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# REVIEW OF *INCOMPLETE: HOW MIDDLE CLASS SCHOOLS AREN'T MAKING THE GRADE*

*Reviewed By*

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## Summary of Review

*Incomplete: How Middle Class Schools Aren't Making the Grade* is a new report from Third Way, a Washington, D.C.-based policy think tank. The report aims to convince parents, taxpayers and policymakers that they should be as concerned about middle-class schools not making the grade as they are about the failures of the nation's large, poor, urban school districts. But, the report suffers from egregious methodological flaws invalidating nearly every bold conclusion drawn by its authors. First, the report classifies as middle class any school or district where the share of children qualifying for free or reduced-priced lunch falls between 25% and 75%. Seemingly unknown to the authors, this classification includes as middle class some of the poorest urban centers in the country, such as Detroit and Philadelphia. But, even setting aside the crude classification of middle class, none of the report's major conclusions are actually supported by the data tables provided. The report concludes, for instance, that middle-class schools perform much less well than the general public, parents and taxpayers believe they do. But, the tables throughout the report invariably show that the schools they classify as "middle class" fall precisely where one would expect them to—in the middle—between higher- and lower-income schools.

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# Review Of *Incomplete: How Middle Class Schools Aren't Making the Grade*

*Bruce D. Baker, Rutgers University*

## I. Introduction

*Incomplete: How Middle Class Schools Aren't Making the Grade* is a new report from Third Way, a Washington, D.C.-based policy think tank.[1] The report aims to convince parents, taxpayers and policymakers that they should be as concerned about middle-class schools not making the grade as they are about the failures of the nation's large, poor, urban school districts. The report, authored by Tess Stovall and Deirdre Dolan, attempts to raise alarms for the average parent, taxpayer, and policymaker who, as the report argues, think that their local public schools are a lot better than they really are.

The intent of the report, as stated in its concluding section, is to "ignite the conversation about middle-class schools." While not offering specific policy recommendations in the current report, the authors promise that

> In future papers, we will explore policy solutions that will directly benefit middle-class schools. These policy solutions, no doubt, could also help upper and lower-income schools, but it's important to recognize that education reforms directed toward improving middle-class schools are needed (p. 15).

While it may in fact be true that greater policy emphasis should be placed on improving middle-class schools, the present report provides no reliable analysis or valid basis for such a shift in priorities.

## II. Findings and Conclusions of the Report

The authors contend that while the majority of American school-aged children are served in middle-class public schools, these schools have fewer resources and perform much less well than the public expects or assumes. The report argues for greater policy emphasis on schools it designates as "middle class."

Specifically, the authors maintain that middle-class schools serve 53% of the U.S. student population (p. 2), that teachers in middle-class schools are paid less than their counterparts in higher- or lower-income schools (p. 3), that pupil-to-teacher ratios are higher in middle-class schools than in higher- or lower-income schools, and that per-pupil spending in middle-class schools is lower than in the other two groups (pp. 2-3).

The authors' primary emphasis is on their findings that while the parents and taxpayers have high expectations for their middle-class schools, and while graduates of middle-class schools are the "backbone of the U.S. economy" (p. 1), "Only one in four middle-class high school graduates will obtain a college degree by age 26" (p. 6).

## III. Report's Rationale for its Findings and Conclusions

The main conclusions of the report center around claims that "middle-class" schools perform much less well than people—the parents, taxpayers, and policymakers—think they do, and that these people should be outraged by the performance of these schools. To support its conclusions, the report links to a series of tables from compendiums prepared by the National Center for Education Statistics (NCES) and to secondary sources using NCES data. Summary tables of the student outcome data purported to back its main conclusions are presented in the body of the report on pages 11 and 12 of section three, and in Appendix II.

Setting aside methodological concerns regarding the definition of "middle class," addressed in a subsequent section of this review, the biggest problem with the report is that even the data that are cited fail to make the case that "middle-class" schools perform less well than expected.

There is no clear statement of what the *expected performance of middle-class schools* should be. Rather, the report includes a citation to the *Phi Delta Kappan* national public poll, showing that parents often rate their local school as an "A" or a "B" on a typical grading scale.[2] This polling

*The data that are cited fail to make the case that "middle-class" schools perform less well than expected.*

result is used to imply a "high" expectation among parents and taxpayers, and it is also used to imply specifically that this expectation applies to the report's classification of "middle-class" schools. The authors then take out of context National Assessment of Educational Progress (NAEP) proficiency rates and four-year college attendance and completion rates, using heavily bias-laden statements, again to encourage outrage. For example, the header of the executive summary states: "If you discovered that only one in four graduates from your neighborhood high school would earn a college degree, would you be alarmed?" (p. 1). Similarly, one large font, bold highlighted conclusion states: "Only one in four middle-class high school graduates will obtain a college degree by age 26" (p. 6).

The authors should be praised for thoroughly citing their data sources and for providing clear summary tables. But a close look at these citations and tables shows that their own data does not support their conclusions. For example, the report's "educational outcomes" table (p. 12), reproduced below, shows that what the authors refer to as "middle-class" districts actually perform right where they would be expected to by researchers who have studied the link between family income and student outcomes: solidly between lower- and higher-income districts. The same is true in every table and analysis provided in the report. Middle-class schools invariably fall, in the middle.[3]

**Table 1. Educational Outcomes**

| | Upper Income | Middle Income | Lower Income |
|---|---|---|---|
| 12th Graders that Graduate High School | 91% | 84% | 68% |
| High School Graduates that Immediately Attend a 4-year College | 52% | 38% | 29% |
| High School Graduates that Obtain a College Degree by Age 26 | 47% | 28% | 17% |

Reproduced from unnumbered table, "Educational Outcomes," in Stovall, T. & Dolan, D. (2011). *Incomplete: How Middle Class Schools Aren't Making the Grade*. Washington, DC: Third Way, 12. Retrieved September 19, 2011, from http://thirdway.org/publications/435

In addition, boldly highlighted statements and section headings frequently do not match the data. This problem is even found in the report's Appendix II, where the authors state

> the middle-class schools—highlighted in yellow—do not perform at the levels that parents and taxpayers think they do, but there has been little time, energy or focus paid on improving the achievement of these schools (p. 17).

As noted, the trouble with this statement, as with the above conclusions, is that the data in the report's own table—a table that immediately follows the statement and conclusions—show that "middle-class" schools perform right in the middle, between upper- and low-income schools. There is no basis whatsoever provided for the claim that somehow taxpayers "think" middle-class schools perform better than this. The polling data showing that parents tend to give their local schools high grades is a phenomenon that readers of the *Kappan* have found interesting over the years, but is not evidence that parents and taxpayers think that middle-class schools do better than schools serving upper-income students. No evidence is provided to demonstrate such a view.

The report also draws conclusions about the resources available to schools serving different income categories. The information presented includes per-pupil spending,[4] teacher salaries[5] and pupil-to-teacher ratios.[6] In each case, the report points out that middle-class schools have less (than higher-income or lower-income schools). The report does not, however, make specific policy recommendations about targeting more resources to the middle class. Such recommendations are perhaps implicit. In any case, as will be discussed in the next section, all of the resource comparisons in the report are based on relatively meaningless national averages, without any consideration for regional cost variation and other important contextual factors.

## IV. Report's use of the Research Literature

The summaries of literature presented in sections of the report such as "The Economic Imperative" (p. 3) and "The National Impact" (p. 13) are neither balanced nor comprehensive, and the literature-based claims made are largely speculative.

The report makes economic impact claims based on speculative interpretations of non-peer-reviewed policy reports. The report claims, for example, that if the "U.S. had improved the overall student achievement levels to those of Finland and Korea, the Gross Domestic Product of the U.S. would have been 9% to 16% higher in 2008 than it was" (cited at fn. 72 to the 2009 McKinsey report *The Economic Impact of the Achievement Gap in America's Schools*.[7]). A similar claim, that "20 million post-secondary students over the next fifteen years will add $500 billion to the Gross Domestic Product and increase wages for all workers, even those with only a high school diploma" (p. 3), cites for support a non-peer reviewed report from the Georgetown University Center on Education and the Workforce .[8]

The report also cites a handful of other sources to contend that, if individuals attain higher levels of education, there will be benefits in wages to those individuals as well as substantial benefits to the economy. While one could easily question many of the assumptions underlying the various cited sources, especially the more speculative projections, these concerns pale by comparison to the severe methodological problems in the Third Way report.

## V. Review of the Report's Methods

The crux of the problems with the report's methods is the overly broad and unchecked definition of "middle-class" schools. The report explains:

> Schools with 25% (or less) of students eligible for free or reduced-price lunches are considered "wealthy" or upper-income schools. Those with greater than 75% participation are deemed "lower-income" schools. Those with between 26% and 75% eligibility represent our target middle-class schools. (p. 2)

### Mixing and Matching Data Sources

The Third Way authors rely on several data sources and, to their credit, document them clearly. Most of the authors' data sources originate within the National Center for Education Statistics Common Core of Data or the National Center for Education Statistics Schools and Staffing Survey. In many cases, the authors construct their calculations of characteristics of middle-class schools by combining the characteristics of schools or districts reported in tables from NCES reports as having between 25% and 75% children qualifying for free or reduced-price lunch. That is, the authors don't actually analyze the district- or school-level data themselves, but rather aggregate information from tables already created by NCES.[9] The authors indicate that financial calculations were based on data from the New America Foundation, which compiles a national data set of district characteristics, using financial data and enrollment data from NCES, and adding assessment data from state data systems.

The authors seem to have overlooked the fact that NCES tables based on Schools and Staffing Survey data typically report characteristics based on school-level subsidized lunch rates. As such, within a large, relatively diverse district like New York City, several schools would fall into the authors' middle-class grouping, while others would be considered high-poverty, or low-income, schools. But, many other of the authors' calculations are based on district-level data,

such as the financial data from New America Foundation. When using district-level data, a whole district would be included or excluded from the group based on the district-wide percentage of children qualifying for free or reduced-price lunch. What this means is that the Third Way report is actually comparing different groups of schools and districts from one analysis to another, and within individual analyses.

As noted previously, the authors' main conclusions focus on the alleged failure of middle-class schools to produce college graduates. While most of their analyses rely on relatively simple tabulations of NCES data, a far more convoluted approach is used for determining college completion. For this analysis, as explained in their lengthy footnote #90 (p. 31), the authors rely on completion rate summary tables from William Bowen's book, *Crossing the Finish Line*.[10] Unfortunately, most analyses in *Crossing the Finish Line* rely on databases of students attending 21 selective public flagship universities across the country, and a broader set of public universities in four states (Maryland, North Carolina, Ohio, and Virginia). In other words, Bowen does not provide a nationally representative sample, either of students attending college or of high school graduates.[11] Further complicating matters, Bowen and colleagues report completion patterns by individual students' family income quartiles, not school or district subsidized lunch rates.[12]

While not entirely clear, it appears that the Third Way authors may have relied primarily on completion rate data presented in Chapter 2 of the Bowen book (given that the only page citation in footnote #90 provided is to Page 21). While these particular tables are drawn from a nationally representative sample,[13] that sample is of the high school graduating class of 1992 and, as in their other analyses, the quartiles in the analysis are by family income (as well as parent education level).

Essentially, the Third Way authors are asserting that the two middle-income quartiles of students in these tables are representative of all students, nationwide, who currently graduate from middle-class school districts enrolling 26% to 75% free or reduced-price-lunch students. Readers cannot, however, know whether these middle-income students attended middle-, upper-, or lower-income schools or districts. This is an unfounded and irresponsible assertion.

## Defining Middle Class

A much bigger problem, and probably the most significant problem throughout this report, is the choice to define as "middle class" those schools or districts with 26% to 75% of children qualifying for free or reduced-price lunch (that is, those children whose families fall below the 185% income threshold for poverty). In the authors' defense, they seem to have gotten this idea from one of the NCES reports they cite, the 2010 Condition of Education, special section on high-poverty schools, which notes:

> Throughout the special section, high-poverty schools are compared with low-poverty schools. In order to cover the breadth of material in the limited space of this special section, the middle two FRPL quarters (26–50 and 51–75 percent) are not usually discussed.[14]

The Third Way authors seem to have taken this statement as a challenge to go where no researcher had gone before, not realizing that it was in fact a challenge to go where no researcher should go ever. It is one thing to isolate the highest and lowest "quarters" ; it is quite another to define all schools between them as "middle class." Why this is a poor choice is illustrated later in this section of the review. But here's a teaser question to keep in mind: *Do you consider Detroit to be middle class?*

The Third Way report implies throughout that the intent is to characterize "middle-class" schools, nodding toward the public perception of "middle class." Here's the opening of the report's Executive Summary (internal citation omitted):

> For decades, there has been a laser-like focus in education reform on the lowest-performing students and schools. This focus continues to be critical for maintaining America's social fabric and ensuring that all children have an opportunity to succeed, but it is not enough. In this paper, we urge that America must embark upon a second phase of education reform that squarely focuses on dramatically improving achievement in the middle-class schools that the majority of children attend.
>
> Our findings show that middle-class schools seem to be forgotten in the education debate. There is a paucity of academic literature on their performance, expectations, and on ideas for reform. Yet, they produce the students who are the backbone of the U.S. economy. Among parents of school-aged kids in middle-class jurisdictions, there is a strong belief that these schools are educating students at the highest levels. More than seven of ten parents with children in the public schools grade their kids' schools as either an A or a B, and nine of ten parents of school-age children expect their kids to go to college. But that is far from the reality. Middle-class schools are falling short on their most basic 21st century mission: to prepare kids to get a college degree.
>
> In order to maintain a prosperous middle class, grow our economy, and foster a public education system that taxpayers deserve, it is necessary to shine a light on the experience of middle-class students. These are students that don't attend America's best schools but also don't attend the worst. They attend the schools that are in every city, town, and suburb. For our nation to succeed, their schools must be college factories—graduating high school students who are prepared to get to and through college (p. 2).

The problem is that classifying either schools or districts according to the chosen parameters does not, in fact, capture a set of schools or districts that one would generally associate with "middle class." The schools and districts included in the definition are, therefore, hardly the ones "forgotten in the education debate."

For example, below is a list of school districts that, according to the same 2008-2009 New America Foundation data used by Third Way, are (a) large central city districts, (b) with over 50,000 students, (c) with greater than 50% and but *less than 75%* of children qualifying for free or reduced-price lunch.[15] That is, these large urban districts are counted in any Third Way district-level analyses as "middle-class" districts. They include the urban districts of Detroit, Houston, Chicago, New York, Los Angeles, Baltimore, Memphis and Philadelphia. That is, this report defines some of the poorest large-city districts in the country as "middle class."

**Table 2. Larger Urban Districts in the Mid-Range for Free and Reduce-Price Lunch**

| District | % Free or Reduced-Price Lunch |
|---|---|
| Albuquerque Public Schools | 51.8% |
| Arlington Independent School District | 54.7% |
| Austin Independent School District | 62.4% |
| Baltimore City Public School System | 73.1% |
| Boston | 74.3% |
| City Of Chicago School District 2 | 73.4% |
| Columbus City School District | 70.2% |
| Denver County 1 | 65.9% |
| Detroit City School District | 74.3% |
| El Paso Independent School District | 68.3% |
| Fort Worth Independent School District | 71.7% |
| Houston Independent School District | 63.5% |
| Long Beach Unified | 68.2% |
| Los Angeles Unified | 74.6% |
| Memphis City School District | 68.9% |
| Nashville-Davidson County School | 65.1% |
| New York City Public Schools | 72.1% |
| Philadelphia City School District | 73.2% |
| San Antonio Independent School District | 55.3% |
| San Diego City Unified | 63.2% |
| San Francisco Unified | 55.5% |
| Tucson Unified District | 52.7% |

Tabulation based on data from http://febp.newamerica.net/data/k12_district-data-16.csv, Retrieved September 19, 2011.

Yet the report never acknowledges or confronts this tension between the definition and the realities as understood by the "parents, taxpayers, and policymakers" cited as a touchstone throughout the report. It is quite likely that few readers of the report would consider these districts to be the "middle-class" districts that the report is supposedly addressing. Perhaps more importantly, these are the very districts that policymakers from both parties are now focusing on as they tinker with No Child Left Behind. That is, while these districts may not benefit from the attention they receive, they are not in any way "forgotten in the education debate."

Figure 1, prepared for this review of the report, shows the national distribution of school districts by percentage of students qualifying for free or reduced-price lunch, with the red vertical lines showing the Third Way cut offs. Notably, just inside the area designated "middle class," among higher poverty districts, are many of the large cities displayed above. These districts are on the margin of this very high-poverty threshold, and they serve very large numbers of poor children. By including these district among those analyzed as middle class, the report's authors severely skewed any and every calculation presented in the report. Tossing truly

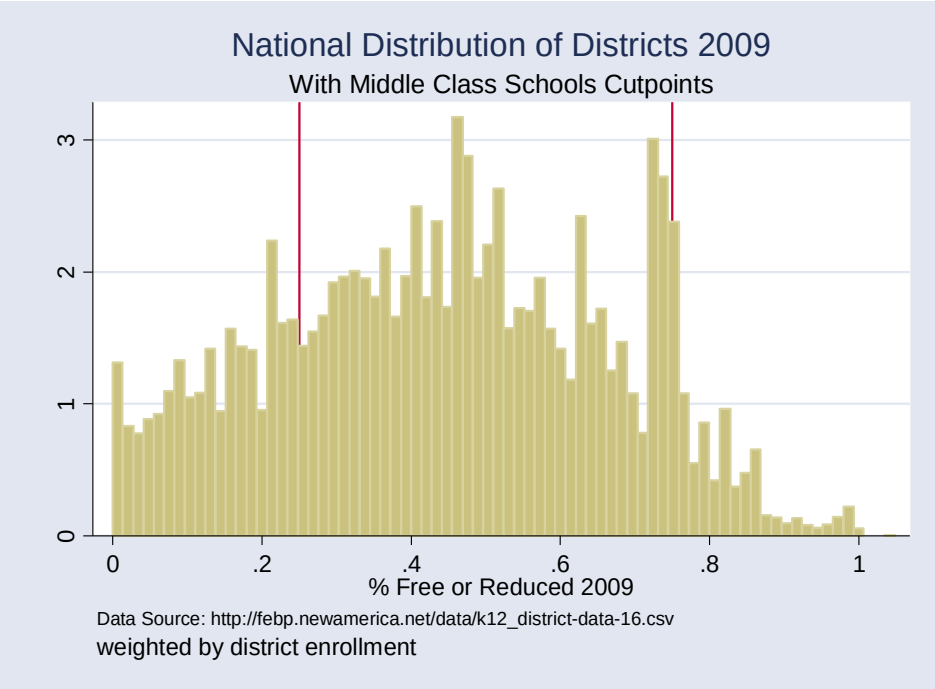


**Figure 1. Distribution of Districts, with Third Way Cutpoints**

middle-class districts in a pool along with large (and largely poor) urban districts tends to shift the results toward the latter.

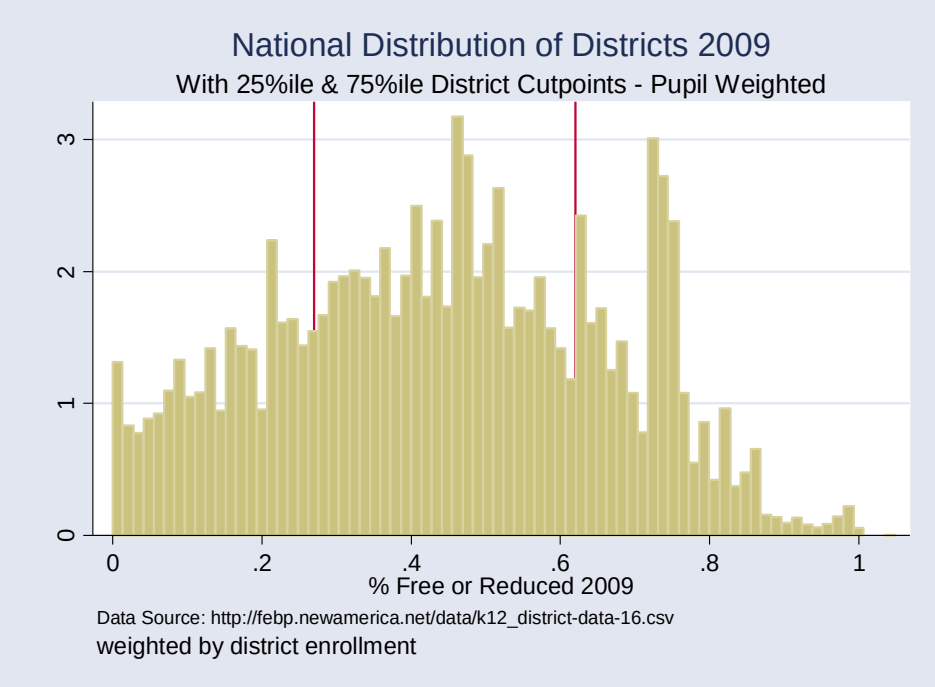


**Figure 2. Weighted Quartile Cutpoints**

Figure 2 shows where the cut points would have fallen had the authors simply used true quartiles instead of fixed rates of qualified children and had they weighted those quartiles by the numbers of children in each quartile. The middle two quartiles in this case, exclude the high poverty urban core districts.

### Ignoring Context and Failing to Adjust Data

Although it would have been an improvement, even the approach shown in Figure 2 is far from sufficient for accurately identifying middle-class schools or districts. A major problem with using subsidized lunch income thresholds is that the thresholds are not adjusted for regional or local economic conditions. That is, the same income threshold to identify low-income students is used in eastern Tennessee and in New York City, regardless of substantial differences in the

*The report suffers from basic flaws related to the failure to adjust for different contexts.*

quality of living that can be afforded in each location at the same income level. This is partly why many large urban centers, which are in fact high-poverty areas, appear to have lower subsidized lunch rates than we might expect. The same is true when making comparisons between families living in metropolitan areas and those in rural areas, where similar incomes afford very different lifestyles. Identification of middle-class districts requires a far more nuanced analysis with consideration for geographic location both at the macro and micro level.

More generally, the report suffers from basic flaws related to the failure to adjust for different contexts. For example, the finding that middle-class schools spend less is derived from data that are simply averaged (weighted for total enrollments) from Census Fiscal Survey (F33) data, provided through a secondary source (New America Foundation[16]). There is no attention paid to regional differences in the value of the education dollar, or differences in other major cost factors including economies of scale, population sparsity, and various student needs.[17] Similarly, the finding that "middle-class" schools pay their teachers less depends on salary data that are averaged without regard for regional variation in competitive wages.[18] If "middle-class" schools are more concentrated in some regions and some states than others (which they are), the average spending differences or average salary differences are as likely to be a function of those geographic differences as they are a function of being "middle class."

## VI. Review of the Validity of the Findings and Conclusions

Given the weakness of its analyses and the severity of its methodological flaws, valid conclusions cannot be drawn from the report. The report's definition of "middle class" is exceedingly imprecise, systematically includes urban high-poverty schools, and is deceptively presented as aligned with common public perceptions of "middle class," which is quite likely not the case.

Further, as shown above, even if we set aside the report's severe methodological flaws, the conclusions that are drawn and boldly asserted in the report are often in direct conflict with data tables presented on the very same page.

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

This report provides no usable guidance for policy or practice. The concluding section includes a suggestion that the Third Way will follow up the report with a policy agenda for middle-class schools. Without a more accurate and precise definition of "middle class," and without valid and relevant analysis of data, it is difficult to conceive of what that agenda might include. Would this be advice for helping schools in "middle-class" Detroit, the poorest city in the U.S.?[19] Or perhaps the advice would be for relatively wealthy communities like Memphis (seventh poorest) or Philadelphia (ninth poorest).

In truth, the greatest value of this report for guiding policy and practice is that it reveals quite strikingly the problems associated with making vastly oversimplified assumptions. The report is an extreme exemplar of bad analysis and even worse reporting, thus offering an effective teaching tool for use with graduate students, education reporters and policymakers. The report reveals the importance of validating and double-checking available data and measures to see that they are capturing what the authors intended—e.g., that the data-driven definition of the group to be studied actually aligns with the intended or perceived group to be studied. Finally, the report demonstrates why one should always make sure that assertions include in the text of a report are supported by data presented in its tables, or vice versa.

## Notes and References

1 Stovall, T. & Dolan, D. (2011). *Incomplete: How Middle Class Schools Aren't Making the Grade.*Washington, DC: Third Way. Retrieved September 19, 2011, from http://thirdway.org/publications/435.

2 The authors note: "In fact, 77% of American parents given their child's public school and A or B grade" (p. 1). The data point is from
Bushaw, W.J. & Lopez, S.J. (2010, September). A time for change -- The 42nd annual Phi Delta Kappa/Gallup poll of the public's attitudes toward the public schools. Retrieved September 19, 2011, from http://www.pdkintl.org/kappan/docs/2010_Poll_Report.pdf.

3 Another, more subtle problem with the report is the manipulation of language and the rounding of figures in the text. On more than one occasion, the report refers to the "one in four" graduates problem noted above, rounding down the 28% figure in the above table to 25%, or "one in four." Further, the authors refer to "a college degree" implying any type of college degree, when the data on which they base their conclusion specifically addresses four-year undergraduate degrees, excluding two-year degrees.

4 Cited to: The New America Foundation's Federal Education Budget Project; retrieved September 19, 2011, from http://febp.newamerica.net/k12

5 Cited to: National Center for Education Statistics (2010). The Condition of Education, Table A-31-1. Number and percentage distribution of full-time teachers, by school level, sector, and selected teacher characteristics: School years 1999-2000 and 2007-08. Retrieved September 19, 2011, from http://nces.ed.gov/programs/coe/tables/table-tsp-1.asp

6 Cited to: National Center for Education Statistics (2010). The Condition of Education, Table A-31-1. Number and percentage distribution of full-time teachers, by school level, sector, and selected teacher characteristics: School years 1999-2000 and 2007-08. Retrieved September 19, 2011, from http://nces.ed.gov/programs/coe/tables/table-tsp-1.asp

7 McKinsey & Co. (2009, April). *The Economic Impact of the Achievement Gap in American Schools* . New York: Author. Retrieved September 19, 2011, from http://www.mckinsey.com/app_media/images/page_images/offices/socialsector/pdf/achievement_gap_report.pdf

8 Carnevale, A.P. & Rose, S.J. (2011, June 27). *The Undereducated American*. Washington, DC: Georgetown University Center on Education and the Workforce. Retrieved September 19, 2011, from http://www9.georgetown.edu/grad/gppi/hpi/cew/pdfs/undereducatedamerican.pdf

9 For example, the report uses national aggregate data from the 2010 Condition of Education report to determine the pupil-to-teacher ratios and teacher salaries of middle-class schools. These teacher indicators are based on data from the NCES Schools and Staffing Survey (2007-08). NCES in several reports includes breakouts of data by percent free or reduced lunch, including the 2010 Condition of Education report figures here: http://nces.ed.gov/programs/coe/analysis/2010-figures.asp.

For their calculations, the Third Way authors merely added the findings for the middle two groups and took the weighted average of these findings (see footnote #10, page 20). The link provided in the Third Way report to NCES source data (http://nces.ed.gov/programs/coe/tables/table-tsp-1.asp), however, does not include a poverty breakout

of salaries or pupil-to-teacher ratios. The report's explanatory footnote refers to quartiles, but the NCES tables are not in quartiles, but rather use the same categories used by Third Way (which do not represent quartiles).

10 Bowen, W.G., Chingos, M.M., & McPherson, M.S. (2009). *Crossing the Finish Line: Completing College at America's Public Universities*. Princeton, NJ: Princeton University Press.

11 Additionally, in those cases where Bowen and colleagues used NCES data on high school enrollment characteristics, those data were from 1998-99, in order to match to students who had reached the age of 26 by the time of the study (10 years prior to most NCES Common Core data in the Third Way report). See appendix C, page 27, Retrieved September 19, 2011, from
http://press.princeton.edu/chapters/appendix_8971.pdf

12 Bowen, W.G., Chingos, M.M., & McPherson, M.S. (2009). *Crossing the Finish Line: Completing College at America's Public Universities*, technical appendix. Princeton, NJ: Princeton University Press.Retrieved September 19, 2011, from
http://press.princeton.edu/chapters/appendix_8971.pdf

13 Specifically, the year 2000 follow up of the National Educational Longitudinal Study of the 8th grade class of 1988.

14 National Center for Education Statistics (2010). Closer look 2010: High poverty public schools. *The Condition of Education*. Retrieved September 19, 2011, from
http://nces.ed.gov/programs/coe/analysis/2010-index.asp

15 The reader can easily check this on their own by downloading the New America Foundation district-level data set here: http://febp.newamerica.net/data/k12_district-data-16.csv, and filtering the data to view "large city" districts based on the locale variable in column "BT" and then filtering the data to view only those districts where "frpl_2009" (% free or reduced-price lunch in 2009) falls below 75% (column "FI") (Retrieved September 19, 2011)..

16 http://febp.newamerica.net/data/k12_district-data-16.csv (Retrieved September 19, 2011).

17 For guidance on methods for correcting for costs associated with regional cost variation and student needs, see

Baker, B., Sciarra, D., & Farrie, D. (2010, September). *Is School Funding Fair? A National Report Card*. Newark, NJ: Education Law Center. Retrieved September 19, 2011, from
www.schoolfundingfairness.org.

18 Taylor, L.L. & Fowler, W.J. (2006). *A Comparable Wage Approach to Geographic Cost Adjustment*. Washington DC: National Center for Education Statistics Research and Development, Report # 2006-321. Retrieved September 19, 2011, from
http://nces.ed.gov/pubs2006/2006321.pdf.

19 Newscore (2010, September 29). Detroit, Cleveland, Buffalo poorest cities in nation, Census shows. *New York Post*. Retrieved September 19, 2011, from
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