
PERSONALIZING EDUCATION

How Florida Families Use
Education Savings Accounts

Lindsey Burke
Jason Bedrick



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EXECUTIVE SUMMARY

In 2014, Florida became the second state to enact education savings accounts (ESAs), a relatively new form of educational choice that empowers families to utilize state funding to customize K-12 schooling options beyond just private school tuition, which is all that's allowable under a more traditional voucher program.

Now called the Gardiner Scholarship, the parents of more than 10,000 children with special needs throughout Florida used an ESA to tailor their children's education to meet their unique learning needs during the 2017–18 school year.

This study examines how parents in Florida used their ESA funds during the first two school years of the program using data from Step Up for Students, which issued 99 percent of the ESAs during the 2014–15 school year and 95 percent of the ESAs during the 2015–16 school year. It finds:

- During the 2014–15 school year, 1,492 Gardiner ESA participants spent \$8.4 million on education-related services, products, and providers out of \$15.9 million in total scholarship awards via Step Up for Students.ⁱ Approximately 2.59 million children attended Florida public schools that same school year.ⁱⁱ The number of participants and associated expenditures increased significantly between the first and second years. During the 2015–16 school year, 4,686 Gardiner ESA participants spent a total of \$31.4 million out of \$47.5 million in total scholarship awards.ⁱⁱⁱ

- More than a third of families used their ESA to customize their child's education (528 of 1,492 participants) during the 2014–15 school year, utilizing a variety of educational products and services in addition to or in lieu of private school tuition. The number of customizers increased to 42 percent of all participants (1,953 of 4,686) during the 2015–16 school year.
- Among customizing families in the first year, 55 percent customized their child's education without using a brick-and-mortar private school. We refer to these families as "independent customizers" in this report. Of the customizing families during the 2015–16 school year, 51 percent were independent customizers.
- Over the course of the two school years evaluated, roughly 40 percent of families customized their children's education, and approximately half of those families (about 20 percent of the total) were independent customizers.

This report also compares customization rates in Florida with those in Arizona, which in 2011 became the first state to establish ESAs. Approximately 34 percent of Arizona families during the 2011–12 through 2012–13 school years used their ESAs to customize their children's education, a figure that declined slightly to 28 percent during the 2013–14 through 2014–15 school years. Although the rate of customization dropped slightly, "new eligibility criteria and the passage of time do not change

ⁱ Step Up for Students (2016), *Gardiner Scholarship: 2014-2015 Summary Report for Step Up for Students*, retrieved from https://www.stepupforstudents.org/wp-content/uploads/Gardiner-Summary-Report-2014-2015_Final.pdf

ⁱⁱ Florida Department of Education (2016), Student Average Daily Attendance / Average Daily Membership by District: 2014-2015, Survey 5 [data set], last modified February 29, 2016, retrieved from Florida Department of Education Data Publications and Reports Archive: <http://www.fl DOE.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/archive.html>

ⁱⁱⁱ Office of Policy and Public Affairs (2017), *Gardiner Scholarship: March 2017 Fact Sheet*, retrieved from Step Up for Students website: <https://www.stepupforstudents.org/wp-content/uploads/Gardiner-Fact-Sheet-SPRING-2017-FINAL-1.25.17-1.pdf>

how families value the accounts' flexibility."^{iv} Like families in Arizona, Florida families have demonstrated the high value they place on customization.

Families in Florida are fully embracing the customization afforded to them through the flexible Gardiner Scholarship ESA option. As ESAs expand in states across the country, the ways in which parents use these innovative accounts suggest more strongly than ever that a one-size-fits-all approach to schooling fits only some.

^{iv} Jonathan Butcher and Lindsey Burke (2016), *The Education Debit Card II: What Arizona Parents Purchase with Education Savings Accounts*, Friedman Foundation for Educational Choice, retrieved from EdChoice website: <http://www.edchoice.org/wp-content/uploads/2016/02/2016-2-The-Education-Debit-Card-II-WEB-1.pdf>

INTRODUCTION

In 2014, Florida became the second state to enact education savings accounts (ESAs). Originally called Personal Learning Scholarship Accounts (PLSAs), in January 2016 the policy was re-named the Gardiner Scholarship Program after State Senate President Andy Gardiner, who worked to establish ESAs in Florida.¹ The Gardiner ESA is open to children with special needs and enables those students to harness funds that would have been spent on them in the district school system to instead pay for a variety of private education services that meet their unique learning needs. During the 2015–16 school year, nearly 5,000 children with special needs throughout Florida received an education with the help of an ESA, and during the 2017–18 school year, more than 10,000 students used an ESA.²

This study examines how parents in Florida are using ESA funds for a variety of education services, products, and providers. It also compares ESA usage in Florida with that of Arizona, which in 2011 established the first ESA program in the country, in order to learn more about patterns of ESA usage across states.³ Research conducted on ESA use in Arizona has found that, even with the passage of time, parents value and continue to use their ESAs to customize their children's education. Given the opportunity to direct education funding on their own, many parents will use that option to pay for multiple education services and providers.

This evaluation finds that Florida parents, like those in Arizona, are eager to take full advantage of the flexible nature of education savings accounts, using the option to customize their children's education. For example, Julie Kleffel of Longwood, Florida uses an ESA to provide an education for her 10-year-old daughter Faith, who was born with Down syndrome. They use their ESA to pay for speech therapy, private tutoring, physical therapy, music therapy, and occupational therapy, among other services, to maximize her learning and development. The Kleffels are far from alone. As the report details, some 35 percent of families

during the 2014–15 school year, and 42 percent of families during the 2015–16 school year used their ESAs to customize their child's education using multiple services without enrolling their child full-time in a private school. These high rates of customization demonstrate that families value the flexibility afforded to them through an ESA option and underscore ESAs' unique place in the universe of educational choice.

FLORIDA'S GARDINER ESA PROGRAM

Mechanics of the Gardiner ESA Program

There are two ways that ESA holders can pay for approved educational products and services. In some cases, ESA holders can initiate a transaction with education vendors and have Step Up for Students, a state-approved nonprofit scholarship-funding organization, pay the vendors directly. However, in most cases the ESA holder pays the vendor from their personal funds and submits for a reimbursement.⁴ The ESA holders are reimbursed quarterly for their qualifying expenses up to the maximum amount, which is 90 percent of the district-school funding for students with special needs in their area.⁵ An approved scholarship-funding organization receives and deposits the ESA funds into the parent-directed account. After providing proof of payment for the qualifying expenses, parents are reimbursed from their ESA funds. Funds continue to be reimbursed into the ESA until the student graduates high school, reaches the age of 22, or returns to a public school, whichever comes first. The account holder then has three years to use remaining ESA funds or enroll in postsecondary education, which can be financed with leftover ESA dollars. If a student has not used remaining ESA funds after three years, or has not enrolled in a postsecondary institution, any remaining funds revert back to the state.⁶

Funding

The average annual amount deposited into an ESA was approximately \$10,000 during the 2016–17 school year.⁷ The amount deposited into a student’s ESA varies according to the needs of the student and the county in Florida in which their family resides. The lowest amount deposited for each of the grades K–12 was in Jackson County; the highest across the grade levels was in Monroe County. These disparities reflect the cost of educating a child with special needs in the public system factoring in the cost of living in counties across the state. For example, the base per-pupil amount for children in K–3 ranged from \$9,718 in Jackson County (lowest) to \$11,060 in Monroe County (highest).⁸

Eligibility

Florida children who are three- to 22-years-old and eligible to enroll in a K–12 district school are eligible for a Gardiner ESA if they have certain special needs, including:

- autism,
- severe cognitive impairment,
- Spina bifida,
- Down syndrome,
- Prader-Willi syndrome,
- Phelan-McDermid syndrome,
- Williams syndrome,
- Cerebral palsy,
- Muscular dystrophy.

Children ages three to five who are deemed “high risk” because of developmental delays also are eligible for a scholarship. Students should have an Individual Education Plan (IEP) provided by either their prior public school or by a psychologist or physician licensed by the state of Florida. Students

must be at least age three or four (depending on the grade) by or on September 1st of the school year, and entering kindergarteners must be at least five years old. First graders using a ESA for the first time must be at least six years old prior to or by September 1st. Participants using an ESA are not allowed to also enroll in a public school or participate in one of Florida’s two other private school choice programs (the McKay Scholarship Program for Children with Special Needs and the Florida Tax Credit Scholarship Program).⁹ Parents must resubmit an application for participation in the Gardiner Scholarship Program annually to ensure their child continues to meet all eligibility requirements.

Allowable Uses

Parents can use the Gardiner Scholarship to finance a wide array of education-related services, products, and providers. Funds can be used to pay private school tuition at a wide variety of participating private schools—and also can be used for myriad other services and products, including:

- Instructional materials (including, among other items, digital devices, assistive technology, online courses, musical instruments, books, sports lessons, museum programs, and other instructional supplies);
- Curricula (e.g., mathematics curricula, Rosetta Stone, computer programming coursework, classical books curricula, etc.);
- Specialized services (e.g., applied behavior analysis (ABA), physical therapy, speech-language pathologists, occupational therapy);
- Home education programs;
- Postsecondary programs (provided through the State University System of Florida, accredited nonpublic colleges, technical education, and adult education);
- Full- and part-time private tutoring and transition services offered by job coaches;

- Approved online courses (e.g., courses offered through K12 Florida, Florida Connections Academy, Edgenuity, and other virtual academies);
- Florida Virtual Schools (must be enrolled as a private-paying student);
- Standardized testing fees (e.g., norm-referenced tests, Advanced Placement (AP) exams, industry certification exams);
- Stanley G. Tate Florida Prepaid College Program and the Florida 529 College Savings Program;
- Individual public school services and classes;
- Fees associated with summer education programs and after school programs;
- Education evaluation services;
- Pre-kindergarten tuition (must be enrolled as a private-pay student).

Notably, unused funds can be rolled over from year-to-year in anticipation of future education-related expenses.

How Florida Families Spend ESA Dollars

This report breaks down ESA users into four distinct groups to better understand how families exercise education choice within the Gardiner Scholarship context: 1) all ESA users; 2) customizers; 3) independent customizers; and, 4) augmented tuition users.

All ESA Users. This category of ESA users includes all program participants in the Gardiner Scholarship Program. Every participant during the 2014–15 school year and 2015–16 school year is included in this group.

Customizers. This category of ESA users includes those participants that used their ESA to pay for more than one (at least two) distinct services, products, or providers during the course of the academic year. Although this group details families who use their ESA for multiple purposes, some families are included who may have primarily used their ESA to pay for private school tuition (similar to a traditional private school voucher), along with an additional service or product, such as paying for a single textbook. Although that student would be included in this category as a customizing student on paper, in reality that student uses his ESA in a manner more similar to a traditional, non-customizing voucher. Conversely, fully independent customizers are also included in the customizing category, which would include those families who never enroll in a private brick-and-mortar school at all, instead using their ESA solely for a variety of other education services, products, and providers.

Independent Customizers. This category includes only those participants who completely tailored their child’s education outside of a traditional school classroom environment. In the data analysis, families were only included in the independent customizer group if they paid \$0 for private school tuition, and only used their ESA to pay for non-brick-and-mortar education services. For example, families in this category may have paid for a private tutor, purchased textbooks and curriculum, and paid for education therapies. They would not have used any funds for tuition.

Augmented Tuition Users. Participants in the augmented tuition users group would have been considered customizers, but only because they paid for one additional service with their ESA apart from private school tuition. These students still primarily use their ESA like a voucher—to pay private school tuition—but also used their account to pay for one additional item, such as instructional materials.

Findings – All Participants

During the 2014–15 school year, 1,492¹⁰ Gardiner ESA participants spent a total of \$6.5 million on private school tuition (77.4% of total distributions), with remaining funding being spent primarily on instructional materials (10.5%), specialized services (7.4%), and tutoring (1.8%). ESA distributions totaled \$8.4 million during the 2014–15 school year. The number of participants and associated

expenditures increased during the 2015–16 school year, with 4,686 Gardiner ESA participants¹¹ spending a total of \$22.7 million on private school tuition (71.8% of total distributions). The remaining funds were spent primarily on instructional materials (10.8%), specialized services (10.2%), and tutoring (4.8%). ESA distributions through Step Up for Students totaled \$31.6 million during the 2015–16 school year.

TABLE 1 All Participants' ESA Use (2014–15)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tuition	\$6,527,132.57	77.4%	\$4,374.75	\$7,190.85
Tutoring	\$150,874.07	1.8%	\$101.12	\$4,435.00
Instructional Materials	\$888,036.64	10.5%	\$595.20	\$1,009.91
Curriculum	\$141,049.34	1.7%	\$94.54	\$278.36
Virtual Learning	\$32,040.00	0.4%	\$21.47	\$534.00
Contracted Public School Services	\$0	0.0%	\$0	\$0
Standardized Testing	\$2,615.87	<0.1%	\$1.75	\$50.00
Pre-paid College	\$58,322.52	0.7%	\$39.09	\$919.76
Special Education Services	\$628,047.76	7.5%	\$420.94	\$1,565.00
TOTAL	\$8,428,118.77	100.0%	\$5,648.87	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 2 All Participants' ESA Use, Special Needs (2014–15)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$187,183.33	29.8%	\$125.46	\$1,180.00
Listening/Spoken Language	\$2,922.37	0.5%	\$1.96	\$1,461.19
Occupational Therapy	\$132,392.30	21.1%	\$88.73	\$982.50
Physical Therapy	\$35,308.51	5.6%	\$23.67	\$435.00
Speech/Language Pathologists	\$185,797.87	29.6%	\$124.53	\$961.00
Other	\$84,443.38	13.4%	\$56.60	\$612.50
TOTAL	\$628,047.76	100.0%	\$420.94	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 3 All Participants' ESA Use (2015–16)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tuition	\$22,707,589.29	71.8%	\$4,845.84	\$8,654.00
Tutoring	\$1,527,833.79	4.8%	\$326.04	\$1,755.00
Instructional Materials	\$3,428,256.79	10.8%	\$731.60	\$1,199.00
Curriculum	\$416,893.42	1.3%	\$30.10	\$332.73
Virtual Learning	\$55,826.79	0.2%	\$11.91	\$534.00
Contracted Public School Services	\$1,971.62	<0.1%	\$0.42	\$272.50
Standardized Testing	\$17,163.17	0.1%	\$3.66	\$82.50
Pre-paid College	\$245,442.80	0.8%	\$52.38	\$1,209.84
Special Education Services	\$3,231,587	10.2%	\$689.63	\$1,885.34
TOTAL	\$31,632,564.22	100.0%	\$6,750.44	

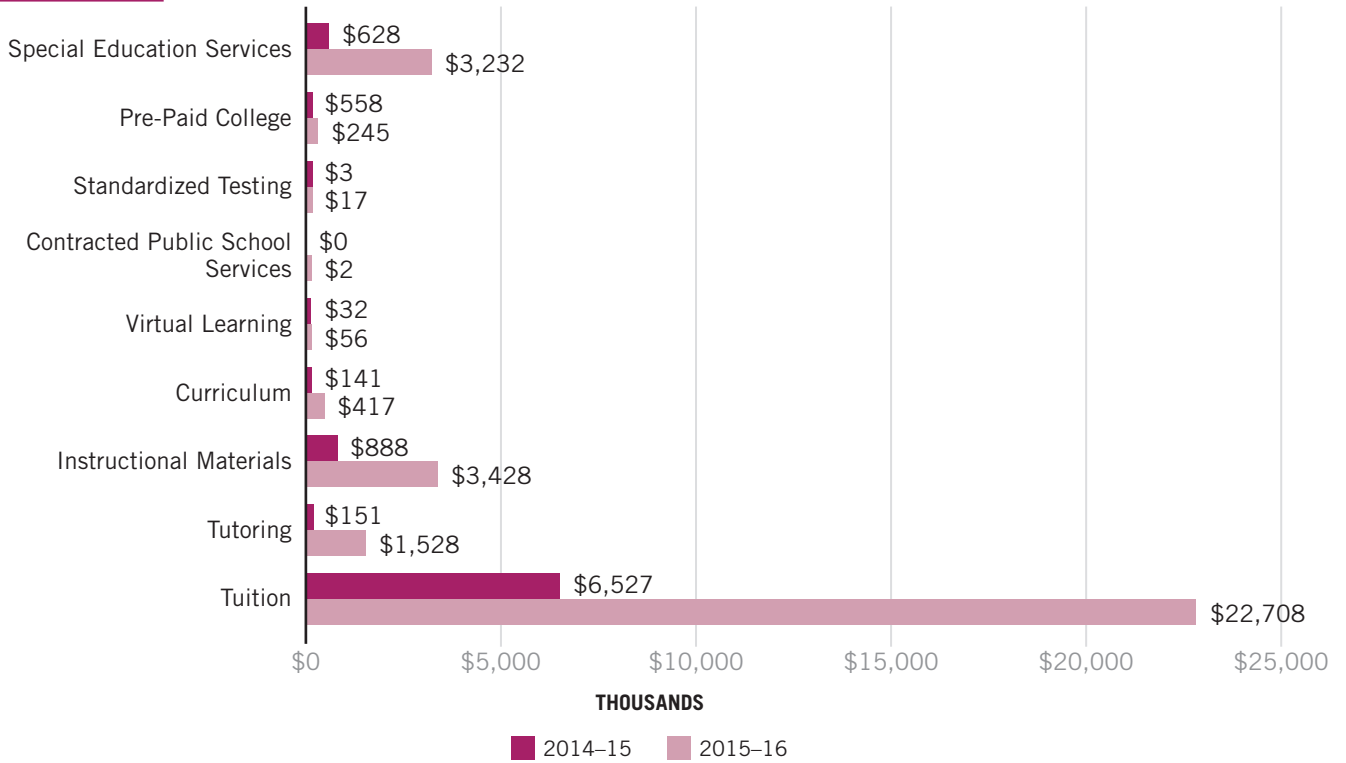
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 4 All Participants' ESA Use, Special Needs (2015–16)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$1,159,232.79	35.9%	\$247.38	\$2,150.00
Listening/Spoken Language	\$24,891.50	0.8%	\$5.31	\$420.00
Occupational Therapy	\$540,243.91	16.7%	\$115.29	\$807.97
Physical Therapy	\$135,156.05	4.2%	\$28.84	\$690.00
Speech/Language Pathologists	\$705,853.71	21.8%	\$150.63	\$1,147.50
Other	\$666,208.59	20.6%	\$142.17	\$805.00
TOTAL	\$3,231,586.55	100.0%	\$689.63	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

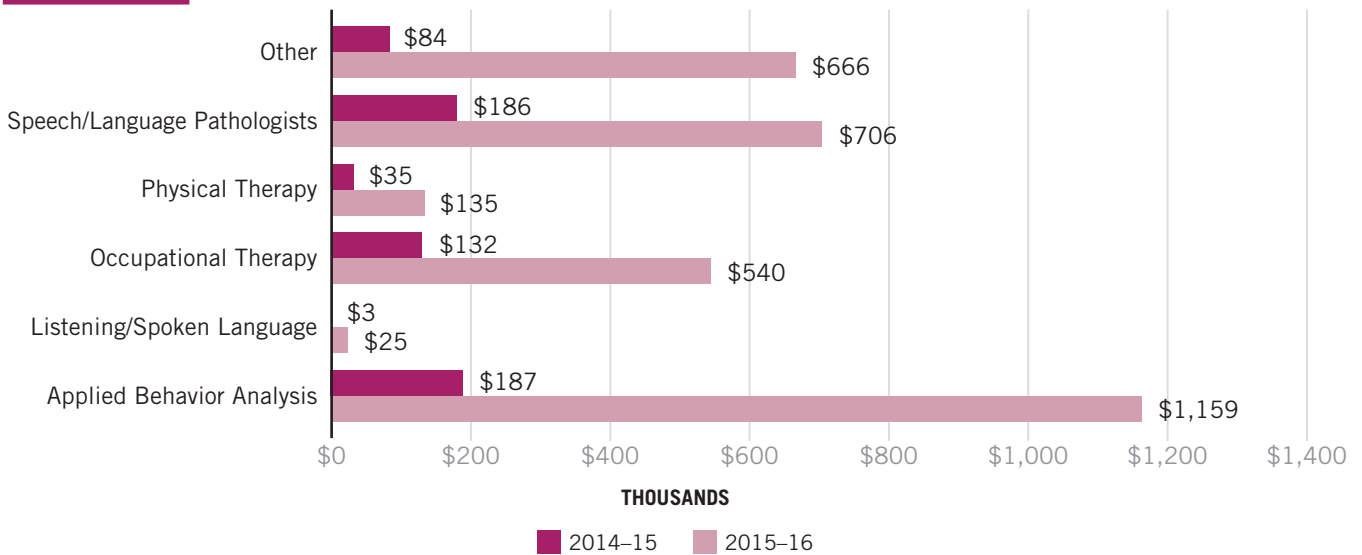
FIGURE 1 All Participants: Total Spending



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Note: Figures rounded up to the nearest thousand dollar.

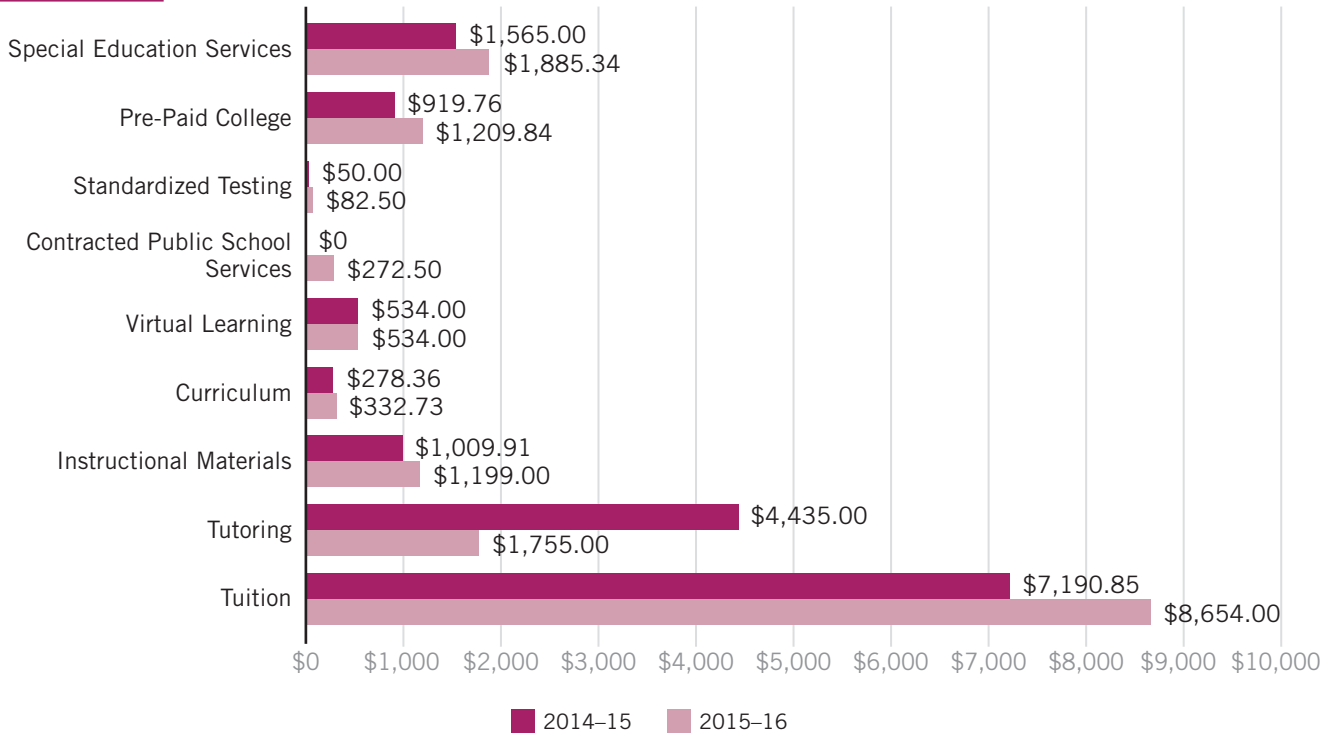
FIGURE 2 All Participants: Total Special Needs Spending



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Note: Figures rounded up to the nearest thousand dollar.

FIGURE 3 All Participants: Median Usage



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Findings – Customizers

A high proportion of parents in Florida use the flexibility provided by education savings accounts to customize their children’s education. Among all participants in the Gardiner Scholarship Program, 35.4 percent used their ESA to customize their child’s education (528 out of 1,492 participants) during the 2014–15 school year, a figure which increased to 41.7 percent of all participants (1,953 out of 4,686 participants) during the 2015–16 school year. Among those families who were

customizers during the 2014–15 school year, 48 percent of their ESA funds went to private school tuition, with the remaining 52 percent going primarily to instructional materials (21.5%), specialized services (19.4%), curriculum (4.7%), and tutoring (3.5%). During the 2015–16 school year, customization rates increased considerably. The nearly 42 percent of families considered customizers spent 47.5 percent of their ESA funds on tuition. The remaining 52.5 percent went primarily to instructional materials (17.7%), specialized services (20.5%), and tutoring (9.4%).

TABLE 5 Customizers’ ESA Use (2014–15)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tuition	\$1,229,489.70	48.0%	\$2,328.58	\$5,432.50
Tutoring	\$88,605.82	3.5%	\$167.81	\$2,725.00
Instructional Materials	\$726,331.54	21.5%	\$1,042.79	\$1,422.28
Curriculum	\$137,768.02	4.7%	\$230.49	\$293.05
Virtual Learning	\$27,501.00	1.1%	\$52.09	\$534.00
Contracted Public School Services	\$0	0.0%	\$0	\$0
Standardized Testing	\$2,299.87	0.1%	\$4.36	\$50.00
Pre-paid College	\$45,684.51	1.8%	\$86.52	\$892.86
Special Education Services	\$497,292.30	19.4%	\$941.84	\$1,451.88
TOTAL	\$2,754,972.76	100.0%	\$4,854.48	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 6 Customizers’ ESA Use, Special Needs (2014–15)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$133,677.13	26.9%	\$253.18	\$974.21
Listening/Spoken Language	\$2,922.37	0.6%	\$5.53	\$2,860.00
Occupational Therapy	\$106,249.04	21.4%	\$201.23	\$1,090.00
Physical Therapy	\$18,041.51	3.6%	\$34.17	\$405.18
Speech/Language Pathologists	\$155,263.87	31.2%	\$294.06	\$855.00
Other	\$81,138.38	16.3%	\$153.67	\$600.00
TOTAL	\$497,292.30	100.0%	\$941.84	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 7 Customizers' ESA Use (2015–16)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tuition	\$6,036,866.94	47.5%	\$3,091.07	\$6,320.00
Tutoring	\$1,193,090.47	9.4%	\$610.90	\$1,536.00
Instructional Materials	\$2,899,672.21	17.7%	\$1,151.13	\$1,681.18
Curriculum	\$409,980.03	2.8%	\$182.80	\$384.99
Virtual Learning	\$52,352.79	0.4%	\$26.81	\$534.00
Contracted Public School Services	\$1,971.62	<0.1%	\$1.01	\$272.50
Standardized Testing	\$17,106.67	0.1%	\$8.76	\$85.00
Pre-paid College	\$185,282.84	1.5%	\$94.87	\$1,151.58
Special Education Services	\$2,605,644	20.5%	\$1,334.18	\$1,725.65
TOTAL	\$13,401,967.65	100.0%	\$6,501.53	

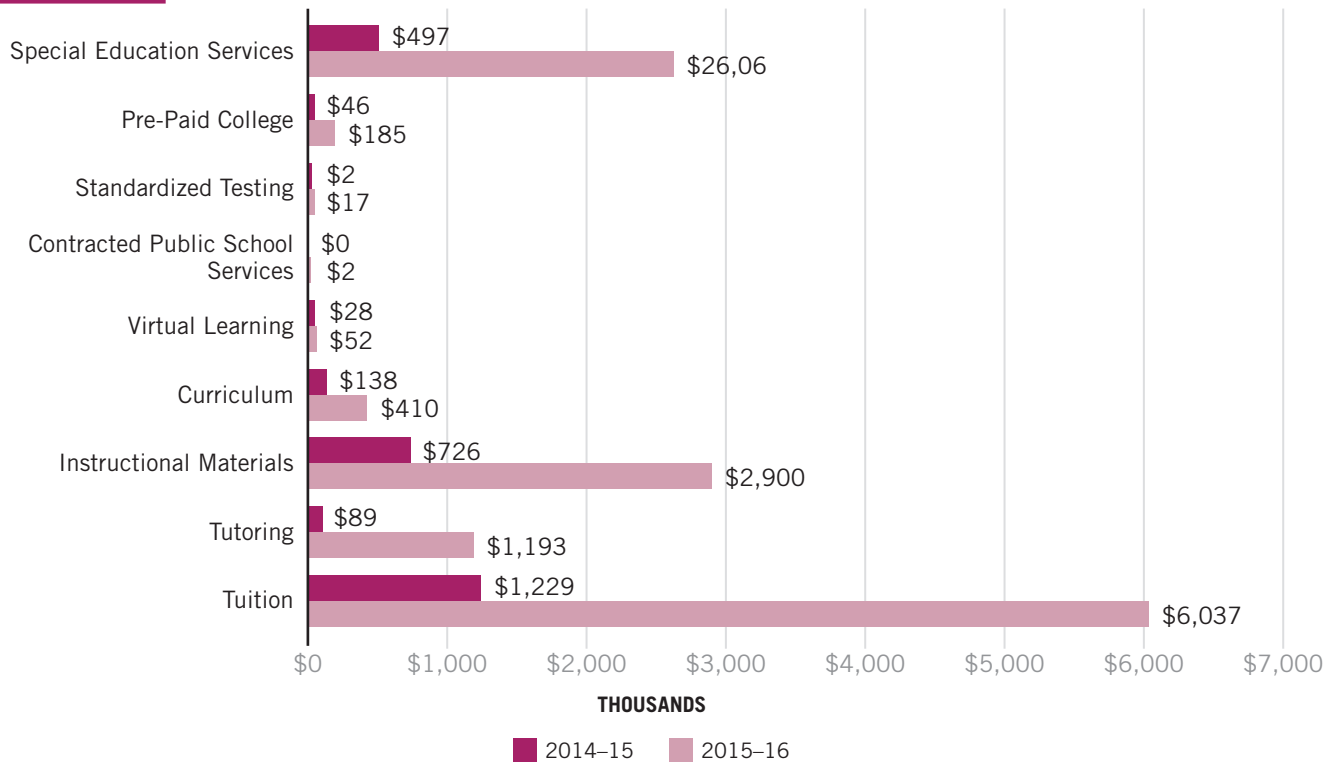
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 8 Customizers' ESA Use, Special Needs (2015–16)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$705,746.42	27.1%	\$361.37	\$1,657.55
Listening/Spoken Language	\$24,891.50	1.0%	\$12.75	\$420.00
Occupational Therapy	\$509,246.21	19.5%	\$260.75	\$789.50
Physical Therapy	\$110,647.05	4.2%	\$56.65	\$675.00
Speech/Language Pathologists	\$615,146.27	23.6%	\$314.98	\$675.00
Other	\$639,966.63	24.6%	\$327.68	\$810.63
TOTAL	\$2,605,644.08	100.0%	\$1,334.18	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

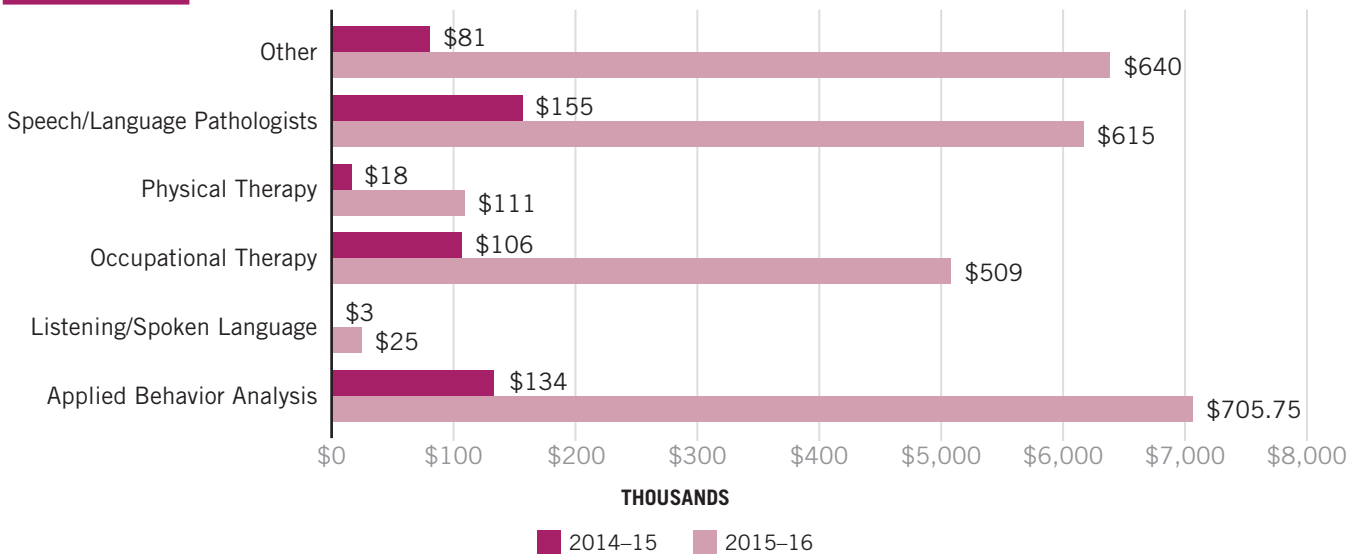
FIGURE 4 Customizers: Total Spending



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Note: Figures rounded up to the nearest thousand dollar.

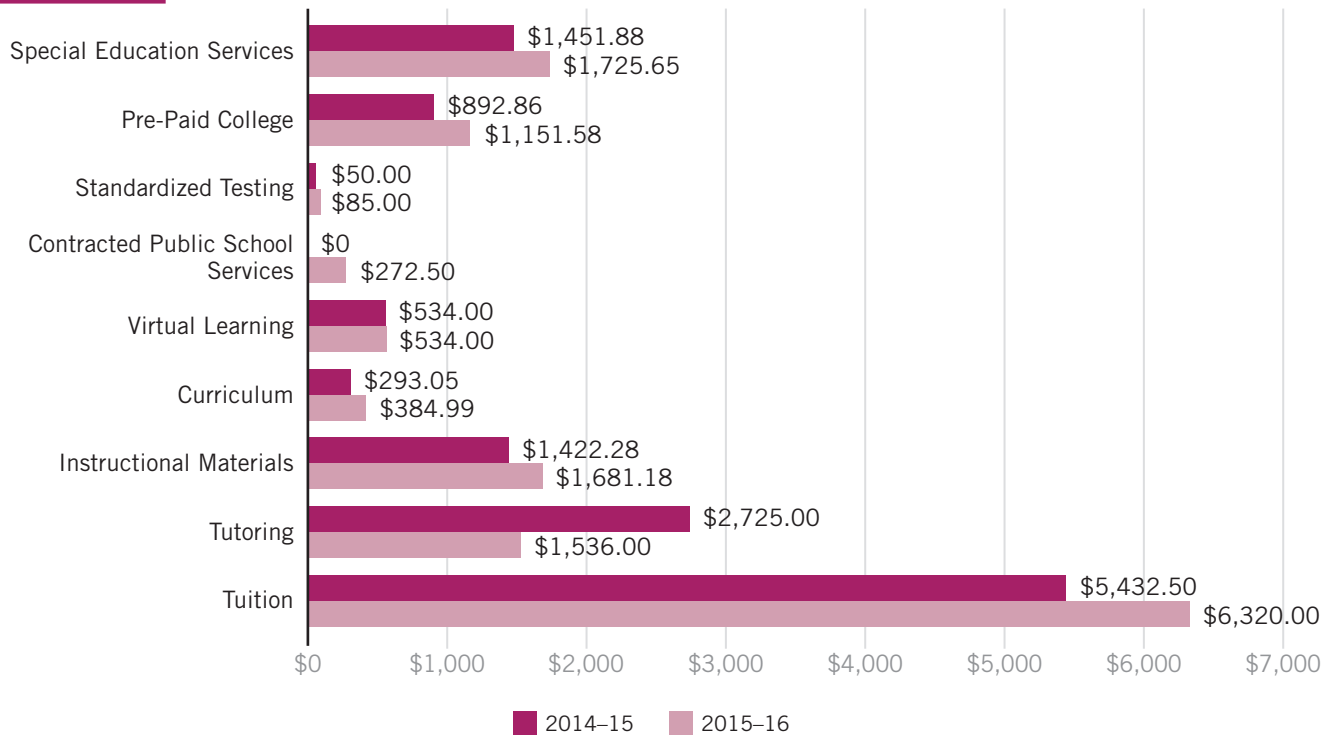
FIGURE 5 Customizers: Total Special Needs Spending



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Note: Figures rounded up to the nearest thousand dollar.

FIGURE 6 Customizers: Median Usage



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Findings – Independent Customizers

Of the customizing families during the 2014–15 school year, 55.3 percent customized their child’s education without using a brick-and-mortar private school (292 out of 528 participants). During the 2014–15 school year these families spent 51.2 percent of ESA funds on instructional materials, 32.5 percent of ESA funds on specialized services, 11.3 percent on curriculum, and 5.5 percent of funds on private tutoring. Of the

customizing families during the 2015–16 school year, 51 percent were independent customizers (993 out of 1,953 participants). These independent customizers spent 41.3 percent of their ESA funds on instructional materials, 33.9 percent of funds on specialized services, and 15.3 percent of ESA funds on private tutoring for their children.

TABLE 9 Independent Customizers’ ESA Use (2014–15)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tutoring	\$59,020.69	5.5%	\$202.13	\$5,400.00
Instructional Materials	\$550,593.20	51.2%	\$1,885.59	\$1,422.28
Curriculum	\$121,669.72	11.3%	\$416.68	\$293.05
Virtual Learning	\$19,491.00	1.8%	\$66.75	\$934.50
Contracted Public School Services	\$0	0.0%	\$0	\$0
Standardized Testing	\$1,772.42	0.2%	\$6.07	\$43.00
Pre-paid College	\$32,277.46	3.0%	\$110.54	\$878.82
Special Education Services	\$348,782.17	32.5%	\$1,194.46	\$1,590.00
TOTAL	\$1,133,606.66	100.0%	\$3,882.21	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 10 Independent Customizers’ ESA Use, Special Needs (2014–15)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$94,741.56	27.2%	\$324.46	\$974.21
Listening/Spoken Language	\$2,860.00	0.8%	\$9.79	\$2,860.00
Occupational Therapy	\$91,574.53	26.3%	\$313.61	\$1,090.00
Physical Therapy	\$13,154.01	3.8%	\$45.05	\$405.18
Speech/Language Pathologists	\$104,961.33	30.1%	\$359.46	\$855.00
Other	\$41,490.74	11.9%	\$142.09	\$600.00
TOTAL	\$348,782.17	100.0%	\$1,194.46	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 11 Independent Customizers' ESA Use (2015–16)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tutoring	\$832,310.25	15.3%	\$838.18	\$1,895.00
Instructional Materials	\$2,248,165.13	41.3%	\$2,264.01	\$1,681.18
Curriculum	\$357,000.43	6.6%	\$359.52	\$384.99
Virtual Learning	\$33,177.17	0.6%	\$33.41	\$801.00
Contracted Public School Services	\$1,375.00	<0.1%	\$1.38	\$1,375.00
Standardized Testing	\$6,765.82	0.1%	\$6.81	\$50.00
Pre-paid College	\$122,126.18	2.2%	\$122.99	\$1,470.83
Special Education Services	\$1,847,800.87	33.9%	\$1,860.83	\$2,272.14
TOTAL	\$5,448,720.85	100.0%	\$5,487.13	

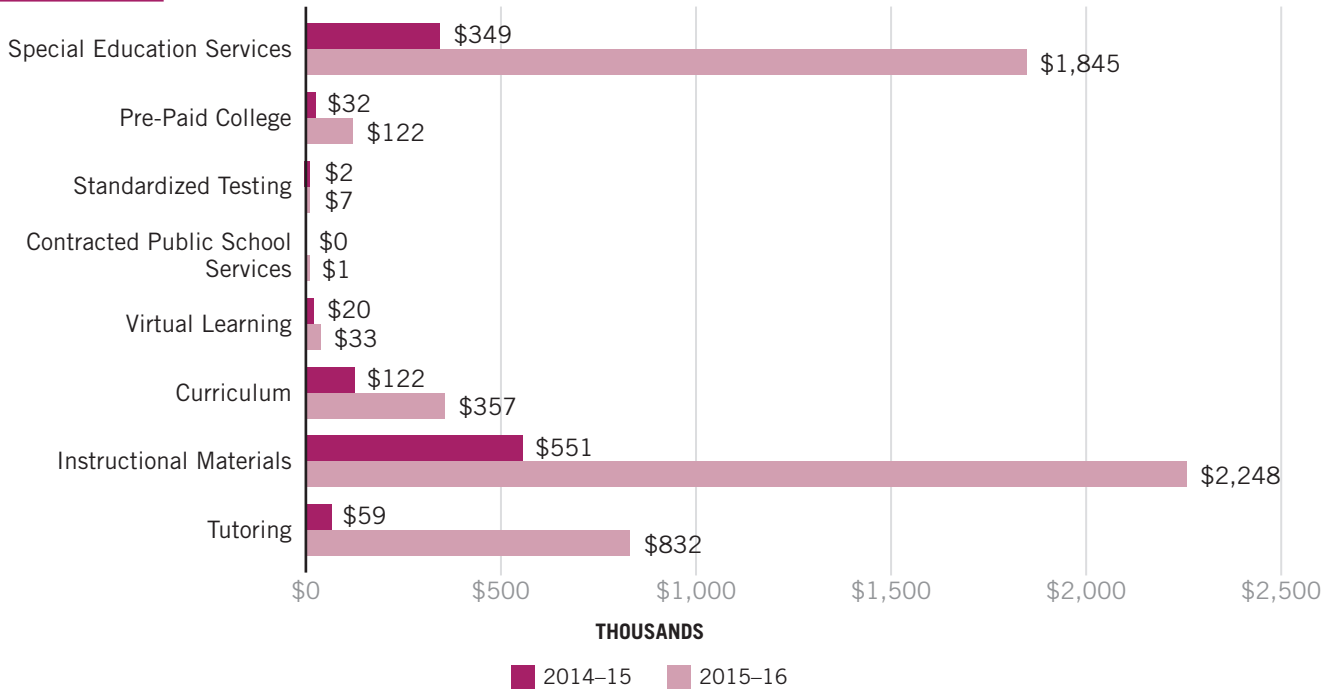
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 12 Independent Customizers' ESA Use, Special Needs (2015–16)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$533,762.11	28.9%	\$537.52	\$1,952.50
Listening/Spoken Language	\$20,705.54	1.1%	\$20.85	\$327.02
Occupational Therapy	\$391,515.47	21.2%	\$394.28	\$912.06
Physical Therapy	\$88,455.63	4.8%	\$89.08	\$666.85
Speech/Language Pathologists	\$426,950.45	23.1%	\$429.96	\$666.85
Other	\$386,411.67	20.9%	\$389.14	\$756.97
TOTAL	\$1,847,800.87	100.0%	\$1,860.83	

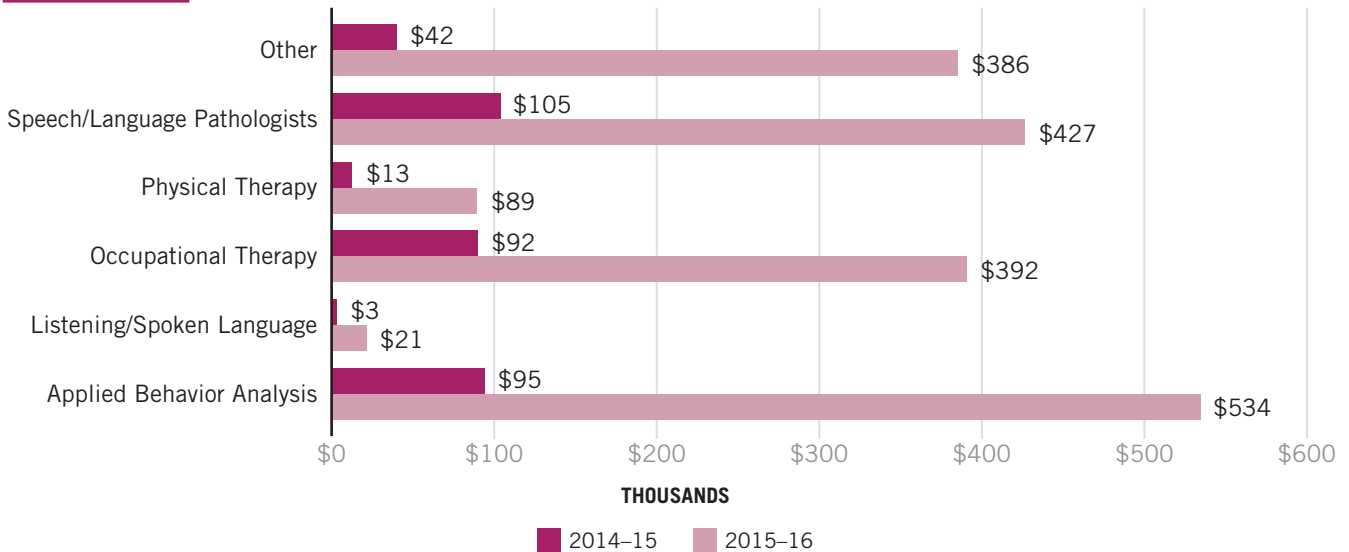
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

FIGURE 7 Independent Customizers: Total Spending



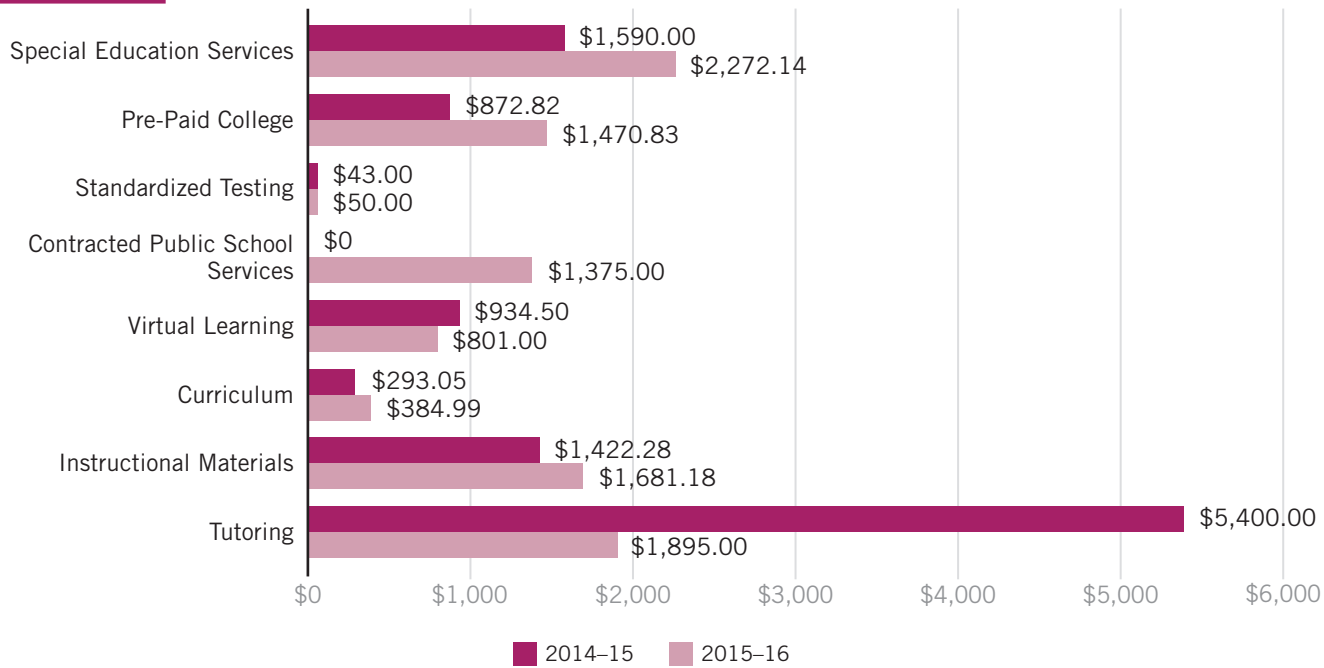
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017
 Note: Figures rounded up to the nearest thousand dollar.

FIGURE 8 Independent Customizers: Total Special Needs Spending



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017
 Note: Figures rounded up to the nearest thousand dollar.

FIGURE 9 Independent Customizers: Median Usage



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Findings – Augmented Tuition Users

Of the customizing families during the 2014–15 school year, 44.8 percent were augmented tuition users (236 out of 528 participants), still primarily using their ESA for private school tuition, but supplementing private school with an additional service. More than 75.8 percent of their ESA dollars went toward private school tuition. The remaining expenses primarily included instructional materials (10.8%), specialized services (9.2%),

and private tutoring (1.8%). Of the customizing families during the 2015-16 school year, 48.9 percent were augmented tuition users (960 out of 1,953 participants). Nearly 75.9 percent of their ESA dollars went toward private school tuition. The remaining expenses primarily included instructional materials (8.2%), specialized services (9.5%), and private tutoring (4.5%).

TABLE 13 Augmented Tuition Users' ESA Use (2014–15)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tuition	\$1,229,489.70	75.8%	\$5,209.70	\$5,432.50
Tutoring	\$29,585.13	1.8%	\$125.36	\$1,457.50
Instructional Materials	\$175,738.35	10.8%	\$744.65	\$712.51
Curriculum	\$16,068.30	1.0%	\$68.09	\$209.40
Virtual Learning	\$8,010.00	0.5%	\$33.94	\$534.00
Contracted Public School Services	\$0	0.0%	\$0	\$0
Standardized Testing	\$527.45	<0.1%	\$2.23	\$83.75
Pre-paid College	\$13,407.05	0.8%	\$56.81	\$946.66
Special Education Services	\$148,510.13	9.2%	\$629.28	\$1,125.00
TOTAL	\$1,621,336.11	100.0%	\$6,870.07	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 14 Augmented Tuition Users' ESA Use, Special Needs (2014–15)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$38,935.57	26.2%	\$164.98	\$1,260.00
Listening/Spoken Language	\$62.37	<0.1%	\$0.26	\$62.37
Occupational Therapy	\$14,674.51	9.9%	\$62.18	\$729.78
Physical Therapy	\$4,887.50	3.3%	\$20.71	\$320.00
Speech/Language Pathologists	\$50,302.54	33.9%	\$213.15	\$937.50
Other	\$39,647.64	26.7%	\$168.00	\$720.50
TOTAL	\$148,510.13	100.0%	\$629.28	

Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 15 Augmented Tuition Users' ESA Use (2015–16)

Spending Category	Total	Percent of Total	Average Per ESA	Median Usage
Tuition	\$6,036,866.94	75.9%	\$6,288.40	\$6,320.00
Tutoring	\$360,780.22	4.5%	\$375.81	\$1,250.00
Instructional Materials	\$651,507.08	8.2%	\$678.65	\$657.04
Curriculum	\$52,979.60	0.7%	\$55.19	\$264.95
Virtual Learning	\$19,175.62	0.2%	\$19.97	\$267.00
Contracted Public School Services	\$596.62	<0.1%	\$0.62	\$125.00
Standardized Testing	\$10,340.85	0.1%	\$10.77	\$150.00
Pre-paid College	\$63,156.66	0.8%	\$65.79	\$1,029.37
Special Education Services	\$757,843.21	9.5%	\$789.42	\$1,274.50
TOTAL	\$7,953,246.80	100.0%	\$8,284.63	

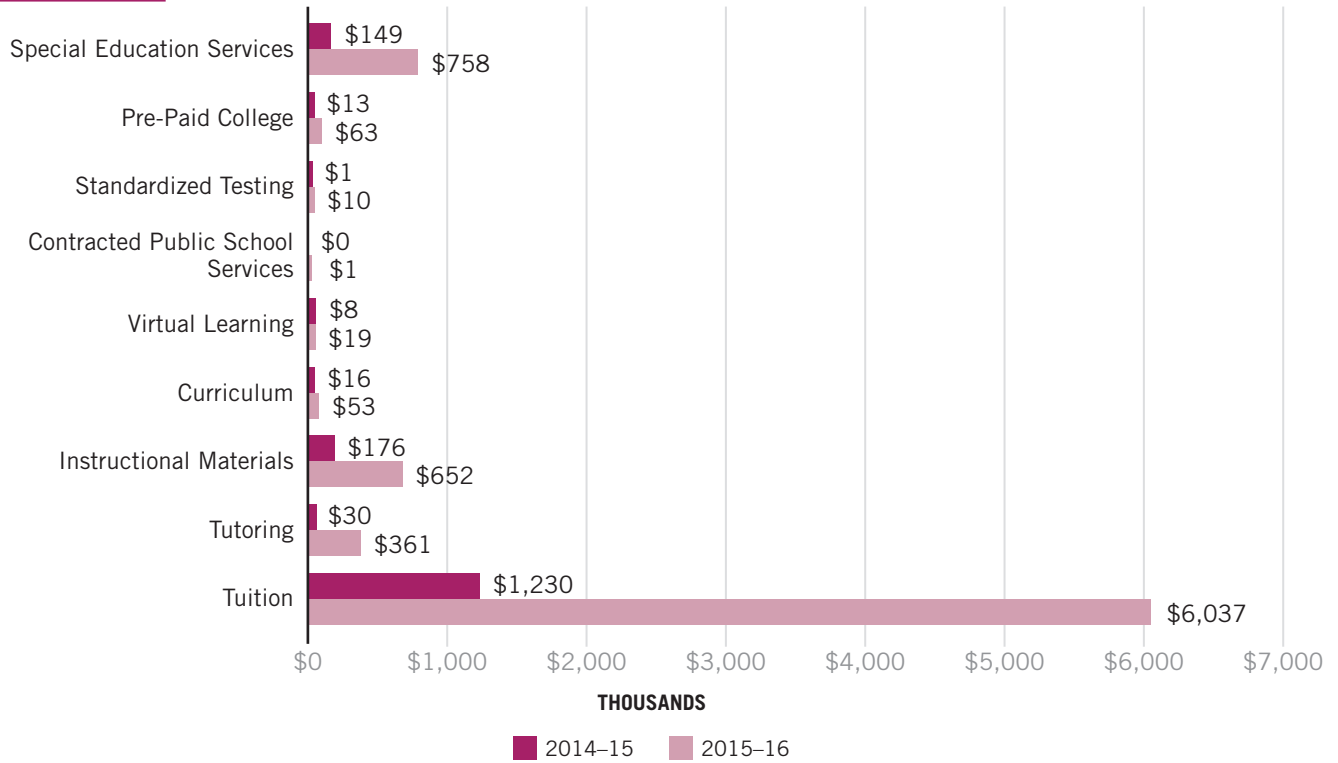
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

TABLE 16 Augmented Tuition Users' ESA Use, Special Needs (2015–16)

Special Education Spending	Special Education Total	Percent of Special Education Total	Average Per ESA	Median Usage
Applied Behavior Analysis	\$171,984.31	22.7%	\$179.15	\$1,149.75
Listening/Spoken Language	\$4,185.96	0.6%	\$4.36	\$463.68
Occupational Therapy	\$117,730.74	15.5%	\$122.64	\$640.00
Physical Therapy	\$22,191.42	2.9%	\$23.12	\$820.00
Speech/Language Pathologists	\$188,195.82	24.8%	\$196.04	\$820.00
Other	\$253,554.96	33.5%	\$264.12	\$877.67
TOTAL	\$757,843.21	100.0%	\$789.42	

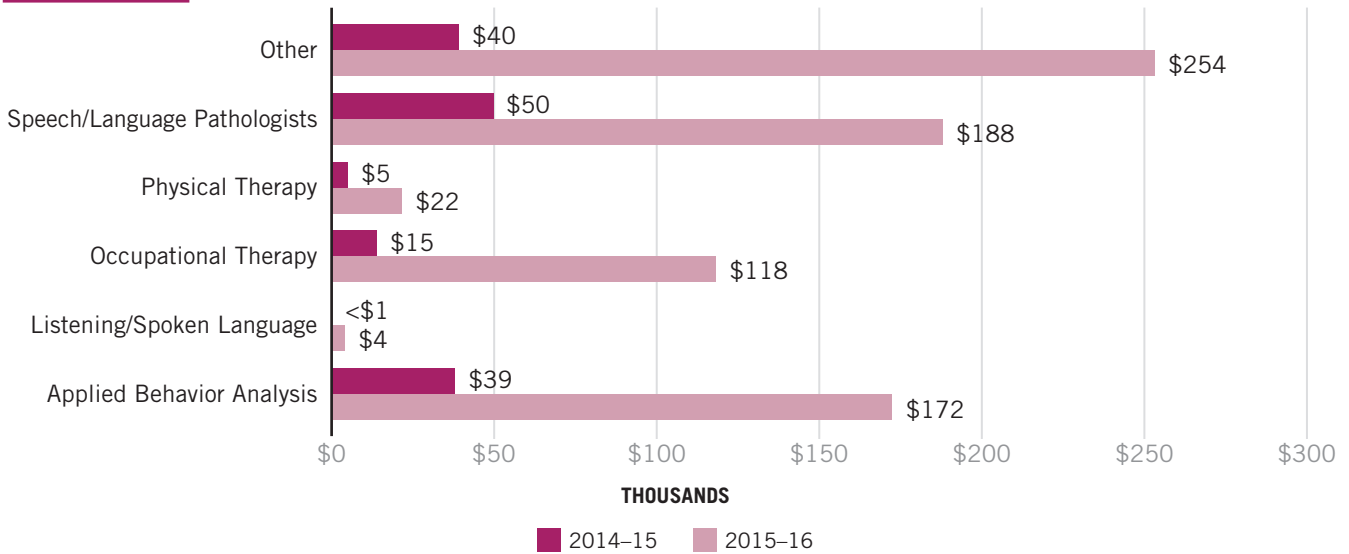
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

FIGURE 10 Augmented Tuition Users: Total Spending



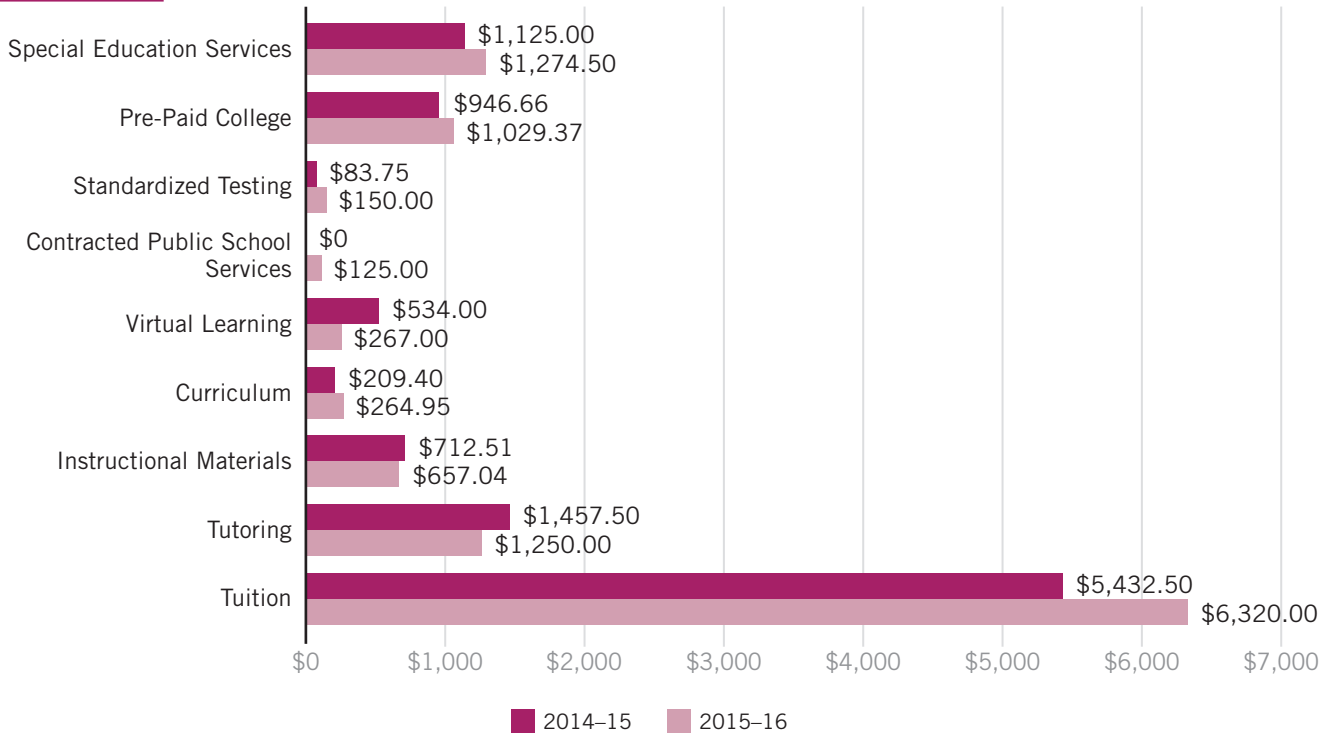
Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017
 Note: Figures rounded up to the nearest thousand dollar.

FIGURE 11 Augmented Tuition Users: Total Special Needs Spending



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017
 Note: Figures rounded up to the nearest thousand dollar.

FIGURE 12 Augmented Tuition Users: Median Usage



Source: Step Up for Students (2017), Gardiner Scholarship Data [Data file], received via e-mail from Dava Hankerson, Research Manager, March 9, 2017

Discussion of Findings

Two findings from these new data from Florida are particularly noteworthy: First, a considerable percentage of parents use their ESAs to customize their children's education (35.4% and 44.6% during the 2014–15 and 2015–16 school years, respectively). Second, the majority of customizing families (55.3% and 51% during the 2014–15 and 2015–16 years, respectively) use their accounts to fully customize their child's education outside a traditional school classroom environment. Over the course of the two years evaluated, roughly 40 percent of families customized their children's education, and approximately half of those families fully customized their child's education.

These do-it-yourself customizing families embody the vision Nobel Prize-winning economist Milton Friedman outlined in his introduction of the idea of “partial vouchers” in 2003. In an interview conducted by Pearl Rock Kane and published in the journal *Education Next*, Friedman suggested that there is “no reason to expect that the future market will have the shape or form that our present market has.”¹² He went on to ask:

“How do we know how education will develop? Why is it sensible for a child to get all his or her schooling in one brick building? Why not add partial vouchers? Why not let them spend part of a voucher for math in one place and English or science somewhere else? Why should schooling have to be in one building? Why can't a student take some lessons at home, especially now, with the availability of the internet?”¹³

Indeed, these fully customizing families are embracing Friedman's vision of the partial voucher. As we have previously written, ESAs create a platform for innovation similar to the iPhone's iOS or Google's Android platforms.¹⁴ Just as the smartphones allowed countless entrepreneurs to create new and better ways of serving people's needs, parents empowered with an ESA can find and pay for private tutors, education therapists, online coursework and other providers and

products to get the services that best match their child's unique learning needs at a competitive price point.

Customization in Arizona and Florida

Research conducted for EdChoice has also examined how parents in Arizona, the first state to establish ESAs (2011), spend their ESA funds. Arizona ESA expenditures were examined for the 2011–12 and 2012–13 school years, as well as for the 2013–14 and 2014–15 school years. In the first report, covering the 2011–12 and 2012–13 school years, 34 percent of Arizona families used their ESAs to customize their children's education. In the second report covering the 2013–14 and 2014–15 school years, customization rates dropped slightly, down to 28 percent of all users. As noted in the Arizona analysis, although the rate of customization dropped slightly, “these results demonstrate that with a larger and different cohort of students over a different time period, a similar—albeit smaller—percentage of students still use the accounts for multiple options...new eligibility criteria and the passage of time do not change how families value the accounts' flexibility.”¹⁵

Just as the addition of new eligibility criteria and the passage of time did not diminish the value families place on the ability to customize, we can now consider the location of the ESA program as an additional variable: Florida families over two separate time periods have demonstrated the high value they place on the education customization option created through ESAs. Indeed, families participating in ESA programs from states as geographically far apart, and as culturally distinct, as Arizona and Florida have embraced the ability to customize their children's education using ESAs.

CONCLUSION AND POLICY RECOMMENDATIONS

Policymakers in states across the country working to adopt education savings account models should follow a few basic best practices:

- Strive for universality. Both Arizona and Nevada enacted near-universal ESA programs, with eligibility extended to all students enrolled in district or charter schools, although Arizona’s program has an aggregate cap on enrollment. Arizona’s ESA program initially limited eligibility to certain groups, such as children with special needs or from military families, but policymakers subsequently expanded the ESA eligibility to include all students in the state. Nevada also has enacted a near-universal ESA (the program has been ruled constitutional, but implementation is pending while a funding stream is secured). Florida should build on the success of the Gardiner Scholarship Program and work to make the ESA option open to all students in the Sunshine State, and state policymakers across the country should do the same. Just as every child can attend their local district school, so, too, should every child have the option of using an education savings account.
- Build it into the state formula. Funding should be appropriated through a state funding formula that is consistent, instead of policymakers having to fight for appropriations for the program on an annual basis through the budget process. This creates a stable environment for families to use the program without fear that it will be reduced or rescinded.
- Enable families to do as much online as possible. Families should have the ability to conduct as many ESA-related transactions in a safe, secure online environment as possible, including applying for an account, reporting expenditures, and communicating with program administrators. Step Up for Students is already working to build a “ScholarShop” online portal to enable parents to purchase pre-approved educational products and services using their ESA funds.
- Limit regulations. Accountability should be structured to create a high level of transparency for taxpayer dollars flowing into an ESA option, while vesting accountability for student outcomes primarily with parents. If a testing requirement for the student participants is included, the student should be able to choose from any national norm-referenced test in order to ensure private schools and private providers are confident program participation will not drive school curriculum or limit their unique character.
- Allow parents to choose from a wide variety of service providers. As Florida and Arizona have done, states should allow prospective education providers to be included on a “white list” of options, maintained by the program administration. Parents should be able to request different providers, products, and services be added to the list of approved providers. This approach is preferable to outright “blacklisting” entire categories of education providers, which can limit the utility of the ESA option and the flexibility available to parents that they clearly prize.
- Allow funds to roll-over from year to year. Parents should be empowered to save unused ESA dollars and roll them over from year to year. Parents are savvy consumers of education, and understand that there can be anticipated and unanticipated future education-related expenses. Parents should be able to roll-over unused funds for future K–12 expenses (for example, many private schools have higher tuition rates as a child progresses through grade levels) and should be able to save for higher education and related expenses.

- House ESA management with a non-profit. Although state agencies can be excellent stewards of an ESA program, they also are responsible for managing the entire public education system in a given state, limiting their time in overseeing an ESA or other school choice program. Non-profits that work in the school choice space exist to foster these programs. Moreover, a state department of education that is friendly to school choice one day could shift political allegiances under changing administrations and become hostile to an ESA option, creating turmoil for those families using the program. If possible, house the ESA program with a non-profit.¹⁶

Families in Florida are meeting their students' needs with a customized education. Policymakers in other states across the country should take note: When given the chance, parents will seize the opportunity to educate their children using a variety of services and products. As ESAs expand in states across the country, parent use of these innovative accounts suggests more strongly than ever that a one-size-fits-all approach to schooling fits very few.

APPENDIX

ESA Spending Data

Data for this report were obtained from the non-profit organization Step Up for Students, which manages the Gardiner Scholarship Program in Florida. Step Up for Students provided a restricted-used data file containing ESA expenditures (disbursements) and awards by participant (scrubbed of any personal identifiers) for the 2014–15 and 2015–16 school years.

Data Cleaning and Recoding

We first merged the disbursement and award files. Next, we matched the columns and rows on ID and category for spending. We then recoded all of the categories, including subcategories, so that they could be placed in their own column (for both the 2014–15 and the 2015–16 school years). In the original data file, two groupings of “categories” existed: 1) one grouping called “category” and 2) a second grouping called “cat2.” The “cat2” grouping was a subcategory of category 3 (specialized services), and was further subdivided into the types of specialized services for which a student paid, e.g., occupational therapy, speech therapy, etc. The columns were thus recoded into 14 distinct categories of expenditure:

- Instructional materials
- Curriculum
- Specialized services
 - o Specialized services: Applied Behavioral Analysis
 - o Specialized services: Listening and spoken language
 - o Specialized services: Occupational therapy
 - o Specialized services: Other
 - o Specialized services: Physical therapy
 - o Specialized services: Speech-language pathologists
- Enrollment tuition and fees
- Contracted public school services
- Standardized testing fees
- Stanley G. Tate Florida Prepaid College
- Tutoring
- Virtual programs

NOTES

¹ Step Up for Students, Special Needs Scholarship [web page], accessed December 14, 2017, retrieved from <https://www.stepupforstudents.org/for-parents/special-needs/how-the-scholarship-works>

² Office of Policy and Public Affairs (2017), *Gardiner Scholarship: March 2017 Fact Sheet*, retrieved from Step Up for Students website: <https://www.stepupforstudents.org/wp-content/uploads/Gardiner-Fact-Sheet-SPRING-2017-FINAL-1.25.17-1.pdf>

³ Lindsey M. Burke (2013), *The Education Debit Card: What Arizona Parents Purchase with Education Savings Accounts*, Friedman Foundation for Educational Choice, retrieved from EdChoice website: <http://www.edchoice.org/wp-content/uploads/2013/08/2013-8-Education-Debit-Card-WEB-NEW.pdf>

⁴ Step Up for Students is currently in the process of designing an online payment system that will make it easier for ESA holders to purchase approved products and services directly with their ESA funds via computers, tablets, and mobile devices.

⁵ Step Up for Students (2017), *Gardiner Scholarship Program: Basic Scholarship Amounts for 2017-18*, retrieved from <https://www.stepupforstudents.org/wp-content/uploads/2016-17-Gardiner-Scholarship-Amounts.pdf>

⁶ Step Up for Students (2017), *Parent Handbook: Gardiner Scholarship Program, 2017-18*, revised June 19, 2017, retrieved from <https://www.stepupforstudents.org/wp-content/uploads/Gardiner-Parent-Handbook.pdf>

⁷ Ibid.

⁸ Step Up for Students (2016), *Florida Personal Learning Scholarship Account: Basic Scholarship Amounts for 2015-16*, retrieved from <https://www.stepupforstudents.org/wp-content/uploads/2015/10/2015-16-PLSA-Scholarship-Amounts.pdf>

⁹ Step Up for Students, Special Needs Scholarship [web page], accessed December 14, 2017, retrieved from <https://www.stepupforstudents.org/for-parents/special-needs/how-the-scholarship-works>

¹⁰ AAA Scholarships also provides Gardiner ESAs to eligible participants. When both Step Up and AAA recipients are included, the overall number of recipients increases to 1,575 during the 2014–15 school year. This analysis only includes data provided through Step Up for Students.

¹¹ When both Step Up and AAA recipients are included, the overall number of recipients increases to 4,946 during the 2015–16 school year.

¹² Pearl Rock (2003), Choice & Freedom: Milton Friedman on Education, *Education Next*, 3(1), p.58, retrieved from <http://educationnext.org/choicefreedom>

¹³ Ibid.

¹⁴ Jason Bedrick and Lindsey Burke (2015, February 3), Wanted: Uber-Ized Education, *The Federalist*, retrieved from <http://www.Heritage.org/education/commentary/wanted-uber-ized-education>

¹⁵ Jonathan Butcher and Lindsey Burke (2016), *The Education Debit Card II: What Arizona Parents Purchase with Education Savings Accounts*, Friedman Foundation for Educational Choice, p. 1, retrieved from EdChoice website: <http://www.edchoice.org/wp-content/uploads/2016/02/2016-2-The-Education-Debit-Card-II-WEB-1.pdf>

¹⁶ Recommendations adopted from: Lindsey M. Burke and Ryan Johnson (2016, August 22), ESAs in Missouri: Designing What Works for Parents and the State Budget [Blog post], retrieved from EdChoice website: <https://www.edchoice.org/blog/esa-in-missouri-designing-what-works-for-parents>

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Lindsey M. Burke is director of the Center for Education Policy and Will Skillman Fellow in Education for The Heritage Foundation. Burke oversees the Heritage Foundation's research and policy on issues pertaining to preschool, K-12, and higher education reform. In 2013, Burke was also named the Will Skillman Fellow in Education Policy, devoting her time and research to reducing federal intervention in education at all levels and empowering families with educational choice. She also currently serves as an EdChoice Fellow. Burke's commentary, research, and op-eds have appeared in numerous newspapers and magazines and she has appeared on radio and television shows and spoken on education reform issues across the country and internationally. In 2015, Burke won Heritage's prestigious W. Glenn and Rita Ricardo Campbell Award in recognition of her work fighting against national standards and tests and for expanded educational choice options. Burke holds a bachelor's degree in politics from Hollins University in Roanoke, Va., and a master of teaching degree in foreign language education from the University of Virginia. She is a doctoral candidate in education policy and research methods at George Mason University, where she examines the intersection of educational choice and institutional theory.



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Any errors in this publication are solely those of the authors.

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