann Scholarship Foundation - SO  | \$2,425,577 | Dauphin    |
| St. Stephen's Episcopal School   | \$35,000    | Dauphin    |
| The Circle School - SO   | \$15,000    | Dauphin    |
| The Joshua Group - SO  | \$97,200    | Dauphin    |
| The Samuel School - SO   | \$12,667    | Dauphin    |
| The Vista School - SO  | \$58,500    | Dauphin    |
| Yeshiva Academy of Harrisburg Foundation   | \$38,000    | Dauphin    |
| Academy of Notre Dame de Namur   | \$142,000   | Delaware   |
| Agnes Irwin School   | \$463,926   | Delaware   |
| Archbishop Carroll Fund for Catholic Education   | \$250,000   | Delaware   |
| Benchmark School   | \$51,000    | Delaware   |
| Business Leadership Organized for Catholic Schools (BLOCS) - SO                                | \$3,575,850 | Delaware   |
| Children First America Delaware County - SO  | \$52,000    | Delaware   |
| Country Day School of the Sacred Heart   | \$16,167    | Delaware   |
| Drexel Neumann Academy   | \$59,500    | Delaware   |
| Friends School Haverford   | \$18,400    | Delaware   |
| Holy Child Academy - SO  | \$18,000    | Delaware   |
| Lansdowne Friends School - SO  | \$6,000     | Delaware   |
| Media-Providence Friends School, Inc. - SO   | \$77,100    | Delaware   |
| St. Aloysius Academy   | \$12,500    | Delaware   |
| St. James Catholic High School Alumni Association  | \$3,500     | Delaware   |
| Stratford Friends School   | \$2,500     | Delaware   |
| Talk Institute and School a/k/a Talk, Inc. - SO  | \$73,450    | Delaware   |
| The Episcopal Academy  | \$588,175   | Delaware   |
| The Hill Top Preparatory School, Inc.  | \$20,200    | Delaware   |
| The Walden School  | \$20,900    | Delaware   |
| Valley Forge Military Academy Foundation   | \$78,500    | Delaware   |
| Community Country Day School   | \$96,833    | Erie       |
| Erie Catholic Preparatory School d/b/a Cathedral Prep and Villa Maria Academy Scholarship Fund | \$609,200   | Erie       |
| Erie Day School, Inc. - SO   | \$59,000    | Erie       |
| Evangelical Lutheran Church in America   | \$18,500    | Erie       |
| Greater Erie Community Action Committee - SO   | \$97,000    | Erie       |
| Mercyhurst Preparatory School  | \$233,000   | Erie       |
| STAR Foundation - SO   | \$2,240,606 | Erie       |
| Villa Maria Elementary School - SO   | \$35,515    | Erie       |
| Community Foundation of Fayette County - SO  | \$14,400    | Fayette    |
| Indian Creek Valley Christian Family and Children's Center - SO                                | \$83,016    | Fayette    |
| Sisters of Charity of the Immaculate Conception of Ivrea - SO                                  | \$250       | Fayette    |
| Mercersburg Academy  | \$410,055   | Franklin   |
| Montessori Academy of Chambersburg - SO  | \$65,888    | Franklin   |
| Community Foundation of Greene County - SO   | \$9,400     | Greene     |
| The Grier Foundation   | \$51,500    | Huntingdon |
| WPA K-12 Education Scholarship Fund  | \$38,000    | Jefferson  |
| Diocese of Scranton Scholarship Foundation - SO  | \$555,825   | Lackawanna |
| PJHS Scholarship Organization (St. Joe's Prep & Scranton Prep)                                 | \$701,467   | Lackawanna |
| United Way of Lackawanna and Wayne Counties - SO   | \$60,720    | Lackawanna |
| Yeshiva Beth Moshe NEPA Jewish Educational Scholarship Fund                                    | \$111,888   | Lackawanna |
| ACSI Children's Tuition Fund - SO  | \$1,670,650 | Lancaster  |

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| Dayspring Christian Academy - SO  | \$197,312   | Lancaster  |
| Ephrata Church of the Nazarene  | \$45,400    | Lancaster  |
| Grace Brethren Church of Lititz - SO  | \$44,950    | Lancaster  |
| Lancaster Country Day School  | \$178,900   | Lancaster  |
| Lancaster County Career & Technology Foundation - SO                                      | \$84,000    | Lancaster  |
| Lancaster County Christian School   | \$276,030   | Lancaster  |
| Linden Hall School for Girls  | \$36,000    | Lancaster  |
| Masonic Villages of the Grand Lodge of PA - SO  | \$72,500    | Lancaster  |
| Montessori Academy of Lancaster - SO  | \$27,000    | Lancaster  |
| Susquehanna Waldorf School - SO   | \$68,500    | Lancaster  |
| The Janus School  | \$237,500   | Lancaster  |
| The New School of Lancaster - SO  | \$53,344    | Lancaster  |
| United Disabilities Services  | \$267,983   | Lancaster  |
| Water Street Ministries - SO  | \$199,590   | Lancaster  |
| CAI Learning Academy, Inc.  | \$125,000   | Lehigh     |
| CEO America Lehigh Valley   | \$58,500    | Lehigh     |
| Eastern Pennsylvania Scholarship Foundation - Diocese of Allentown - SO                   | \$1,943,129 | Lehigh     |
| Jewish Federation of the Lehigh Valley - SO   | \$106,300   | Lehigh     |
| KidsPeace Corp.   | \$99,161    | Lehigh     |
| Moravian Academy  | \$108,800   | Lehigh     |
| The Hillside School & Swain School (Lehigh Valley Independent School Scholarship Program) | \$139,666   | Lehigh     |
| Via of the Lehigh Valley, Inc.  | \$24,765    | Lehigh     |
| Jewish Community Alliance of Northeastern Pennsylvania - SO                               | \$112,367   | Luzerne    |
| MMI Preparatory School  | \$225,555   | Luzerne    |
| United Way of Wyoming Valley - SO   | \$279,367   | Luzerne    |
| Wyoming Seminary  | \$164,950   | Luzerne    |
| West Branch School  | \$6,000     | Lycoming   |
| Community Foundation of Western PA and Eastern OH - SO                                    | \$257,667   | Mercer     |
| George Junior Republic - SO   | \$170,735   | Mercer     |
| PHN Charitable Foundation   | \$7,000     | Mercer     |
| Pocono Family YMCA - SO   | \$24,500    | Monroe     |
| Abington Friends School   | \$55,156    | Montgomery |
| Academy in Manayunk d/b/a AIM Academy   | \$70,500    | Montgomery |
| Bryn Athyn Church of the New Jerusalem  | \$335,833   | Montgomery |
| Center School   | \$68,700    | Montgomery |
| Coventry Christian Schools, Inc.  | \$34,000    | Montgomery |
| French International School of Philadelphia - SO  | \$19,000    | Montgomery |
| Friends' Central School   | \$19,030    | Montgomery |
| Germantown Academy (Public School of Germantown) - SO                                     | \$160,233   | Montgomery |
| Gladwyne Montessori School - SO   | \$55,500    | Montgomery |
| Gwynedd Mercy Academy Scholarship Organization  | \$52,975    | Montgomery |
| Henkels Foundation - SO   | \$2,449,355 | Montgomery |
| Hill School   | \$85,628    | Montgomery |
| La Salle College High School Scholarship Fund   | \$97,450    | Montgomery |
| Merion Mercy Academy  | \$42,950    | Montgomery |
| New Horizons Montessori School Association - SO   | \$43,300    | Montgomery |
| Perkiomen School  | \$106,622   | Montgomery |
| Plymouth Meeting Friends School - SO  | \$24,537    | Montgomery |
| Quaker School at Horsham  | \$7,700     | Montgomery |

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| Rosemont School of the Holy Child - SO                                       | \$292,500   | Montgomery     |
| The Alan Ameche Memorial Foundation  | \$4,000     | Montgomery     |
| The Baldwin School   | \$347,311   | Montgomery     |
| The Haverford School - SO  | \$1,524,667 | Montgomery     |
| The Meadowbrook School - SO  | \$35,500    | Montgomery     |
| The Miquon School  | \$9,100     | Montgomery     |
| The Shipley School   | \$767,440   | Montgomery     |
| Waldron Mercy Academy  | \$38,500    | Montgomery     |
| Blue & White Scholastic Foundation, Inc.                                     | \$10,000    | Northampton    |
| Faith Christian School Association of Monroe County, Inc.                    | \$15,000    | Northampton    |
| The Lutheran Academy   | \$32,667    | Northampton    |
| First Regular Baptist Church of Northumberland                               | \$133,667   | Northumberland |
| Meadowbrook Christian School Scholarship Organization K-12                   | \$43,000    | Northumberland |
| Carson Long Military Institute   | \$15,334    | Perry          |
| African Americans for Educational Opportunities, Inc.                        | \$14,545    | Philadelphia   |
| Byerschool Foundation - SO   | \$100,635   | Philadelphia   |
| Calvary Christian Academy - SO   | \$55,819    | Philadelphia   |
| Children's Jubilee Fund  | \$93,795    | Philadelphia   |
| Children's Scholarship Fund Philadelphia                                     | \$2,116,194 | Philadelphia   |
| Community Partnership School - SO  | \$120,870   | Philadelphia   |
| Cristo Rey Philadelphia High School  | \$239,000   | Philadelphia   |
| Faith First Educational Assistance Corporation - SO                          | \$15,667    | Philadelphia   |
| Foundation for Jewish Day Schools of Greater Philadelphia - SO               | \$2,373,591 | Philadelphia   |
| Frankford Friends School   | \$7,900     | Philadelphia   |
| Friends Select School  | \$126,550   | Philadelphia   |
| Germantown Friends School  | \$130,200   | Philadelphia   |
| Gesu School, Inc. - SO   | \$116,165   | Philadelphia   |
| Girard College Development Fund  | \$50,090    | Philadelphia   |
| HMS School for Children with Cerebral Palsy                                  | \$24,788    | Philadelphia   |
| Hope Partnership for Education   | \$110,133   | Philadelphia   |
| Joey F. Casey Memorial Foundation  | \$210,000   | Philadelphia   |
| Jubilee School - SO  | \$3,030     | Philadelphia   |
| La Salle Academy   | \$240,750   | Philadelphia   |
| LOGAN Hope - SO  | \$311,350   | Philadelphia   |
| Mercy Vocational High School   | \$171,750   | Philadelphia   |
| Officer Daniel Boyle Scholarship Fund  | \$5,000     | Philadelphia   |
| Philadelphia Waldorf Initiative - SO   | \$2,500     | Philadelphia   |
| Project Learn School   | \$3,700     | Philadelphia   |
| Saint James School   | \$91,500    | Philadelphia   |
| Springside Chestnut Hill Academy   | \$190,223   | Philadelphia   |
| St. Peter's School   | \$200       | Philadelphia   |
| The Crefeld School   | \$23,050    | Philadelphia   |
| The Philadelphia Foundation - SO   | \$25,000    | Philadelphia   |
| The Philadelphia School  | \$56,950    | Philadelphia   |
| William Penn Charter School  | \$417,900   | Philadelphia   |
| Free Enterprise, Inc. - SO   | \$38,500    | Snyder         |
| Community Foundation of the Endless Mountains - SO                           | \$709,050   | Susquehanna    |
| General Council of the Assemblies of God - Covenant Scholarship Organization | \$65,200    | Tioga          |
| Trinity Lutheran Church & School - SO  | \$54,800    | Tioga          |

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| Christian Life Academy Scholarship Fund - SO | \$111,959   | Venango      |
| Washington County Community Foundation - SO  | \$59,900    | Washington   |
| Kiskiminetas Springs School                  | \$213,100   | Westmoreland |
| Scholarship Partners Foundation - SO         | \$279,500   | Westmoreland |
| Valley School of Ligonier                    | \$184,900   | Westmoreland |
| Christian School Association of York - SO    | \$69,700    | York         |
| Crispus Attucks Association, Inc. - SO       | \$137,917   | York         |
| House of Hope York, PA                       | \$74,500    | York         |
| Logos Academy Scholarship Organization       | \$734,350   | York         |
| York College of Pennsylvania                 | \$304,150   | York         |
| Mennonite Foundation, Inc., The - SO         | \$2,110,660 | All          |

*Note.* Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.

*Source.* Pennsylvania Budget and Policy Center based on Pennsylvania Department of Community and Economic Development data.

**Table A4. Opportunity Scholarship Tax Credit (OSTC) Organizations That Provide Taxpayer-Financed Vouchers (subsidize tuition) for Students to Attend Private School in 2016-17**

| Organization  | County    | Web-Site   |
|---|-----------|--|
| Best of the Batch Foundation  | Allegheny | <a href="http://www.batchfoundation.org">www.batchfoundation.org</a>                               |
| Carnegie Mellon University  | Allegheny | <a href="http://www.psy.cmu.edu/cs/">www.psy.cmu.edu/cs/</a>                                       |
| Communities in Schools of Pittsburgh - Allegheny County, Inc.         | Allegheny | <a href="http://www.cispac.org">www.cispac.org</a>   |
| Crossroads Foundation   | Allegheny | <a href="http://www.crossroadsfoundation.org">www.crossroadsfoundation.org</a>                     |
| Falk Laboratory School of the University of Pittsburgh                | Allegheny | <a href="http://www.falk-school.org">www.falk-school.org</a>                                       |
| Fox Chapel Country Day School   | Allegheny | <a href="http://www.foxchapelcountryday.com">www.foxchapelcountryday.com</a>                       |
| Fund for the Advancement of Minorities through Education, Inc. (FAME) | Allegheny | <a href="http://www.famefund.org">www.famefund.org</a>   |
| Holy Family Foundation  | Allegheny | <a href="http://www.hfi-pgh.org">www.hfi-pgh.org</a>   |
| Imani Christian Academy   | Allegheny | <a href="http://www.imanipgh.org">www.imanipgh.org</a>   |
| Junior Achievement of Western PA                                      | Allegheny | <a href="http://www.jawesternpa.org">www.jawesternpa.org</a>                                       |
| Our Lady of the Sacred Heart High School                              | Allegheny | <a href="http://www.olsh.org">www.olsh.org</a>   |
| Pittsburgh Jewish Educational Improvement Foundation                  | Allegheny | <a href="http://www.jfedpgh.org">www.jfedpgh.org</a>   |
| Pittsburgh Urban Christian School, Inc.                               | Allegheny | <a href="http://www.pucs.org">www.pucs.org</a>   |
| Poise Foundation  | Allegheny | <a href="http://www.poisefoundation.org">www.poisefoundation.org</a>                               |
| Scholastic Opportunity Scholarship Fund                               | Allegheny | <a href="http://www.diopitt.org">www.diopitt.org</a>   |
| Shady Side Academy  | Allegheny | <a href="http://www.shadysideacademy.org">www.shadysideacademy.org</a>                             |
| St. Edmund's Academy  | Allegheny | <a href="http://www.stedmunds.net">www.stedmunds.net</a>   |
| The Ellis School  | Allegheny | <a href="http://www.theellisshool.org">www.theellisshool.org</a>                                   |
| The Neighborhood Academy  | Allegheny | <a href="http://www.theneighborhoodacademy.org">www.theneighborhoodacademy.org</a>                 |
| Virtuous Academy  | Allegheny | <a href="http://www.virtuousacademy.org">www.virtuousacademy.org</a>                               |
| Waldorf School of Pittsburgh  | Allegheny | <a href="http://www.waldorfpittsburgh.org">www.waldorfpittsburgh.org</a>                           |
| Winchester Thurston School  | Allegheny | <a href="http://www.winchesterthurston.org">www.winchesterthurston.org</a>                         |
| Berks County Community Foundation                                     | Berks     | <a href="http://www.bccf.org">www.bccf.org</a>   |
| Pennsylvania Conference of Seventh-day Adventist                      | Berks     | <a href="http://www.paconference.org">www.paconference.org</a>                                     |
| Central Pennsylvania Community Foundation                             | Blair     | <a href="http://www.centralpagives.org">www.centralpagives.org</a>                                 |
| Central Pennsylvania Scholarship Fund                                 | Blair     | <a href="http://www.pennsylvaniaieitc.org">www.pennsylvaniaieitc.org</a>                           |
| Second Century Scholarship Fund                                       | Blair     | <a href="http://www.secondcenturyfund.org">www.secondcenturyfund.org</a>                           |
| ATG Learning Academy  | Bucks     | <a href="http://www.atglearningacademy.com">www.atglearningacademy.com</a>                         |
| Buxmont Academy   | Bucks     | <a href="http://www.csfbuxmont.org">www.csfbuxmont.org</a>   |
| George School   | Bucks     | <a href="http://www.georgeschool.org">www.georgeschool.org</a>                                     |
| Go Forward Education Foundation, Inc.                                 | Bucks     | <a href="http://www.goforwardeducation.org">www.goforwardeducation.org</a>                         |
| Holy Ghost Preparatory School   | Bucks     | <a href="http://www.holyghostprep.org">www.holyghostprep.org</a>                                   |
| Pen Ryn School  | Bucks     | <a href="http://www.penryn.org">www.penryn.org</a>   |
| The Ivins House Resource and Referral Center                          | Bucks     | <a href="http://www.ivinsoutreach.org">www.ivinsoutreach.org</a>                                   |
| United Friends School of the Greater Lehigh Valley, Inc.              | Bucks     | <a href="http://www.unitedfriendsschool.org">www.unitedfriendsschool.org</a>                       |
| The Learning Lamp, Inc.   | Cambria   | <a href="http://www.learninglamp.org">www.learninglamp.org</a>                                     |
| Delaware Valley Friends School  | Chester   | <a href="http://www.dvfs.org">www.dvfs.org</a>   |
| Devon Preparatory School  | Chester   | <a href="http://www.devonprep.com">www.devonprep.com</a>   |
| Foundation for Catholic Education                                     | Chester   | <a href="http://www.foundationforcatholiceducation.org">www.foundationforcatholiceducation.org</a> |
| Malvern Preparatory School  | Chester   | <a href="http://www.malverprep.org">www.malverprep.org</a>   |
| Penngift Foundation, Inc.   | Chester   |  |
| Spirit Soccer Club of Chester County, Inc.                            | Chester   | <a href="http://www.continentalfc.org">www.continentalfc.org</a>                                   |
| The Church Farm School  | Chester   | <a href="http://www.gocfs.net">www.gocfs.net</a>   |
| The Phelps School   | Chester   | <a href="http://www.thephelpsschool.org">www.thephelpsschool.org</a>                               |
| The Woodlynde School Corporation                                      | Chester   | <a href="http://www.woodlynde.org">www.woodlynde.org</a>   |



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| Upland Country Day School  | Chester    | www.uplandcds.org                    |
| Valley Forge Educational Services  | Chester    | www.vfes.net                         |
| Villa Maria Academy (Malvern)  | Chester    | www.vmahs.org                        |
| West Chester Friends School  | Chester    | www.wcfriends.org                    |
| YSC Academy  | Chester    | www.yscacademy.com                   |
| Children's Scholarship Fund of Pennsylvania  | Clarion    | www.csfofpa.org                      |
| Faith Builders Educational Programs, Inc.  | Crawford   | www.fbscholarship.org                |
| Harrisburg Academy   | Cumberland | www.harrisburgacademy.org            |
| AAA Scholarship Foundation, Inc.   | Dauphin    | www.aaashcolarships.org              |
| Bridge Educational Foundation  | Dauphin    | www.bridgededu.org                   |
| Christian School Association of Greater Harrisburg, Inc.                                       | Dauphin    | www.harrisburgchristian.com          |
| Family Choice Scholarship Fund of the PA Family Institute                                      | Dauphin    | www.myfamilychoice.org               |
| Jewish Federation of Greater Harrisburg  | Dauphin    | www.jewishharrisburg.org             |
| Keystone Christian Education Association   | Dauphin    | www.kcea.com                         |
| Londonderry School   | Dauphin    | www.thelondonderryschool.org         |
| Nativity School of Harrisburg  | Dauphin    | www.nativityschoolofharrisburg.org   |
| Neumann Scholarship Foundation   | Dauphin    | www.hbgdiocese.org                   |
| The Circle School  | Dauphin    | www.circleschool.org                 |
| The Foundation for Enhancing Communities   | Dauphin    | www.tfec.org                         |
| The Joshua Group   | Dauphin    | www.joshuagroup.org                  |
| The Samuel School  | Dauphin    | www.samuelschool.com                 |
| Yeshiva Academy of Harrisburg Foundation   | Dauphin    |                                      |
| Academy of Notre Dame de Namur   | Delaware   | www.ndapa.org                        |
| Agnes Irwin School   | Delaware   | www.agnesirwin.org                   |
| Archbishop Carroll Fund for Catholic Education   | Delaware   |                                      |
| Benchmark School   | Delaware   | www.benchmarkschool.org              |
| Business Leadership Organized for Catholic Schools (BLOCS)                                     | Delaware   | www.blocs.org                        |
| Children First America Delaware County   | Delaware   |                                      |
| Country Day School of the Sacred Heart   | Delaware   | www.cdssh.org                        |
| Drexel Neumann Academy   | Delaware   | www.drexelneumannacademy.net         |
| Holy Child Academy   | Delaware   | www.holychildacademy.com             |
| Lansdowne Friends School   | Delaware   | www.lansdownefriendsschool.org       |
| Media-Providence Friends School, Inc.  | Delaware   | www.mpfs.org                         |
| Silverback Educational Foundation for the Arts, Dance & Athletics                              | Delaware   | www.silverback-sefada.org            |
| St. Aloysius Academy   | Delaware   | www.staloyusacademy.org              |
| St. Thomas More High School Alumni Association, Inc.   | Delaware   | www.stmforever.com                   |
| The Episcopal Academy  | Delaware   | www.episcopalacademy.org             |
| The Gureghian Charitable Foundation  | Delaware   | www.gureghianfoundation.org          |
| The Hill Top Preparatory School, Inc.  | Delaware   | www.hilltopprep.org                  |
| The Walden School  | Delaware   | www.thewaldenschool.org              |
| Valley Forge Military Academy Foundation   | Delaware   | www.vfmac.edu                        |
| Community Country Day School   | Erie       | www.ccdserie.com                     |
| Erie Catholic Preparatory School d/b/a Cathedral Prep and Villa Maria Academy Scholarship Fund | Erie       | www.prep-villa.com                   |
| Erie Day School, Inc.  | Erie       | www.eriedayschool.com                |
| Evangelical Lutheran Church in America   | Erie       | www.luthermemoriallearningcenter.org |
| Greater Erie Community Action Committee  | Erie       | www.gecac.org                        |
| Mercyhurst Preparatory School  | Erie       | www.mpslakers.com                    |
| STAR Foundation  | Erie       | www.eriercd.org                      |

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| Indian Creek Valley Christian Family and Children's Center         | Fayette     | www.champion.org               |
| Montessori Academy of Chambersburg                                 | Franklin    | www.montacad.org               |
| Diocese of Scranton Scholarship Foundation                         | Lackawanna  | www.dioceseofscranton.org      |
| PJHS Scholarship Organization (St. Joe's Prep & Scranton Prep)     | Lackawanna  | www.scrantonprep.com           |
| United Way of Lackawanna and Wayne Counties                        | Lackawanna  | www.uwlc.net                   |
| Yeshiva Beth Moshe NEPA Jewish Educational Scholarship Fund        | Lackawanna  |                                |
| ACSI Children's Tuition Fund                                       | Lancaster   | www.acsiglobal.org             |
| Dayspring Christian Academy  | Lancaster   | www.dayspringchristian.com     |
| Lancaster Country Day School                                       | Lancaster   | www.lancastercountryday.org    |
| Linden Hall School for Girls                                       | Lancaster   | www.lindenhall.org             |
| The Janus School   | Lancaster   | www.thejanusschool.org         |
| The New School of Lancaster  | Lancaster   | www.newschool.net              |
| Eastern Pennsylvania Scholarship Foundation - Diocese of Allentown | Lehigh      | www.allentowndiocese.org       |
| Jewish Federation of the Lehigh Valley                             | Lehigh      | www.JewishLehighValley.org     |
| KidsPeace Corp.  | Lehigh      | www.kidspeace.org              |
| The Hillside School  | Lehigh      | www.hillsideschool.org         |
| The Swain School, Inc.   | Lehigh      | www.swain.org                  |
| Via of the Lehigh Valley, Inc.                                     | Lehigh      | www.lehighchildrensacademy.com |
| MMI Preparatory School   | Luzerne     | www.mmiprep.org                |
| United Way of Wyoming Valley                                       | Luzerne     | www.unitedwaywb.org            |
| Wyoming Seminary   | Luzerne     | www.wyomingseminary.org        |
| West Branch School   | Lycoming    | www.westbranchschool.org       |
| Community Foundation of Western PA and Eastern OH                  | Mercer      | www.comm-foundation.org        |
| Abington Friends School  | Montgomery  | www.abingtonfriends.net        |
| Academy in Manayunk d/b/a AIM Academy                              | Montgomery  | www.aimpa.org                  |
| Center School  | Montgomery  | www.centerschoolpa.org         |
| French International School of Philadelphia                        | Montgomery  | www.efiponline.com             |
| Friends' Central School  | Montgomery  | www.friendscentral.org         |
| Germantown Academy (Public School of Germantown)                   | Montgomery  | www.germantownacademy.net      |
| Gladwyne Montessori School   | Montgomery  | www.gladwyne.org               |
| Gwynedd Mercy Academy Scholarship Organization                     | Montgomery  | www.gmahs.org                  |
| Henkels Foundation   | Montgomery  |                                |
| La Salle College High School Scholarship Fund                      | Montgomery  | www.lschs.org                  |
| Merion Mercy Academy   | Montgomery  | www.merion-mercy.com           |
| Mount Saint Joseph Academy   | Montgomery  | www.msjad.org                  |
| New Horizons Montessori School Association                         | Montgomery  | www.discovertms.org            |
| Perkiomen School   | Montgomery  | www.perkiomen.org              |
| Plymouth Meeting Friends School                                    | Montgomery  | www.pmf1780.org                |
| Quaker School at Horsham   | Montgomery  | www.quakerschool.org           |
| Rosemont School of the Holy Child                                  | Montgomery  | www.rosemontschool.org         |
| Spanish Scholarship Fund   | Montgomery  |                                |
| The Baldwin School   | Montgomery  | www.baldwinschool.org          |
| The Haverford School   | Montgomery  | www.haverford.org              |
| The Miquon School  | Montgomery  | www.miquon.org                 |
| The Shipley School   | Montgomery  | www.shipleyschool.org          |
| Waldron Mercy Academy  | Montgomery  | www.waldronmercy.org           |
| Wyncote Academy  | Montgomery  | www.wyncoteacademy.org         |
| Faith Christian School Association of Monroe County, Inc.          | Northampton | www.fcslions.org               |
| Moravian Academy   | Northampton | www.moravianacademy.org        |

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| Meadowbrook Christian School Scholarship Organization                  | Northumberland | www.mcslions.org                   |
| Byerschool Foundation  | Philadelphia   | www.byerschool.org                 |
| C.B. Community Schools   | Philadelphia   | www.communityschools.org           |
| Calvary Christian Academy  | Philadelphia   | www.cca.ccphilly.org               |
| Children's Jubilee Fund  | Philadelphia   | www.jubileefund.org                |
| Children's Scholarship Fund Philadelphia                               | Philadelphia   | www.csphiladelphia.org             |
| Community Partnership School   | Philadelphia   | www.communitypartnershipschool.org |
| Cornerstone Christian Academy  | Philadelphia   | www.cornerstonephiladelphia.com    |
| Cristo Rey Philadelphia High School                                    | Philadelphia   | www.cristoreyphiladelphia.org      |
| Educational Scholarship Fund of the Talmudical Yeshiva of Philadelphia | Philadelphia   |                                    |
| Foundation for Jewish Day Schools of Greater Philadelphia              | Philadelphia   | www.jewishphilly.org               |
| Frankford Friends School   | Philadelphia   | www.frankfordfriendsschool.org     |
| Friends Council on Education   | Philadelphia   | www.friendscouncil.org             |
| Friends Select School  | Philadelphia   | www.friends-select.org             |
| Germantown Friends School  | Philadelphia   | www.germantownfriends.org          |
| Gesu School, Inc.  | Philadelphia   | www.gesuschool.org                 |
| Girard College Foundation  | Philadelphia   | www.girardcollege.edu              |
| Greater Philadelphia Association for Recovery Education                | Philadelphia   | www.thebridgewaysschool.org        |
| Greene Street Friends School   | Philadelphia   | www.greenestreetfriends.org        |
| Hope Partnership for Education   | Philadelphia   | www.hope-partnership.org           |
| Joey F. Casey Memorial Foundation                                      | Philadelphia   | www.joeycasey.com                  |
| Jubilee School   | Philadelphia   | www.jubileeschool.net              |
| La Salle Academy   | Philadelphia   | www.lasalleacademy.net             |
| Liguori Academy  | Philadelphia   | www.liguoriacademy.org             |
| LOGAN Hope   | Philadelphia   | www.loganhope.org                  |
| Mastery Charter Schools Foundation                                     | Philadelphia   | www.masterycharter.org             |
| Mercy Vocational High School   | Philadelphia   | www.mercyvocational.org            |
| Our Mother of Consolation Parish School                                | Philadelphia   | www.school.omcparish.com           |
| Philadelphia Waldorf Initiative  | Philadelphia   | www.phillywaldorf.com              |
| Philadelphia Youth Orchestra   | Philadelphia   | www.pyos.org                       |
| Saint James School   | Philadelphia   | www.stjamesphila.org               |
| Sky Community Partners, Inc.   | Philadelphia   | www.skycommunitypartners.com       |
| Springside Chestnut Hill Academy                                       | Philadelphia   | www.sch.org                        |
| The Crefeld School   | Philadelphia   | www.crefeld.org                    |
| The Philadelphia School  | Philadelphia   | www.tpschool.org                   |
| The Village of Arts and Humanities, Inc.                               | Philadelphia   | www.villagearts.org                |
| William Penn Charter School  | Philadelphia   | www.penncharter.com                |
| Christian Life Academy Opportunity Scholarship Fund                    | Venango        | www.christianlifeacademy.org       |
| Washington County Community Foundation                                 | Washington     | www.wccf.net                       |
| Scholarship Partners Foundation  | Westmoreland   | www.dioceseofgreensburg.org        |
| Christian School Association of York                                   | York           | www.csyonline.com                  |
| Logos Academy Opportunity Scholarship Organization                     | York           | www.logosyork.org                  |
| York College of Pennsylvania   | York           | www.ycds.org                       |
| Mennonite Foundation, Inc., The  | All            | www.everence.com                   |

*Note.* Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.

*Source:* Pennsylvania Budget and Policy Center based on Pennsylvania Department of Community and Economic Development data online at <http://dced.pa.gov/opportunity-scholarship-organizations/> downloaded March 21, 2017

**Table A5. Educational Improvement Tax Credit (EITC) Scholarship Organizations (SOs) That Provide Taxpayer-Financed Vouchers (subsidize tuition) for Students to Attend Private School**

| Organization  | Contributions Received | County     |
|---|------------------------|------------|
| Best of the Batch Foundation  | \$59,000               | Allegheny  |
| Carnegie Mellon Children's School                                     | \$130,000              | Allegheny  |
| Crossroads Foundation   | \$157,500              | Allegheny  |
| Falk Laboratory School of the University of Pittsburgh                | \$89,500               | Allegheny  |
| Fox Chapel Country Day School   | \$58,333               | Allegheny  |
| Fund for the Advancement of Minorities through Education, Inc. (FAME) | \$125,500              | Allegheny  |
| Holy Family Foundation  | \$280,000              | Allegheny  |
| Imani Christian Academy   | \$1,023,700            | Allegheny  |
| Junior Achievement of Western PA                                      | \$149,750              | Allegheny  |
| Our Lady of the Sacred Heart High School                              | \$42,000               | Allegheny  |
| Pittsburgh Jewish Educational Improvement Foundation                  | \$639,000              | Allegheny  |
| Pittsburgh Urban Christian School, Inc.                               | \$72,050               | Allegheny  |
| Poise Foundation  | \$167,500              | Allegheny  |
| Scholastic Opportunity Scholarship Fund                               | \$2,370,550            | Allegheny  |
| Shady Side Academy  | \$108,000              | Allegheny  |
| St. Edmund's Academy  | \$57,000               | Allegheny  |
| The Glen Montessori School  | \$6,000                | Allegheny  |
| The Neighborhood Academy  | \$570,250              | Allegheny  |
| Waldorf School of Pittsburgh  | \$27,000               | Allegheny  |
| Berks County Community Foundation                                     | \$135,000              | Berks      |
| Central Pennsylvania Community Foundation                             | \$41,000               | Blair      |
| Central Pennsylvania Scholarship Fund                                 | \$169,300              | Blair      |
| Second Century Scholarship Fund                                       | \$199,942              | Blair      |
| ATG Learning Academy  | \$125,000              | Bucks      |
| George School   | \$154,750              | Bucks      |
| Go Forward Education Foundation, Inc.                                 | \$15,000               | Bucks      |
| Pen Ryn School  | \$20,852               | Bucks      |
| United Friends School of the Greater Lehigh Valley, Inc.              | \$55,000               | Bucks      |
| The Learning Lamp, Inc.   | \$55,500               | Cambria    |
| Delaware Valley Friends School  | \$185,352              | Chester    |
| Devon Preparatory School  | \$18,852               | Chester    |
| Foundation for Catholic Education                                     | \$56,300               | Chester    |
| Malvern Preparatory School  | \$103,000              | Chester    |
| Penngift Foundation, Inc.   | \$43,000               | Chester    |
| The Church Farm School  | \$194,352              | Chester    |
| The Phelps School   | \$3,000                | Chester    |
| The Woodlynde School Corporation                                      | \$182,852              | Chester    |
| Villa Maria Academy (Malvern)   | \$10,000               | Chester    |
| YSC Academy   | \$61,200               | Chester    |
| Children's Scholarship Fund of Pennsylvania                           | \$214,500              | Clarion    |
| Faith Builders Educational Programs, Inc.                             | \$375,447              | Crawford   |
| Harrisburg Academy  | \$10,000               | Cumberland |
| AAA Scholarship Foundation, Inc.                                      | \$515,000              | Dauphin    |

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|--|--------------|------------|
| Bridge Educational Foundation  | \$340,833    | Dauphin    |
| Christian School Association of Greater Harrisburg, Inc.                                       | \$10,000     | Dauphin    |
| Family Choice Scholarship Fund of the PA Family Institute                                      | \$155,486    | Dauphin    |
| Jewish Federation of Greater Harrisburg  | \$121,500    | Dauphin    |
| Neumann Scholarship Foundation   | \$930,511    | Dauphin    |
| The Circle School  | \$10,000     | Dauphin    |
| The Foundation for Enhancing Communities   | \$70,000     | Dauphin    |
| The Joshua Group   | \$218,695    | Dauphin    |
| The Samuel School  | \$24,000     | Dauphin    |
| Yeshiva Academy of Harrisburg Foundation   | \$16,000     | Dauphin    |
| Academy of Notre Dame de Namur   | \$105,500    | Delaware   |
| Agnes Irwin School   | \$438,352    | Delaware   |
| Archbishop Carroll Fund for Catholic Education   | \$35,555     | Delaware   |
| Benchmark School   | \$236,519    | Delaware   |
| Business Leadership Organized for Catholic Schools (BLOCS)                                     | \$13,820,354 | Delaware   |
| Capstone Legacy Foundation, Inc.   | \$10,000     | Delaware   |
| Children First America Delaware County   | \$79,000     | Delaware   |
| Country Day School of the Sacred Heart   | \$110,852    | Delaware   |
| Drexel Neumann Academy   | \$222,500    | Delaware   |
| Holy Child Academy   | \$72,081     | Delaware   |
| Lansdowne Friends School   | \$13,852     | Delaware   |
| Media-Providence Friends School, Inc.  | \$51,852     | Delaware   |
| The Episcopal Academy  | \$524,352    | Delaware   |
| The Gureghian Charitable Foundation  | \$27,350     | Delaware   |
| The Hill Top Preparatory School, Inc.  | \$16,000     | Delaware   |
| The Walden School  | \$40,000     | Delaware   |
| Valley Forge Military Academy Foundation   | \$79,000     | Delaware   |
| Community Country Day School   | \$34,500     | Erie       |
| Erie Catholic Preparatory School d/b/a Cathedral Prep and Villa Maria Academy Scholarship Fund | \$438,500    | Erie       |
| Erie Day School, Inc.  | \$58,000     | Erie       |
| Mercyhurst Preparatory School  | \$178,500    | Erie       |
| STAR Foundation  | \$523,833    | Erie       |
| Indian Creek Valley Christian Family and Children's Center                                     | \$7,500      | Fayette    |
| Montessori Academy of Chambersburg   | \$25,000     | Franklin   |
| Allied Services Foundation   | \$55,000     | Lackawanna |
| Diocese of Scranton Scholarship Foundation   | \$438,064    | Lackawanna |
| PJHS Scholarship Organization (St. Joe's Prep & Scranton Prep)                                 | \$249,000    | Lackawanna |
| United Way of Lackawanna and Wayne Counties  | \$144,167    | Lackawanna |
| Yeshiva Beth Moshe NEPA Jewish Educational Scholarship Fund                                    | \$109,000    | Lackawanna |
| ACSI Children's Tuition Fund   | \$552,250    | Lancaster  |
| Dayspring Christian Academy  | \$148,633    | Lancaster  |
| Grace Brethren Church of Lititz  | \$60,500     | Lancaster  |
| Lancaster Country Day School   | \$535,400    | Lancaster  |
| The Janus School   | \$180,708    | Lancaster  |
| The New School of Lancaster  | \$74,100     | Lancaster  |
| Eastern Pennsylvania Scholarship Foundation - Diocese of Allentown                             | \$2,274,061  | Lehigh     |
| The Hillside School  | \$68,000     | Lehigh     |
| The Swain School, Inc.   | \$38,000     | Lehigh     |

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|---|-------------|--------------|
| Via of the Lehigh Valley, Inc.                            | \$40,500    | Lehigh       |
| MMI Preparatory School                                    | \$113,333   | Luzerne      |
| Wyoming Seminary  | \$336,500   | Luzerne      |
| West Branch School  | \$25,000    | Lycoming     |
| Community Foundation of Western PA and Eastern OH         | \$86,000    | Mercer       |
| Abington Friends School                                   | \$49,202    | Montgomery   |
| Academy in Manayunk d/b/a AIM Academy                     | \$565,174   | Montgomery   |
| Bryn Athyn Church of the New Jerusalem                    | \$5,000     | Montgomery   |
| Center School   | \$36,250    | Montgomery   |
| French International School of Philadelphia               | \$7,052     | Montgomery   |
| Friends' Central School                                   | \$152,527   | Montgomery   |
| Germantown Academy (Public School of Germantown)          | \$258,449   | Montgomery   |
| Gladwyne Montessori School                                | \$77,852    | Montgomery   |
| Henkels Foundation  | \$379,167   | Montgomery   |
| Hill School   | \$39,000    | Montgomery   |
| La Salle College High School Scholarship Fund             | \$69,288    | Montgomery   |
| Merion Mercy Academy                                      | \$158,000   | Montgomery   |
| Mount Saint Joseph Academy                                | \$61,500    | Montgomery   |
| Perkiomen School  | \$28,000    | Montgomery   |
| Plymouth Meeting Friends School                           | \$14,102    | Montgomery   |
| Quaker School at Horsham                                  | \$54,000    | Montgomery   |
| Rosemont School of the Holy Child                         | \$145,052   | Montgomery   |
| Spanish Scholarship Fund                                  | \$300,000   | Montgomery   |
| The Baldwin School  | \$274,028   | Montgomery   |
| The Haverford School                                      | \$642,630   | Montgomery   |
| The Meadowbrook School                                    | \$16,000    | Montgomery   |
| The Miquon School   | \$33,500    | Montgomery   |
| The Shipley School  | \$200,130   | Montgomery   |
| Waldron Mercy Academy                                     | \$150,000   | Montgomery   |
| Wyncote Academy   | \$39,000    | Montgomery   |
| Faith Christian School Association of Monroe County, Inc. | \$1,000     | Northampton  |
| Moravian Academy  | \$304,000   | Northampton  |
| Carson Long Military Academy                              | \$65,000    | Perry        |
| African Americans for Educational Opportunities, Inc.     | \$75,000    | Philadelphia |
| Byerschool Foundation                                     | \$65,000    | Philadelphia |
| Calvary Christian Academy                                 | \$41,200    | Philadelphia |
| Children's Jubilee Fund                                   | \$512,300   | Philadelphia |
| Children's Scholarship Fund Philadelphia                  | \$9,080,041 | Philadelphia |
| Community Partnership School                              | \$374,000   | Philadelphia |
| Cornerstone Christian Academy                             | \$183,000   | Philadelphia |
| Cristo Rey Philadelphia High School                       | \$833,852   | Philadelphia |
| Father John McNamee Scholars Program                      | \$5,000     | Philadelphia |
| Foundation for Jewish Day Schools of Greater Philadelphia | \$3,081,046 | Philadelphia |
| Frankford Friends School                                  | \$16,852    | Philadelphia |
| Friends Select School                                     | \$92,000    | Philadelphia |
| Germantown Friends School                                 | \$184,400   | Philadelphia |
| Gesu School, Inc.   | \$781,194   | Philadelphia |
| Girard College Development Fund                           | \$424,000   | Philadelphia |
| Greater Philadelphia Association for Recovery Education   | \$55,000    | Philadelphia |

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| Greene Street Friends School                       | \$5,402   | Philadelphia |
| Hope Partnership for Education                     | \$261,241 | Philadelphia |
| Joey F. Casey Memorial Foundation                  | \$94,000  | Philadelphia |
| Jubilee School                                     | \$29,000  | Philadelphia |
| La Salle Academy                                   | \$323,000 | Philadelphia |
| LOGAN Hope   | \$17,000  | Philadelphia |
| Mastery Charter Schools Foundation                 | \$115,000 | Philadelphia |
| Mercy Vocational High School                       | \$195,000 | Philadelphia |
| Philadelphia Youth Orchestra                       | \$157,556 | Philadelphia |
| Saint James School                                 | \$687,300 | Philadelphia |
| Springside Chestnut Hill Academy                   | \$302,500 | Philadelphia |
| St. Peter's School                                 | \$5,000   | Philadelphia |
| The Better Way Christian Academy, Inc.             | \$10,000  | Philadelphia |
| The Crefeld School                                 | \$64,000  | Philadelphia |
| The Philadelphia School                            | \$472,525 | Philadelphia |
| The Village of Arts and Humanities, Inc.           | \$200,000 | Philadelphia |
| William Penn Charter School                        | \$573,694 | Philadelphia |
| Free Enterprise, Inc.                              | \$55,000  | Snyder       |
| Washington County Community Foundation             | \$87,000  | Washington   |
| Scholarship Partners Foundation                    | \$100,000 | Westmoreland |
| Christian School Association of York               | \$19,750  | York         |
| Logos Academy Opportunity Scholarship Organization | \$775,100 | York         |
| Urban Impact Community Fund                        | \$400,000 | York         |
| York College of Pennsylvania                       | \$421,611 | York         |
| Faith First Educational Assistance Corporation     | \$32,335  | All          |
| Mennonite Foundation, Inc., The                    | \$301,131 | All          |

*Note.* Many SOs are set up by individual schools and have the same address as the school attended by students receiving subsidies. This map therefore indicates the geographical locations where students can benefit from taxpayer-financed vouchers to attend private school.

*Source.* Keystone Research Center based on Pennsylvania Department of Community and Economic Development data provided to Larry Feinberg

**Table A6. Pennsylvania Ranking and Performance on National Assessment of Educational Progress (NAEP) Tests, 2003-2013**

|                                   | 2003 | 2007 | 2011 | 2013 | Score in 2013 |       |           |
|-----------------------------------|------|------|------|------|---------------|-------|-----------|
|                                   |      |      |      |      | 50th State    | PA    | Top State |
| 8 <sup>th</sup> grade mathematics | 34   | 11   | 17   | 14   | 277.7         | 290.8 | 298.0     |
| 4 <sup>th</sup> grade mathematics | 18   | 12   | 14   | 29   | 234.9         | 240.7 | 249.2     |
| 8 <sup>th</sup> grade reading     | 26   | 7    | 13   | 7    | 260.4         | 272.3 | 274.3     |
| 4 <sup>th</sup> grade reading     | 34   | 8    | 9    | 10   | 208.7         | 223.2 | 231.1     |
| Average                           | 28   | 10   | 13   | 15   | 245.4         | 256.8 | 263.2     |

*Note.* The NAEP scores (and rankings) shown are adjusted to control for differences in the composition of students in each state (e.g., family characteristics, school poverty and other factors). Table A1 shows that Pennsylvania also exceeds the national average using raw (unadjusted) NAEP scores in 2013 and again in 2015.

*Source.* PBPC based on Martin Carnoy, Emma Garcia, and Tatiana Khavenson, *Bringing It Back Home: Why state comparisons are more useful than international comparisons for improving U.S. education policy*, Economic Policy Institute, October 30, 2015; <http://www.epi.org/publication/bringing-it-back-home-why-state-comparisons-are-more-useful-than-international-comparisons-for-improving-u-s-education-policy/>.