



**Equal or Fair?  
A Study of Revenues and Expenditures  
in American Charter Schools**

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### ***Executive Summary***

Advocates and opponents wrangle continuously over whether charter schools receive too little or too much funding. This study of available national data provides a comprehensive and detailed review of charter school finance and uncovers patterns in both income and expenditures. Charter schools managed by education management organizations (EMOs) receive particular attention.

This study's research questions focus on examining and comparing the amounts and sources of revenues and expenditures between charter schools and traditional public schools, and among several categories of charter school.

The study identifies and compares data for nine comparison groups, across and within states: (1) all schools in the country, (2) public school districts housing only traditional public schools, (3) public school districts housing EMO-operated charter schools, (4) all charter schools, (5) independent (self-managed) charter schools, (6) charter schools managed by EMOs, (7) charter schools operated by *for-profit* EMOs, (8) charter schools operated by *nonprofit* EMOs, and (9) virtual charter schools.

Data come from the National Public Education Financial Survey (NPEFS) for School Year 2006–07, the most recent year for which national school finance data are available. Spending by category is reported both as a percentage of *Total Current Expenditures* (TCE) and as a per-pupil amount.

### **Key Findings**

*Revenues:* On first appearance, charter schools receive less revenue per pupil (\$9,883) than traditional public schools (\$12,863). However, this direct comparison may be misleading because of the different ways states channel monies to charters and because charters may not be reimbursed for services they do not provide. Largely because of their unique funding formulas, states differ dramatically in the amount, sources, and patterns of revenues that both charter schools and traditional public schools receive. Moreover, charter schools receive private revenue that is largely absent from the national data.

*Expenditures:* In most states, charter schools report spending less money per pupil

than traditional public schools. They spend less on instruction, student support services and teacher salaries. This study finds, however, that charter schools pay more for administration, both as a percentage of overall spending as well as for the salaries they pay administrative personnel.

Traditional public schools often receive revenues and spend money for a range of services that charter schools do not provide, resulting in “apples to oranges” comparisons. This study finds indications that differences in revenues and expenditures can be largely explained by higher spending by traditional public schools for special education, student support services, transportation, and food services.

When charter schools and traditional public schools have similar programs and services and when they serve similar students, funding levels should be equal in order to be considered fair. However, as long as traditional public schools are delivering more programs, serving wider ranges of grades, and enrolling a higher proportion of students with special needs, they will require relatively higher levels of financial support. Under these circumstances, differences or inequality in funding can be seen as reasonable and fair.

This study points out the importance of more research, and better quality research, on charter school finance. Improvements in research, however, require improvements in the availability and completeness of financial data.

Four appendices with detailed data on revenues and expenditures broken out by state are available for readers who wish to examine state-specific data.

### **A Cautionary Note**

It is important to remember that wide variations exist within each comparison group as well as within and across states. States vary extensively in funding, and within a single state, it is possible to find some charter schools are minimally supported, while others are generously supported. Moreover, there are wide variations among the services schools provide and the students they serve, with traditional public schools serving a wider range of grades and a higher proportion of students with special needs. Under these circumstances, differences or inequality in funding might be deemed rational and reasonable.

As a consequence, care must be taken to avoid the simplistic use of raw numbers, as they may be misleading. This study points to several places where policymakers need to look more closely when considering funding formulas and charter policy. Even more importantly, it highlights the crucial gaps in data that need to be filled in order to bring greater precision to charter school finance studies.

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### ***Introduction***<sup>1</sup>

Charter schools are among the most widely discussed and debated school reform idea in the United States, with all but 10 states having passed enabling legislation. The nearly 5,000 charter schools created over the past two decades now serve some 1.5 million students.

No less controversial than the creation and expansion of charter schools is the highly contentious topic of how they should be financed. Advocates and opponents have consistently argued that charter schools are either over-funded or under-funded, with some arguing that charters are positioned to do more with less money while others contend that allocations provided are unfair and insufficient for operating needs. While there are many reasons for such persistent contradictions and controversy, a critical factor is a shortage of reliable analyses of charter school finance. Reports have generally been based on small numbers of schools, or limited to a single variable (such as funding for facilities)—or both. Several other factors also cloud the picture:

- Funding formulas for both public and charter schools tend to be complex, relying on many factors and variables.
- Funding formulas for charter schools vary extensively from state to state, so that findings from one state cannot be assumed to apply to other states.
- Many types and sources of revenues are not easily captured or are not reported by schools and state agencies, or both. For example, schools' general operating funds may be supplemented by allocations for capital investments, or for such supplemental services as transportation, vocational programs, or school health programs. Moreover, many charter schools secure large sums of private revenues, often kept outside the purview of analysts.<sup>2</sup>
- A steady stream of new analyses and position papers on charter school finance often adds confusion by presenting selective data or partial evidence to support the ideological positions of research sponsors.

Despite these difficulties, the steady growth of charter schools and political support for them makes it essential to look as closely as possible at charter school finance in order to better understand its many aspects. Such analysis and understanding are the goals of this report.

## *Context of the Study*

### **EMOs and the Charter Movement**

Although not initially considered part of the charter school movement, private for-profit and nonprofit education management organizations (EMOs) have come to play an increasingly large role in the organization, management, growth and expansion of charter schools. According to the annual EMO *Profiles* reports, these organizations currently operate close to one-third of the nation's charter schools.<sup>3</sup> Slightly more than half of EMOs are for-profit entities, and the rest are nonprofit. Aside from annual *Profiles*, very little systematic research comparing EMO-operated charter schools with independent charter schools or traditional public schools has been reported.

An EMO, as the term is used here, is a private organization or firm that directly or indirectly receives public funds to manage schools, whether district schools or charter schools. Of EMO-operated schools, 95% are charter schools, and 5% are district schools.<sup>4</sup> Because finance data for EMO-managed district schools are not reported separately, the small percentage of such schools were excluded from this study.

The number of schools operated by for-profit EMOs grew rapidly between 1998 and 2006, but they have grown much more slowly than their nonprofit counterparts since then. As a result, there are currently fairly even numbers of for-profit and nonprofit EMO-managed schools. During the 2008-2009 school year, 103 nonprofit EMOs managed 609 public schools in 25 states,<sup>5</sup> while 95 for-profit EMOs managed 733 public schools in 31 states.<sup>6</sup>

The nonprofit EMO category includes a subset known as charter management organizations, or CMOs; these nonprofits receive substantial financial support from private foundations wanting to expand models they believe successful.<sup>7</sup>

### **Charters' Cost Advantages and Disadvantages: Claims and Challenges**

A primary rationale for the introduction of charter schools is accountability. In theory, because funding follows students, if charter schools cannot recruit and retain students, they will lose funding and ultimately fiscal viability. The argument is that such market accountability will ensure charter efficiency as well as effectiveness and parent/student satisfaction.

Charter proponents and opponents have looked both at and beyond the marketplace thinking and responded with a wide variety of arguments based on assumed financial advantages and disadvantages. These are worth bearing in mind when considering the comparisons in this study for two reasons. First, some of the following points may help explain different findings for different types of schools. Second, and perhaps more importantly, the findings may help either support or refute the validity of these common claims about charter finance and reform.

*Claimed Cost Advantages That Charters Offer:*

- Charter schools' increased autonomy—particularly in employment of teachers—permits the flexibility needed to be more responsive and cost-efficient.
- Charter school teachers typically receive lower salaries and fewer benefits than traditional public school teachers, saving money.
- Charter schools can limit enrollments to ensure an efficient match with existing facilities and instructors. For example, a charter school with four teachers can choose to admit only 100 students to ensure that each class will have 25 students. A public school with four teachers might end up with 80 students or 115 students. Adjustments can be made and more staff hired, but the teacher-student ratio in traditional public schools is not always predictable and not necessarily the most cost-efficient.
- Charter schools are community-based, better able to solicit in-kind contributions from families, community partners, businesses, and private organizations.
- Charter schools can apply for additional federal funding for start-up and implementation, and also for the dissemination of their ideas. While the possibility of additional federal monies does not make charter schools less costly to operate, it provides an opportunity not afforded traditional public schools.

*Claimed Cost Disadvantages That Charters Face:*

- Most charter schools are start-up schools requiring substantial initial funding, particularly for facilities, and federal start-up grants are often insufficient to cover all such costs.
- Charter schools tend to be small and lack economies of scale that districts have. For example, when charter schools must have specialized staff such as a certified administrator or a school nurse, the resulting cost is distributed over a smaller number of students.
- If a charter school is required to provide and fund transportation, it might not be able to achieve the same efficiency as district schools with more geographically concentrated students.
- In some states, funds that charters receive from local districts are based on spending levels in the previous year, and in some cases are not increased with inflation, even if the local district's funds are. Furthermore, in a few states, the charter's local funds are calculated based on what the local district spends, not what it collects. Thus, if a local district does not spend all of its funds in a given year, it pays correspondingly less to charter schools.

- In most states charter schools are disadvantaged when it comes to publicly funded capital resources. For example, in some states, charter schools lack access to low-interest bonds to finance facilities, or are not permitted to use state money to maintain their buildings, as public schools can, but instead must use operating or grant money.

### Challenges to Common Claims about Lower Cost

As if the oppositional claims above weren't enough to muddy the waters, many counterarguments about charters' presumed efficiencies demonstrate the difficulty of getting a clear picture of charter school financing. Challenges like the following illustrate the wide variety of factors that affect charter school finance:

- Lower teacher salaries are often the result not of greater efficiency but of lesser quality. While some schools may enjoy a loyal and talented staff who stay when the school simply does not have money for better salaries, it is fair to say that lower salaries often result from a lower level of qualifications—especially in years of experience—of teachers recruited by or seeking employment in charter schools. Thus, the cost advantage of lower salaries may be offset by a loss in valuable expertise, and as such they may be seen as a disadvantage rather than an advantage.
- Lower costs may stem from lesser services. Unlike public schools, charter schools are not obligated to provide such additional services as adult education or vocational education.
- Lower costs may come from greater student selectivity. With some exceptions, charter schools generally serve students who are less costly to educate than students in traditional public schools. Enrollments in charters schools are more concentrated at the elementary level, where per-pupil costs are lowest.<sup>8</sup> Charter schools also have considerably fewer students classified as English Language Learners, fewer English students with special education needs, or both. Those students with disabilities who are enrolled in charter schools tend to have mild and less-costly-to-remediate disabilities.<sup>9</sup> While traditional public schools do receive special education funds from state and federal sources, those seldom cover all the costs incurred; districts thus must cover additional special education costs as part of their current operating expenses.

The examples presented above underscore how complex and even confusing charter school finance can be. Nevertheless, we trust the detailed findings of this study will be illuminating and bring added clarity to the picture.



## *Methodology*

### **Purpose**

We seek to provide a comprehensive and detailed description of charter school finance, with particular attention to charter schools managed by education management organizations (EMOs). To move beyond limitations of earlier studies focused on only a small group of schools or a single state, we have included all charter schools in the nation whose finance data is available in national datasets. Additionally, instead of focusing on a single variable, we have examined a comprehensive list of revenue and expenditure indicators.

### **Research Questions**

Because of the complexity of school finance data, it is beyond the scope of this report to identify all the determinants of funding disparities (or lack thereof) among traditional public schools, independent charter schools, and EMO-operated charter schools.

Instead, we present a comparative analysis of the source and scope of revenues and the amount and patterns of expenditures for charter schools and for traditional public schools. In addition, we make the same comparisons for three specific subgroups of charter schools: those operated by for-profit EMOs, those operated by nonprofit EMOs, and those classified as virtual charter schools. Four questions are key in this work:

- How do the amount and sources of revenues for charter schools compare with those of traditional public schools?
- How do the amount and patterns of expenditures for charter schools compare with those of traditional public schools?
- How do the revenues and expenditures of independently run charter schools compare with those of charters run by education management organizations (EMOs)?
- How do the revenues and expenditures of for-profit, nonprofit, and virtual schools compare with each other?

### **Data Selection**

Identifying comparable data on funding for public school districts and charter schools is difficult because states use widely differing funding formulas<sup>10</sup> and collect and report different financial data. Great variations also appear in the quality, accuracy, and completeness of the available finance data, particularly of data reported by or for charter schools. A 2003 nationwide study of charter school finance sponsored by the U.S. Department of Education found no rigorous analy-

sis of state charter funding systems.<sup>11</sup> In 2005, the Thomas B. Fordham Institute found that obtaining accurate data on charter schools finance “verges on the impossible.”<sup>12</sup>

Also in 2005, a National Charter School Research Center report acknowledged inherent differences that made accurate comparisons of costs and expenditures for charter vs. traditional public schools difficult.<sup>13</sup> The report suggested using “layers of details,” breaking out specific and comparable categories of revenues and expenditures—advice incorporated into the design of this research.

In order to provide comparable data among school types within and across states, this study reports indicators on a per-pupil basis. In line with common practice among researchers who compare financial data across districts and states, this study also examines spending across diverse categories as a proportion of *total current expenditures* (TCE). TCE excludes capital outlay, which can increase and decrease dramatically from year to year. It also typically limits data to expenditures on elementary and secondary education, excluding such services as adult education and community services that are often neither required of nor offered by charter schools.

## **Data Sources and Exclusions**

Data for this study come primarily from the 2006-07 National Public Education Financial Survey (NPEFS). This dataset is a component of the Common Core Data survey system maintained by the National Center for Education Statistics (NCES). It is built upon data reported by the 50 states and the District of Columbia.<sup>14</sup> An advantage of this dataset is that it has been audited twice, at the state and federal levels. Also, NCES works with states to create and label common indicators, which facilitates comparisons across states.

All definitions in this report related to sources of revenues and types of expenditures are derived from the 2006-2007 NPEFS.<sup>15</sup> The NPEFS contains data on both revenues (53 indicators, including federal, state, and local sources) and expenditures (68 indicators).

From the NPEFS, we identified all charter schools in the United States with unique financial data. We used a second data source—annual EMO *Profiles* reports<sup>16</sup>—to identify all EMO-operated charter schools in the country and their NCES ID codes,<sup>17</sup> allowing us to form separate comparison groups for EMO-operated charter schools. Charter schools identified were classified as independent (no management outsourcing), for-profit EMO, or nonprofit EMO. A subset of EMO-operated virtual schools was also coded for further analysis.

We further analyzed available data by identifying all local school districts with one or more EMO-operated charter schools within their boundaries. We found 54 such district schools. Data for these schools is reported as part of local district data and cannot be disaggregated; therefore, our analysis of EMO schools does not reflect these particular schools.

This exclusion demonstrates a research dilemma in available finance data. While many indicators in the Common Core of Data are reported at the building

level, finance data are reported at only the district level. This has serious implications for a study of charter schools, since in many states charters are not organized into their own districts. Instead, they have autonomy but remain legally part of a public school district for reporting purposes. NCES statistical reports categorize districts in three ways: (1) districts including only individual charter schools or groups of charter schools, (2) districts with both charters and traditional public schools, or (3) districts with no charter schools at all. This categorization represents a critical obstacle to accurate comparisons of financial data, since there is no way to disaggregate data for districts containing both charters and traditional public schools. Therefore, data from such mixed districts are excluded here.

This exclusion means that three states reporting only aggregated data (Florida, Illinois, and New York) are not represented in comparative analyses, although they have a large number of EMOs. California, which is the largest charter school state, was included in our analysis, although only 8 records in the NPEFS were for charter schools or groups of charter schools in that state.<sup>18</sup>

## **Description of Comparison Groups**

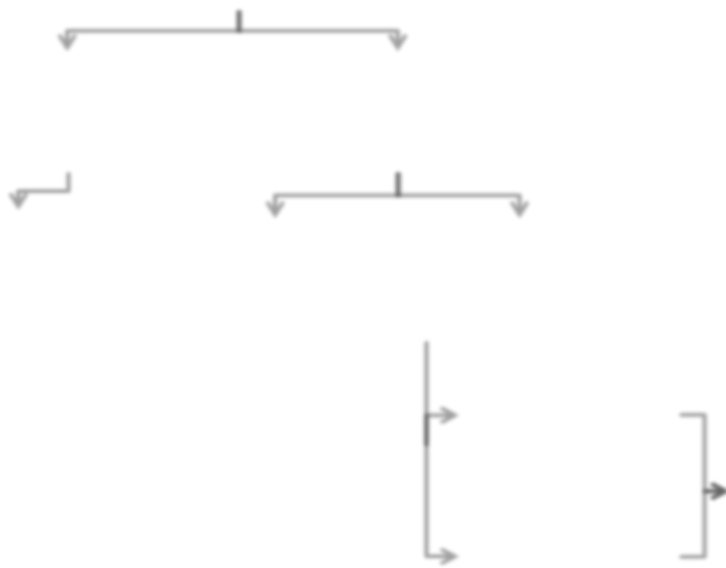
For detailed analysis and comparison in this report, schools and districts were sorted into 9 comparison groups created from the National Public Education Financial Survey (NPEFS) (see Figure 1). All data refer to the 2006-07 school year.

*1. USA.* This national group of public schools consists of 15,333 districts enrolling 47,853,174 students. It includes data for charter schools and traditional public schools. This dataset includes district-level financial information for all 50 states and the District of Columbia.

*2. Traditional public school districts.* In the National Public Education Financial Survey, this group is referred to as noncharter districts. We will use the term *traditional public school districts*, or TPS districts. Nationally, this group includes 13,033 districts enrolling 36,178,271 students. It is limited to districts wholly comprised of traditional, noncharter public schools. The only state not represented in this comparison group is Hawaii, whose single school district includes both charter and noncharter schools.

*3. Host districts with EMOs.* This group includes 334 districts enrolling 3,248,832 students nationally and includes all the local school districts with one or more EMO-operated charter schools within their boundaries. When aggregating host district data, each district's financial information was counted once, regardless of the number of EMO-operated charter schools within the district. Districts from 17 states were included in this group: Arizona, Arkansas, Colorado, Connecticut, District of Columbia, Idaho, Indiana, Louisiana, Michigan, Minnesota, Missouri, New Jersey, North Carolina, Ohio, Pennsylvania, Texas, and Utah.

4. *Charter schools.* In the NPEFS, this group is referred to as charter districts. This group is comprised of data from individual charter schools or—in some instances—groups of charter schools. To be included in our study, the charter school data had to be broken out separately from data from traditional public schools. Unfortunately, a few states and a number of large school districts submitted data to the federal dataset that combined data from charter schools and traditional public schools. In the federal dataset, we were able to identify 1,675 charter school records that represented either individual charter schools or groups of charter schools. The charter schools included in this study enrolled 559,234 students from 22 states: Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Georgia, Idaho, Indiana, Louisiana, Michigan, Minnesota, Missouri, New Jersey, North Carolina, Ohio, Oregon, Pennsylvania, Rhode Island, Texas, and Utah.



**Figure 1. Illustration of Nine Comparison Groups**

5. *Independent charter schools.* This group comprises charter schools not operated by an EMO. It includes 1,180 charter schools enrolling 329,037 students in 21 states: Arizona, Arkansas, California, Connecticut, Delaware, District of Columbia, Georgia, Idaho, Indiana, Louisiana, Michigan, Minnesota, Missouri, New Jersey, North Carolina, Ohio, Oregon, Pennsylvania, Rhode Island, Texas, and Utah.

6. *EMO charter schools.* This group includes 495 schools (or groups of charter schools) fully comprised of charter schools operated by either a for-profit or a nonprofit EMO. These 495 districts enrolled 230,197 students and include districts in 17 states: Arizona, Arkansas, Colorado, Connecticut, District of Columbia, Idaho, Indiana, Louisiana, Michigan, Minnesota, Missouri, New Jersey, North Carolina, Ohio, Pennsylvania, Texas, and Utah.

7. *For-profit EMO charter schools.* This group consists of 338 charter schools managed by for-profit EMOs enrolling 163,586 students. It includes districts in 14 states: Arizona, Colorado, District of Columbia, Idaho, Indiana, Louisiana, Michigan, Minnesota, Missouri, North Carolina, Ohio, Pennsylvania, Texas, and Utah.

8. *Nonprofit EMO charter schools.* This group consists of 157 charter schools managed by nonprofit EMOs. They enrolled 66,611 students and are in the following 13 states: Arizona, Arkansas, Connecticut, District of Columbia, Indiana, Louisiana, Michigan, Minnesota, New Jersey, North Carolina, Ohio, Pennsylvania, and Texas.

9. *EMO virtual charter schools.* This group consists of 16 charter schools enrolling 25,953 students. These EMO virtual charter schools operate in seven states: Arizona, Colorado, Idaho, Minnesota, Ohio, Pennsylvania, and Texas.

This report generally compares charter schools with traditional public schools to identify and analyze differences and patterns. While we examine and compare average results for each comparison group, it is important to note that there often are extremely large differences among schools and districts both within and across groups.

## **Target and Achieved Samples**

The total number of districts or charter schools with viable data in the national dataset was 15,333.<sup>19</sup> We used established codes from the Common Core of Data to identify and label charter schools. To identify charters operated by for-profit and nonprofit EMOs, we consulted the 2008-2009 *Profiles* reports and found 1,343 such schools. We tried to locate each in the NCES data set, but found that for 2006-07, NCES had established school IDs and records for only 1,079.<sup>20</sup>

Table 1 describes our targeted sample of schools (all charter schools, independent charter schools, and EMO-operated schools in operation in the U.S. during the 2006-07 school year). We were able to gather unique financial information for 1,180, or 38.7% of the independent charter schools, and 495, or 45.9% of the EMO-operated charter schools. None of the charter schools or EMO-operated schools in Florida, Illinois, or New York had unique financial data, and therefore none could be included in the analyses.

**Table 1. Target and Actual Sample of Charter Schools, Independent and EMO-Operated, 2006-07**

	<i>Total number of schools in operation, 2006-07 (Target)</i>	<i>Number of charter schools with unique financial data (Actual)**</i>
<b>Independent charter schools</b>	3,053*	1,180
<b>For-profit EMO charter schools</b>	627	338
<b>Nonprofit EMO charter schools</b>	452	157
<b>Total charter schools</b>	4,132	1,675

\*Total number of charter schools in operation (4,132) reported from U.S. Dept. of Education “Fast Facts” (<http://nces.ed.gov/fastfacts/display.asp?id=30>), minus number identified as EMO-operated schools.

\*\* Since some records for charter schools represent groups of charter schools, the sample represents a larger number of schools than indicated in the right-hand column.

Nationally, some 26% of the nation’s charter schools were operated by EMOs in 2006-07; 29.6% of our sample was comprised of EMO-operated charters, making it comparable to the national percentage.<sup>21</sup> EMO charters in this sample numbered 143; in 2006-07, they operated 495 charter schools and enrolled 230,197 students. For-profit corporations outnumbered nonprofits (77/66) and had a larger average enrollment than the nonprofits (484/424). They also operated a larger percentage of schools (68%) and enrolled a larger percentage of students (71%). These percentages are also comparable with national figures.

The subgroup of virtual charter schools comprised 3.2% of the total sample of EMO-operated schools. Of the 16 virtual schools for which we had data, 14 were managed by for-profit EMOs. Virtual schools tended to enroll more students, on average, than the brick-and-mortar schools.

## **Limitations**

This study is based on a cross-sectional design that looks at finance data from only 2006-2007 fiscal year.

*Incomplete data.* Data available for analysis were incomplete in two ways. First, more than half of all charter schools did not have unique financial data reported in the federal data set. Second, a large proportion of charter schools did not report private revenues, a large source of support for charter schools relative to traditional public schools.

Only 45.9% of EMO-operated charter schools reported unique financial data. No charter schools in Florida, Illinois, or New York had unique financial data, which means those states are not represented in analyses. California, which has the largest number of charter schools in the country, only had records for 8 groups of charter schools. This is unfortunate, because these states have significant num-

bers of EMO-operated schools and warrant state-specific analyses. District reports providing only aggregate (combination or blend of both charter school and traditional public school data) information also meant a significant number of the nation's charter and EMO-operated charter schools could not be included in the sample.

Another limitation is the lack of information on private revenues charter schools received. State evaluations reveal that private funding for charters is common, and some, especially those operated by nonprofit EMOs classified as Charter Management Organizations, or CMOs, receive very large sums.<sup>22</sup> We were not able to document and include these private revenue streams in the analyses, however. Consequently, the disparity between average charter and traditional public school revenue is likely to appear much larger than is the case.

While these limitations make it difficult to draw strong conclusions, we have identified a number of noteworthy trends and patterns in the data.

*Differences among comparison groups.* This study used a number of diverse comparison groups. The national sample of charter schools is compared with the national sample of traditional public school districts. The subgroup of charter schools operated by EMOs is compared with a sample of local school districts with an EMO-operated school within their boundaries. Because of the large differences among states, we also ran separate analyses with these comparison groups by state.

While the creation of these comparison groups provides multiple lenses through which to examine the data, they cannot control or account for all the differences among the groups of schools or districts compared.

*Weaknesses in charter school data.* The finance data for charter schools contain some apparent inconsistencies and lack some information, making it impossible to draw definitive conclusions.

*Evolving and changing school populations.* Although we examined data for a large proportion of the EMO-operated schools existing in 2006-07, it is important to note that the universe of charter schools, including those operated by EMOs, has changed substantially in recent years. Between 2007 and 2009, some 650 additional charter schools have opened; 264 of them are operated by EMOs (158 nonprofit, 106 for-profit).<sup>23</sup>

## ***Findings: Revenues***

This section presents findings from a comparison 1) of revenues relative to the number of students enrolled, and 2) of revenue sources. It is important to reiterate that comparing charter school revenues with those of traditional public schools can produce a misleading picture. As discussed above: traditional public school revenues include funds for mandatory programs, like adult education, not required of charter schools; traditional public schools receive and spend substantially more on special education and student support services; some traditional public school revenues include money earmarked for transmission to charter schools, private schools, or both<sup>24</sup>; and, charter schools are less likely than tradi-

tional public schools to report private revenue sources. We explore this latter point later in this section.

Another caution worth reiterating is that states vary dramatically in the amount, sources, and pattern of revenues for charter schools and traditional public schools alike. Each state has a unique funding formula. Some states fund schools largely based on local taxes, while others have shifted most funding to state tax sources. States that rely on local taxes to fund schools typically have a formula that directs supplemental state revenues to districts with higher levels of poverty and a weaker tax base. In these instances, the funding mechanism requires districts to share a specific portion of local tax revenues with charter schools.

State funding formulas also can vary in the degree to which they fund differentials in teacher salaries, including increments for such characteristics as advanced degrees or years of teaching experience. And, they vary in financial support for educating students with special needs. While the accounting formulas of some states do allocate for such services,<sup>25</sup> other states' formulas are crude and create inherent incentives not to enroll students with special needs.

The biggest difference among states relates to costs for facilities. Many states allocate separate funding for facilities or capital improvements. Charter schools have access to federal Public Charter School Program funds for start-up during the initial years of operation, although these funds are insufficient to purchase or build a new facility. While some states are generous in financing charter school facilities, others offer little or no such financing. We explore the issue of facilities in comparing expenditures later in this report.

## **Combined Revenues**

Charter schools receive revenue from four major sources: federal, state, and local governmental sources and private sources. Most states require schools to report private revenues as a component of local revenues. We present data on government sources before moving on to private revenue.

Table 2 shows mean local, state, and federal revenues per pupil, based on data from all states reporting charter school finance data for the national data sets. Figure 2 illustrates the distribution of charter school revenues by source.

As can be seen from the data in Table 2, charter schools nationally received considerably less in per-pupil revenues (\$9,883) than did traditional public schools (\$12,863). This is true in most states, although there are exceptions: Two earlier studies each identified at least one state in which charter schools had higher revenues per pupil than traditional public schools.<sup>26</sup>

Even more noteworthy, however, are the comparisons among diverse types of charter schools. Independent charter schools received more revenue than EMO-operated schools, for example; the biggest gap is between schools operated by nonprofit EMOs (\$11,448 per pupil) and schools operated by for-profit EMOs (\$8,352 per pupil). Dramatic variations among states in their concentrations of for-profit and nonprofit EMOs influence these differences. So does the fact that

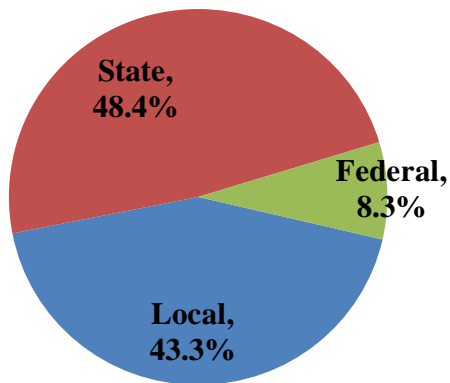


nonprofit EMOs received and reported more private revenue than do for-profit EMOs (as will be discussed below).

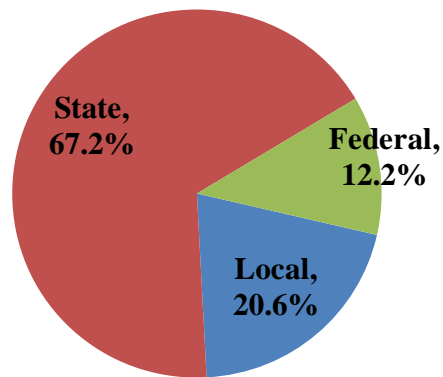
**Table 2. Revenues Per Pupil and as a Percent of Total Revenues**

	Revenues Per Pupil				Percent Revenues by Source			Number of Schools
	Local	State	Federal	Total	Local	State	Federal	
USA	\$5,443	\$6,084	\$1,043	\$12,570	43.3%	48.4%	8.3%	15,333
Traditional Public School Districts	\$5,896	\$5,975	\$992	\$12,863	45.8%	46.5%	7.7%	13,033
<i>Host Districts with EMOs</i>	\$3,623	\$6,655	\$1,196	\$11,473	31.6%	58.0%	10.4%	333
Charter Schools	\$2,032	\$6,644	\$1,206	\$9,883	20.6%	67.2%	12.2%	1,675
<i>Independent Charters</i>	\$2,290	\$6,465	\$1,359	\$10,113	22.6%	63.9%	13.4%	1,180
<i>EMO Charters</i>	\$1,419	\$7,072	\$843	\$9,334	15.2%	75.8%	9.0%	495
<i>For-Profit EMO Charters</i>	\$848	\$6,784	\$721	\$8,352	10.2%	81.2%	8.6%	338
<i>Nonprofit EMO Charters</i>	\$2,648	\$7,694	\$1,106	\$11,448	23.1%	67.2%	9.7%	157
<i>EMO Virtual Charters</i>	\$2,602	\$5,401	\$477	\$8,479	30.7%	63.7%	5.6%	16

**All Schools In USA**



**Charter Schools**



**Figure 2. Distribution of Revenue Sources for All Public Schools and Charter Schools**

A state-by-state analysis finds that nonprofit EMOs received more revenue per pupil than did for-profit EMOs—the single exception being Michigan, where the situation was reversed. This anomalous finding may reflect the fact that close to 80% of the Michigan’s charter schools were operated by enormously influential for-profit EMOs.

Virtual schools had the lowest total reported revenues of any comparison group. Some key states with high concentrations of virtual schools, such as Pennsylvania, have revised their funding formula over recent years to reduce allocations to virtual schools.

As a companion to this report, four appendices are available that examine state-specific data.<sup>27</sup> Appendix A details a state-by-state analysis of revenues by federal, state, and local sources for the 21 states with viable charter school data in the federal data set. The lowest revenue appeared in Utah (\$8,003 per pupil); the highest appeared in the District of Columbia (\$20,535 per pupil). Such variations underscore the fact that while at the national level charter schools on average reported less in total revenue per pupil than traditional public school districts, the picture at the state level may be much different. In several states, the differences were minimal; in two states, charter schools received more. One of those is Missouri, where charter schools received significantly more (\$11,467) than TPS districts (\$9,440). The other is the District of Columbia, where charter schools received slightly more (\$20,542 compared with \$20,167). However, there is a distinct difference between nonprofit and for-profit EMO-operated charter schools in D.C., where the nonprofits received significantly more revenue per pupil (\$23,319) than did the for-profits (\$14,374).

Nationally, EMO-operated charters received slightly less funding per pupil from all sources than did their independent counterparts. But once again, aggregation hides significant variation among states. For example, in Pennsylvania, Texas, D.C., Indiana, Louisiana, and New Jersey, the EMO-operated charters received slightly more in total revenues than independent charter schools (a difference of less than \$1,000 per pupil); in Arkansas, Connecticut, and North Carolina, however, EMO-operated charters received substantively more (a difference greater than \$1,000 per pupil) than independent charters. In the remainder of states with viable charter schools data, EMO-operated schools received less per pupil than independents.

## **Federal, State, and Local Revenues**

The amount of federal revenue varied considerably across states, even neighboring ones. For example, Michigan, receiving only \$867 per pupil, was near the bottom, while its neighbor, Ohio, received \$1,556 per pupil. Such discrepancies may be related to the fact that a considerable portion of the federal funds for charter schools comes through the Public Charter School Program, which supports charter schools in their three-year start up phase and underwrites costs for sharing and disseminating best practices. States where charter schools were grow-

ing and which had more new charter schools, such as Ohio, therefore received more in federal support.

Across the nation, states provided nearly half of all traditional public school revenues. Charter schools, however, received much more of their income from state sources, reflecting the distinctive way that many states have funded them. There are, of course, considerable variations by state. For example, in Pennsylvania, the lion's share of charter school revenues—86%—came primarily from local rather than state sources. In Arizona and Michigan, however, the state directly provided most of their charter schools' revenues, and less than 7% came from local sources.

Differences in charter school finance across states are linked to tax policies. Local revenues largely come from local taxes. In many states, local school districts or other local government entities levy taxes to help pay for local school districts, passing a portion of the tax monies on to charter schools in accordance with funding formulas. States that do not require local districts to share local tax revenues with charter schools allocate commensurately more state funds.

### **Private Sources of Revenues**

In the NPEFS dataset, private revenues are considered a form of local revenues. Although some states break out revenue sources in four categories (federal, state, local, and private), states generally group private revenues with local revenues.

By design, charter schools have been considered more able to obtain funding from private sources because of their community roots, entrepreneurial spirit, and flexibility to create new partnerships. While several studies indicate that charter schools receive a large amount of funding from private sources,<sup>28</sup> others find only a few charter schools able to obtain substantial private revenue.<sup>29</sup> Such disparities are linked to the socio-economic status of the populations that various charters serve as well as to differences in the social capital of various charters' founders and leaders. In a 1998 review of charter school research,<sup>30</sup> Wells et al. noted that schools located in predominantly middle- and upper-middle-class communities tended to have easier access to financial and in-kind resources. In 2007, Miron et al.<sup>31</sup> also found that charter schools serving minority and low-income families had less social capital and were less able to attract private revenues than schools serving middle class populations.

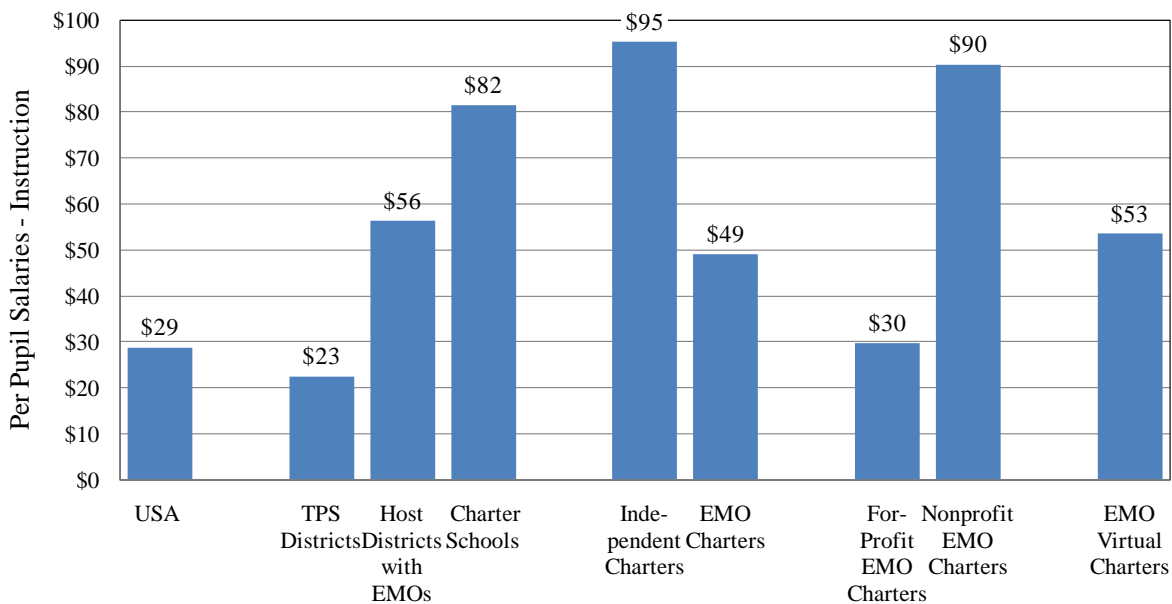
Because charter schools were designed to be entrepreneurial and because they were expected to use their autonomy and flexibility to build partnerships with diverse groups, it has been assumed that charter schools would seek private funding to bolster revenues. Dickerson, Mason, & Martucci (2000)<sup>32</sup> identified diverse benefits for charter schools that attract private revenues. Huerta & d'Entremont (2008)<sup>33</sup> note that charter schools can partner with foundations and businesses to build civic capacity with local community organizations and with an educational management organization to develop institutional legitimacy. Ascher et al. (2003)<sup>34</sup> have identified risks for charters relying on private partners. For

example, funders may create budget problems by delaying or canceling anticipated revenues, or they may threaten school autonomy by attaching conditions that strain time and other school resources.

Charter schools are not, however, particularly forthcoming about private revenues. Earlier state evaluations that the lead author has headed in Delaware, Connecticut, Illinois, Michigan, Ohio, and Pennsylvania<sup>35</sup> found that fewer than half of charter schools report private revenues. In fact, it has become an increasingly common practice for charter schools to establish independent nonprofits to collect and spend private contributions on the school’s behalf. Although these funds mostly offset facility or other costs, they are not publicly reported. It can be argued that while charters may be accountable to their private contributors, as public charter schools they are also expected to be accountable to public authorities for use of these private monies—but in practice are not.

This study has identified some limited information on private contributions, listed as a sub-category of local revenues in the federal dataset. Those data indicate that charter schools received more private revenues per pupil than did traditional public schools (see Figure 3). Schools operated by nonprofit EMOs reported \$60 more per pupil in private revenue than schools operated by for-profit EMOs. While these are relatively small sums overall, the charter total is likely to be underreported because most charters have not submitted data on this variable.

We also examined what proportion of schools reported *no* private revenues. Fifty percent of the TPS host districts housing EMOs reported none. By contrast, 74% of independent charter schools and 82% of EMO-operated charter schools reported none. Charters in Arizona or Texas reported no private revenues, while Ohio charters reported receiving \$110 per pupil on average, and Pennsylvania reported receiving \$180. These variations reflect differences in state regulations and common practices. In Texas, neither district nor charter schools report



**Figure 3. Private Sources of Revenues Per Pupil by School Type**

private revenues, whereas in Arizona, district schools do—and charters do not—report such income. That doesn't mean, however, that they don't *receive* it.

Several reports on charter school finance argue for increased funding for charters due to discrepancies in revenues (Carr, 2002; Fordham Institute, 2005; Jacobowitz & Gyurko, 2004; Sugarman, 1999).<sup>36</sup> However, because total reported revenues include allocations to help TPS districts provide services that charter schools do not provide, and because total revenues often exclude private funding that charters receive, it is preferable to consider other financial measures before making judgments about the nature and size of discrepancies.

More specifically, we suggest consideration of expenditures, the topic of the following section. Here we include a rationale and explanation for why *Total Current Expenditures* is a more appropriate measure than *Total Revenues* in analyzing differences between charter school and traditional public school finances.

### ***Findings: Expenditures***

The National Public Education Financial Survey (NPEFS) for School Year 2006–07 contains 68 indicators related to expenditures. We have grouped these indicators into four categories: (1) instruction and instruction-related activities, (2) student support services, (3) administration, and (4) operations. After discussing these categories below, we turn our attention to findings from an analysis of data on such topics as capital outlay and debt services.

In all but a few states, charter schools reported per pupil expenditures that were lower than the expenditures reported by traditional public schools.<sup>37</sup> The gap in expenditures, however, is noticeably smaller than the gap in revenues.

#### **Total Current Expenditures**

Total Current Expenditures (TCE) is a common measure for comparing school finance across states and across school types. This measure excludes spending on non-elementary or non-secondary programs (community and adult education, for example) as well as capital outlay (spending on construction, land and existing structures, and equipment, for example). TCE also excludes payments to state and local governments and other school systems and interest on debt. In this section, we compare total current expenditures across our 9 national groups.

The majority of the states we profiled (15 of 21) had per-pupil TCE of less than \$10,000. Four states (Pennsylvania, Connecticut, Rhode Island, and Oregon) reported per-pupil TCE between \$10,000 and \$14,000. Only two states reported average per-pupil expenditures over \$14,000 (New Jersey, at \$15,504, and the District of Columbia at \$17,066).

Table 3 shows that the gap in TCE between charter and traditional public school districts is substantially smaller (\$2,014) than the gap in total reported revenues shown in Table 2 (\$2,980). Nevertheless, charter school districts spent 19% less per pupil than did traditional public school districts, and nearly 11% less than

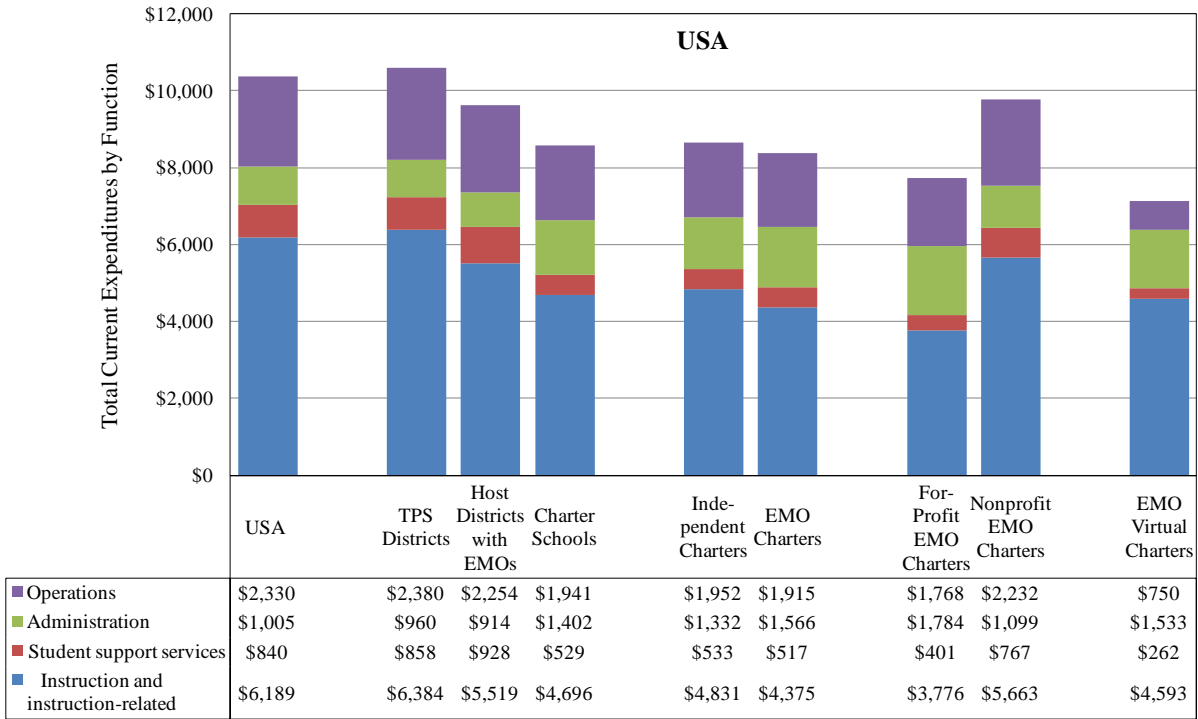
districts housing EMO-operated schools. Although EMO-operated charter schools had slightly lower TCE per pupil than independent charters, this aggregation hides the dramatic difference between for-profit and nonprofit EMO-operated charter schools: in the for-profits, per-pupil expenditures were nearly 20% lower than for local host districts, while expenditures in the nonprofits were actually slightly higher (1.5%). Per-pupil TCE was lowest for EMO-operated virtual charter schools.

Table 3 also compares per-pupil TCE across the five states with the highest numbers of EMO-operated schools and shows considerable variation across these states. For example, schools operated by nonprofit EMOs in Ohio and Pennsylvania spent more per pupil than traditional public schools as well as \$3,000-\$4,000 more per pupil than the for-profit EMOs. Meanwhile, Texas nonprofit EMOs spent slightly more than for-profits, and nonprofits in Arizona and Michigan spent slightly less per-pupil than for-profit EMOs. (See Appendices B and C for a complete state-by-state analysis of current expenditures).

**Table 3. Total Current Per-Pupil Expenditures for States with Large Numbers of EMO-Operated Charter Schools**

	<i>USA</i>	<i>AZ</i>	<i>MI</i>	<i>OH</i>	<i>PA</i>	<i>TX</i>
All Schools	\$10,364	\$7,970	\$8,762	\$8,926	\$10,065	\$8,934
Traditional Public School Districts	\$10,581	\$9,956	\$9,032	\$8,731	\$10,032	\$9,144
<i>Host Districts with EMOs</i>	\$9,616	\$7,789	\$9,180	\$11,719	\$11,163	\$7,885
Charter Schools	\$8,567	\$6,721	\$8,091	\$9,324	\$10,203	\$7,840
<i>Independent Charters</i>	\$8,649	\$6,779	\$8,309	\$8,966	\$10,191	\$7,949
<i>EMO Charters</i>	\$8,373	\$6,594	\$8,000	\$9,854	\$10,261	\$7,547
<i>For-Profit EMO Charters</i>	\$7,728	\$6,626	\$8,015	\$8,283	\$9,865	\$6,342
<i>Nonprofit EMO Charters</i>	\$9,762	\$6,528	\$7,762	\$12,162	\$11,184	\$7,918
<i>EMO Virtual Charters</i>	\$7,138	\$8,313		\$6,660	\$7,884	\$4,506

Below are key findings for each broad category of TCE (instruction and instruction-related expenditures, student support services, administration, and operations) across comparison groups. Figure 4 illustrates the differences among comparison groups nationally. Detailed state-by-state data on these four categories are presented in Appendix B, both in per-pupil dollars and as percentages of TCE.



**Figure 4. Total Current Expenditures Broken Down into Four Broad Categories**

### Spending on Instruction

NPEFS defines instruction and instruction-related expenditures as

... expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. These include salaries and benefits for teachers, teaching assistants, librarians, and library aides, in-service trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to these activities (p. 20).

Table 4 below shows instructional data across the 9 comparison groups, with per-pupil expenditures as a percentage of TCE. The per-pupil expenditures are also presented graphically in Figure 3 above. Major findings in the instruction and instruction-related category are as follows:

- Nationally, 59.7% of TCE was spent on instruction.
- Nationally, traditional public school districts spent a higher proportion of TCE on instruction (60.3%) than did charter schools (54.8%).

- Overall, independent charters spent a higher percentage of TCE on instruction (55.9%) than did EMO-operated charters (52.2%). Differences are even more apparent between nonprofit and for-profit EMO-operated charter schools: nonprofits spent 58.0% of TCE on instruction, while for-profits spent only 48.9%.
- Virtual charter schools spent the greatest percentage of TCE, 64.4%, on instruction. This is not surprising, considering they don't bear costs for food services, student transportation, facilities, grounds, maintenance and security.
- The two state subgroups spending least on instruction relative to TCE were both EMO-operated charters—Minnesota's nonprofits (44.8%) and Michigan's for-profits (44.9%).
- The two state subgroups spending most on instruction relative to TCE were also both EMO-operated charters—D.C.'s for-profits (76.5%) and Pennsylvania's virtual charters (74.4%).

**Table 4. Total Current Expenditures by Instruction, Support Services, Administration, and Operations**

	Total Current Expenditures Per Pupil					Expenditures as Percent of Total Current Expenditures			
	Instruction and instruction related	Student Support Services	Administration	Operations	Total Current Expenditures	Instruction and instruction related	Student Support Services	Administration	Operations
USA	\$6,189	\$840	\$1,005	\$2,330	\$10,364	59.7%	8.1%	9.7%	22.5%
TPS Districts	\$6,384	\$858	\$960	\$2,380	\$10,581	60.3%	8.1%	9.1%	22.5%
<i>Host Districts with EMOs</i>	\$5,519	\$928	\$914	\$2,254	\$9,616	57.4%	9.7%	9.5%	23.4%
Charter Schools	\$4,696	\$529	\$1,402	\$1,941	\$8,567	54.8%	6.2%	16.4%	22.7%
<i>Independent Charters</i>	\$4,831	\$533	\$1,332	\$1,952	\$8,649	55.9%	6.2%	15.4%	22.6%
<i>EMO Charters</i>	\$4,375	\$517	\$1,566	\$1,915	\$8,373	52.2%	6.2%	18.7%	22.9%
<i>For-Profit EMO Charters</i>	\$3,776	\$401	\$1,784	\$1,768	\$7,728	48.9%	5.2%	23.1%	22.9%
<i>Nonprofit EMO Charters</i>	\$5,663	\$767	\$1,099	\$2,232	\$9,762	58.0%	7.9%	11.3%	22.9%
<i>EMO Virtual Charters</i>	\$4,593	\$262	\$1,533	\$750	\$7,138	64.4%	3.7%	21.5%	10.5%



## Spending on Student Support Services

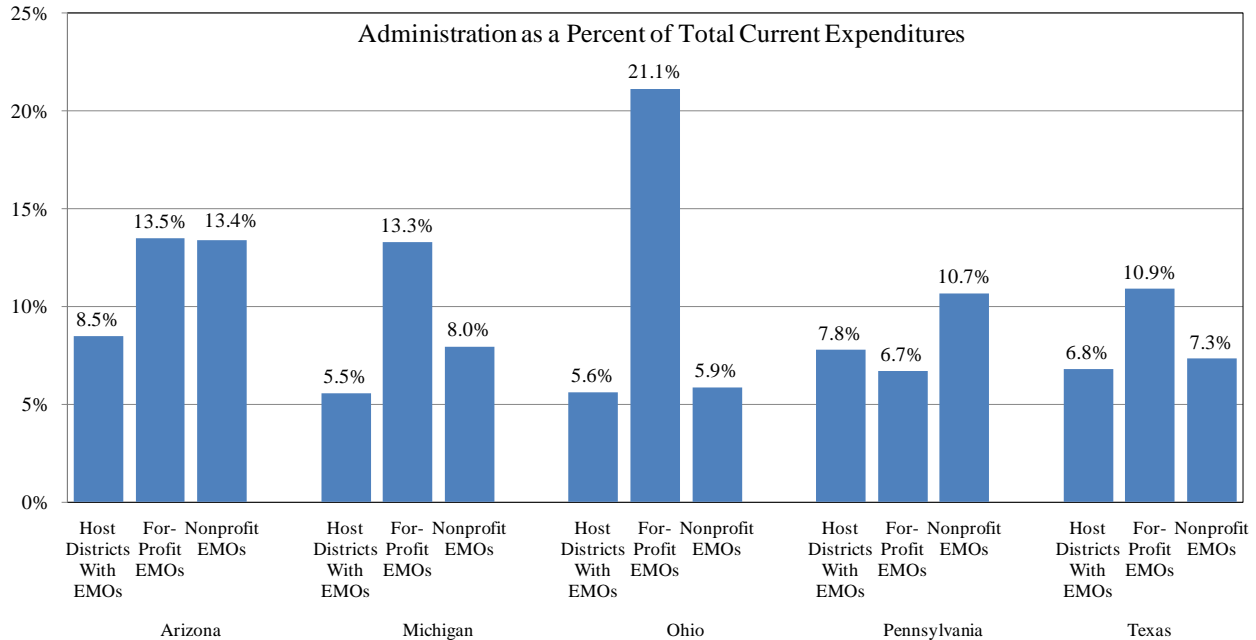
Student support services include “attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services” (p.13). Our analysis of spending in this category found:

- Nationally, the average spent on student support services was \$840 per pupil.
- Traditional public schools spent more (\$858) than charter schools (\$529). This difference is explained in part by differences in the student populations in these schools.<sup>38</sup>
- EMO-operated schools spent slightly less overall (\$517) than independent charter schools (\$533). The difference is much greater between for-profit and nonprofit EMOs. For-profits spent \$366 *less* per pupil on student support services nonprofits. EMO virtual charter schools spent still less, only \$262 per pupil, or 3.7% of TCE.
- When aggregated across all states, host districts with EMOs spent the highest percentage of TCE on student support (9.7%).
- State comparisons indicate that Rhode Island and New Jersey spent noticeably more on student support services than other states. Rhode Island spent \$1,908 per pupil, 14.4% of TCE. New Jersey spent \$1,840, or 11.9% of TCE. Utah spent the least of all profiled states, \$391, or 6.0% of TCE.

## Spending on Administration

Administration includes both school administration (expenditures for the school principal’s office, for example) and general administration (expenditures related to the superintendent, board of education, and their immediate staff). This category usually includes fees to EMOs for EMO-managed schools. As Table 4 shows, charter schools paid far more in administrative costs than traditional public school districts, both in actual per-pupil spending and also as a percentage of TCE. Among charters, EMO-operated schools spent more on administration (18.7% of TCE) than independents (15.4%). For-profit EMOs far outspent nonprofits for administration (23.1% of TCE compared to only 11.3%). EMO virtual charters similarly spent a relatively high percentage on administration (21.5%), a noteworthy finding since 14 of the 16 districts in the EMO virtual charters group are managed by for-profit EMOs.

In fact, differences among EMO-operated charter schools were striking. A more detailed comparison across five key states with large numbers of EMO-operated charter schools (see Figure 5) reveals several variations.



**Figure 5. Expenditures on Administration in Key States with EMO-Operated Charter Schools**

As shown in Figure 5:

- Spending patterns for administration varied widely across the five states.
- Even aggregated across the nation, there are visible differences in administrative expenditures between EMO-operated schools (18.7% of TCE) and their host districts (9.5%). The difference between for-profit EMOs (23.1%) and nonprofits (11.3%) is even more striking. Even the lower amount spent by nonprofits is slightly higher than host districts.
- Ohio showed the most exaggerated difference in administrative spending patterns. There, for-profit EMOs spent 21.1% of TCE on administration, while nonprofits spent only 5.9% and host district schools spent 5.6%.
- In three of the five states—Michigan, Ohio, and Texas—for-profit EMO schools spent more of their TCE on administration than nonprofits or host districts.
- In Arizona, EMO-managed schools (13.5%) outspent host districts (8.5%) for administration. However, spending was nearly identical for both for-profits (13.5%) and nonprofits (13.4%).
- Among the five key states, only in Pennsylvania did nonprofit EMOs (10.7%) spend more on administration than the for-profits (6.7%). That state is also the only one where EMO host districts spent more (7.8%) than for-profit EMOs (6.7%).
- When all states with charter schools are compared, several subgroups spent more than \$2,000 per pupil on administration: Arizona’s EMO

virtual charter schools, Ohio's for-profit EMO charters, North Carolina's nonprofit EMO charters, New Jersey's independent charters, and Connecticut's charter schools. The diversity in that list underscores again the extent to which results vary by state.

### **Spending on Operations**

Operations includes spending for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operation, student transportation, food services, maintenance, security, and enterprise operations (activities financed at least in part by user charges, for example). Comparisons of operations spending across states and comparison groups indicate:

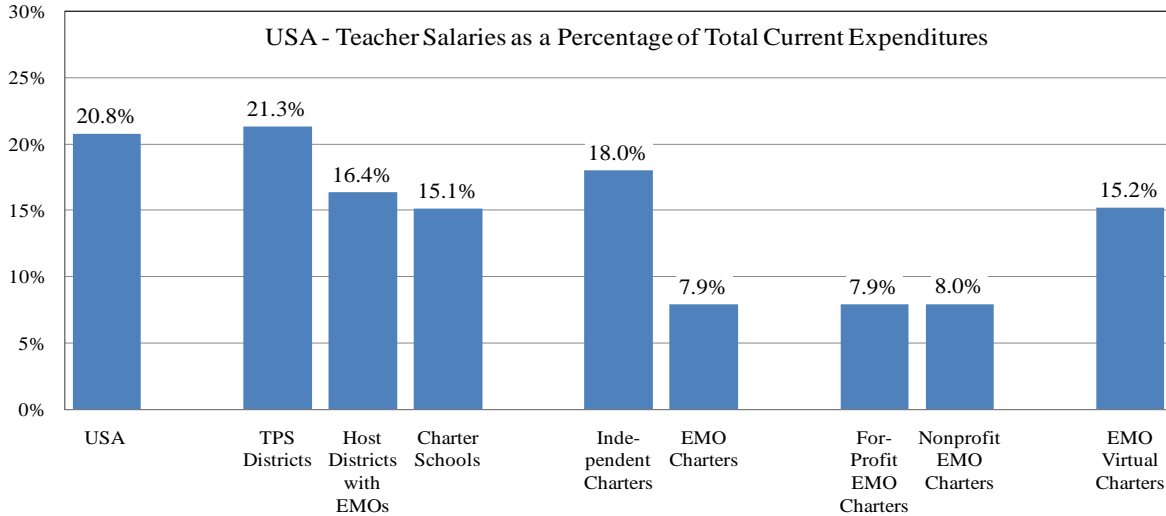
- Across comparison groups, the percentage of TCE that schools devote to operations was highly consistent.
- Only EMO virtual charters, spending 10.5% on operations, varied notably from the national average of 22.5%.
- State spending on operations differed markedly. The District of Columbia far outspends other states per pupil on operations (\$6,629 compared with the national average of \$2,230). However, because D.C.'s charter schools report no spending in the categories of support services or administration, the operations amount may be inflated.
- North Carolina (17.3%) and Rhode Island (17.4%) spend the least on operations as a percentage of TCE.

### **Spending on Teacher Salaries**

Figure 6 illustrates differences on spending for teacher salaries. While Appendix D provides details for all states with viable charter schools, some key findings include:

- Traditional public schools, on the whole, spent more of their resources on teacher salaries than did charter schools. This situation is linked to the presence of teacher unions and collective bargaining, which is more prevalent in traditional public schools than in charter schools.
- Among charter schools, the independents spent more on teacher salaries (18%) than EMO-operated schools (7.9%).
- The nonprofit and for-profit EMO charter schools were roughly equivalent in their spending on teacher salaries (8.0% compared with 7.9%, respectively).
- Rhode Island had the highest state average for teacher salaries, \$4,041 per-pupil, or 30.5% of TCE. Utah reported the lowest, \$1,390, or 21.5% of TCE.

- Across the charter schools in our dataset, a number of extreme outliers appeared, with some reporting extremely high and others extremely low teacher salary spending. This suggests that there may be some errors in reporting or that some schools report teacher salaries in another category.<sup>39</sup>

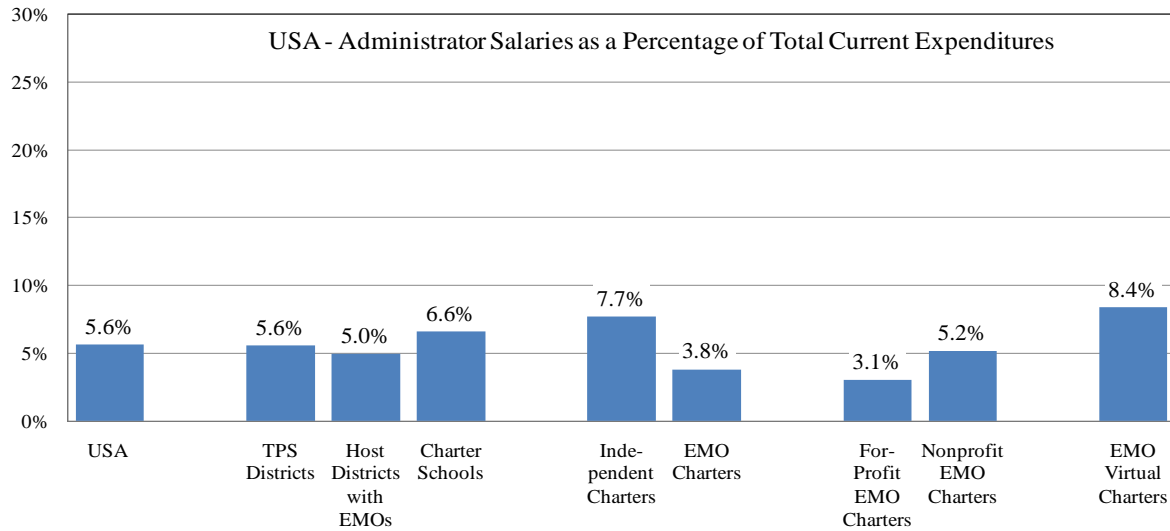


**Figure 6. Comparison of Spending on Teacher Salaries as a Percent of Total Current Expenditures**

### Spending on Administrator Salaries

Figure 7 illustrates the differences in spending on administrator salaries as a percentage of TCE. Patterns for administrator salaries are sometimes the inverse of those for teacher salaries. Findings include the following:

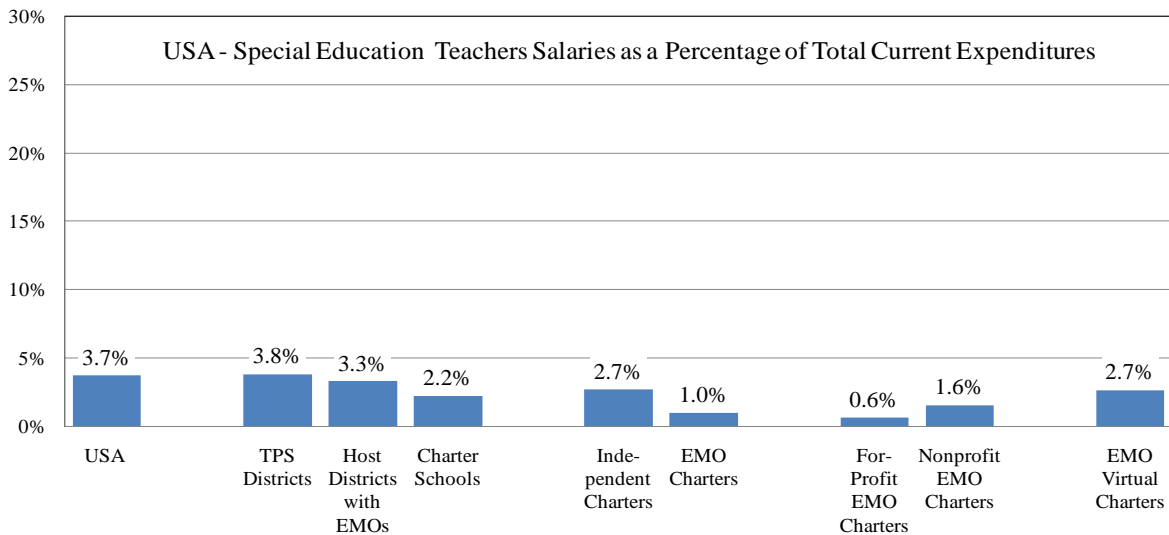
- Charter schools spent more of their resources on administrator salaries (6.6% of TCE) than did traditional public schools (5.6%).
- Independent charter schools spent more (7.7%) than EMO-operated schools (3.8%) on administrator salaries. Nonprofit EMOs spent more (5.2%) than the for-profits (3.1%).
- EMO-operated virtual schools spent the highest proportion of TCE on administrators' salaries (8.4%).
- Arizona spent most on administrator salaries (\$625 per pupil, or 7.8% of TCE), and all nine comparison groups in the state spent more than the national average. Louisiana spent least on administration salaries (\$55 per pupil, or 0.6% of TCE).
- A number of charter schools reported very little or no spending on administrator salaries. In these instances, the school either reported administrator salaries in another category or paid administrators directly with private resources. In such cases, the expenditure would not appear in reports for allocation of public resources, and mean spending on administrator salaries is deflated.



**Figure 7. Comparison of Spending on Administrator Salaries as Percent of Total Current Expenditures**

### Spending on Special Education Salaries

Figure 8 illustrates spending for special education salaries, summarized below. Detailed findings on special education salaries appear in Appendix D.



**Figure 8. Comparison of Spending on Special Education Salaries as Percent of Total Current Expenditures**

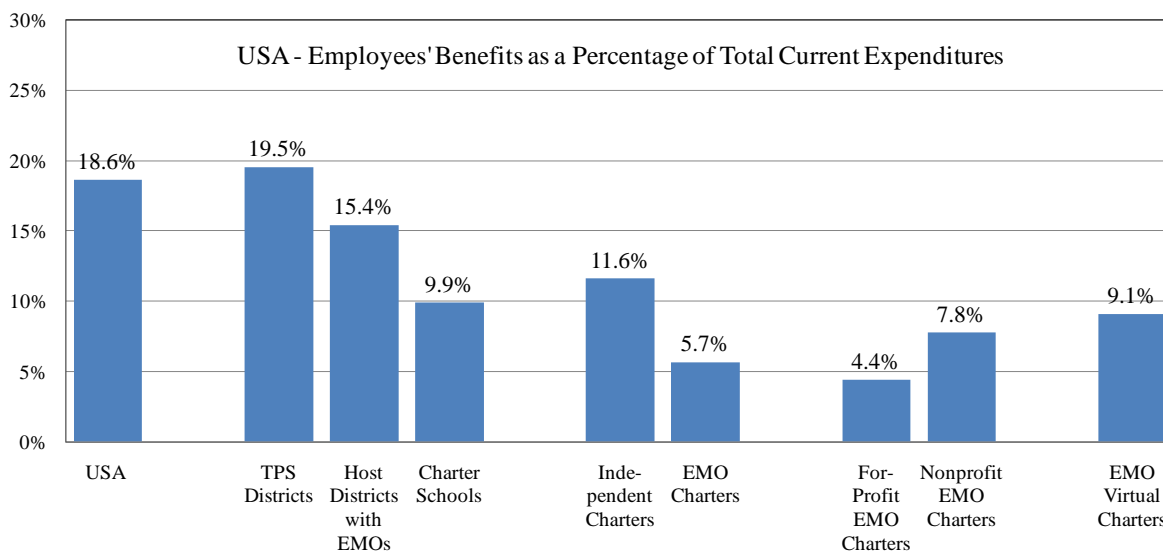
- Nationally, traditional public school districts spent 3.8% of TCE on salaries for special education teachers; all charter schools spent 2.2%.
- Schools operated by for-profit EMOs spent only 0.6% of TCE on special education teacher salaries. Nonprofits spent more, 1.6%, but still

far less than the national average of 3.7% for all schools.

- EMO virtual charter schools reported spending 2.7% of TCE on special education teacher salaries.
- Of the four key EMO states that reported special education salaries (Texas did not report special education teacher salaries), Pennsylvania reported spending the most (5.9% of TCE) and Arizona the least (2.2%).
- Among all profiled states (see Appendix D), Rhode Island reported the highest per-pupil spending on special education salaries, \$792, or 6% of TCE. Oregon reported the lowest average per pupil, \$113, or approximately 1% of TCE.

### Spending on Employees' Benefits

Figure 9 illustrates the differences among spending for employees' benefits, summarized below. Appendix D provides a detailed state-by-state comparison on this variable across the 21 profiled states.



**Figure 9. Comparison of Spending on Employees' Benefits As Percent of Total Current Expenditures**

- Nationally, traditional public schools spent 18.6% of TCE on employee benefits, substantially more than charter schools (9.9%).
- Among charter schools, independents (11.6%) far outspent EMO-managed charters (5.7%).
- For-profit EMOs (4.4%) spent less than nonprofits (7.8%).
- New Jersey reported the highest spending per pupil, \$3,537 (22.8% of TCE). Indiana reported the highest percentage of TCE, 26.1% (\$2,160 per pupil).

- Among the five key EMO states, Michigan spent the greatest percentage of TCE on employee benefits (21.4%, or \$1,873 per pupil), Texas the least (10.4%, or \$928 per pupil).

### **Spending on Facilities**

Charter advocates often use facilities expenditures to argue that charter schools are disadvantaged relative to traditional public schools. Nationwide the combined per-pupil costs of charter school facilities tended to be about the same as for host school districts. That said, it is worth noting that the components of facilities costs can vary considerably within and across states, and can include rent, leases, utilities, cleaning, maintenance, furnishings, equipment (such as computers), and technology infrastructure.<sup>40</sup>

Charter schools struggle with facilities<sup>41</sup> for several reasons. Major challenges include that charters typically receive less per-pupil funding than their traditional public counterparts” and that federal and state start-up grants are insufficient for costs incurred. The extent to which states give charter schools access to public and private sources of capital funding determines how deep into their operating budgets charter schools must delve to pay for facilities; it also influences the quality of the school buildings in which children are taught.<sup>42</sup>

Table 5 summarizes per-pupil spending on components related to facilities in 2006–07. These include: plant operation and maintenance (a portion of the operations category of TCE described above); capital outlays—including construction, land and existing structures, instructional and other equipment; and, interest on debt. Table 5 summarizes findings across comparison groups and states.

- Per-pupil spending on plant operation and maintenance was higher for traditional public schools (\$1,059) than for host districts with EMOs (\$945) and charter schools (\$928).
- EMO-operated schools spent more per pupil (\$1,027) than independents (\$887) on plant operation and maintenance. Nonprofit EMOs actually spent less (\$794) than the independents (\$887). For-profits spent, on average, more than any other comparison group: \$1,135 per pupil.
- EMO-operated virtual schools spent least on plant operation and maintenance, only \$240 per pupil. This is not surprising, because virtual schools have less need for buildings, grounds, vehicles, and security. For the same reason, EMO-operated virtual schools also had lowest construction costs.
- Charter schools spent considerably less on construction (\$419) than did EMO host districts (\$579) or traditional public school districts (\$766). Although independents spent less on operation and maintenance, they spent more on construction (\$471) than EMO-operated charters (295).

**Table 5. Per-Pupil Spending on Variables Related to Facilities**

	Operation and Maintenance of Plant	Types of Capital Outlay					Interest on Debt
		Construction	Land and Existing Structures	Instructional Equipment	Other Equipment	Non-specified Equipment	
USA	\$1,059	\$744	\$69	\$72	\$153	\$15	\$221
TPS Districts	\$1,081	\$766	\$67	\$64	\$165	\$14	\$240
<i>Host Districts with EMOs</i>	\$945	\$579	\$87	\$146	\$87	\$23	\$225
Charter Schools	\$928	\$419	\$64	\$144	\$67	\$24	\$65
<i>Independent Charters</i>	\$887	\$471	\$77	\$154	\$63	\$27	\$42
<i>EMO Charters</i>	\$1,027	\$295	\$34	\$121	\$78	\$18	\$120
<i>For-Profit EMO Charters</i>	\$1,135	\$314	\$46	\$83	\$94	\$6	\$152
<i>Nonprofit EMO Charters</i>	\$794	\$254	\$8	\$205	\$45	\$43	\$52
<i>EMO Virtual Charters</i>	\$240	\$165	\$55	\$139	\$53	\$0	\$31

- For-profit EMO-operated schools (\$314) outspent nonprofits (\$254) on construction—a difference for the two groups as dramatic as for their operation and maintenance spending.
- Charter schools spent more per pupil on instructional equipment (\$144) than did traditional public schools (\$64), but approximately the same amount as host districts with EMO-operated charter schools (\$146). Although EMO charters spent less on instructional equipment per pupil (\$121) than independent charters (\$154), a distinct difference emerged between for-profit and nonprofit EMOs. For-profits spent only \$83 per pupil, while nonprofits spent \$205 per pupil—the highest amount of all groups. Surprisingly, this includes EMO-operated virtual schools, which spent slightly more per pupil (\$139) than the EMO-operated charter average (\$121).
- Charter schools also spent considerably less on interest on debt (\$65) than EMO host districts (\$225) or TPS districts (\$240). EMO-operated charters spent less on debt interest than the national average (\$221), but outspent independent charter schools, \$120 to \$42 per pupil. Nonprofit EMO-operated charters spent less on debt interest (\$52) than for-profit charters (\$152), but more than EMO-operated virtual charters (\$31).

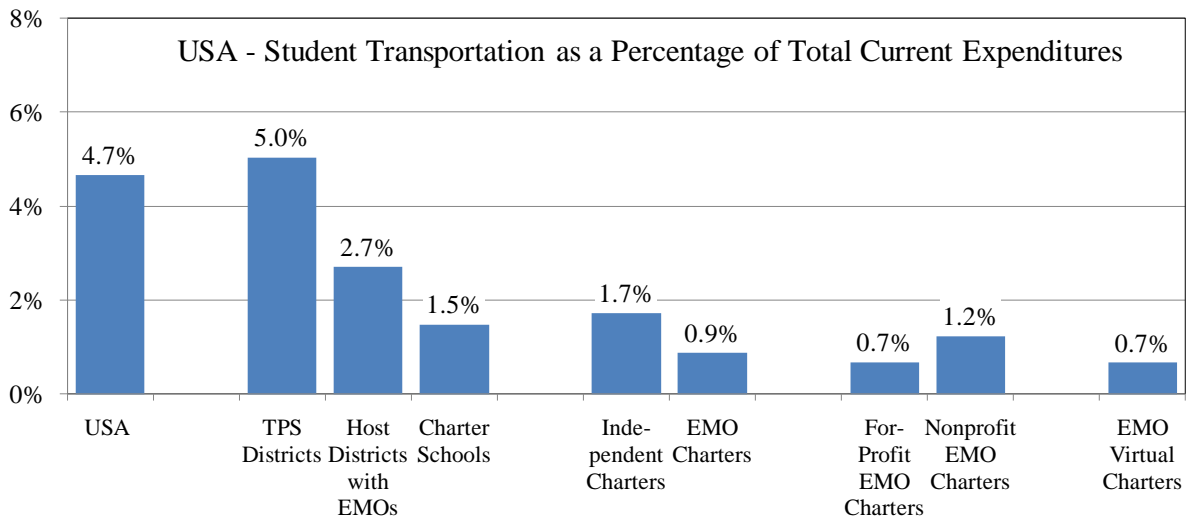


## Spending on Transportation and Food Services

Many charter schools provide no transportation or food service, an important factor in expenditure comparisons. In fact, one study found transportation and food service together accounted for about \$400 less spending per pupil in charter schools than in host school districts.<sup>43</sup>

Figure 10 illustrates the difference among comparison groups on transportation expenditures. Some key findings include:

- On the whole, traditional public schools spent more on transportation (5.0% of TCE) than host districts (2.7%) or charter schools (1.5%).
- EMO-operated schools spent less on transportation (0.9% of TCE) than independents (1.7%).
- Nonprofit EMOs (1.2%) outspent for-profit EMOs (0.7%) for transportation.
- Interestingly, transportation costs for EMO-operated virtual schools were similar to those in for-profit EMOs (0.7%). While several EMO virtual charters reported no spending on transportation, a few virtual charter schools reported higher-than-expected spending, skewing the average upward.

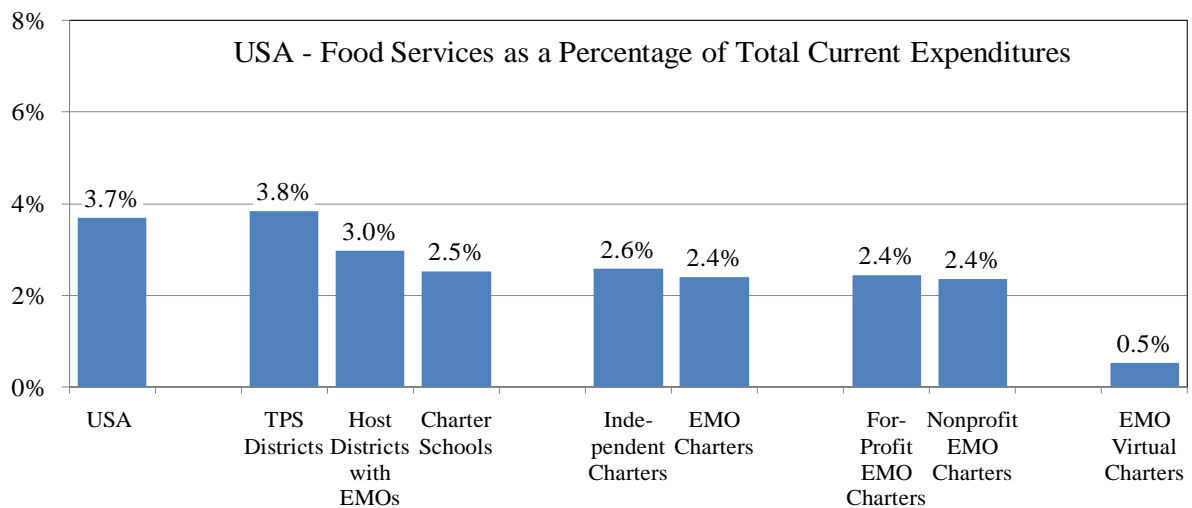


**Figure 10. Comparison of Spending on Student Transportation as Percent of Total Current Expenditures**

Spending on transportation varies considerably by state, because some states require charters to provide transportation, others require the local district to provide it, and some do not require anyone to provide transportation for charter school students. In the latter case, some charter schools devote resources to transportation while others rely on families to provide it.

Figure 11 illustrates the differences among comparison groups in spending on food services as a percentage of TCE. Key findings include:

- On the whole, traditional public schools spent more on food services (3.8% of TCE) than do host districts (3.0%) or charter schools (2.5%).
- EMO-operated schools spent slightly less on food services (2.4%) than independents (2.6%).
- Nonprofit and for-profit EMOs both spent 2.4% of TCE on food services.
- Interestingly, 3 EMO-operated virtual schools reported spending on food services: Texas Virtual Academy at Southwest; Colorado Distance and Electronic Learning Academy; and, the hybrid online and brick and mortar Minnesota Transitions Charter School.



**Figure 11. Comparison of Spending on Food Services as Percent of Total Current Expenditures**

### *Discussion and Conclusion*

While this study touches upon many issues that could consume scores of pages of discussion, we limit ourselves here to a few salient observations based on our extensive data analysis.

*Top-heavy charter schools.* As the findings reveal, charter schools—especially those operated by EMOs—spend considerably more on administration, both as a percentage of TCE and in actual dollars per pupil, than do traditional public school districts. This is surprising, given that advocates of privatization and charter schools commonly complain that inefficient and wasteful bureaucracies in traditional public schools make them ineffective. In fact, the founders of Edison Learning, one of the nation’s oldest and largest for-profit EMOs, used such complaints for leverage when negotiating contracts with school districts. Our findings

suggest charters, especially EMO charters, are not more efficient in terms of administration.

In this study, charter schools spent on average \$372 more per pupil on administration than did traditional public schools. Schools managed by for-profit EMOs spent even more—\$457 more per pupil than traditional public schools. These large differences exist in actual dollars, even though charter schools receive less in revenue.

Charter schools' higher spending on administration might be explained—in part—by their lower student-to-administrator ratio. Nevertheless, the large gap in spending on administrators' salaries accounts for much of the difference in spending patterns between charter schools and traditional public schools.

In recent years, policymakers in a number of states have proposed legislation to mandate specific spending guidelines for public schools to ensure that they are devoting sufficient resources to instruction. While such legislation is usually targeted at traditional public schools, the findings from this study suggest that it would more likely have a deeper impact on charter schools.

*Funding levels and EMOs.* When starting this study, we hypothesized that for-profit EMOs would be more attracted to states with higher funding levels for charter schools. A review of the data, however, suggests no clear relationship between state charter school funding levels and the proportion of schools operated by for-profit EMOs. Instead, the location and concentration of EMO-operated charter schools appear to depend on a number of state factors related to the “permissiveness” of charter school laws and the role and type of authorizers. Some states clearly have a high proportion of charter schools operated by EMOs (Arizona, Michigan, Ohio, Texas, and Pennsylvania). Similarly, there are some states where EMOs are few or where contracts with EMOs are more likely to be terminated by charter school boards. For example, EMOs are rare in Connecticut because the state caps the funding to charter schools at 250 students to ensure smaller school size. In Delaware, the state now requires that all schools use the state purchasing system to record their financial transactions, a feature opposed by some of the EMOs that formerly operated in the state.

*Charter schools may potentially pressure states to reform public school finance.* The demand for new funding mechanisms needed for charter school reforms have shifted thinking about how public schools can and should be funded. As Sugarman (2002) points out, charter school reforms have led to revisions in school funding for all schools in a number of states.<sup>44</sup> Nevertheless, more needs to be done to ensure the development of funding formulas sufficiently sensitive to the differential costs of educating students according to level of instruction, special needs, and contextual factors. Improved funding formula would benefit both charter schools and traditional public schools alike.

## **Topics for Further Research**

There is need for much more research, and better quality research, on charter school finance. Improvements in research, however, require improvements

in the availability and completeness of financial data. A number of topics and issues are deserving of further research.

*Adequacy and fiscal solvency.* Unfortunately, year-end balances for districts and schools are not included in the federal dataset and thus could not be examined in this study. However, other studies indicate that the financial solvency of charter schools varies considerably within and across states. For example:

- In Delaware, some charter schools accumulated financial reserves that exceeded the per-pupil reserves of local school districts, and more than 75% of charters showed steady increases in year-end balances.<sup>45</sup>
- In California, maturing charter schools achieved greater financial security and reported having more assets relative to liabilities.<sup>46</sup>
- In Indiana, some charter schools were reportedly “strapped” due to the need to carry a large amount of debt.<sup>47</sup>
- An earlier national study indicated that charter schools seem to satisfy their markets, and the financial position of the typical charter school improved over time.<sup>48</sup>

Studying year-end balances and changes in balances is one of the best ways to study the relative viability or fiscal solvency of charter schools and to compare them with each other or with traditional public schools. Considerably more research is needed that considers year-end balances and other indicators of fiscal solvency.

*The scope and uses of private revenues.* The incompleteness of data on private sources of revenues in the federal dataset points to a critical need for more and better data if we are going to fully understand what is fair in charter school finance.

Although private funds are often not reported, it is well-known that many charter schools receive considerable support from private sources. Every charter school has a unique set of private supporters, ranging from parents willing to make donations to large foundations willing to fund facilities. An increasing number of charter schools receive support from charter management organizations (CMOs). This subgroup of nonprofit EMOs works to promote school models they believe promising. They help their charter schools finance facilities by providing direct grants or by providing access to loans.<sup>49</sup> One analyst estimates that CMOs have funneled more than a half billion dollars to charter schools.<sup>50</sup>

Future research should focus on the following research questions:

- What is the amount of private funds received by charter schools and how does this vary within and across states?
- What are the general sources of private revenues received by or on behalf of charter schools?
- What are the characteristics of charter schools that are most successful in securing private revenues?
- How prevalent are private entities that manage private revenues on behalf of charter schools?

- How are new legislation and programs affecting charter school finance? For example, how has the New Markets Tax Credit program affected charter school facility finance? This program provides strong financial incentives by providing a 39% federal tax credit over seven years for banks, private equity firms, or hedge funds that lend money to build charter facilities to a nonprofit entity. While the program has promoted considerable investment in New York charter schools,<sup>51</sup> little is known about its overall impact.
- When a charter school closes, how are assets liquidated? Are equipment, materials and facilities considered public or private property?

Although it is less common for traditional public school districts to collect undisclosed private revenues, a more complete picture of school finance also requires inquiry into whether traditional public schools create and use private entities to manage private revenues on their behalf, and if so, to what extent.

In order to conduct quality research on such private revenue issues, all schools must be required to report all private as well as public revenues they receive. Charter schools remain public schools; as such, even when they are accountable to private funders for private funds, they should be accountable to public authorities for how such revenues are spent on behalf of public schoolchildren.

*Cost advantages vs. cost disadvantages.* More research also is needed to examine relative cost advantages and disadvantages of charter schools. A laborious effort was made in Miron and Nelson (2002) to capture and assign monetary values to charter schools' specific cost advantages and disadvantages. More research is needed in this area, which could inform the development and refinement of funding formulas. There are differences between traditional public schools and charter schools that explain and reflect funding differences. Similarly, all charter schools are not alike; ideally, funding formulas could be more sensitive to differences in terms of the students served and services provided.

## **Concluding Thoughts**

Before tackling the question of what is fair, it is important to first look more closely at the factors or variables producing spending differences in charter schools and traditional public schools.

It is true, for example, that the revenue gap between charter schools and traditional public schools is large. On average, charter schools reported revenue comprising only 77% of the amount traditional public schools reported. This difference was \$2,980 per pupil. Even when compared to local districts housing EMO-operated schools, charters in general had a funding gap of \$1,590 per pupil. However: revenues can be misleading. Expenditures are, perhaps, more comparable. The bottom line gap does in fact narrow here by 4 percentage points: charters reported spending 81% of the total amount that traditional public schools reported spending. Still, there is a substantive difference.

Because revenues and expenditures for traditional public schools often cover a range of services that charter schools do not provide, there is an element of comparing apples to oranges in these figures. As we've noted, these differences in revenues and expenditures can be largely explained by variations in the programs provided and the students served. For example:

- Although our data did not allow us to break out total costs for *special education* services, which are more prevalent at traditional public schools that serve more students with disabilities<sup>52</sup> and a higher proportion of students with severe disabilities, we were able to see that relative to charter schools, traditional public schools spent—on average—\$170 more per pupil on special education teacher salaries. Actual costs for special education would be substantially higher when calculating related instructional costs.
- Relative to charter schools, traditional public schools spend—on average—\$325 more per pupil on *student support services*, \$384 more per pupil on *transportation*, and \$182 more per pupil on *food services*.

These categories—special education, student support, transportation and food—account for more than half the difference in expenditures between charter schools and traditional public schools. If we could parse out all special education costs, we would likely be able to account for most of the spending gap.

That doesn't bring the picture fully into focus, however, because charter schools generally are more likely to cater to elementary school students, avoiding the upper secondary students who are most costly to educate. The data available for this study did not allow us to identify or estimate the additional costs commonly required for upper secondary schools, especially for laboratories, vocational facilities and equipment, additional costs for transportation, extracurricular activities, and so on. Again, this factor introduces an apples-to-oranges problem. While charter school advocates often maintain that charter school funding is not equitable because per-pupil allocations are not the same as for traditional public schools, it is possible that funding may nevertheless be fair, given differences in services provided and students served. If adjustments for these factors could be made, it is likely that differences would be minimized. Even that comparison would likely be misleading, however, since a large portion of charter schools do not report revenue from private sources—another confounding factor.

It is also important to remember that within each aggregate group represented in this study, there is considerable variance among individual schools and within individual states. Thus, any assertion about whether charter school funding is fair needs to be prefaced with and qualified by a statement like the following: "Given the state, the range of services provided, and the type of students served, charter school funding....." Our findings indicate that states vary extensively in funding. While it is possible to find some charter schools that receive too little relative to the specific services they provide and the students they serve, it is also possible to find some charter schools that are generously supported and still have cost advantages relative to traditional public schools.<sup>53</sup> When charter schools

and traditional public schools have similar programs and services, and when they serve similar students, funding levels should be equal in order to be considered fair. However, as long as traditional public schools are delivering more programs, serving wider ranges of grades, and enrolling a higher proportion of students with special needs, they will require relatively higher levels of financial support. Under these circumstances, differences or inequality in funding can be seen as reasonable and fair.

Finally, complaints about disparities in funding ignore that charter schools enter into a contract for an agreed-upon price. Complaints that charter schools receive less money per pupil overlook the fact that a price was already explained in the state's funding formula and that this was agreed upon as part of the charter contract.

Despite our many caveats that simplistic use of raw numbers from this study may be misleading, these findings point to several places where policymakers might do well to look more closely when considering funding formulas and charter policy. Even more importantly, they highlight the crucial gaps in data that need to be filled as soon as possible so that a more exact assessment of financial realities can be developed.

## Notes and References

- <sup>1</sup> The authors would like to thank and recognize David Davis for his assistance with the review of literature on this topic.
- <sup>2</sup> This is possible since private funds are not incorporated in state purchasing and accounting systems. Furthermore, private funds are often held and spent on behalf of the charter school by a trust or foundation set up to serve the school or to secure a facility.
- <sup>3</sup> Miron, G. & Urschel, J. (2009). *Profiles of nonprofit education management organizations: 2008-2009*. Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit. Retrieved January 25, 2010, from <http://epicpolicy.org/publication/profiles-nonprofit-emos-2008-09>
- Molnar, A., Miron, G., & Urschel, J. (2009). *Profiles of for-profit educational management organization* (Annual Report No. 11). Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit. Retrieved January 25, 2010, from <http://epicpolicy.org/publication/profiles-profit-emos-2008-09>
- <sup>4</sup> For a full list and discussion of definitions, see Appendix A in Miron, G., & Urschel, J. (2009). *Profiles of nonprofit education management organizations: 2007-2008*. Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit. Retrieved January 25, 2010, from <http://epicpolicy.org/publication/profiles-nonprofit-emos-2008-09>
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- <sup>6</sup> Molnar, A., Miron, G., & Urschel, J. (2009). *Profiles of for-profit educational management organization* (Annual Report No. 11). Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit.
- <sup>7</sup> Scott, J. (2009). The politics of venture philanthropy in charter school policy and advocacy. *Educational Policy*, 23(1), 106-136.
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- Also see the New Schools Venture Fund web site for more details regarding the effort to bring in private resources to support charter management organizations. <http://www.newschools.org/work/investment-strategy/charter-management-organizations>. (Retrieved December 12, 2009.)
- <sup>8</sup> Miron & Nelson (2002) estimated that high schools had per pupil costs that were \$750, on average, higher than elementary schools. This is due to demands on the high schools to provide vocational lines as well as the fact that the teacher-student ration at high schools is less cost efficient, in part, due to the need for more single subject certified teachers. High schools are also more likely to offer sports and other extra curricular programs. See Miron, G. & Nelson, C. (2002). *What's public about charter schools? Lessons learned about choice and accountability*. Thousand Oaks, CA: Corwin Press, Inc.
- <sup>9</sup> Miron, G., Urschel, J. L., Mathis, W. J., & Tornquist, E. (2010). *Schools without Diversity: Education Management Organizations, Charter Schools and the Demographic Stratification of the American School System*. Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit. Retrieved February 15, 2010, from <http://epicpolicy.org/publication/schools-without-diversity>
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- <sup>10</sup> Nelson, F.H., Rubenstein, M., Mahoney, L. (2004). *Financing autonomy: Charter school finance case studies*. Washington, DC: American Federation of Teachers.
- Belfield, C. (2008). *Funding formulas, school choice, and inherent incentives*. Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit.
- <sup>11</sup> Nelson, F.H., Muir, E., Drown, R. (2003). *Paying for the vision: Charter school revenue and expenditures*. Washington, DC: Office of Educational Research and Improvement, U.S. Department of Education.
- <sup>12</sup> As noted in the Fordham Institute report: “Our analysis revealed beyond our wildest fears how uneven, incommensurable, and in many cases plain shoddy and gap-filled are state and local school-finance data. It’s hard enough to figure out how much money flows into the coffers of district-operated schools in a given year, whence it comes, and what formulas govern the amount and shape the channels through which it flows. To find these things out for charter schools in any fashion that can begin to be compared with district (or state) data verges on impossible.”
- Fordham Institute. (2005). *Charter school funding: Inequity’s next frontier*. Washington DC. Author.
- <sup>13</sup> Roza, M. (2005). Apples-to-apples fiscal comparisons, In R.J. Lake, & P.T Hill (Eds.), *Hopes, fears, & reality: A balanced look at American charter schools in 2005*. Seattle, WA: Center on Reinventing Public Education.
- <sup>14</sup> National totals in this report excludes data from US jurisdictions outside of the 50 states and DC.
- <sup>15</sup> Ave, E. P., Zhou, L., Tang, J., & Johnson, F. (2009, March). *Documentation for the NCES common core of data national public education financial survey (NPEFS), school year 2006-07 (fiscal year 2007): Final file version 1a*. Washington DC: U.S. Department of Education. Retrieved from <http://nces.ed.gov/ccd/stfis/asp>
- <sup>16</sup> The comprehensive datasets used for these annual reports on nonprofit and for-profit EMOs were collected and assembled by researchers at Western Michigan University and provide a primary source of data for this current study. Data from state education agencies and key informants within each state were used to annually update information on the EMOs and EMO-operated schools for the annual EMO *Profiles* reports. The EMO’s for-profit or nonprofit status was determined by directly asking the EMOs and/or by reviewing state government registries of businesses organized as for-profit entities. Guidestar, with its registry of nonprofit reports and tax forms, was also used to confirm nonprofit entities. These reports have been published by the Commercialism in Education Research Unit at Arizona State University and the Education and the Public Interest Center at the University of Colorado at Boulder.
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- <sup>17</sup> For a number of schools that were open in the 2006-2007 school year, NCES IDs could not be found. Although several attempts were made to locate these ID numbers using possible variations on the schools' names and locations, NCES-assigned school IDs could not be located for 30 for-profit EMO-operated schools and 17 nonprofit EMO-operated schools in operation in 2006.
- <sup>18</sup> In 249 of the records from California, the data for charter schools was blended together with district data, making this data unusable for the type of analyses we are conducting.
- <sup>19</sup> The NPEFS dataset is comprised of 16,393 district records for the 50 states plus District of Columbia. A total of 1,060 of those district records did not have data for fall membership and therefore, revenue per pupil could not be determined. We removed those district records from the sample before computing any averages.
- <sup>20</sup> For a number of schools that were open in the 2006-2007 school year, NCES IDs could not be found. Although several attempts were made to locate these ID numbers using possible variations on the schools' names and

locations, NCES-assigned school IDs could not be located for 30 for-profit EMO-operated schools and 17 nonprofit EMO-operated schools in operation in 2006.

<sup>21</sup> In addition to the EMO-operated charter schools, there were 52 district schools operated by EMOs in 2006-07 (5.4% of the overall EMO population of schools). Because the district schools that were operated by EMOs did not have distinct school-level data, they were removed from the analyses.

<sup>22</sup> NewSchools Venture Fund. (2006, April). *Nonprofit real estate trusts: Viable solutions to the charter school facilities challenge*. San Francisco, CA: Author.

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<sup>23</sup> The total charter school figures are based on estimates reported by the National Alliance for Charter Schools; see <http://www.publiccharters.org/>. The growth of the EMO-operated charter schools was calculated based on based data reported in the annual EMO Profiles reports; see <http://www.epicpolicy.org/by-topic/publications/732>.

<sup>24</sup> For example, in a handful of states, such as Connecticut and Illinois, a large portion of the costs for special education services provided by the charter schools is actually paid by local districts.

<sup>25</sup> For example, in Ohio, the funding formula provides supplemental funding for children with disabilities. There are actually 7 variable levels of supplemental funding based on the estimated costs for students based on the nature of their disability and the commonly recognized mean costs for providing education for students in this category.

<sup>26</sup> As one study demonstrated, charter schools in 11 of 12 states studied reported less total revenue per pupil than host school districts, ranging from \$1,841 less per pupil in Connecticut to \$222 less per pupil in North Carolina (Nelson, Muir, & Drown, 2003). In the District of Columbia, charter schools obtained \$1,280 more in revenue per pupil than their host districts (Nelson, Muir, & Drown, 2003).

The Fordham Institute study found that charter schools in Minnesota had higher per pupil revenues on average than did traditional public schools. This study also revealed that the underfunding of charter schools as measured by per pupil revenues was most apparent in most big urban schools districts (Fordham Institute, 2005).

Nelson, F.H., Muir, E., Drown, R. (2003). *Paying for the vision: Charter school revenue and expenditures*. Washington, DC: Office of Educational Research and Improvement, U.S. Department of Education.

Thomas B. Fordham Institute. (2005). *Charter school funding; Inequity's next frontier*. Washington, DC: Author.

<sup>27</sup> They are:

Appendix A: Revenues Per Pupil and by Source

Appendix B: Total Current Expenditures Broken Out by Four Main Categories of Spending

Appendix C: Total Current Expenditures Broken Out by Ten Main Categories of Spending

Appendix D: Spending on Teacher and Administrator Salaries

<sup>28</sup> Mayor's Office, City of Indianapolis. (2007). *Accountability report on mayor-sponsored charter schools*. Indianapolis: Mayor's Office.

Nelson, F.H., Rubenstein, M., Mahoney, L. (2004). *Financing autonomy: Charter school finance case studies*. Washington, DC: American Federation of Teachers.

<sup>29</sup> Akey, T., Plucker, J.A., Hansen, J.A., Michael, R., Branon, S., Fagen, R., & Zhou, G. (2008). *Study of the effectiveness and efficiency of charter schools in Indiana*. Bloomington, IN: Center for Evaluation & Educational Policy.

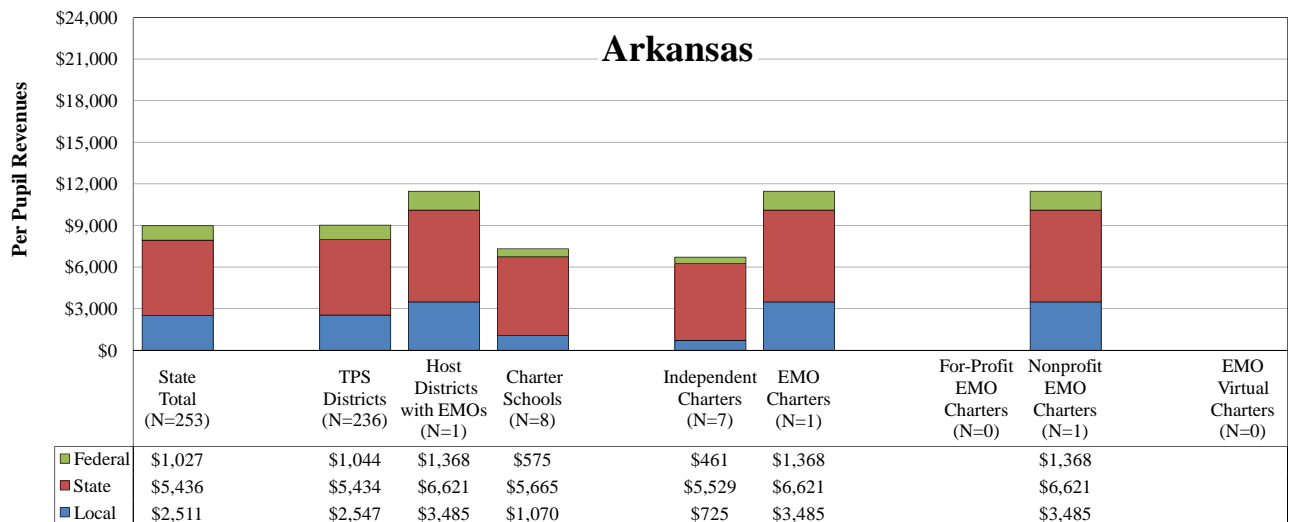
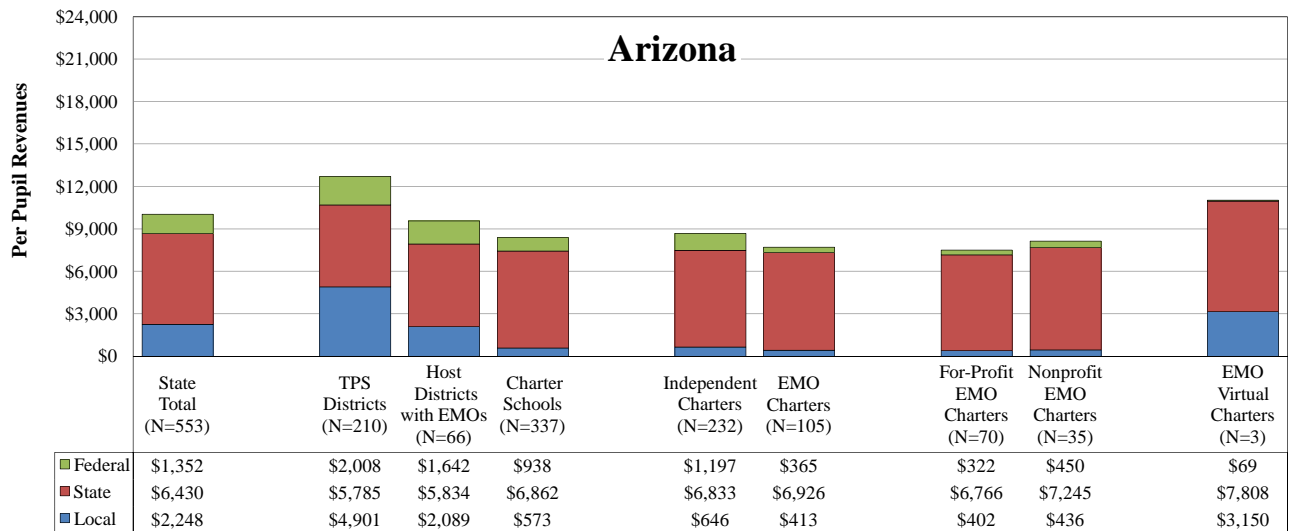
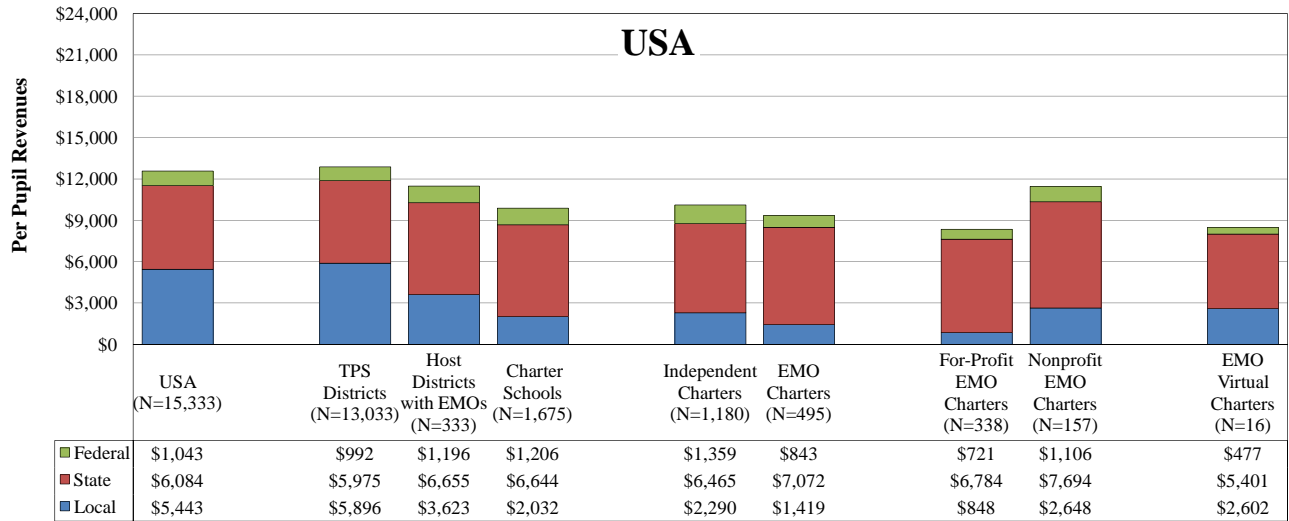
- <sup>30</sup> Wells, A.S., Artiles, L., Carnochan, S., Cooper, C.W., Grutzik, C. Holme, J., Lopez, A., Scott, J., Slayton, J., & Vasudeva, A. (1998). *Beyond the rhetoric of charter school reform: A study of ten California school districts*. Los Angeles: UCLA.
- <sup>31</sup> Miron, G., Cullen, A., Applegate, B., & Farrell, P., (2007). *Evaluation of the Delaware charter school reform*. Kalamazoo: The Evaluation Center, Western Michigan University.
- <sup>32</sup> Dickerson, J.F., Mason, J., & Martucci, F.J. (2000). *The promise and risk of charter school project financing*. New York: Fitch IBCA
- <sup>33</sup> Huerta, L. & d'Entremont, C. (2008). *Charter school funding in New York: Seeking Institutional Legitimacy in a Marketplace of Resources* (unpublished paper ). New York: Teachers College, Columbia University.
- <sup>34</sup> Ascher, C., Echazarreta, J., Jacobowitz, R., McBride, Y., & Troy, T., (2003). *Governance and administrative infrastructure in New York City charter schools*. New York: Institute for Education and Social Policy, Steinhardt School of Education, New York University.
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- <sup>37</sup> Akey, T., Plucker, J.A., Hansen, J.A., Michael, R., Branon, S., Fagen, R., & Zhou, G. (2008). *Study of the effectiveness and efficiency of charter schools in Indiana*. Bloomington, IN: Center for Evaluation & Educational Policy.
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- <sup>38</sup> Traditional public schools have higher proportion of students with special education needs. See RPP International. (2000). *The state of charter schools: National charter school study* (Fourth Year Report). Washington, DC: U.S. Department of Education.

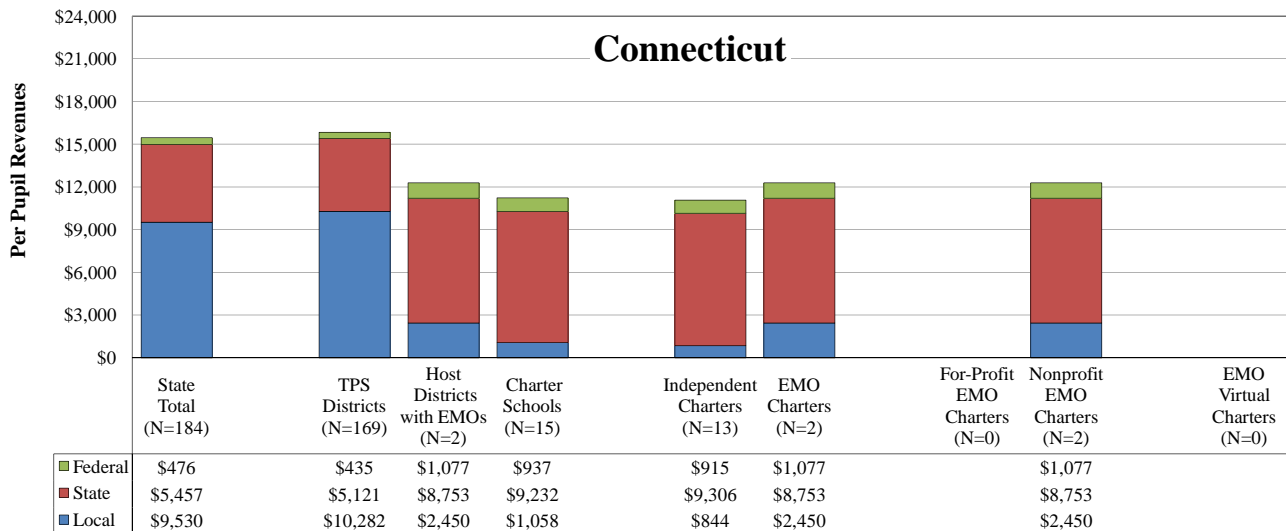
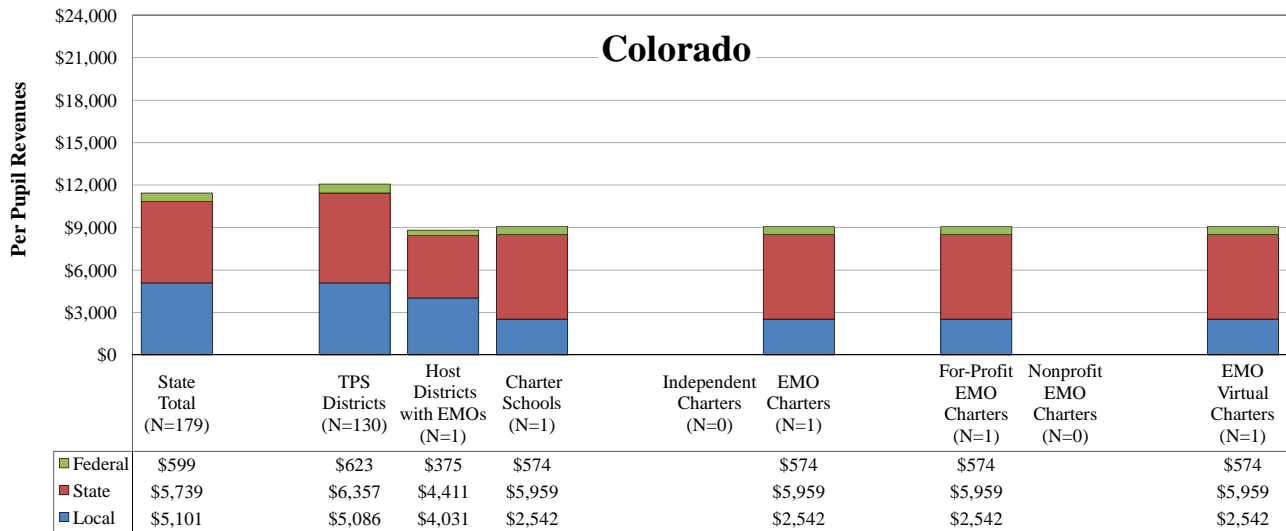
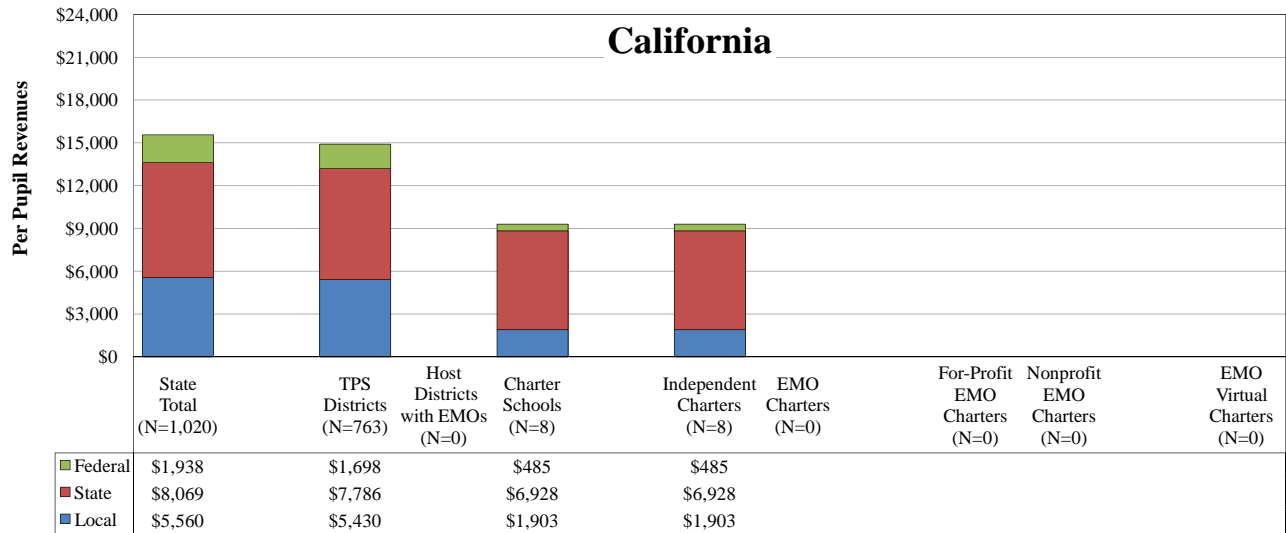
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- <sup>39</sup> Unfortunately, Texas and Missouri did not break down expenditures spent on salaries into the subcategories used in the other states. Spending on teacher salaries in Texas could not be determined from the data set. In Connecticut and the District of Columbia, salaries were only broken out into subcategories for the non-charter districts, making comparisons within the state's comparison groups impossible. In Minnesota, only the nonprofit EMO-operated charter schools did not break down salaries. These groups were not included in the discussion of minimums above.
- <sup>40</sup> Nelson, F.H., Rubenstein, M., & Mahoney, L. (2004). *Financing autonomy: Charter school finance case studies*. Washington, DC: American Federation of Teachers.
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- <sup>41</sup> Krop, C. & Zimmer, R. (2005). Charter school type matters when examining funding and facilities: Evidence from California. *Education Policy Analysis Archives, 13*(50). Retrieved June 22, 2010, from <http://epaa.asu.edu/ojs/article/viewFile/155/281>
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- <sup>42</sup> Nelson, F.H., Rubenstein, M., & Mahoney, L. (2004). *Financing autonomy: Charter school finance case studies*. Washington, DC: American Federation of Teachers.
- <sup>43</sup> Nelson, F.H., Muir, E., & Drown, R. (2003). *Paying for the vision: Charter school revenue and expenditures*. Office of Educational Research and Improvement, U.S. Department of Education.
- <sup>44</sup> According to Sugarman (2002), the issues in state funding for charter schools may be resolved at the state level or on a district to district basis. Sugarman claims that reform of school funding at the state level may be promoted by the growth of charter schools and a state's proclivity to increase attention to these schools.
- Sugarman, S.D. (2002). Charter school funding issues. *Education Policy Analysis Archives, 10*, (34).
- <sup>45</sup> Miron, G., Cullen, A., Applegate, B., & Farrell, P., (2007). *Evaluation of the Delaware charter school reform*. Kalamazoo: The Evaluation Center, Western Michigan University.
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- <sup>48</sup> Nelson, F.H., Muir, E., & Drown, R. (2003). *Paying for the vision: Charter school revenue and expenditures*. Washington, DC: Office of Educational Research and Improvement, U.S. Department of Education.
- <sup>49</sup> CMOs also provide direct and indirect support to the schools in terms of professional development, instructional resources, and a range of other services which are often paid for with private sources of funding.

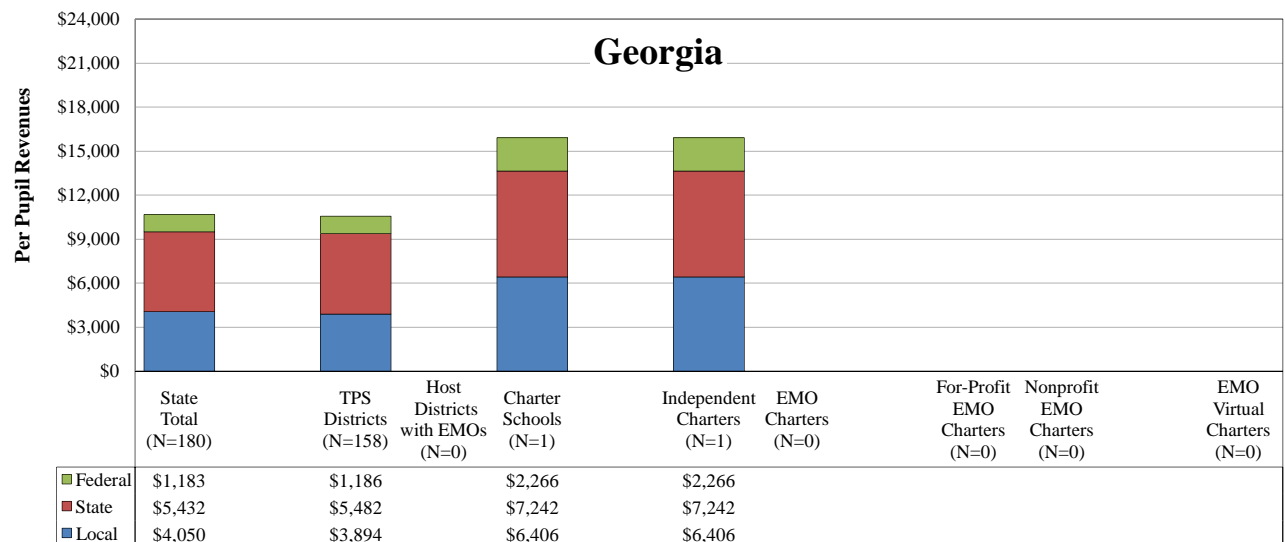
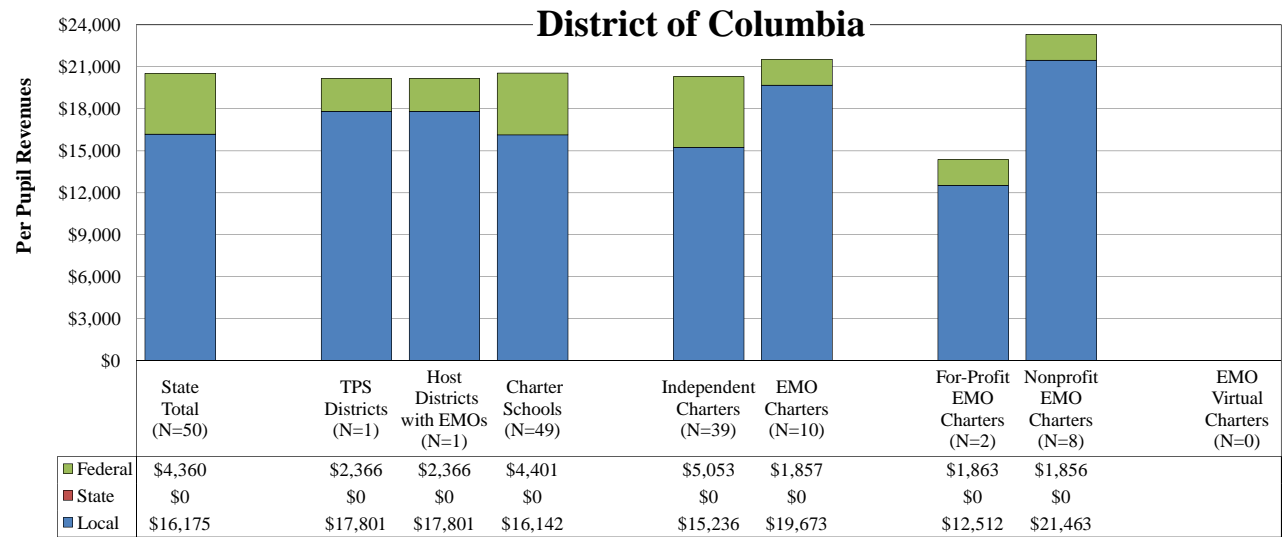
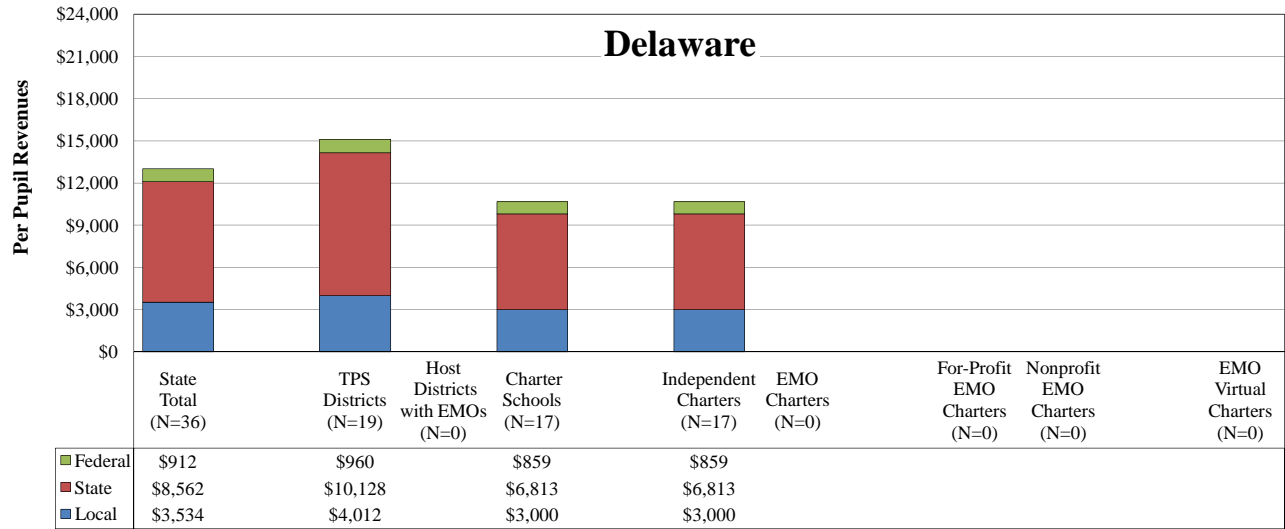
- <sup>50</sup> Toch, T. (2010, May). Reflections on the charter school movement. *Phi Delta Kappan*, 91 (8), 70-71.. Retrieved May 18, 2010, from [http://www.pdkintl.org/kappan/k\\_v91/k1005toc.htm](http://www.pdkintl.org/kappan/k_v91/k1005toc.htm) (subscription required).
- <sup>51</sup> Gabriel, T. & Medina, J. (2010, May 9). Charter schools' new cheerleaders: Financiers. *The New York Times*, A20.
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- <sup>52</sup> Miron, G., Urschel, J. L., Mathis, W, J., & Tornquist, E. (2010). *Schools without Diversity: Education Management Organizations, Charter Schools and the Demographic Stratification of the American School System*. Boulder and Tempe: Education and the Public Interest Center & Education Policy Research Unit. Retrieved February 15, 2010, from <http://epicpolicy.org/publication/schools-without-diversity>
- <sup>53</sup> Miron and Nelson (2002) found among Michigan charter schools. Namely, depending on the types of students enrolled, the grade levels offered, and the range of services provided, charter schools could have cost advantages or disadvantages, even within the same state. Calculation in this earlier study revealed that schools operated by National Heritage Academies had a cost advantage of \$1,033 per pupil, which is in line with what 2 principals had reported as expected profit margin each year per pupil. At the same time this study of Michigan charter schools showed that some schools that serve high school students and provide a full range of services, including transportation (which is optional in Michigan), actually had a cost disadvantage. Schools in this category were alternative high schools that had converted to charter status. In order for these schools to survive, they were receiving support from local districts in terms of subsidized facilities. Older equipment and learning materials from local districts were also shared with some of these schools to help make ends meet.

## Appendix A

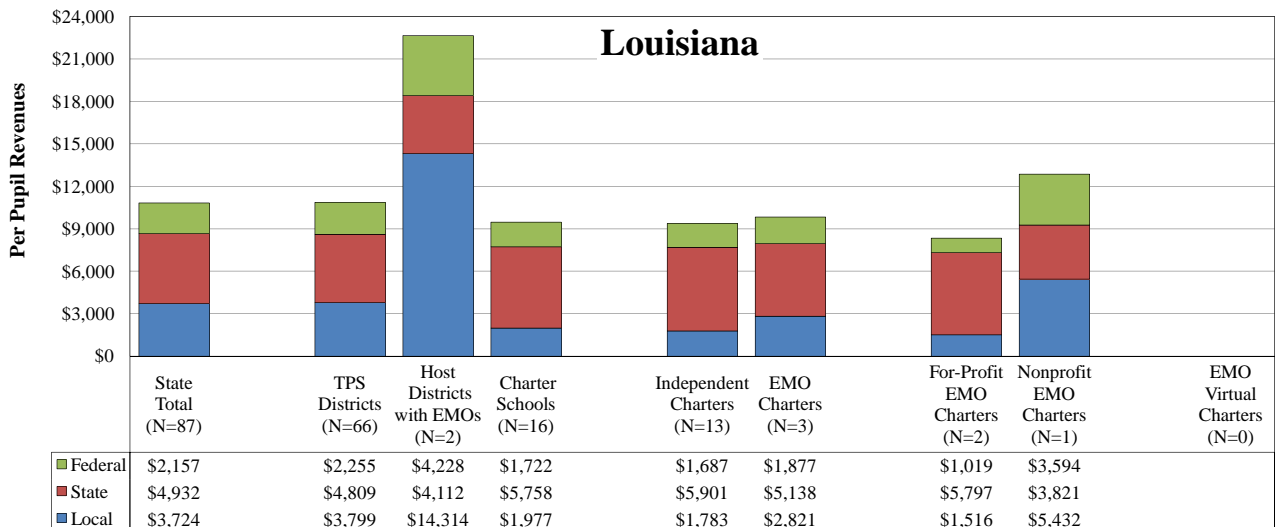
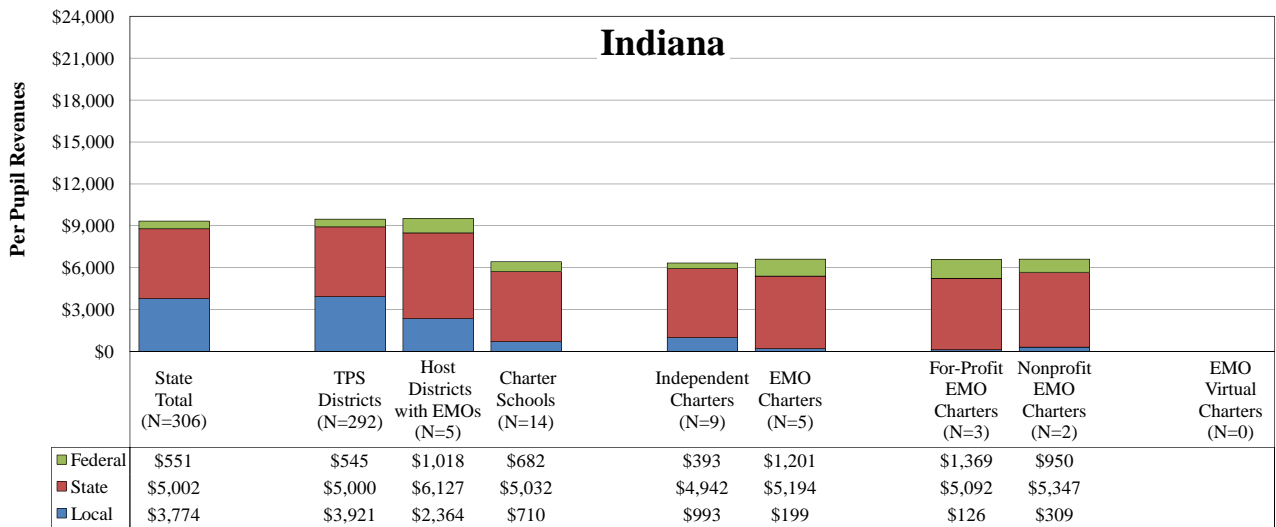
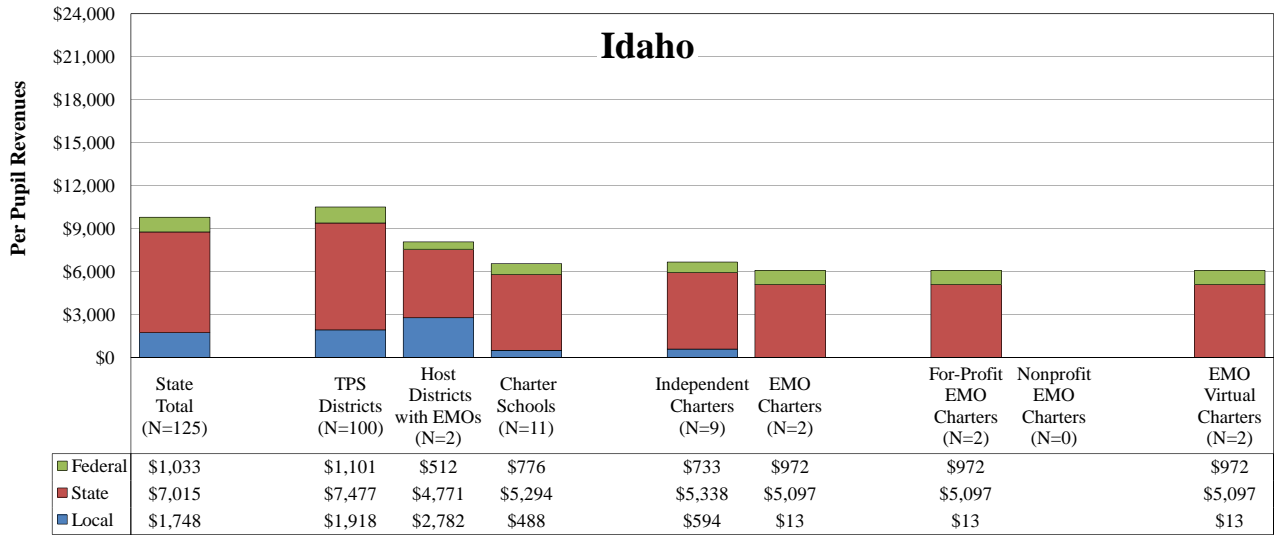
### Revenues by Source, 2006-07\*

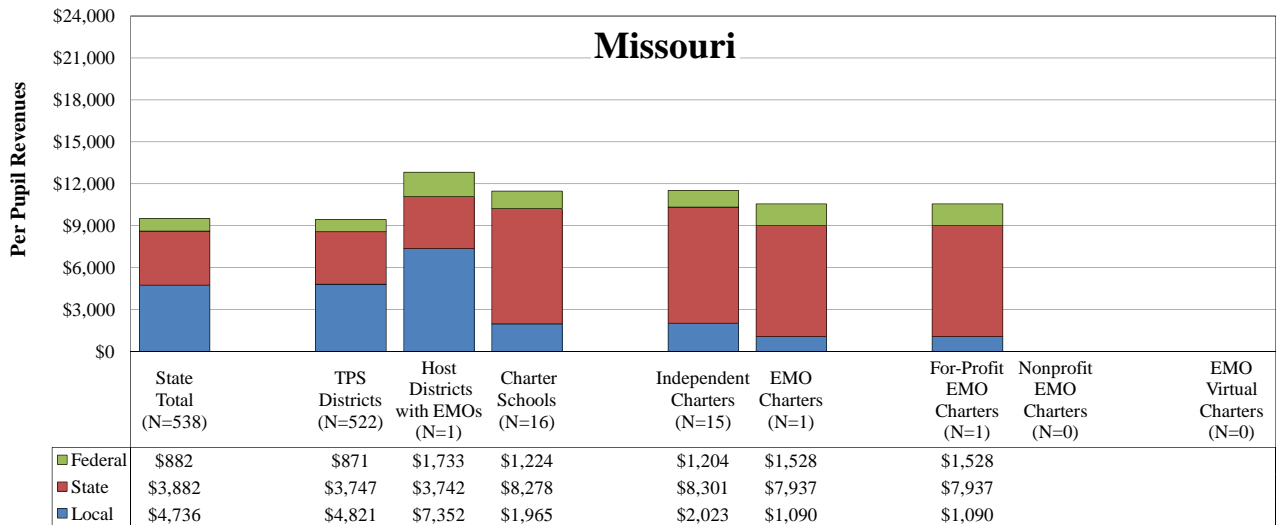
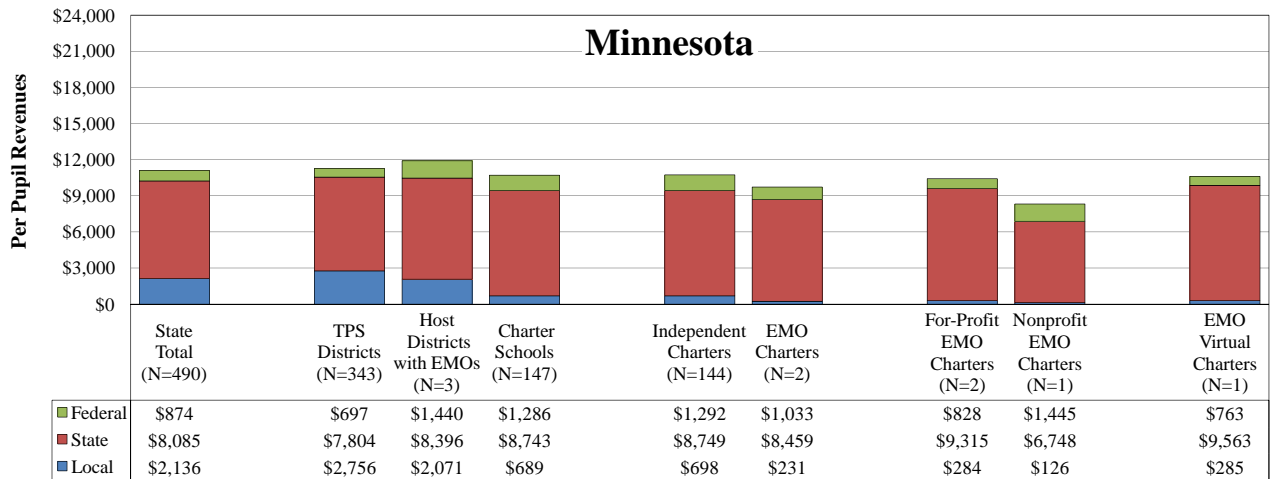
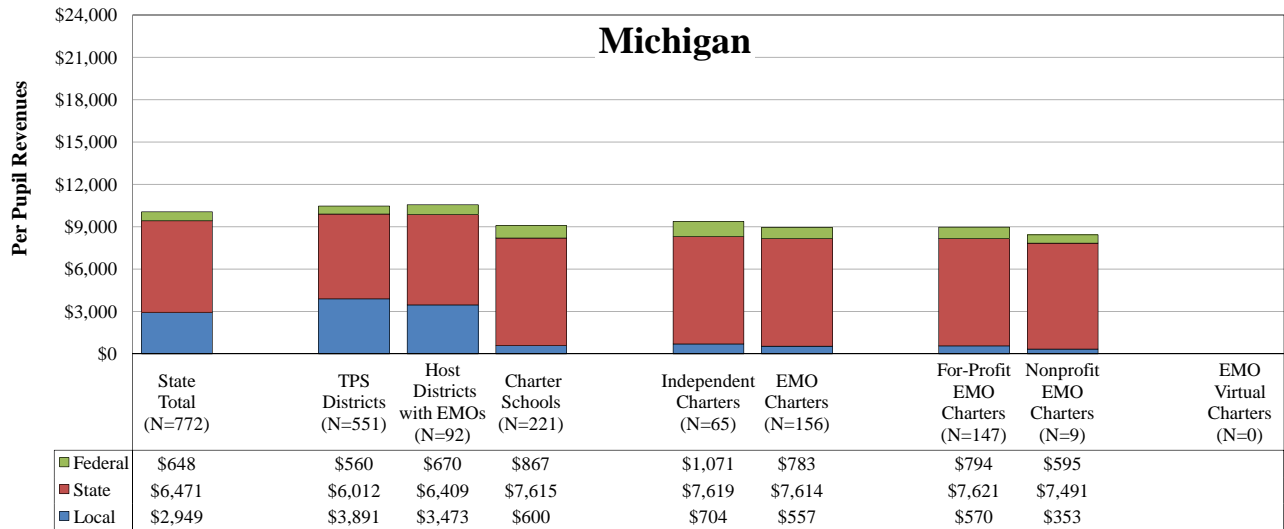


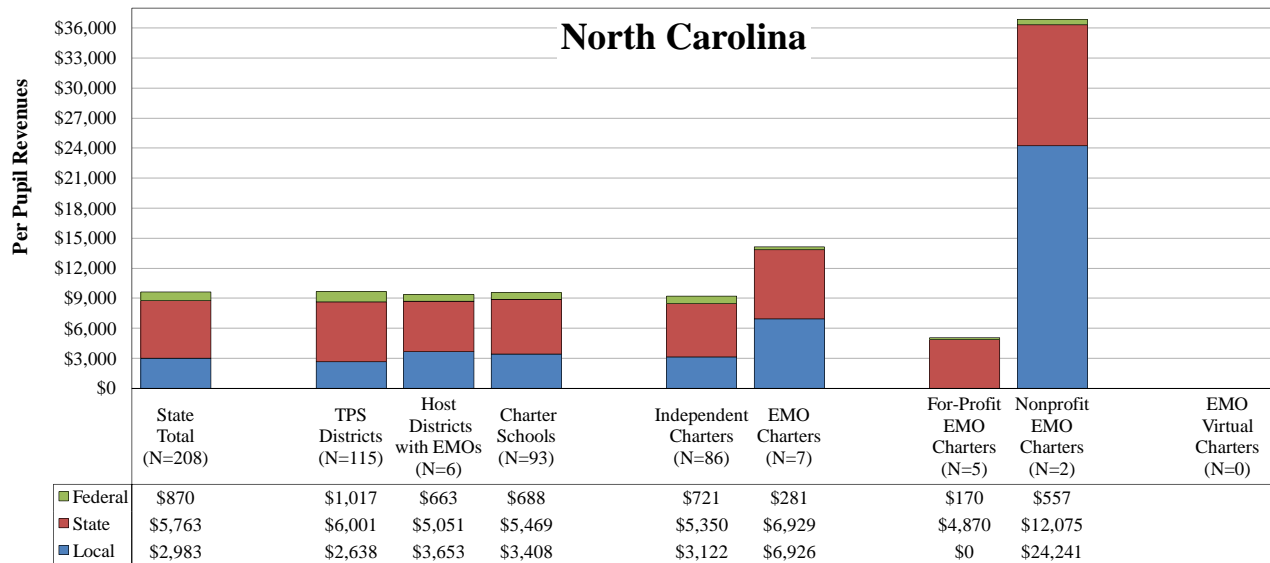
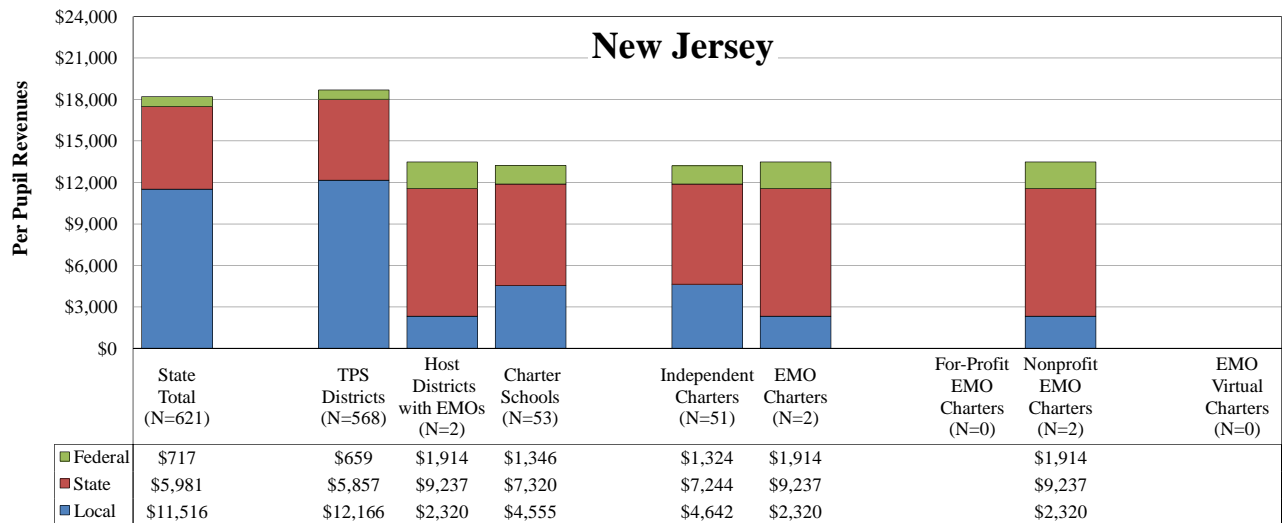




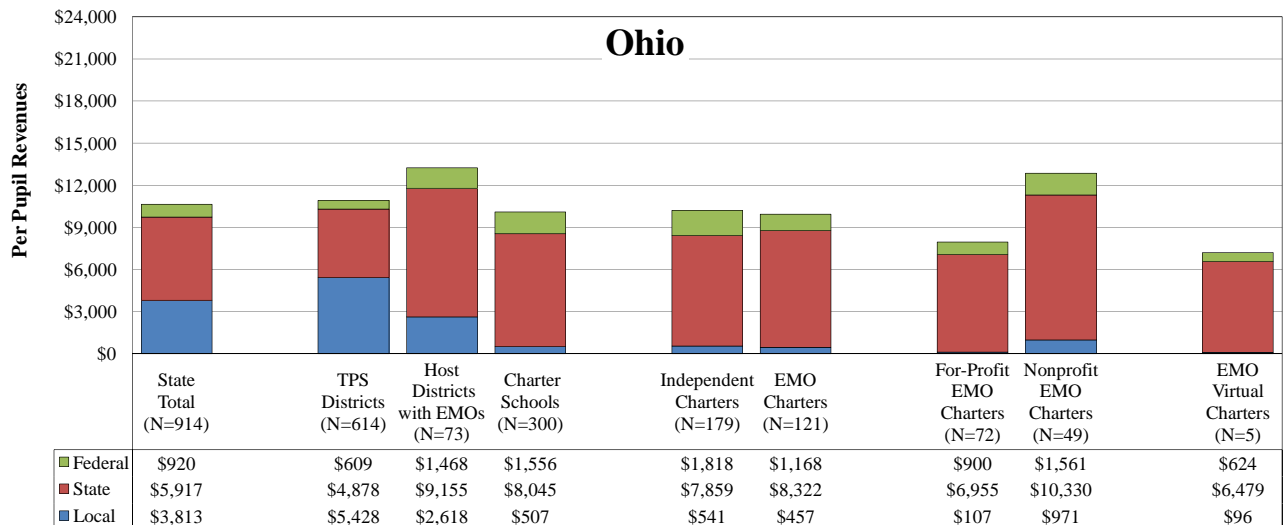


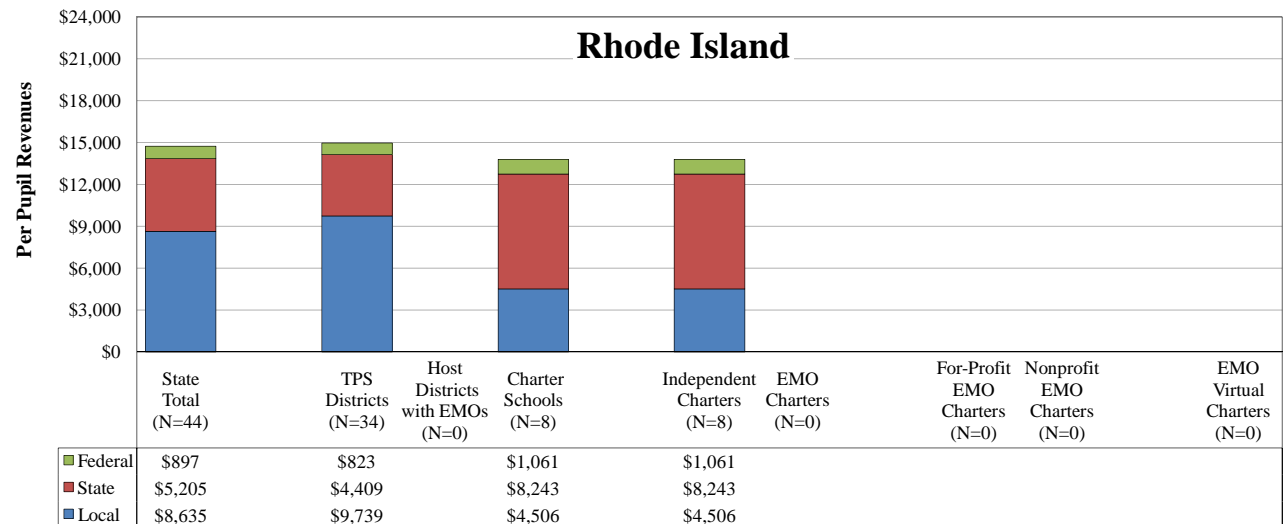
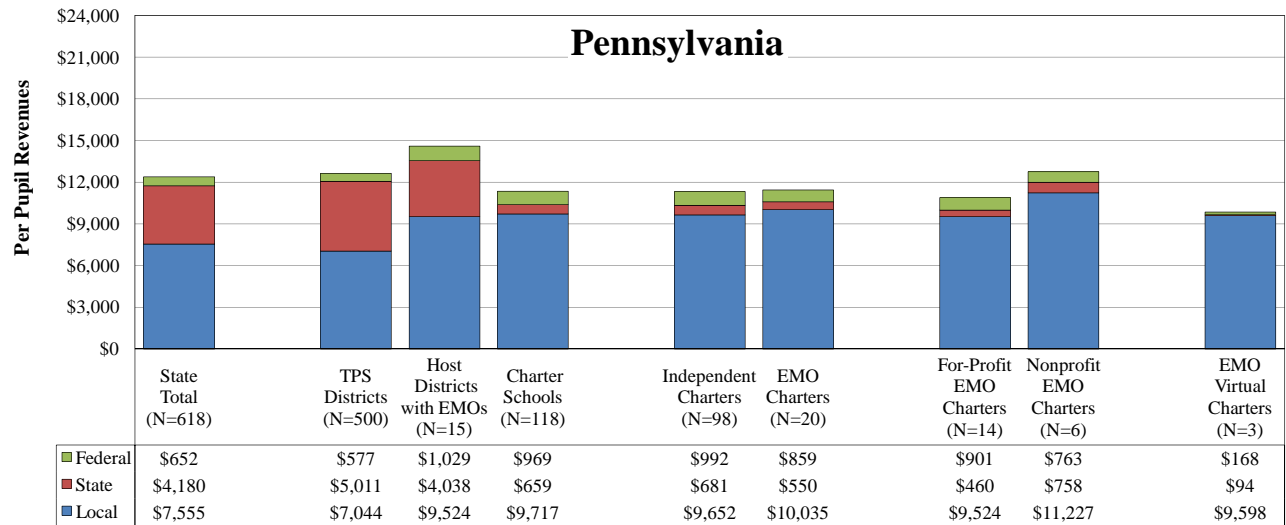
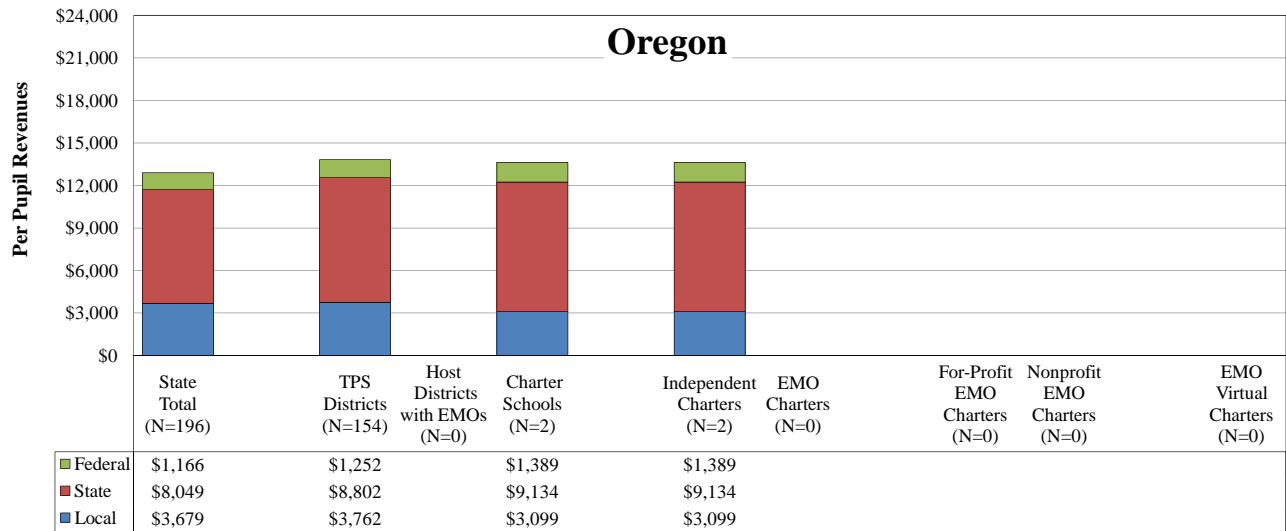


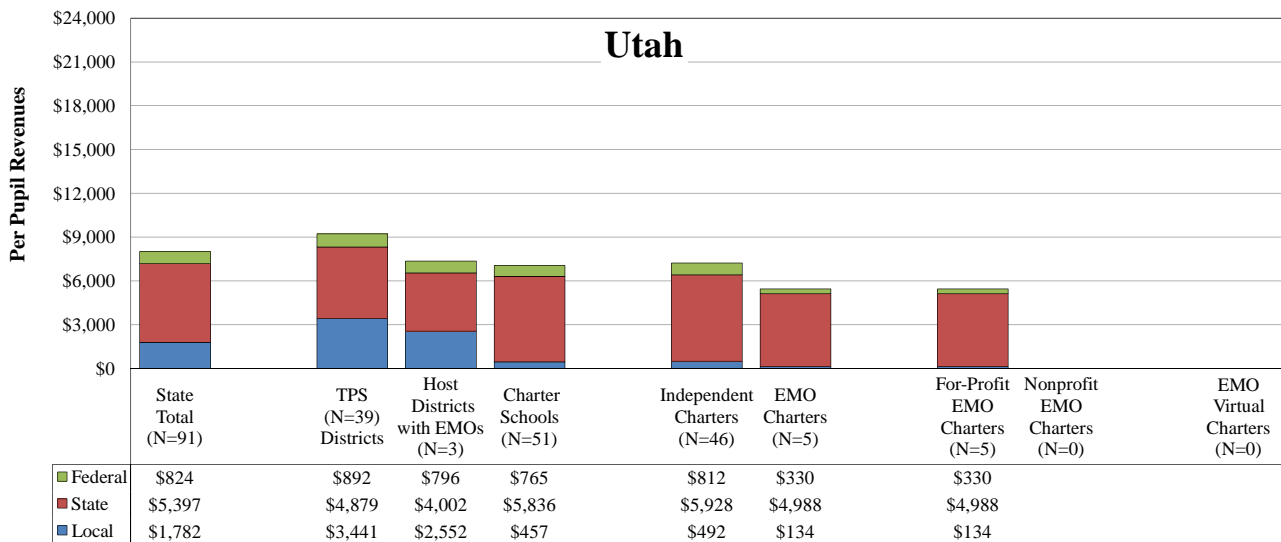
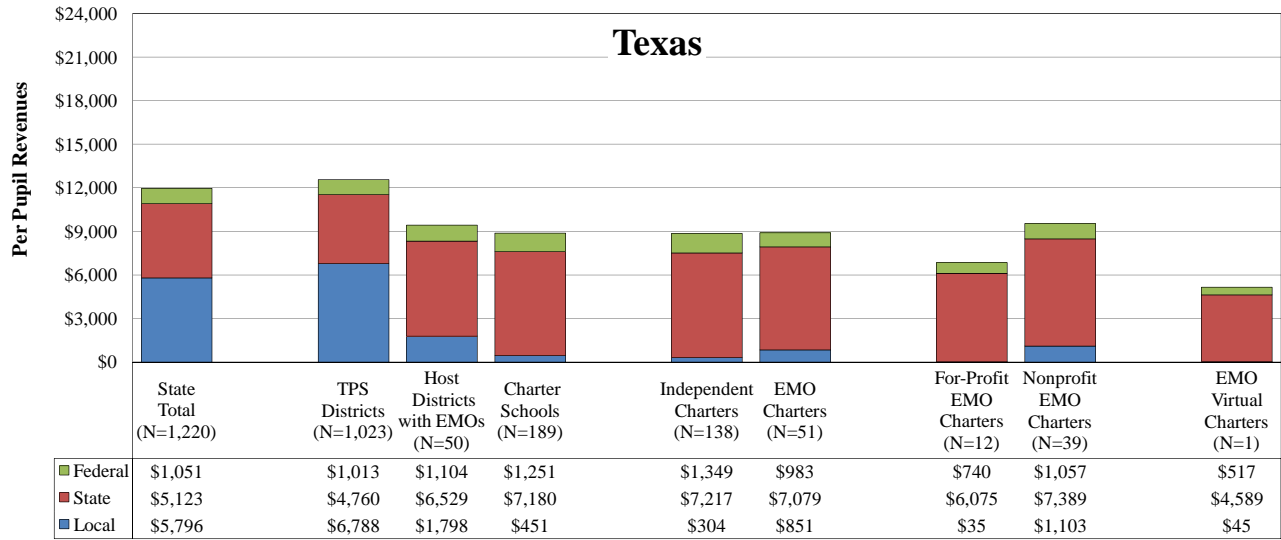




The scale for North Carolina's revenues has been adjusted to accommodate the high revenues per pupil reported by one school in particular. The revenues per pupil for Gaston College Prep, a KIPP school, was extremely high compared to all other North Carolina schools. This may be an error in the data set.

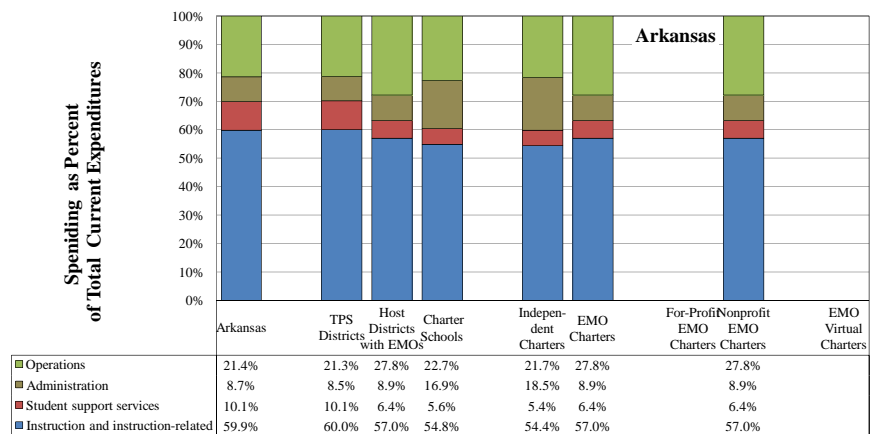
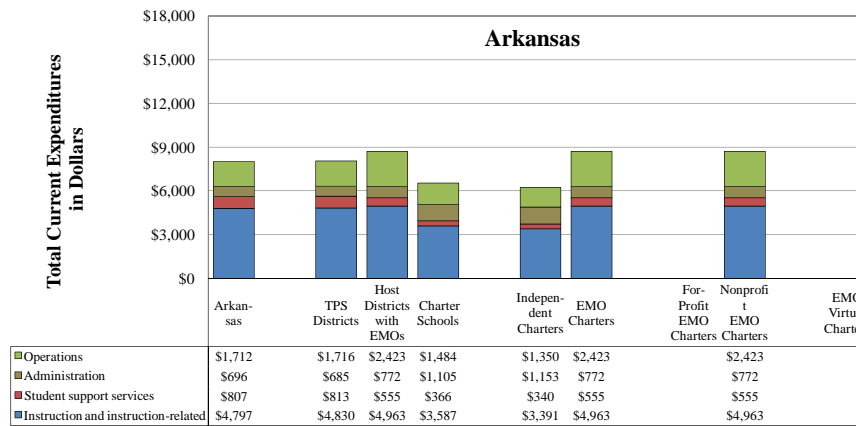
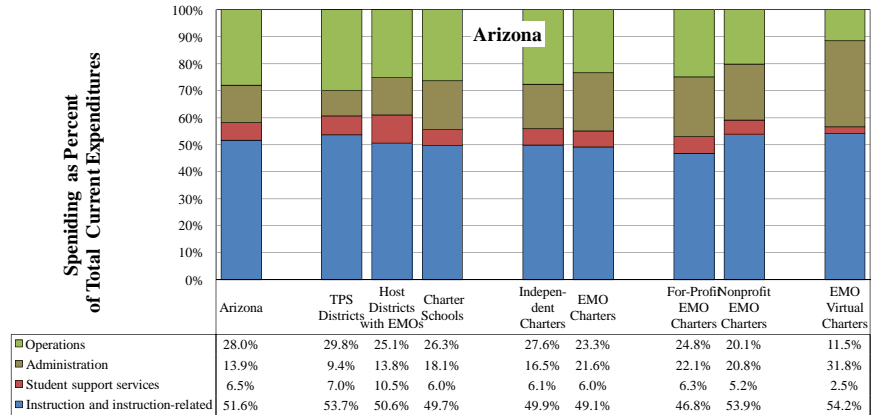
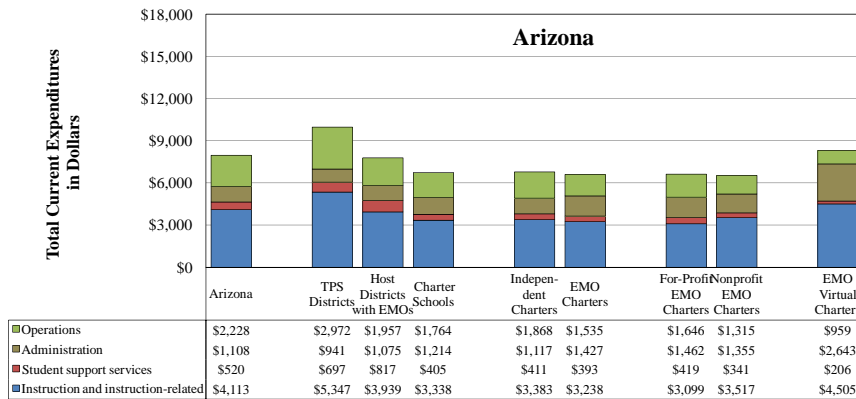
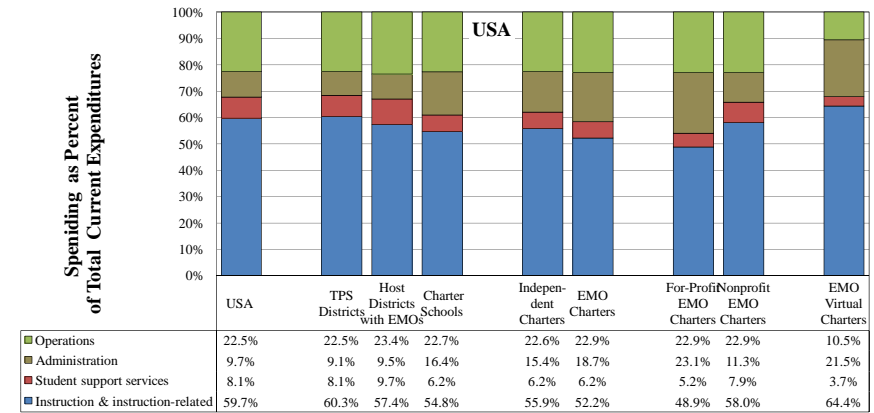
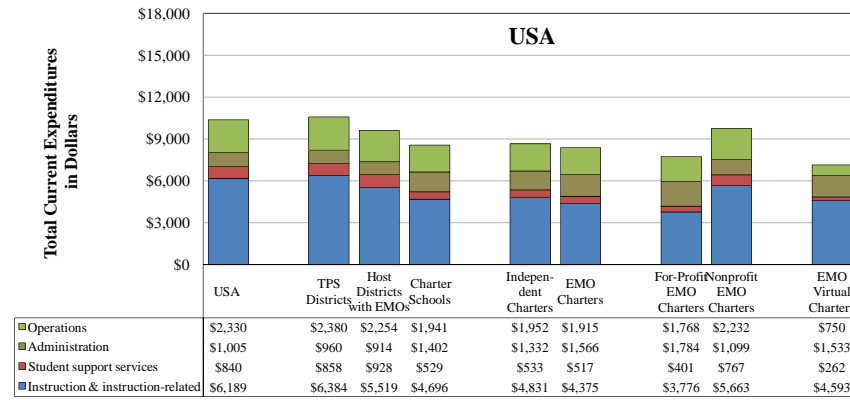


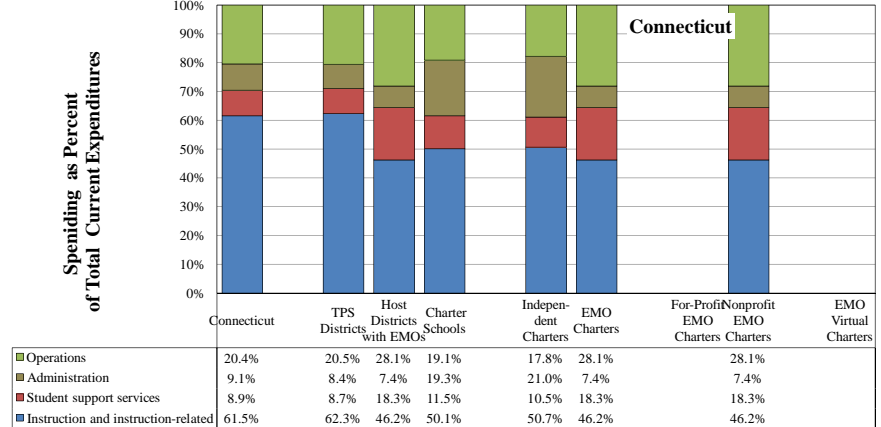
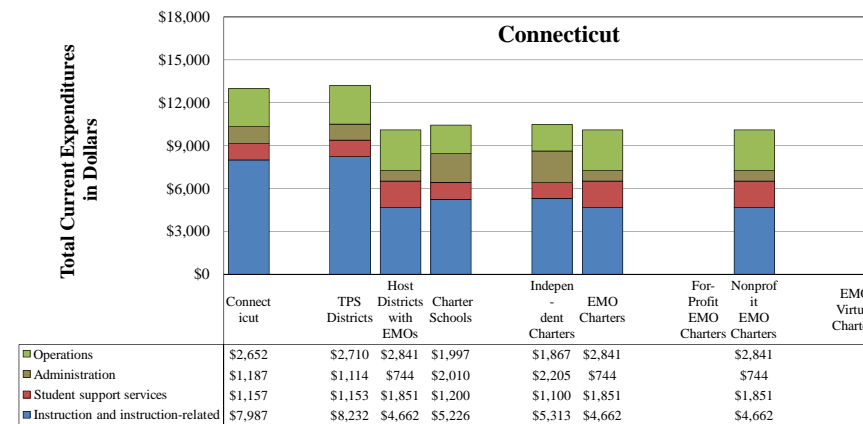
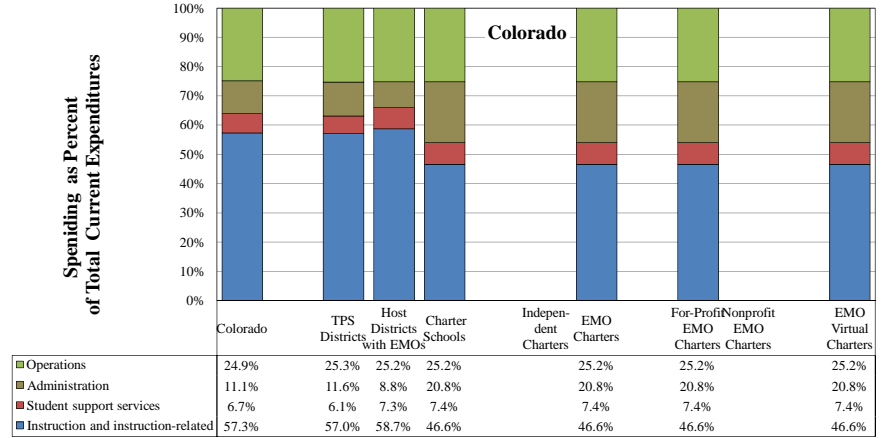
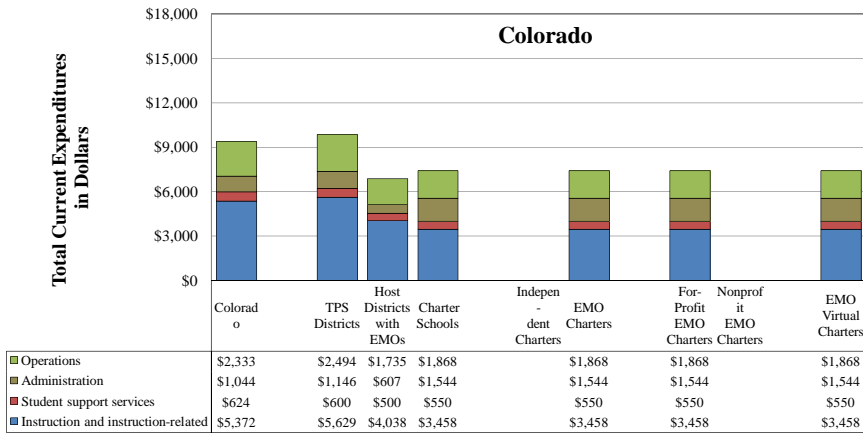
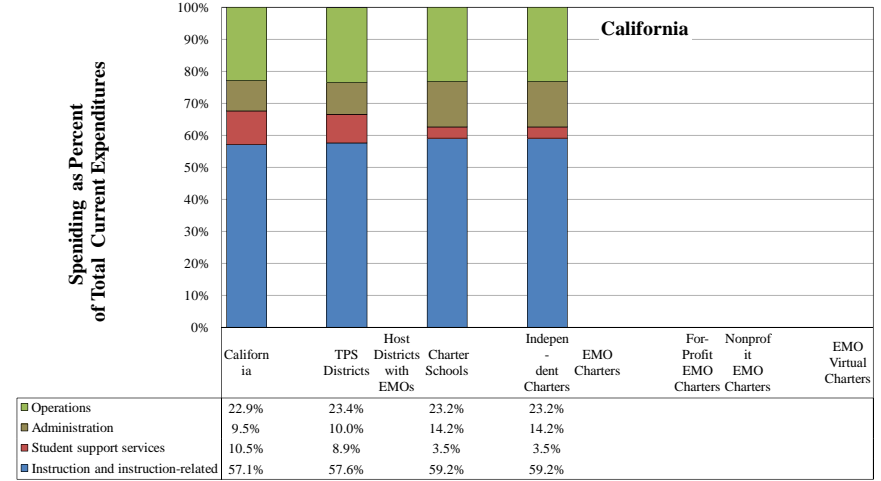
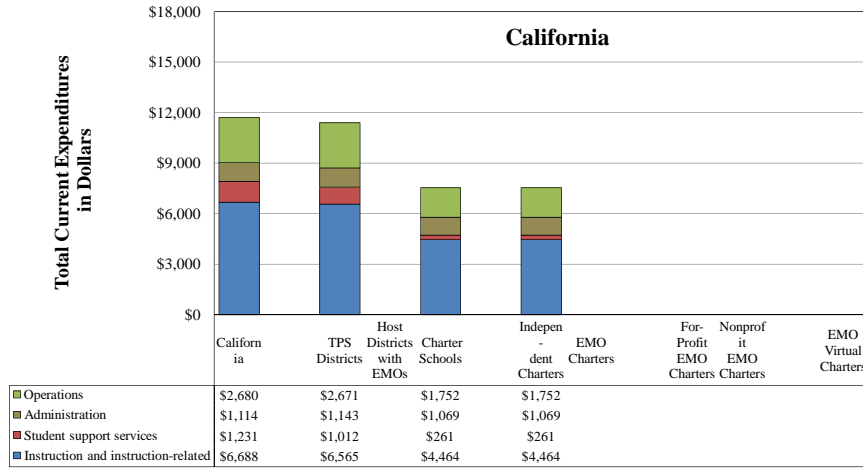


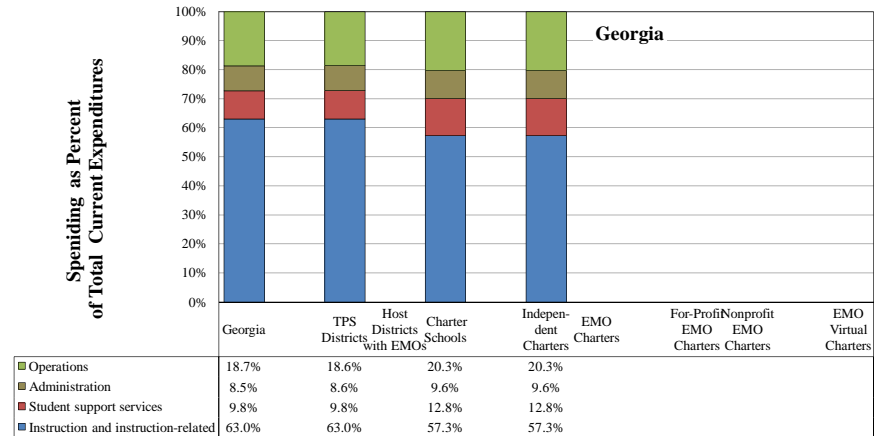
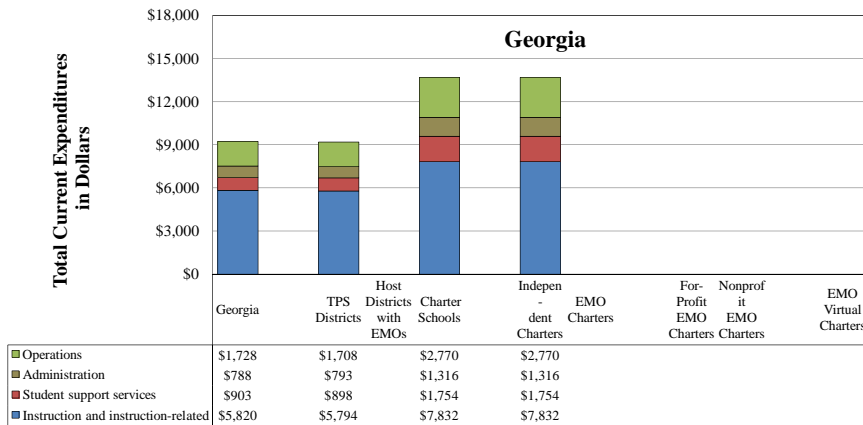
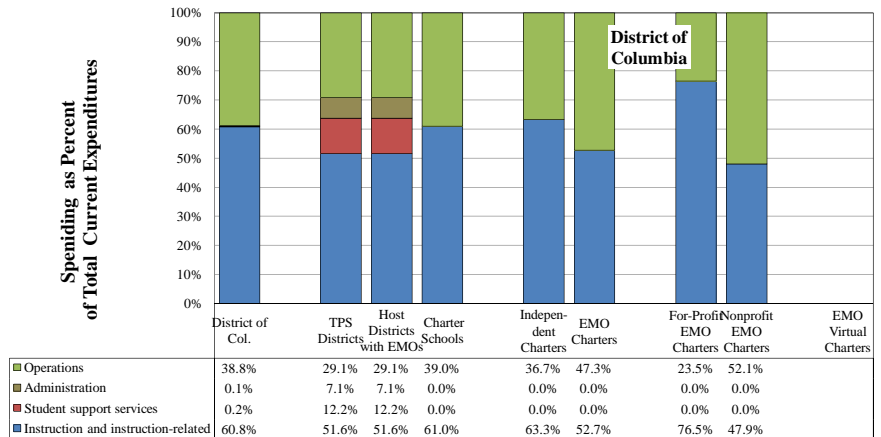
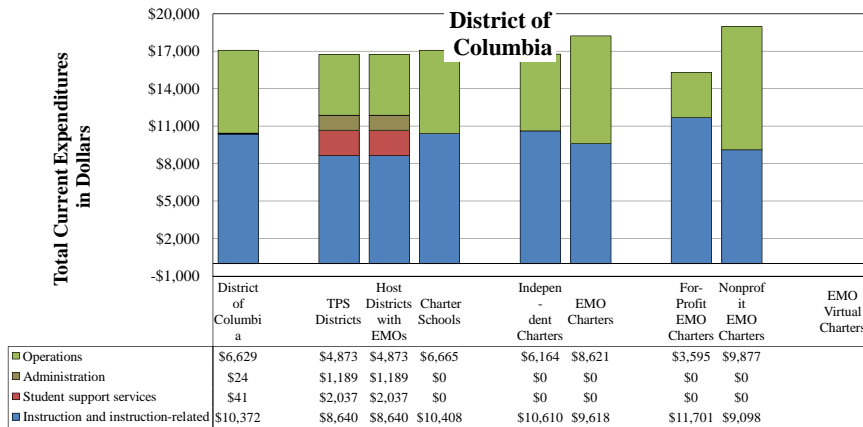
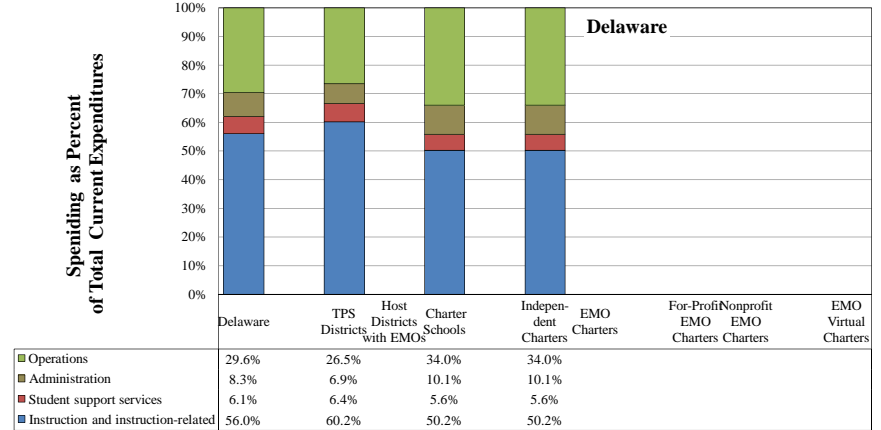
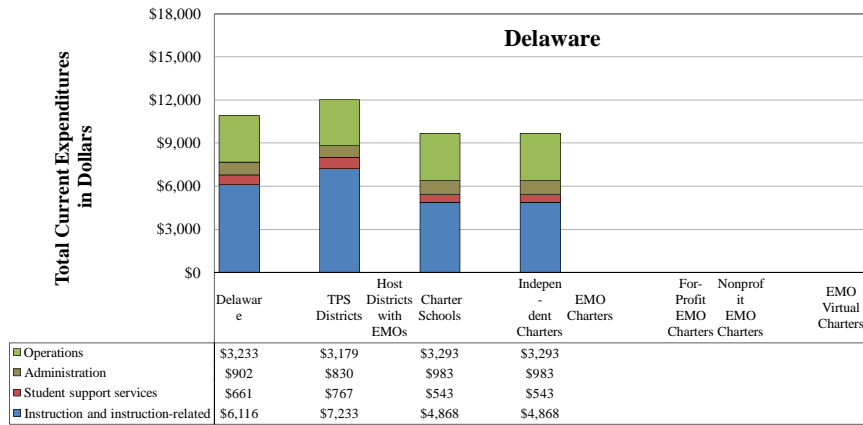


\* Profiled states in these appendices include all states with charter schools that reported unique finance data for the National Public Education Financial Survey (NPEFS) for School Year 2006-07. Although all districts nationwide were included in the national average, a number of states with charter schools and EMO-operated schools could not be included in the appropriate comparison groups because these states blended charter school data together with district data before submitting the data for the NPEFS. Charter school states not profiled for this reason include Alaska, Florida, Hawaii, Illinois, Iowa, Kansas, Massachusetts, Maryland, Mississippi, New Hampshire, New York, New Mexico, Nevada, Oklahoma, South Carolina, Tennessee, Virginia, Wisconsin, and Wyoming.

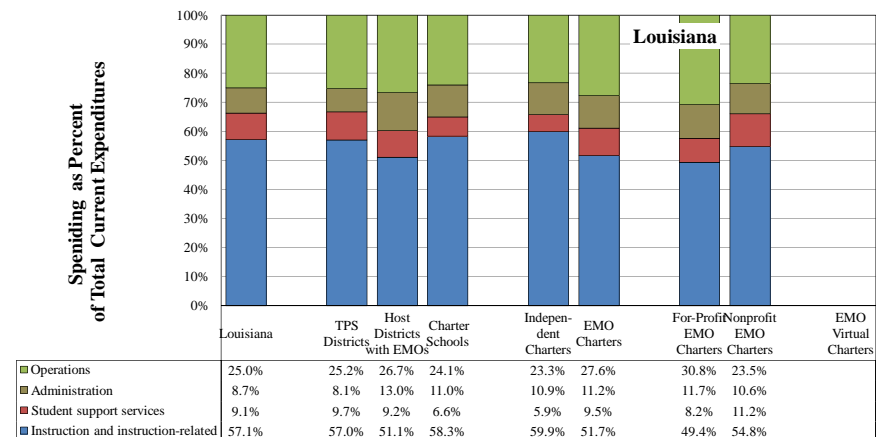
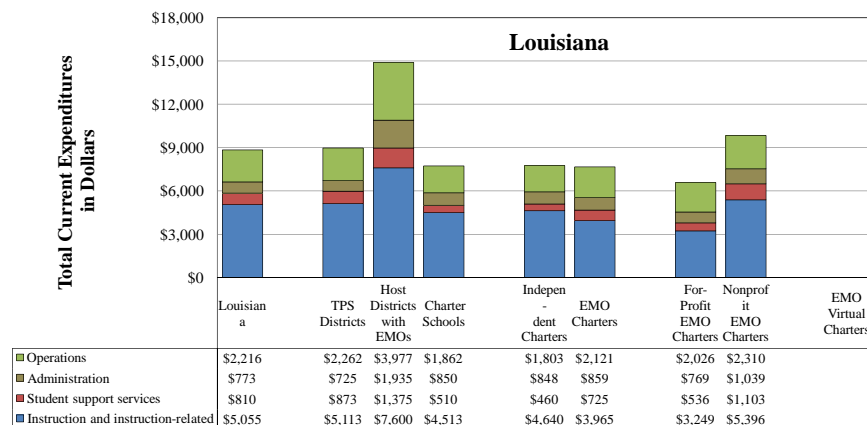
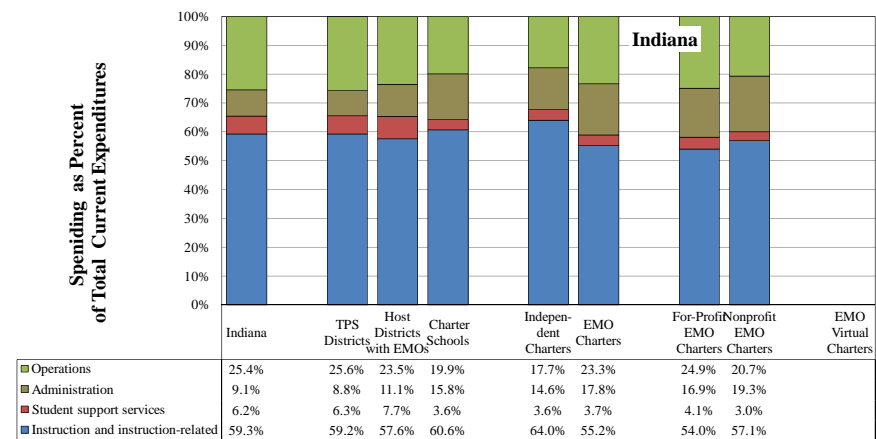
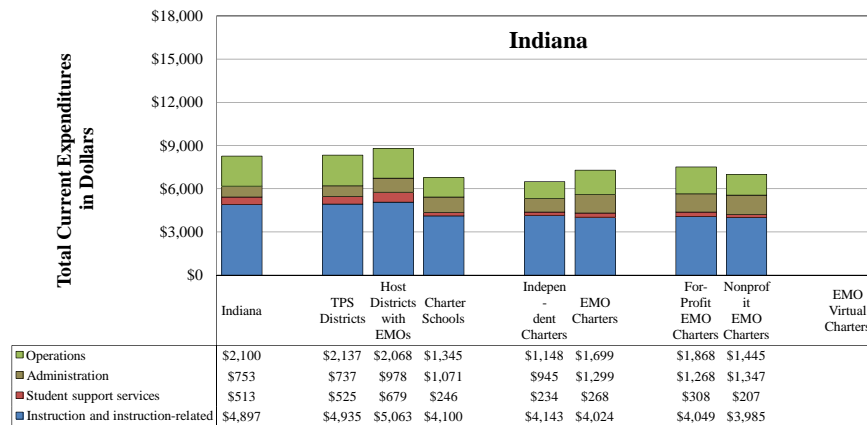
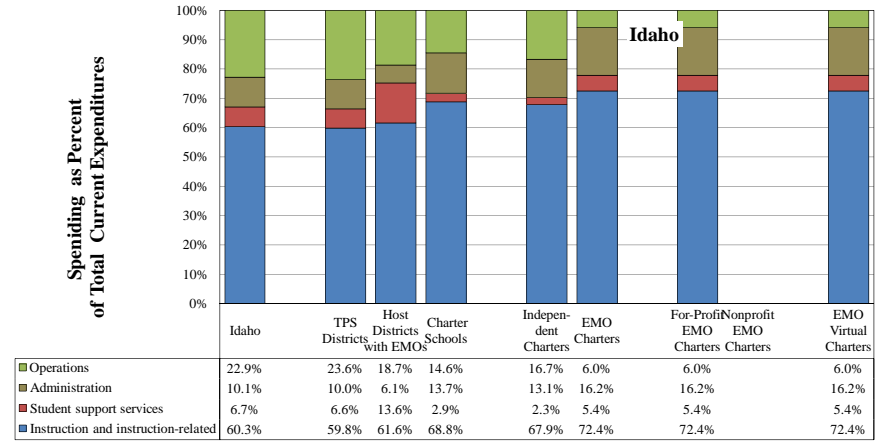
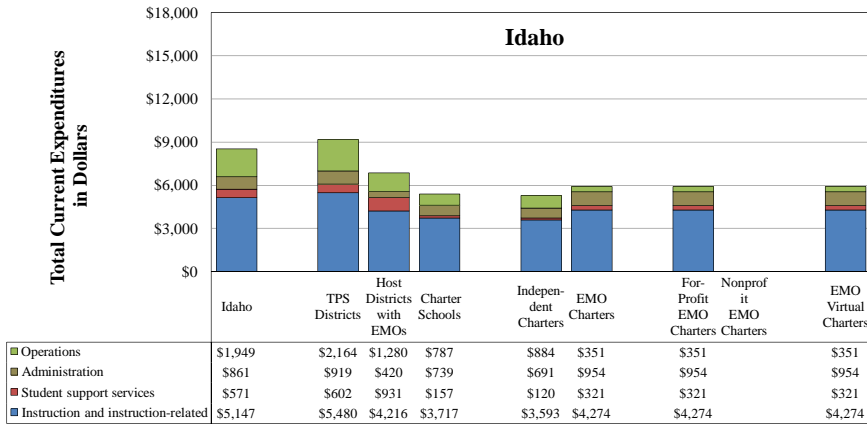
# Appendix B: Total Current Expenditures Broken Out by Four Main Categories of Spending (2006-07) \*

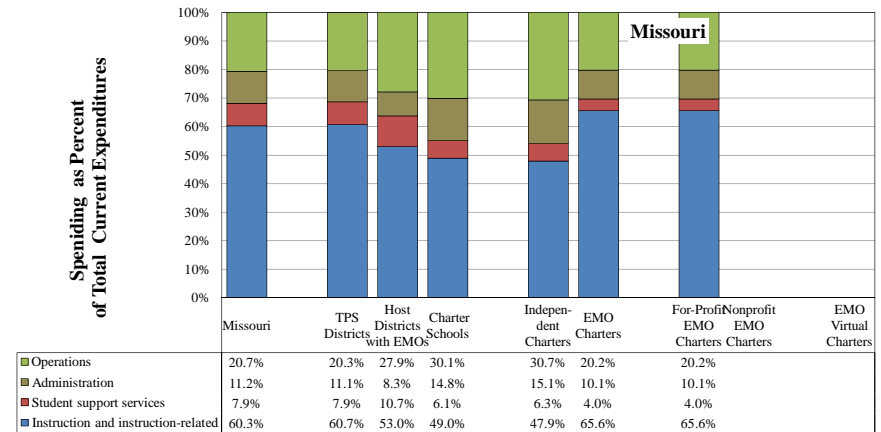
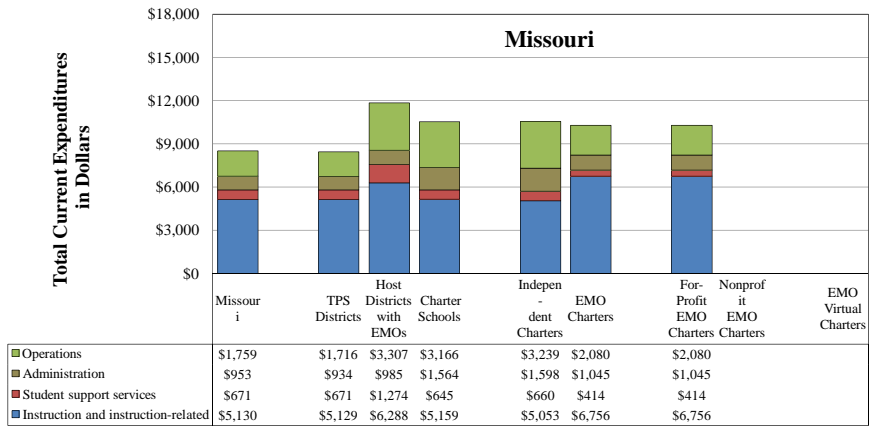
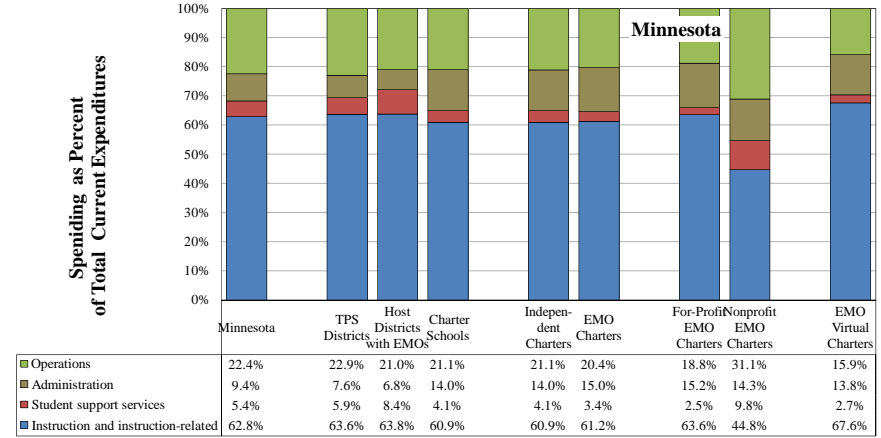
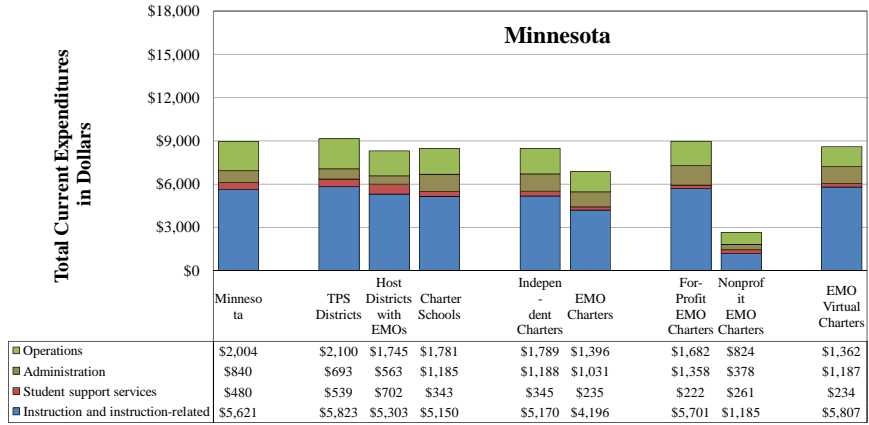
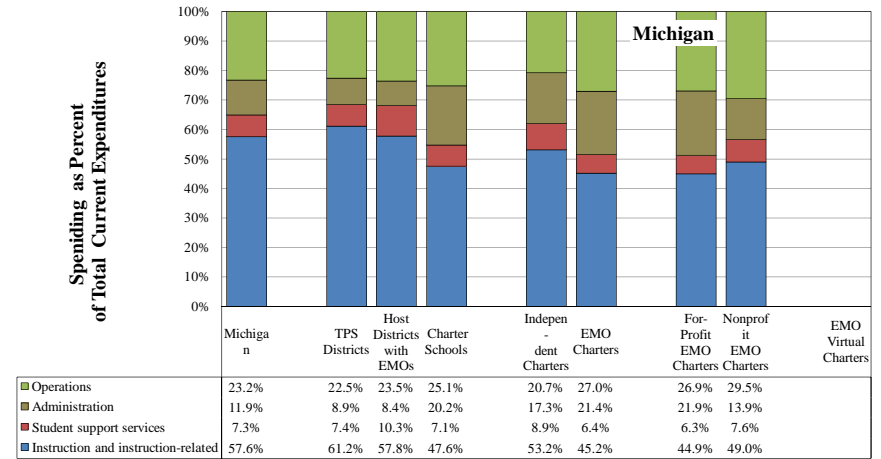
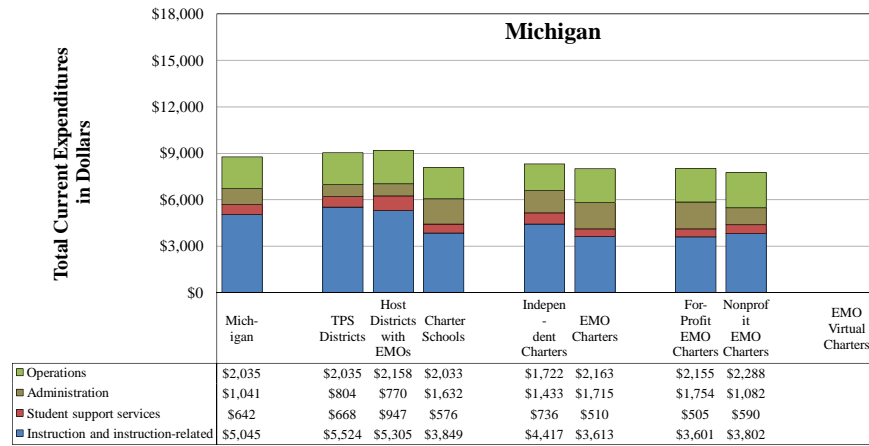


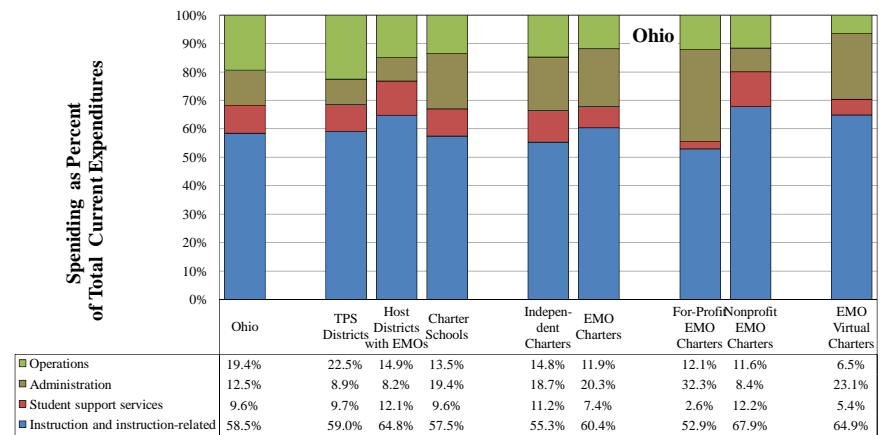
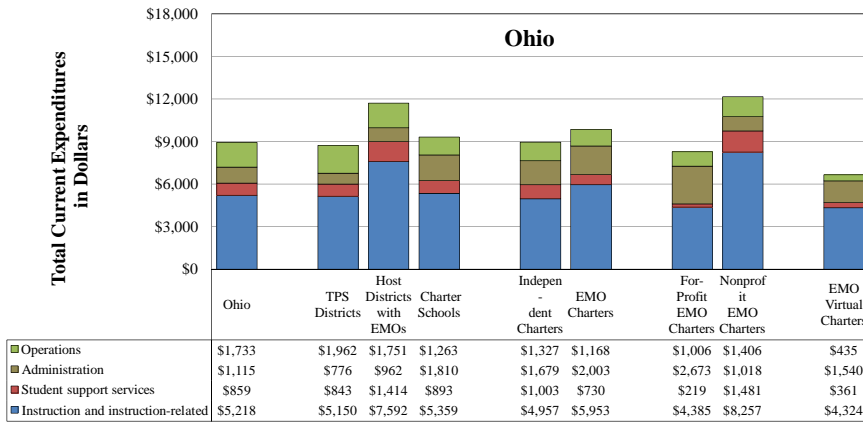
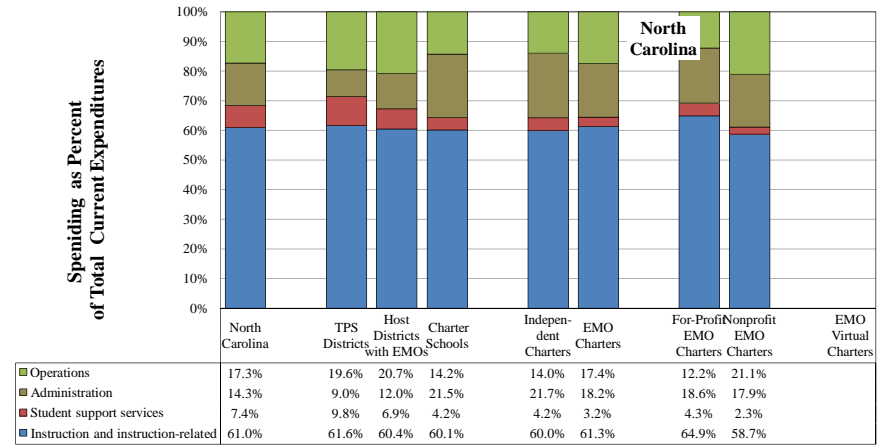
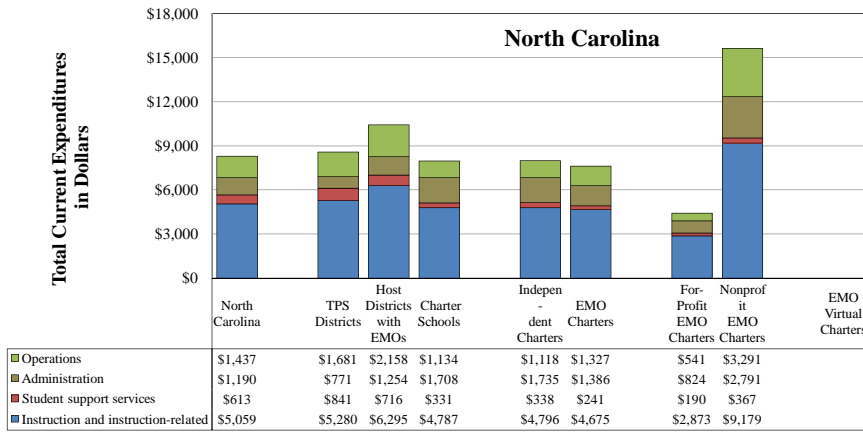
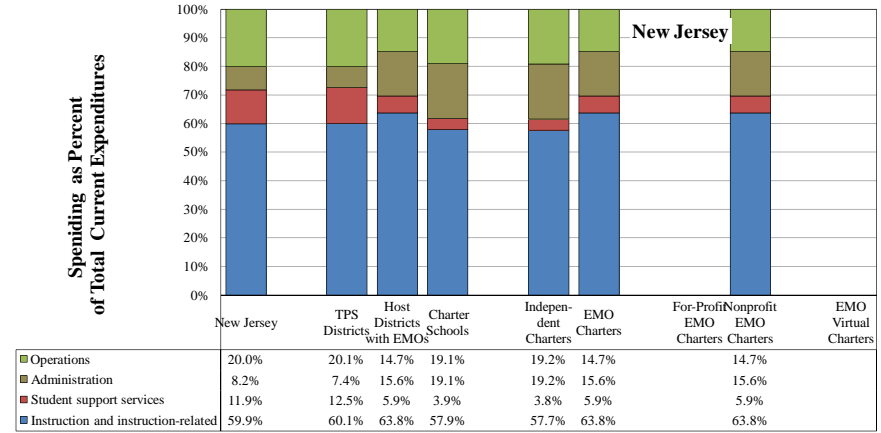
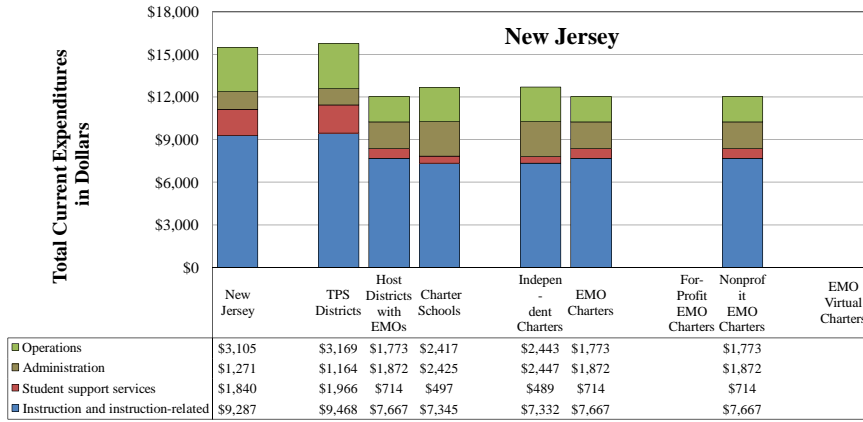


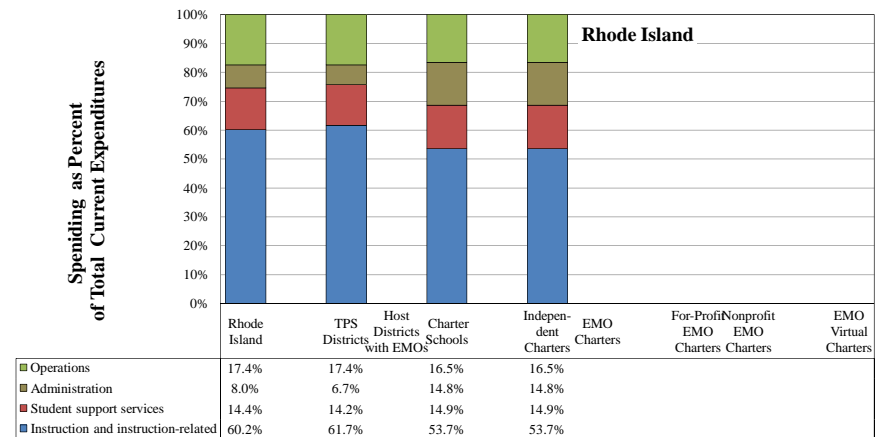
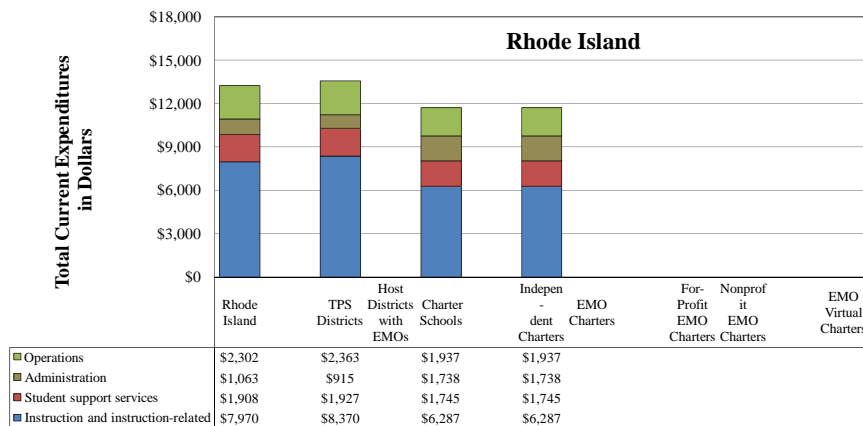
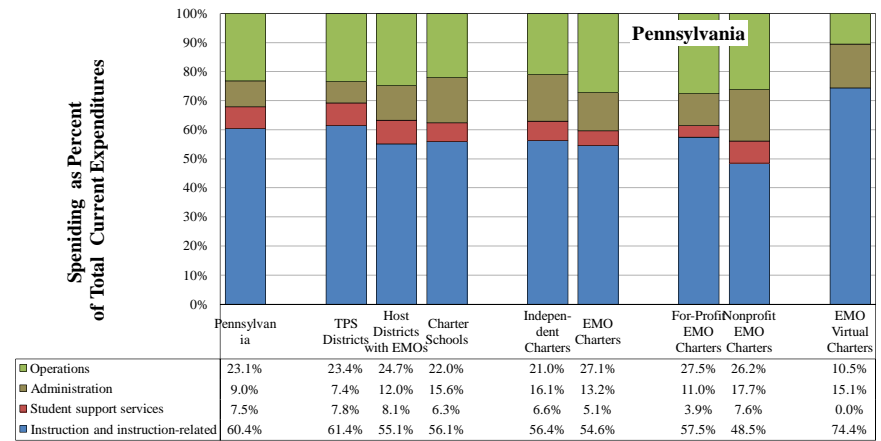
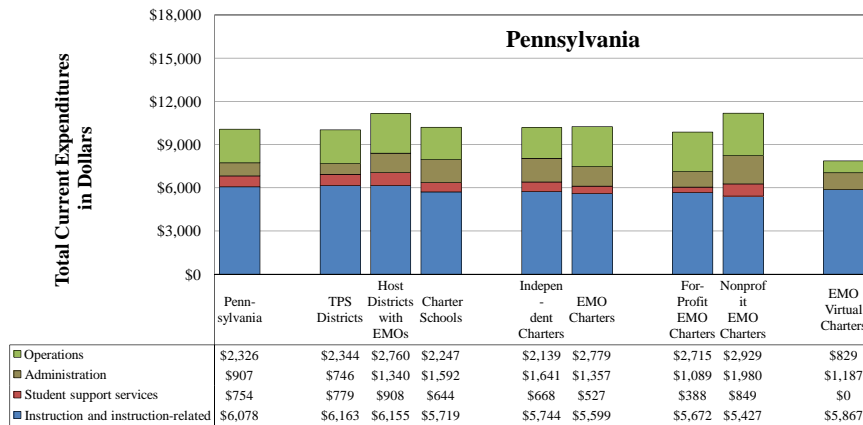
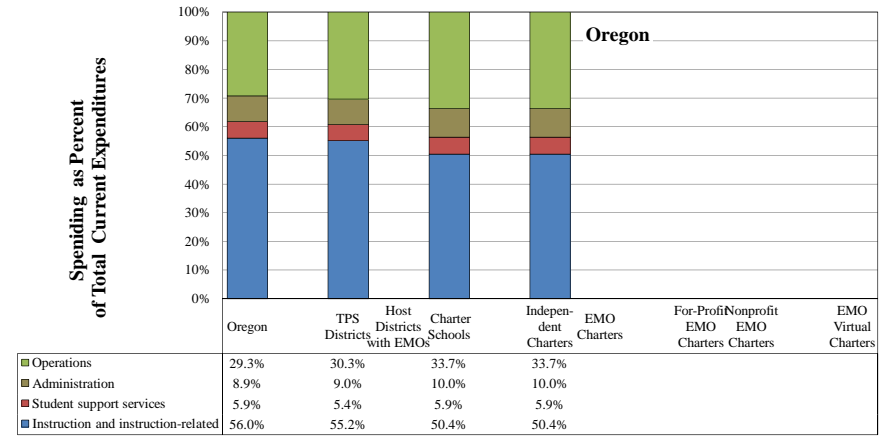
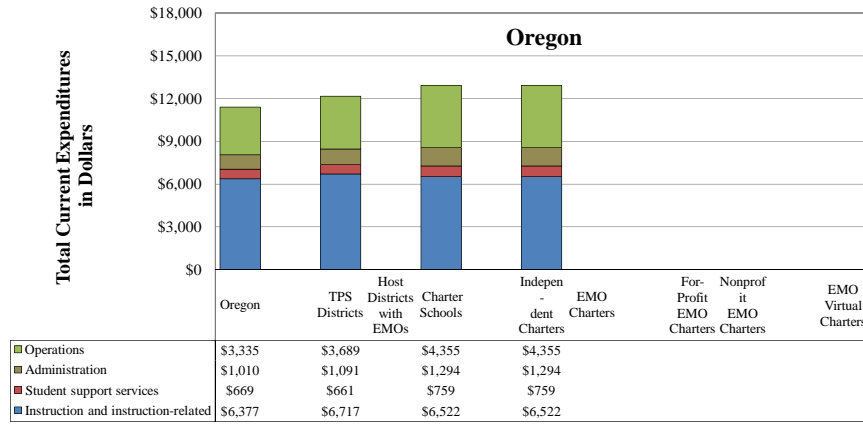


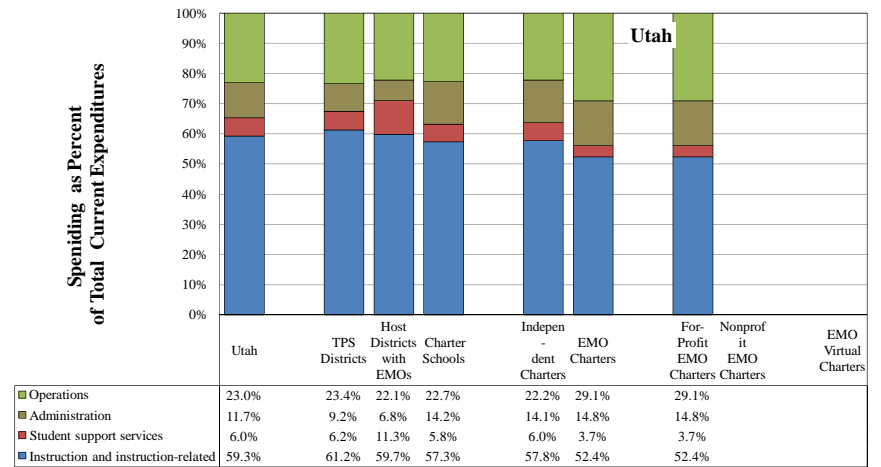
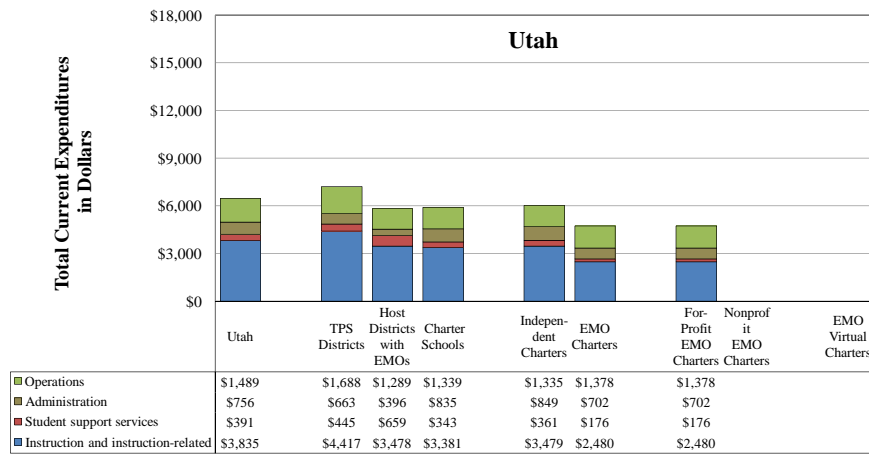
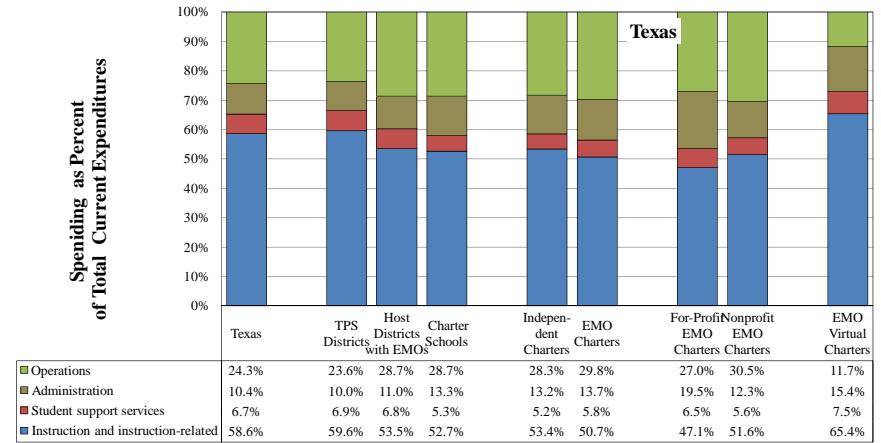
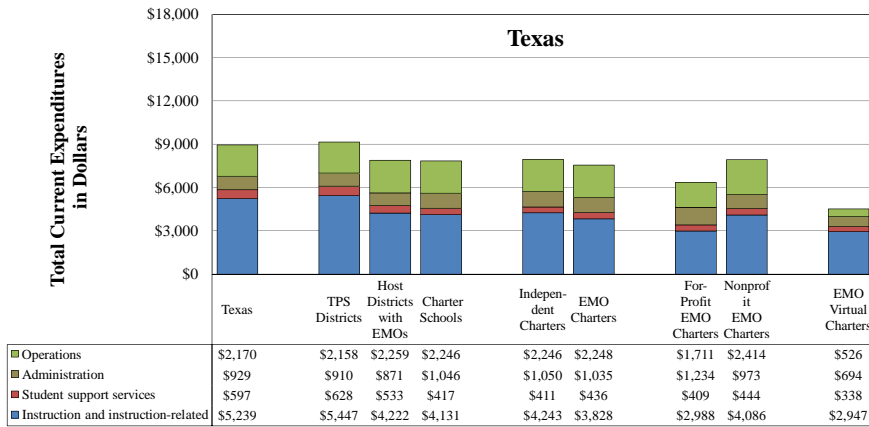












\* Profiled states in these appendices include all states with charter schools that reported unique finance data for the National Public Education Financial Survey (NPEFS) for School Year 2006–07. Although all districts nationwide were included in the national average, a number of states with charter schools and EMO-operated schools could not be included in the appropriate comparison groups because these states blended charter school data together with district data before submitting the data for the NPEFS. Charter school states not profiled for this reason include Alaska, Florida, Hawaii, Illinois, Iowa, Kansas, Massachusetts, Maryland, Mississippi, New Hampshire, New York, New Mexico, Nevada, Oklahoma, South Carolina, Tennessee, Virginia, Wisconsin, and Wyoming.

**Appendix C: Total Current Expenditures Broken Out by Ten Main Categories of Spending (2006-07) \***

<b>USA</b>	<b>Total current expenditures</b>	<b>Instruction</b>	<b>Student support services</b>	<b>Instructional staff support</b>	<b>General administration</b>	<b>School administration</b>	<b>Operation and maintenance</b>	<b>Student transportation</b>	<b>Other support services</b>	<b>Food services</b>	<b>Enterprise operations</b>	<b>Instruction</b>	<b>Student support services</b>	<b>Instructional staff support</b>	<b>General administration</b>	<b>School administration</b>	<b>Operation and maintenance</b>	<b>Student transportation</b>	<b>Other support services</b>	<b>Food services</b>	<b>Enterprise operations</b>
USA (N=15,333)	\$10,364	\$6,189		\$384	\$431	\$574	\$1,059	\$482	\$381	\$382	\$26	59.7%	0.0%	3.7%	4.2%	5.5%	10.2%	4.7%	3.7%	3.7%	0.3%
TPS Districts (N=13,033)	\$10,581	\$6,384	\$471	\$387	\$418	\$542	\$1,081	\$532	\$332	\$405	\$29	60.3%	4.5%	3.7%	4.0%	5.1%	10.2%	5.0%	3.1%	3.8%	0.3%
Host Districts with EMOs (N=333)	\$9,616	\$5,519	\$615	\$314	\$281	\$633	\$945	\$260	\$758	\$286	\$5	57.4%	6.4%	3.3%	2.9%	6.6%	9.8%	2.7%	7.9%	3.0%	0.1%
Charter Schools (N=1,675)	\$8,567	\$4,696	\$302	\$226	\$605	\$797	\$928	\$126	\$667	\$217	\$3	54.8%	3.5%	2.6%	7.1%	9.3%	10.8%	1.5%	7.8%	2.5%	0.0%
Independent Charters (N=1,180)	\$8,649	\$4,831	\$297	\$237	\$593	\$739	\$887	\$149	\$690	\$223	\$4	55.9%	3.4%	2.7%	6.9%	8.5%	10.3%	1.7%	8.0%	2.6%	0.0%
EMO Charters (N=495)	\$8,373	\$4,375	\$316	\$201	\$633	\$934	\$1,027	\$73	\$613	\$202	\$0	52.2%	3.8%	2.4%	7.6%	11.2%	12.3%	0.9%	7.3%	2.4%	0.0%
For-Profit EMO Charters (N=338)	\$7,728	\$3,776	\$190	\$211	\$748	\$1,036	\$1,135	\$52	\$392	\$188	\$0	48.9%	2.5%	2.7%	9.7%	13.4%	14.7%	0.7%	5.1%	2.4%	0.0%
Nonprofit EMO Charters (N=157)	\$9,762	\$5,663	\$587	\$180	\$385	\$714	\$794	\$120	\$1,089	\$230	\$0	58.0%	6.0%	1.8%	3.9%	7.3%	8.1%	1.2%	11.2%	2.4%	0.0%
EMO Virtual Charters (N=16)	\$7,138	\$4,593	\$183	\$79	\$813	\$720	\$240	\$47	\$420	\$38	\$5	64.4%	2.6%	1.1%	11.4%	10.1%	3.4%	0.7%	5.9%	0.5%	0.1%

<b>Arizona</b>	<b>Total current expenditures</b>	<b>Instruction</b>	<b>Student support services</b>	<b>Instructional staff support</b>	<b>General administration</b>	<b>School administration</b>	<b>Operation and maintenance</b>	<b>Student transportation</b>	<b>Other support services</b>	<b>Food services</b>	<b>Enterprise operations</b>	<b>Instruction</b>	<b>Student support services</b>	<b>Instructional staff support</b>	<b>General administration</b>	<b>School administration</b>	<b>Operation and maintenance</b>	<b>Student transportation</b>	<b>Other support services</b>	<b>Food services</b>	<b>Enterprise operations</b>
State Total (N=553)	\$7,970	\$4,113	\$374	\$146	\$371	\$737	\$1,138	\$308	\$522	\$251	\$10	51.6%	4.7%	1.8%	4.7%	9.3%	14.3%	3.9%	6.5%	3.1%	0.1%
TPS Districts (N=210)	\$9,956	\$5,347	\$516	\$181	\$381	\$560	\$1,300	\$590	\$637	\$421	\$24	53.7%	5.2%	1.8%	3.8%	5.6%	13.1%	5.9%	6.4%	4.2%	0.2%
Host Districts with EMOs (N=66)	\$7,789	\$3,939	\$667	\$150	\$334	\$741	\$956	\$241	\$531	\$205	\$24	50.6%	8.6%	1.9%	4.3%	9.5%	12.3%	3.1%	6.8%	2.6%	0.3%
Charter Schools (N=337)	\$6,721	\$3,338	\$285	\$121	\$362	\$852	\$1,037	\$129	\$454	\$144	\$0	49.7%	4.2%	1.8%	5.4%	12.7%	15.4%	1.9%	6.8%	2.1%	0.0%
Independent Charters (N=232)	\$6,779	\$3,383	\$308	\$103	\$309	\$808	\$1,056	\$133	\$515	\$164	\$0	49.9%	4.5%	1.5%	4.6%	11.9%	15.6%	2.0%	7.6%	2.4%	0.0%
EMO Charters (N=105)	\$6,594	\$3,238	\$232	\$161	\$477	\$949	\$997	\$119	\$320	\$100	\$0	49.1%	3.5%	2.4%	7.2%	14.4%	15.1%	1.8%	4.9%	1.5%	0.0%
For-Profit EMO Charters (N=70)	\$6,626	\$3,099	\$197	\$222	\$459	\$1,003	\$1,125	\$95	\$333	\$92	\$0	46.8%	3.0%	3.3%	6.9%	15.1%	17.0%	1.4%	5.0%	1.4%	0.0%
Nonprofit EMO Charters (N=35)	\$6,528	\$3,517	\$302	\$39	\$514	\$842	\$741	\$165	\$293	\$116	\$0	53.9%	4.6%	0.6%	7.9%	12.9%	11.3%	2.5%	4.5%	1.8%	0.0%
EMO Virtual Charters (N=3)	\$8,313	\$4,505	\$206	\$0	\$1,035	\$1,609	\$472	\$0	\$487	\$0	\$0	54.2%	2.5%	0.0%	12.4%	19.3%	5.7%	0.0%	5.9%	0.0%	0.0%

<b>Arkansas</b>	<b>Total current expenditures</b>	<b>Instruction</b>	<b>Student support services</b>	<b>Instructional staff support</b>	<b>General administration</b>	<b>School administration</b>	<b>Operation and maintenance</b>	<b>Student transportation</b>	<b>Other support services</b>	<b>Food services</b>	<b>Enterprise operations</b>	<b>Instruction</b>	<b>Student support services</b>	<b>Instructional staff support</b>	<b>General administration</b>	<b>School administration</b>	<b>Operation and maintenance</b>	<b>Student transportation</b>	<b>Other support services</b>	<b>Food services</b>	<b>Enterprise operations</b>	
State Total (N=253)	\$8,013	\$4,797	\$331	\$476	\$266	\$431	\$816	\$306	\$165	\$423	\$3	59.9%	4.1%	5.9%	3.3%	5.4%	10.2%	3.8%	2.1%	5.3%	0.0%	
TPS Districts (N=236)	\$8,045	\$4,830	\$330	\$483	\$262	\$423	\$813	\$310	\$160	\$431	\$3	60.0%	4.1%	6.0%	3.3%	5.3%	10.1%	3.8%	2.0%	5.4%	0.0%	
Host Districts with EMOs (N=1)	\$8,713	\$4,963	\$158	\$397	\$85	\$688	\$636	\$540	\$232	\$1,015	\$0	57.0%	1.8%	4.6%	1.0%	7.9%	7.3%	6.2%	2.7%	11.6%	0.0%	
Charter Schools (N=8)	\$6,543	\$3,587	\$205	\$161	\$486	\$619	\$883	\$182	\$211	\$209	\$0	54.8%	3.1%	2.5%	7.4%	9.5%	13.5%	2.8%	3.2%	3.2%	0.0%	
Independent Charters (N=7)	\$6,233	\$3,391	\$212	\$128	\$544	\$609	\$918	\$131	\$207	\$94	\$0	54.4%	3.4%	2.1%	8.7%	9.8%	14.7%	2.1%	3.3%	1.5%	0.0%	
EMO Charters (N=1)	\$8,713	\$4,963	\$158	\$397	\$85	\$688	\$636	\$540	\$232	\$1,015	\$0	57.0%	1.8%	4.6%	1.0%	7.9%	7.3%	6.2%	2.7%	11.6%	0.0%	
For-Profit EMO Charters (N=0)																						
Nonprofit EMO Charters (N=1)	\$8,713	\$4,963	\$158	\$397	\$85	\$688	\$636	\$540	\$232	\$1,015	\$0	57.0%	1.8%	4.6%	1.0%	7.9%	7.3%	6.2%	2.7%	11.6%	0.0%	
EMO Virtual Charters (N=0)																						

California	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=1,020)	\$11,714	\$6,688	\$492	\$739	\$324	\$791	\$1,106	\$406	\$779	\$349	\$41	57.1%	4.2%	6.3%	2.8%	6.8%	9.4%	3.5%	6.6%	3.0%	0.3%	
TPS Districts (N=763) Districts	\$11,392	\$6,565	\$420	\$592	\$352	\$791	\$1,136	\$415	\$712	\$372	\$35	57.6%	3.7%	5.2%	3.1%	6.9%	10.0%	3.6%	6.3%	3.3%	0.3%	
Host Districts with EMOs (N=0) Charter Schools (N=8)	\$7,546	\$4,464	\$91	\$170	\$251	\$818	\$877	\$241	\$396	\$223	\$15	59.2%	1.2%	2.3%	3.3%	10.8%	11.6%	3.2%	5.2%	3.0%	0.2%	
Independent Charters (N=8) EMO Charters (N=0)	\$7,546	\$4,464	\$91	\$170	\$251	\$818	\$877	\$241	\$396	\$223	\$15	59.2%	1.2%	2.3%	3.3%	10.8%	11.6%	3.2%	5.2%	3.0%	0.2%	
For-Profit EMO Charters (N=0) Nonprofit EMO Charters (N=0)																						
EMO Virtual Charters (N=0)																						

Colorado	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=179)	\$9,373	\$5,372	\$304	\$320	\$508	\$536	\$1,027	\$414	\$521	\$360	\$11	57.3%	3.2%	3.4%	5.4%	5.7%	11.0%	4.4%	5.6%	3.8%	0.1%
TPS Districts (N=130) Host Districts with EMOs (N=1) Charter Schools (N=1)	\$9,869	\$5,629	\$293	\$307	\$623	\$523	\$1,106	\$470	\$508	\$402	\$8	57.0%	3.0%	3.1%	6.3%	5.3%	11.2%	4.8%	5.1%	4.1%	0.1%
Independent Charters (N=0) EMO Charters (N=1)	\$6,880	\$4,038	\$326	\$174	\$139	\$468	\$776	\$227	\$445	\$222	\$66	58.7%	4.7%	2.5%	2.0%	6.8%	11.3%	3.3%	6.5%	3.2%	1.0%
For-Profit EMO Charters (N=1) Nonprofit EMO Charters (N=0)	\$7,419	\$3,458	\$157	\$393	\$345	\$1,199	\$707	\$196	\$676	\$215	\$73	46.6%	2.1%	5.3%	4.6%	16.2%	9.5%	2.6%	9.1%	2.9%	1.0%
EMO Virtual Charters (N=1)	\$7,419	\$3,458	\$157	\$393	\$345	\$1,199	\$707	\$196	\$676	\$215	\$73	46.6%	2.1%	5.3%	4.6%	16.2%	9.5%	2.6%	9.1%	2.9%	1.0%

Connecticut	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=184)	\$12,983	\$7,987	\$812	\$345	\$333	\$854	\$1,268	\$676	\$280	\$319	\$109	61.5%	6.3%	2.7%	2.6%	6.6%	9.8%	5.2%	2.2%	2.5%	0.8%
TPS Districts (N=169) Host Districts with EMOs (N=2) Charter Schools (N=15)	\$13,209	\$8,232	\$799	\$354	\$352	\$762	\$1,289	\$726	\$271	\$310	\$115	62.3%	6.0%	2.7%	2.7%	5.8%	9.8%	5.5%	2.1%	2.3%	0.9%
Independent Charters (N=13) EMO Charters (N=2)	\$10,098	\$4,662	\$1,624	\$227	\$0	\$744	\$675	\$0	\$1,334	\$832	\$0	46.2%	16.1%	2.2%	0.0%	7.4%	6.7%	0.0%	13.2%	8.2%	0.0%
For-Profit EMO Charters (N=0) Nonprofit EMO Charters (N=2)	\$10,433	\$5,226	\$957	\$243	\$112	\$1,898	\$1,031	\$118	\$381	\$424	\$43	50.1%	9.2%	2.3%	1.1%	18.2%	9.9%	1.1%	3.7%	4.1%	0.4%
EMO Virtual Charters (N=0)	\$10,484	\$5,313	\$855	\$245	\$129	\$2,076	\$1,085	\$136	\$234	\$362	\$50	50.7%	8.2%	2.3%	1.2%	19.8%	10.4%	1.3%	2.2%	3.4%	0.5%
	\$10,098	\$4,662	\$1,624	\$227	\$0	\$744	\$675	\$0	\$1,334	\$832	\$0	46.2%	16.1%	2.2%	0.0%	7.4%	6.7%	0.0%	13.2%	8.2%	0.0%

Delaware	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=36)	\$10,912	\$6,116	\$506	\$155	\$304	\$598	\$1,375	\$768	\$702	\$388	\$0	56.0%	4.6%	1.4%	2.8%	5.5%	12.6%	7.0%	6.4%	3.6%	0.0%	
TPS Districts (N=19)	\$12,008	\$7,233	\$600	\$167	\$173	\$657	\$1,190	\$784	\$675	\$530	\$0	60.2%	5.0%	1.4%	1.4%	5.5%	9.9%	6.5%	5.6%	4.4%	0.0%	
Host Districts with EMOs (N=0)																						
Charter Schools (N=17)	\$9,688	\$4,868	\$401	\$142	\$451	\$532	\$1,581	\$751	\$732	\$229	\$0	50.2%	4.1%	1.5%	4.7%	5.5%	16.3%	7.8%	7.6%	2.4%	0.0%	
Independent Charters (N=17)	\$9,688	\$4,868	\$401	\$142	\$451	\$532	\$1,581	\$751	\$732	\$229	\$0	50.2%	4.1%	1.5%	4.7%	5.5%	16.3%	7.8%	7.6%	2.4%	0.0%	
EMO Charters (N=0)																						
For-Profit EMO Charters (N=0)																						
Nonprofit EMO Charters (N=0)																						
EMO Virtual Charters (N=0)																						

District of Columbia	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=50)	\$17,066	\$10,372	\$19	\$21	\$5	\$19	\$47	\$27	\$6,547	\$8	\$0	60.8%	0.1%	0.1%	0.0%	0.1%	0.3%	0.2%	38.4%	0.0%	0.0%	
TPS Districts (N=1)	\$16,739	\$8,640	\$967	\$1,070	\$257	\$931	\$2,327	\$1,365	\$771	\$411	\$0	51.6%	5.8%	6.4%	1.5%	5.6%	13.9%	8.2%	4.6%	2.5%	0.0%	
Host Districts with EMOs (N=1)	\$16,739	\$8,640	\$967	\$1,070	\$257	\$931	\$2,327	\$1,365	\$771	\$411	\$0	51.6%	5.8%	6.4%	1.5%	5.6%	13.9%	8.2%	4.6%	2.5%	0.0%	
Charter Schools (N=49)	\$17,073	\$10,408	\$0	\$0	\$0	\$0	\$0	\$0	\$6,665	\$0	\$0	61.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	39.0%	0.0%	0.0%	
Independent Charters (N=39)	\$16,774	\$10,610	\$0	\$0	\$0	\$0	\$0	\$0	\$6,164	\$0	\$0	63.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	36.7%	0.0%	0.0%	
EMO Charters (N=10)	\$18,239	\$9,618	\$0	\$0	\$0	\$0	\$0	\$0	\$8,621	\$0	\$0	52.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	47.3%	0.0%	0.0%	
For-Profit EMO Charters (N=2)	\$15,296	\$11,701	\$0	\$0	\$0	\$0	\$0	\$0	\$3,595	\$0	\$0	76.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.5%	0.0%	0.0%	
Nonprofit EMO Charters (N=8)	\$18,975	\$9,098	\$0	\$0	\$0	\$0	\$0	\$0	\$9,877	\$0	\$0	47.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	52.1%	0.0%	0.0%	
EMO Virtual Charters (N=0)																						

Georgia	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=180)	\$9,238	\$5,820	\$449	\$454	\$236	\$552	\$653	\$363	\$202	\$468	\$41	63.0%	4.9%	4.9%	2.5%	6.0%	7.1%	3.9%	2.2%	5.1%	0.4%	
TPS Districts (N=158)	\$9,192	\$5,794	\$452	\$446	\$242	\$550	\$647	\$363	\$184	\$470	\$44	63.0%	4.9%	4.9%	2.6%	6.0%	7.0%	3.9%	2.0%	5.1%	0.5%	
Host Districts with EMOs (N=0)																						
Charter Schools (N=1)	\$13,672	\$7,832	\$438	\$1,316	\$625	\$691	\$652	\$645	\$574	\$746	\$152	57.3%	3.2%	9.6%	4.6%	5.1%	4.8%	4.7%	4.2%	5.5%	1.1%	
Independent Charters (N=1)	\$13,672	\$7,832	\$438	\$1,316	\$625	\$691	\$652	\$645	\$574	\$746	\$152	57.3%	3.2%	9.6%	4.6%	5.1%	4.8%	4.7%	4.2%	5.5%	1.1%	
EMO Charters (N=0)																						
For-Profit EMO Charters (N=0)																						
Nonprofit EMO Charters (N=0)																						
EMO Virtual Charters (N=0)																						



Idaho	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=125)	\$8,529	\$5,147	\$310	\$261	\$482	\$379	\$862	\$556	\$193	\$331	\$6	60.3%	3.6%	3.1%	5.7%	4.4%	10.1%	6.5%	2.3%	3.9%	0.1%	
TPS Districts (N=100)	\$9,165	\$5,480	\$327	\$274	\$515	\$405	\$953	\$626	\$214	\$363	\$8	59.8%	3.6%	3.0%	5.6%	4.4%	10.4%	6.8%	2.3%	4.0%	0.1%	
Host Districts with EMOs (N=2)	\$6,847	\$4,216	\$501	\$429	\$46	\$375	\$588	\$285	\$138	\$268	\$0	61.6%	7.3%	6.3%	0.7%	5.5%	8.6%	4.2%	2.0%	3.9%	0.0%	
Charter Schools (N=11)	\$5,400	\$3,717	\$84	\$72	\$621	\$118	\$424	\$231	\$42	\$91	\$0	68.8%	1.6%	1.3%	11.5%	2.2%	7.8%	4.3%	0.8%	1.7%	0.0%	
Independent Charters (N=9)	\$5,288	\$3,593	\$47	\$73	\$551	\$140	\$490	\$242	\$41	\$112	\$0	67.9%	0.9%	1.4%	10.4%	2.6%	9.3%	4.6%	0.8%	2.1%	0.0%	
EMO Charters (N=2)	\$5,901	\$4,274	\$252	\$70	\$932	\$22	\$126	\$181	\$45	\$0	\$0	72.4%	4.3%	1.2%	15.8%	0.4%	2.1%	3.1%	0.8%	0.0%	0.0%	
For-Profit EMO Charters (N=2)	\$5,901	\$4,274	\$252	\$70	\$932	\$22	\$126	\$181	\$45	\$0	\$0	72.4%	4.3%	1.2%	15.8%	0.4%	2.1%	3.1%	0.8%	0.0%	0.0%	
Nonprofit EMO Charters (N=0)																						
EMO Virtual Charters (N=2)	\$5,901	\$4,274	\$252	\$70	\$932	\$22	\$126	\$181	\$45	\$0	\$0	72.4%	4.3%	1.2%	15.8%	0.4%	2.1%	3.1%	0.8%	0.0%	0.0%	

Indiana	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=306)	\$8,262	\$4,897	\$304	\$209	\$230	\$522	\$944	\$472	\$318	\$367	\$0	59.3%	3.7%	2.5%	2.8%	6.3%	11.4%	5.7%	3.8%	4.4%	0.0%	
TPS Districts (N=292)	\$8,334	\$4,935	\$314	\$211	\$221	\$516	\$961	\$488	\$315	\$372	\$0	59.2%	3.8%	2.5%	2.7%	6.2%	11.5%	5.9%	3.8%	4.5%	0.0%	
Host Districts with EMOs (N=5)	\$8,789	\$5,063	\$354	\$325	\$329	\$648	\$1,011	\$399	\$347	\$312	\$0	57.6%	4.0%	3.7%	3.7%	7.4%	11.5%	4.5%	3.9%	3.6%	0.0%	
Charter Schools (N=14)	\$6,763	\$4,100	\$87	\$159	\$418	\$653	\$594	\$122	\$380	\$249	\$0	60.6%	1.3%	2.3%	6.2%	9.7%	8.8%	1.8%	5.6%	3.7%	0.0%	
Independent Charters (N=9)	\$6,470	\$4,143	\$106	\$128	\$333	\$611	\$512	\$122	\$349	\$166	\$0	64.0%	1.6%	2.0%	5.2%	9.4%	7.9%	1.9%	5.4%	2.6%	0.0%	
EMO Charters (N=5)	\$7,290	\$4,024	\$54	\$213	\$571	\$729	\$743	\$122	\$437	\$397	\$0	55.2%	0.7%	2.9%	7.8%	10.0%	10.2%	1.7%	6.0%	5.4%	0.0%	
For-Profit EMO Charters (N=3)	\$7,494	\$4,049	\$39	\$269	\$532	\$736	\$714	\$117	\$633	\$404	\$0	54.0%	0.5%	3.6%	7.1%	9.8%	9.5%	1.6%	8.4%	5.4%	0.0%	
Nonprofit EMO Charters (N=2)	\$6,984	\$3,985	\$77	\$130	\$629	\$717	\$786	\$129	\$143	\$387	\$0	57.1%	1.1%	1.9%	9.0%	10.3%	11.3%	1.8%	2.0%	5.5%	0.0%	
EMO Virtual Charters (N=0)																						

Louisiana	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=87)	\$8,854	\$5,055	\$356	\$454	\$233	\$540	\$929	\$465	\$296	\$527	\$0	57.1%	4.0%	5.1%	2.6%	6.1%	10.5%	5.2%	3.3%	5.9%	0.0%	
TPS Districts (N=66)	\$8,974	\$5,113	\$373	\$500	\$221	\$504	\$954	\$537	\$217	\$554	\$1	57.0%	4.2%	5.6%	2.5%	5.6%	10.6%	6.0%	2.4%	6.2%	0.0%	
Host Districts with EMOs (N=2)	\$14,887	\$7,600	\$655	\$720	\$878	\$1,057	\$1,465	\$474	\$1,572	\$466	\$0	51.1%	4.4%	4.8%	5.9%	7.1%	9.8%	3.2%	10.6%	3.1%	0.0%	
Charter Schools (N=16)	\$7,735	\$4,513	\$252	\$258	\$176	\$674	\$782	\$139	\$508	\$434	\$0	58.3%	3.3%	3.3%	2.3%	8.7%	10.1%	1.8%	6.6%	5.6%	0.0%	
Independent Charters (N=13)	\$7,750	\$4,640	\$229	\$230	\$181	\$667	\$793	\$147	\$427	\$437	\$0	59.9%	3.0%	3.0%	2.3%	8.6%	10.2%	1.9%	5.5%	5.6%	0.0%	
EMO Charters (N=3)	\$7,670	\$3,965	\$350	\$375	\$153	\$706	\$736	\$102	\$861	\$421	\$0	51.7%	4.6%	4.9%	2.0%	9.2%	9.6%	1.3%	11.2%	5.5%	0.0%	
For-Profit EMO Charters (N=2)	\$6,581	\$3,249	\$263	\$273	\$206	\$564	\$790	\$3	\$886	\$348	\$0	49.4%	4.0%	4.2%	3.1%	8.6%	12.0%	0.0%	13.5%	5.3%	0.0%	
Nonprofit EMO Charters (N=1)	\$9,848	\$5,396	\$525	\$578	\$47	\$992	\$629	\$302	\$811	\$568	\$0	54.8%	5.3%	5.9%	0.5%	10.1%	6.4%	3.1%	8.2%	5.8%	0.0%	
EMO Virtual Charters (N=0)																						

Michigan	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=772)	\$8,762	\$5,045	\$357	\$285	\$466	\$575	\$1,058	\$332	\$333	\$311	\$0	57.6%	4.1%	3.3%	5.3%	6.6%	12.1%	3.8%	3.8%	3.5%	0.0%
TPS Districts (N=551)	\$9,032	\$5,524	\$380	\$288	\$300	\$505	\$944	\$435	\$315	\$341	\$0	61.2%	4.2%	3.2%	3.3%	5.6%	10.5%	4.8%	3.5%	3.8%	0.0%
Host Districts with EMOs (N=92)	\$9,180	\$5,305	\$535	\$411	\$194	\$577	\$1,068	\$366	\$416	\$308	\$0	57.8%	5.8%	4.5%	2.1%	6.3%	11.6%	4.0%	4.5%	3.4%	0.0%
Charter Schools (N=221)	\$8,091	\$3,849	\$298	\$278	\$880	\$752	\$1,343	\$76	\$380	\$235	\$0	47.6%	3.7%	3.4%	10.9%	9.3%	16.6%	0.9%	4.7%	2.9%	0.0%
Independent Charters (N=65)	\$8,309	\$4,417	\$452	\$284	\$758	\$675	\$1,056	\$117	\$310	\$239	\$0	53.2%	5.4%	3.4%	9.1%	8.1%	12.7%	1.4%	3.7%	2.9%	0.0%
EMO Charters (N=156)	\$8,000	\$3,613	\$234	\$276	\$931	\$784	\$1,462	\$59	\$409	\$233	\$0	45.2%	2.9%	3.4%	11.6%	9.8%	18.3%	0.7%	5.1%	2.9%	0.0%
For-Profit EMO Charters (N=147)	\$8,015	\$3,601	\$237	\$268	\$968	\$786	\$1,493	\$49	\$376	\$237	\$0	44.9%	3.0%	3.3%	12.1%	9.8%	18.6%	0.6%	4.7%	3.0%	0.0%
Nonprofit EMO Charters (N=9)	\$7,762	\$3,802	\$186	\$403	\$328	\$754	\$953	\$222	\$943	\$171	\$0	49.0%	2.4%	5.2%	4.2%	9.7%	12.3%	2.9%	12.1%	2.2%	0.0%
EMO Virtual Charters (N=0)																					

Minnesota	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=490)	\$8,946	\$5,621	\$167	\$313	\$425	\$415	\$716	\$475	\$421	\$392	\$0	62.8%	1.9%	3.5%	4.7%	4.6%	8.0%	5.3%	4.7%	4.4%	0.0%
TPS Districts (N=343)	\$9,154	\$5,823	\$194	\$345	\$295	\$398	\$824	\$552	\$286	\$439	\$0	63.6%	2.1%	3.8%	3.2%	4.3%	9.0%	6.0%	3.1%	4.8%	0.0%
Host Districts with EMOs (N=3)	\$8,313	\$5,303	\$270	\$432	\$161	\$402	\$693	\$441	\$395	\$216	\$0	63.8%	3.3%	5.2%	1.9%	4.8%	8.3%	5.3%	4.7%	2.6%	0.0%
Charter Schools (N=147)	\$8,458	\$5,150	\$104	\$239	\$728	\$457	\$464	\$294	\$737	\$285	\$0	60.9%	1.2%	2.8%	8.6%	5.4%	5.5%	3.5%	8.7%	3.4%	0.0%
Independent Charters (N=144)	\$8,492	\$5,170	\$104	\$241	\$733	\$455	\$462	\$295	\$745	\$286	\$0	60.9%	1.2%	2.8%	8.6%	5.4%	5.4%	3.5%	8.8%	3.4%	0.0%
EMO Charters (N=2)	\$6,858	\$4,196	\$91	\$144	\$464	\$568	\$562	\$263	\$346	\$225	\$0	61.2%	1.3%	2.1%	6.8%	8.3%	8.2%	3.8%	5.0%	3.3%	0.0%
For-Profit EMO Charters (N=2)	\$8,963	\$5,701	\$136	\$85	\$679	\$680	\$700	\$394	\$250	\$338	\$0	63.6%	1.5%	1.0%	7.6%	7.6%	7.8%	4.4%	2.8%	3.8%	0.0%
Nonprofit EMO Charters (N=1)	\$2,647	\$1,185	\$0	\$261	\$34	\$345	\$286	\$0	\$538	\$0	\$0	44.8%	0.0%	9.8%	1.3%	13.0%	10.8%	0.0%	20.3%	0.0%	0.0%
EMO Virtual Charters (N=1)	\$8,589	\$5,807	\$156	\$78	\$351	\$836	\$577	\$190	\$294	\$301	\$0	67.6%	1.8%	0.9%	4.1%	9.7%	6.7%	2.2%	3.4%	3.5%	0.0%

Missouri	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=538)	\$8,513	\$5,130	\$320	\$351	\$489	\$464	\$806	\$447	\$73	\$433	\$0	60.3%	3.8%	4.1%	5.7%	5.4%	9.5%	5.3%	0.9%	5.1%	0.0%
TPS Districts (N=522)	\$8,451	\$5,129	\$319	\$352	\$475	\$460	\$792	\$442	\$54	\$429	\$0	60.7%	3.8%	4.2%	5.6%	5.4%	9.4%	5.2%	0.6%	5.1%	0.0%
Host Districts with EMOs (N=1)	\$11,854	\$6,288	\$530	\$744	\$347	\$639	\$1,399	\$819	\$562	\$527	\$0	53.0%	4.5%	6.3%	2.9%	5.4%	11.8%	6.9%	4.7%	4.4%	0.0%
Charter Schools (N=16)	\$10,534	\$5,159	\$337	\$307	\$965	\$599	\$1,288	\$620	\$705	\$554	\$0	49.0%	3.2%	2.9%	9.2%	5.7%	12.2%	5.9%	6.7%	5.3%	0.0%
Independent Charters (N=15)	\$10,550	\$5,053	\$350	\$310	\$960	\$638	\$1,337	\$615	\$738	\$549	\$0	47.9%	3.3%	2.9%	9.1%	6.0%	12.7%	5.8%	7.0%	5.2%	0.0%
EMO Charters (N=1)	\$10,295	\$6,756	\$148	\$267	\$1,032	\$13	\$564	\$689	\$205	\$621	\$0	65.6%	1.4%	2.6%	10.0%	0.1%	5.5%	6.7%	2.0%	6.0%	0.0%
For-Profit EMO Charters (N=1)	\$10,295	\$6,756	\$148	\$267	\$1,032	\$13	\$564	\$689	\$205	\$621	\$0	65.6%	1.4%	2.6%	10.0%	0.1%	5.5%	6.7%	2.0%	6.0%	0.0%
Nonprofit EMO Charters (N=0)																					
EMO Virtual Charters (N=0)																					

New Jersey	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=621)	\$15,504	\$9,287	\$1,404	\$436	\$594	\$677	\$1,562	\$675	\$368	\$334	\$166	59.9%	9.1%	2.8%	3.8%	4.4%	10.1%	4.4%	2.4%	2.2%	1.1%	
TPS Districts (N=568)	\$15,767	\$9,468	\$1,489	\$477	\$525	\$639	\$1,528	\$734	\$399	\$328	\$180	60.1%	9.4%	3.0%	3.3%	4.1%	9.7%	4.7%	2.5%	2.1%	1.1%	
Host Districts with EMOs(N=2)	\$12,026	\$7,667	\$714	\$0	\$981	\$891	\$1,166	\$0	\$0	\$607	\$0	63.8%	5.9%	0.0%	8.2%	7.4%	9.7%	0.0%	0.0%	5.0%	0.0%	
Charter Schools (N=53)	\$12,684	\$7,345	\$497	\$0	\$1,340	\$1,085	\$1,918	\$51	\$37	\$393	\$19	57.9%	3.9%	0.0%	10.6%	8.6%	15.1%	0.4%	0.3%	3.1%	0.2%	
Independent Charters (N=51)	\$12,710	\$7,332	\$489	\$0	\$1,354	\$1,093	\$1,947	\$53	\$38	\$384	\$20	57.7%	3.8%	0.0%	10.7%	8.6%	15.3%	0.4%	0.3%	3.0%	0.2%	
EMO Charters (N=2)	\$12,026	\$7,667	\$714	\$0	\$981	\$891	\$1,166	\$0	\$0	\$607	\$0	63.8%	5.9%	0.0%	8.2%	7.4%	9.7%	0.0%	0.0%	5.0%	0.0%	
For-Profit EMO Charters (N=0)																						
Nonprofit EMO Charters (N=2)	\$12,026	\$7,667	\$714	\$0	\$981	\$891	\$1,166	\$0	\$0	\$607	\$0	63.8%	5.9%	0.0%	8.2%	7.4%	9.7%	0.0%	0.0%	5.0%	0.0%	
EMO Virtual Charters (N=0)																						

North Carolina	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=208)	\$8,299	\$5,059	\$360	\$253	\$605	\$585	\$558	\$246	\$271	\$362	\$0	61.0%	4.3%	3.1%	7.3%	7.0%	6.7%	3.0%	3.3%	4.4%	0.0%	
TPS Districts (N=115)	\$8,573	\$5,280	\$493	\$348	\$231	\$540	\$700	\$290	\$212	\$479	\$0	61.6%	5.8%	4.1%	2.7%	6.3%	8.2%	3.4%	2.5%	5.6%	0.0%	
Host Districts with EMOs (N=6)	\$10,423	\$6,295	\$391	\$325	\$381	\$873	\$706	\$478	\$418	\$556	\$0	60.4%	3.8%	3.1%	3.7%	8.4%	6.8%	4.6%	4.0%	5.3%	0.0%	
Charter Schools (N=93)	\$7,960	\$4,787	\$194	\$137	\$1,069	\$639	\$382	\$191	\$345	\$216	\$0	60.1%	2.4%	1.7%	13.4%	8.0%	4.8%	2.4%	4.3%	2.7%	0.0%	
Independent Charters (N=86)	\$7,987	\$4,796	\$207	\$131	\$1,096	\$638	\$373	\$190	\$355	\$200	\$0	60.0%	2.6%	1.6%	13.7%	8.0%	4.7%	2.4%	4.4%	2.5%	0.0%	
EMO Charters (N=7)	\$7,629	\$4,675	\$33	\$207	\$734	\$653	\$500	\$195	\$213	\$418	\$0	61.3%	0.4%	2.7%	9.6%	8.6%	6.6%	2.6%	2.8%	5.5%	0.0%	
For-Profit EMO Charters (N=5)	\$4,429	\$2,873	\$15	\$175	\$575	\$249	\$339	\$0	\$25	\$177	\$0	64.9%	0.3%	4.0%	13.0%	5.6%	7.7%	0.0%	0.6%	4.0%	0.0%	
Nonprofit EMO Charters (N=2)	\$15,628	\$9,179	\$79	\$288	\$1,131	\$1,661	\$903	\$684	\$685	\$1,020	\$0	58.7%	0.5%	1.8%	7.2%	10.6%	5.8%	4.4%	4.4%	6.5%	0.0%	
EMO Virtual Charters (N=0)																						

Ohio	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=914)	\$8,926	\$5,218	\$440	\$419	\$440	\$675	\$750	\$312	\$392	\$278	\$0	58.5%	4.9%	4.7%	4.9%	7.6%	8.4%	3.5%	4.4%	3.1%	0.0%
TPS Districts (N=614)	\$8,731	\$5,150	\$429	\$414	\$271	\$505	\$845	\$436	\$361	\$319	\$0	59.0%	4.9%	4.7%	3.1%	5.8%	9.7%	5.0%	4.1%	3.7%	0.0%
Host Districts with EMOs (N=73)	\$11,719	\$7,592	\$1,031	\$383	\$368	\$593	\$681	\$180	\$629	\$261	\$0	64.8%	8.8%	3.3%	3.1%	5.1%	5.8%	1.5%	5.4%	2.2%	0.0%
Charter Schools (N=300)	\$9,324	\$5,359	\$462	\$431	\$787	\$1,023	\$556	\$57	\$455	\$195	\$0	57.5%	5.0%	4.6%	8.4%	11.0%	6.0%	0.6%	4.9%	2.1%	0.0%
Independent Charters (N=179)	\$8,966	\$4,957	\$390	\$613	\$881	\$798	\$559	\$80	\$488	\$200	\$0	55.3%	4.3%	6.8%	9.8%	8.9%	6.2%	0.9%	5.4%	2.2%	0.0%
EMO Charters (N=121)	\$9,854	\$5,953	\$569	\$161	\$648	\$1,354	\$552	\$24	\$405	\$187	\$0	60.4%	5.8%	1.6%	6.6%	13.7%	5.6%	0.2%	4.1%	1.9%	0.0%
For-Profit EMO Charters (N=72)	\$8,283	\$4,385	\$107	\$113	\$804	\$1,869	\$601	\$3	\$229	\$173	\$0	52.9%	1.3%	1.4%	9.7%	22.6%	7.3%	0.0%	2.8%	2.1%	0.0%
Nonprofit EMO Charters (N=49)	\$12,162	\$8,257	\$1,249	\$232	\$420	\$597	\$481	\$55	\$664	\$206	\$0	67.9%	10.3%	1.9%	3.5%	4.9%	4.0%	0.4%	5.5%	1.7%	0.0%
EMO Virtual Charters (N=5)	\$6,660	\$4,324	\$231	\$130	\$902	\$638	\$66	\$0	\$370	\$0	\$0	64.9%	3.5%	2.0%	13.5%	9.6%	1.0%	0.0%	5.6%	0.0%	0.0%

Oregon	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=196)	\$11,391	\$6,377	\$344	\$325	\$433	\$577	\$1,461	\$749	\$747	\$369	\$9	56.0%	3.0%	2.9%	3.8%	5.1%	12.8%	6.6%	6.6%	3.2%	0.1%	
TPS Districts (N=154)	\$12,158	\$6,717	\$322	\$339	\$501	\$591	\$1,637	\$834	\$828	\$385	\$6	55.2%	2.6%	2.8%	4.1%	4.9%	13.5%	6.9%	6.8%	3.2%	0.0%	
Host Districts with EMOs (N=0)	\$12,931	\$6,522	\$490	\$269	\$1,129	\$166	\$1,927	\$662	\$1,152	\$209	\$405	50.4%	3.8%	2.1%	8.7%	1.3%	14.9%	5.1%	8.9%	1.6%	3.1%	
Charter Schools (N=2)	\$12,931	\$6,522	\$490	\$269	\$1,129	\$166	\$1,927	\$662	\$1,152	\$209	\$405	50.4%	3.8%	2.1%	8.7%	1.3%	14.9%	5.1%	8.9%	1.6%	3.1%	
Independent Charters (N=2)	\$12,931	\$6,522	\$490	\$269	\$1,129	\$166	\$1,927	\$662	\$1,152	\$209	\$405	50.4%	3.8%	2.1%	8.7%	1.3%	14.9%	5.1%	8.9%	1.6%	3.1%	
EMO Charters (N=0)																						
For-Profit EMO Charters (N=0)																						
Nonprofit EMO Charters (N=0)																						
EMO Virtual Charters (N=0)																						

Pennsylvania	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=618)	\$10,065	\$6,078	\$445	\$308	\$317	\$590	\$1,096	\$507	\$349	\$361	\$12	60.4%	4.4%	3.1%	3.2%	5.9%	10.9%	5.0%	3.5%	3.6%	0.1%
TPS Districts (N=500)	\$10,032	\$6,163	\$449	\$330	\$298	\$448	\$1,031	\$611	\$284	\$405	\$14	61.4%	4.5%	3.3%	3.0%	4.5%	10.3%	6.1%	2.8%	4.0%	0.1%
Host Districts with EMOs (N=15)	\$11,163	\$6,155	\$547	\$361	\$514	\$826	\$1,503	\$362	\$531	\$363	\$1	55.1%	4.9%	3.2%	4.6%	7.4%	13.5%	3.2%	4.8%	3.3%	0.0%
Charter Schools (N=118)	\$10,203	\$5,719	\$429	\$215	\$397	\$1,195	\$1,371	\$68	\$628	\$175	\$6	56.1%	4.2%	2.1%	3.9%	11.7%	13.4%	0.7%	6.2%	1.7%	0.1%
Independent Charters (N=98)	\$10,191	\$5,744	\$451	\$217	\$374	\$1,266	\$1,349	\$71	\$551	\$161	\$7	56.4%	4.4%	2.1%	3.7%	12.4%	13.2%	0.7%	5.4%	1.6%	0.1%
EMO Charters (N=20)	\$10,261	\$5,599	\$320	\$207	\$511	\$846	\$1,478	\$52	\$1,005	\$243	\$1	54.6%	3.1%	2.0%	5.0%	8.2%	14.4%	0.5%	9.8%	2.4%	0.0%
For-Profit EMO Charters (N=14)	\$9,865	\$5,672	\$216	\$173	\$436	\$653	\$1,335	\$71	\$1,097	\$212	\$1	57.5%	2.2%	1.8%	4.4%	6.6%	13.5%	0.7%	11.1%	2.1%	0.0%
Nonprofit EMO Charters (N=6)	\$11,184	\$5,427	\$562	\$287	\$685	\$1,295	\$1,813	\$8	\$792	\$316	\$0	48.5%	5.0%	2.6%	6.1%	11.6%	16.2%	0.1%	7.1%	2.8%	0.0%
EMO Virtual Charters (N=3)	\$7,884	\$5,867	\$0	\$0	\$808	\$379	\$48	\$0	\$781	\$0	\$0	74.4%	0.0%	0.0%	10.3%	4.8%	0.6%	0.0%	9.9%	0.0%	0.0%

Rhode Island	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	
State Total (N=44)	\$13,242	\$7,970	\$1,335	\$573	\$231	\$831	\$1,103	\$572	\$361	\$265	\$0	60.2%	10.1%	4.3%	1.7%	6.3%	8.3%	4.3%	2.7%	2.0%	0.0%	
TPS Districts (N=34)	\$13,575	\$8,370	\$1,397	\$529	\$201	\$714	\$1,098	\$699	\$276	\$290	\$0	61.7%	10.3%	3.9%	1.5%	5.3%	8.1%	5.2%	2.0%	2.1%	0.0%	
Host Districts with EMOs (N=0)	\$11,707	\$6,287	\$1,025	\$720	\$381	\$1,357	\$1,087	\$10	\$703	\$136	\$0	53.7%	8.8%	6.1%	3.3%	11.6%	9.3%	0.1%	6.0%	1.2%	0.0%	
Charter Schools (N=8)	\$11,707	\$6,287	\$1,025	\$720	\$381	\$1,357	\$1,087	\$10	\$703	\$136	\$0	53.7%	8.8%	6.1%	3.3%	11.6%	9.3%	0.1%	6.0%	1.2%	0.0%	
Independent Charters (N=8)	\$11,707	\$6,287	\$1,025	\$720	\$381	\$1,357	\$1,087	\$10	\$703	\$136	\$0	53.7%	8.8%	6.1%	3.3%	11.6%	9.3%	0.1%	6.0%	1.2%	0.0%	
EMO Charters (N=0)																						
For-Profit EMO Charters (N=0)																						
Nonprofit EMO Charters (N=0)																						
EMO Virtual Charters (N=0)																						

Texas	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=1,220)	\$8,934	\$5,239	\$300	\$296	\$409	\$520	\$1,098	\$250	\$386	\$435	\$0	58.6%	3.4%	3.3%	4.6%	5.8%	12.3%	2.8%	4.3%	4.9%	0.0%
TPS Districts (N=1,023)	\$9,144	\$5,447	\$317	\$311	\$414	\$496	\$1,100	\$275	\$327	\$456	\$0	59.6%	3.5%	3.4%	4.5%	5.4%	12.0%	3.0%	3.6%	5.0%	0.0%
Host Districts with EMOs (N=50)	\$7,885	\$4,222	\$277	\$256	\$200	\$672	\$1,135	\$160	\$651	\$313	\$0	53.5%	3.5%	3.2%	2.5%	8.5%	14.4%	2.0%	8.3%	4.0%	0.0%
Charter Schools (N=189)	\$7,840	\$4,131	\$210	\$208	\$393	\$652	\$1,093	\$117	\$713	\$324	\$0	52.7%	2.7%	2.7%	5.0%	8.3%	13.9%	1.5%	9.1%	4.1%	0.0%
Independent Charters (N=138)	\$7,949	\$4,243	\$195	\$216	\$436	\$613	\$1,091	\$118	\$688	\$349	\$0	53.4%	2.4%	2.7%	5.5%	7.7%	13.7%	1.5%	8.7%	4.4%	0.0%
EMO Charters (N=51)	\$7,547	\$3,828	\$250	\$186	\$276	\$759	\$1,098	\$114	\$780	\$256	\$0	50.7%	3.3%	2.5%	3.7%	10.1%	14.6%	1.5%	10.3%	3.4%	0.0%
For-Profit EMO Charters (N=12)	\$6,342	\$2,988	\$262	\$148	\$407	\$826	\$748	\$1	\$811	\$151	\$0	47.1%	4.1%	2.3%	6.4%	13.0%	11.8%	0.0%	12.8%	2.4%	0.0%
Nonprofit EMO Charters (N=39)	\$7,918	\$4,086	\$246	\$198	\$236	\$738	\$1,206	\$149	\$770	\$289	\$0	51.6%	3.1%	2.5%	3.0%	9.3%	15.2%	1.9%	9.7%	3.6%	0.0%
EMO Virtual Charters (N=1)	\$4,506	\$2,947	\$338	\$0	\$410	\$284	\$414	\$10	\$9	\$93	\$0	65.4%	7.5%	0.0%	9.1%	6.3%	9.2%	0.2%	0.2%	2.1%	0.0%

Utah	Total current expenditures	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations	Instruction	Student support services	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
State Total (N=91)	\$6,471	\$3,835	\$217	\$174	\$197	\$559	\$897	\$200	\$171	\$194	\$28	59.3%	3.4%	2.7%	3.0%	8.6%	13.9%	3.1%	2.6%	3.0%	0.4%
TPS Districts (N=39)	\$7,214	\$4,417	\$207	\$238	\$220	\$443	\$761	\$360	\$167	\$360	\$41	61.2%	2.9%	3.3%	3.0%	6.1%	10.5%	5.0%	2.3%	5.0%	0.6%
Districts	\$5,822	\$3,478	\$254	\$405	\$40	\$356	\$547	\$158	\$180	\$352	\$52	59.7%	4.4%	7.0%	0.7%	6.1%	9.4%	2.7%	3.1%	6.0%	0.9%
Host Districts with EMOs (N=3)	\$5,898	\$3,381	\$226	\$118	\$183	\$652	\$1,007	\$78	\$174	\$62	\$19	57.3%	3.8%	2.0%	3.1%	11.0%	17.1%	1.3%	3.0%	1.0%	0.3%
Charter Schools (N=51)	\$6,024	\$3,479	\$247	\$114	\$203	\$646	\$983	\$86	\$193	\$51	\$21	57.8%	4.1%	1.9%	3.4%	10.7%	16.3%	1.4%	3.2%	0.9%	0.3%
Independent Charters (N=46)	\$4,736	\$2,480	\$26	\$150	\$0	\$702	\$1,223	\$0	\$0	\$155	\$0	52.4%	0.5%	3.2%	0.0%	14.8%	25.8%	0.0%	0.0%	3.3%	0.0%
EMO Charters (N=5)	\$4,736	\$2,480	\$26	\$150	\$0	\$702	\$1,223	\$0	\$0	\$155	\$0	52.4%	0.5%	3.2%	0.0%	14.8%	25.8%	0.0%	0.0%	3.3%	0.0%
For-Profit EMO Charters (N=5)																					
Nonprofit EMO Charters (N=0)																					
EMO Virtual Charters (N=0)																					

\* Profiled states in these appendices include all states with charter schools that reported unique finance data for the National Public Education Financial Survey (NPEFS) for School Year 2006–07. Although all districts nationwide were included in the national average, a number of states with charter schools and EMO-operated schools could not be included in the appropriate comparison groups because these states blended charter school data together with district data before submitting the data for the NPEFS. Charter school states not profiled for this reason include Alaska, Florida, Hawaii, Illinois, Iowa, Kansas, Massachusetts, Maryland, Mississippi, New Hampshire, New York, New Mexico, Nevada, Oklahoma, South Carolina, Tennessee, Virginia, Wisconsin, and Wyoming.

Appendix D: Indicators Related to Salary and Benefits for Teachers and Administrators (2006-07) \*

USA	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
USA (N=15,333)	\$4,033	38.9%	\$2,153	20.8%	\$387	3.7%	\$585	5.6%	\$387	3.7%	\$1,932	18.6%	\$1,304	12.6%
TPS Districts (N=13,033)	\$4,241	40.1%	\$2,255	21.3%	\$404	3.8%	\$590	5.6%	\$385	3.6%	\$2,064	19.5%	\$1,397	13.2%
Host Districts with EMOs (N=333)	\$3,037	31.6%	\$1,574	16.4%	\$317	3.3%	\$479	5.0%	\$399	4.1%	\$1,483	15.4%	\$953	9.9%
Charter Schools (N=1,675)	\$2,489	29.1%	\$1,294	15.1%	\$189	2.2%	\$566	6.6%	\$387	4.5%	\$847	9.9%	\$590	6.9%
Independent Charters (N=1,180)	\$2,935	33.9%	\$1,559	18.0%	\$234	2.7%	\$669	7.7%	\$439	5.1%	\$1,004	11.6%	\$700	8.1%
EMO Charters (N=495)	\$1,426	17.0%	\$663	7.9%	\$81	1.0%	\$321	3.8%	\$261	3.1%	\$474	5.7%	\$331	3.9%
For-Profit EMO Charters (N=338)	\$947	12.2%	\$610	7.9%	\$48	0.6%	\$236	3.1%	\$190	2.5%	\$342	4.4%	\$247	3.2%
Nonprofit EMO Charters (N=157)	\$2,458	25.2%	\$777	8.0%	\$152	1.6%	\$505	5.2%	\$416	4.3%	\$758	7.8%	\$510	5.2%
EMO Virtual Charters (N=16)	\$1,542	21.6%	\$1,084	15.2%	\$191	2.7%	\$598	8.4%	\$337	4.7%	\$651	9.1%	\$473	6.6%

Arizona	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=553)	\$2,744	34.4%	\$1,576	19.8%	\$178	2.2%	\$625	7.8%	\$478	6.0%	\$1,089	13.7%	\$686	8.6%
TPS Districts (N=210)	\$3,449	34.6%	\$2,136	21.5%	\$311	3.1%	\$573	5.8%	\$398	4.0%	\$1,634	16.4%	\$1,007	10.1%
Host Districts with EMOs (N=66)	\$2,678	34.4%	\$1,364	17.5%	\$217	2.8%	\$573	7.4%	\$499	6.4%	\$1,151	14.8%	\$662	8.5%
Charter Schools (N=337)	\$2,299	34.2%	\$1,224	18.2%	\$94	1.4%	\$656	9.8%	\$530	7.9%	\$746	11.1%	\$485	7.2%
Independent Charters (N=232)	\$2,400	35.4%	\$1,273	18.8%	\$110	1.6%	\$666	9.8%	\$521	7.7%	\$768	11.3%	\$498	7.3%
EMO Charters (N=105)	\$2,075	31.5%	\$1,115	16.9%	\$57	0.9%	\$634	9.6%	\$551	8.4%	\$695	10.5%	\$457	6.9%
For-Profit EMO Charters (N=70)	\$1,970	29.7%	\$1,257	19.0%	\$59	0.9%	\$648	9.8%	\$572	8.6%	\$674	10.2%	\$444	6.7%
Nonprofit EMO Charters (N=35)	\$2,283	35.0%	\$831	12.7%	\$54	0.8%	\$606	9.3%	\$509	7.8%	\$737	11.3%	\$483	7.4%
EMO Virtual Charters (N=3)	\$2,229	26.8%	\$1,595	19.2%	\$57	0.7%	\$1,493	18.0%	\$999	12.0%	\$971	11.7%	\$620	7.5%

Arkansas	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=253)	\$3,258	40.7%	\$2,221	27.7%	\$291	3.6%	\$164	2.0%	\$327	4.1%	\$1,251	15.6%	\$836	10.4%
TPS Districts (N=236)	\$3,287	40.9%	\$2,235	27.8%	\$295	3.7%	\$160	2.0%	\$322	4.0%	\$1,258	15.6%	\$843	10.5%
Host Districts with EMOs (N=1)	\$2,055	23.6%	\$2,033	23.3%	\$0	0.0%	\$74	0.8%	\$327	3.8%	\$754	8.6%	\$504	5.8%
Charter Schools (N=8)	\$2,221	33.9%	\$1,801	27.5%	\$87	1.3%	\$329	5.0%	\$432	6.6%	\$868	13.3%	\$545	8.3%
Independent Charters (N=7)	\$2,244	36.0%	\$1,767	28.4%	\$99	1.6%	\$366	5.9%	\$447	7.2%	\$885	14.2%	\$551	8.8%
EMO Charters (N=1)	\$2,055	23.6%	\$2,033	23.3%	\$0	0.0%	\$74	0.8%	\$327	3.8%	\$754	8.6%	\$504	5.8%
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=1)	\$2,055	23.6%	\$2,033	23.3%	\$0	0.0%	\$74	0.8%	\$327	3.8%	\$754	8.6%	\$504	5.8%
EMO Virtual Charters (N=0)														

California	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=1,020)	\$4,299	36.7%	\$2,861	24.4%	\$511	4.4%	\$148	1.3%	\$535	4.6%	\$2,223	19.0%	\$1,338	11.4%
TPS Districts (N=763)														
Districts	\$4,329	38.0%	\$3,007	26.4%	\$458	4.0%	\$162	1.4%	\$538	4.7%	\$2,191	19.2%	\$1,347	11.8%
Host Districts with EMOs (N=0)														
Charter Schools (N=8)	\$3,074	40.7%	\$2,504	33.2%	\$106	1.4%	\$119	1.6%	\$545	7.2%	\$1,316	17.4%	\$879	11.7%
Independent Charters (N=8)	\$3,074	40.7%	\$2,504	33.2%	\$106	1.4%	\$119	1.6%	\$545	7.2%	\$1,316	17.4%	\$879	11.7%
EMO Charters (N=0)														
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														

Colorado	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=179)	\$3,647	38.9%	\$2,788	29.7%	\$261	2.8%	\$270	2.9%	\$396	4.2%	\$1,315	14.0%	\$841	9.0%
TPS Districts (N=130)	\$3,775	38.2%	\$2,888	29.3%	\$243	2.5%	\$338	3.4%	\$391	4.0%	\$1,381	14.0%	\$881	8.9%
Host Districts with EMOs (N=1)	\$2,837	41.2%	\$2,145	31.2%	\$330	4.8%	\$31	0.4%	\$341	5.0%	\$1,040	15.1%	\$694	10.1%
Charter Schools (N=1)	\$2,339	31.5%	\$2,093	28.2%	\$114	1.5%	\$97	1.3%	\$449	6.1%	\$782	10.5%	\$540	7.3%
Independent Charters (N=0)														
EMO Charters (N=1)	\$2,339	31.5%	\$2,093	28.2%	\$114	1.5%	\$97	1.3%	\$449	6.1%	\$782	10.5%	\$540	7.3%
For-Profit EMO Charters (N=1)	\$2,339	31.5%	\$2,093	28.2%	\$114	1.5%	\$97	1.3%	\$449	6.1%	\$782	10.5%	\$540	7.3%
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=1)	\$2,339	31.5%	\$2,093	28.2%	\$114	1.5%	\$97	1.3%	\$449	6.1%	\$782	10.5%	\$540	7.3%

Connecticut	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=184)	\$5,408	41.7%	\$3,518	27.1%	\$521	4.0%	\$163	1.3%	\$571	4.4%	\$2,576	19.8%	\$1,807	13.9%
TPS Districts (N=169)	\$5,547	42.0%	\$3,831	29.0%	\$567	4.3%	\$173	1.3%	\$524	4.0%	\$2,695	20.4%	\$1,902	14.4%
Host Districts with EMOs (N=2)	\$2,699	26.7%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$547	5.4%	\$996	9.9%	\$498	4.9%
Charter Schools (N=15)	\$3,848	36.9%	\$0	0.0%	\$0	0.0%	\$42	0.4%	\$1,096	10.5%	\$1,229	11.8%	\$738	7.1%
Independent Charters (N=13)	\$4,025	38.4%	\$0	0.0%	\$0	0.0%	\$48	0.5%	\$1,180	11.3%	\$1,265	12.1%	\$775	7.4%
EMO Charters (N=2)	\$2,699	26.7%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$547	5.4%	\$996	9.9%	\$498	4.9%
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=2)	\$2,699	26.7%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$547	5.4%	\$996	9.9%	\$498	4.9%
EMO Virtual Charters (N=0)														

Delaware	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=36)	\$3,855	35.3%	\$2,656	24.3%	\$517	4.7%	\$162	1.5%	\$317	2.9%	\$2,333	21.4%	\$1,642	15.0%
TPS Districts (N=19)	\$4,613	38.4%	\$2,822	23.5%	\$837	7.0%	\$92	0.8%	\$442	3.7%	\$2,917	24.3%	\$2,042	17.0%
Host Districts with EMOs (N=0)														
Charter Schools (N=17)	\$3,008	31.0%	\$2,470	25.5%	\$159	1.6%	\$241	2.5%	\$176	1.8%	\$1,680	17.3%	\$1,195	12.3%
Independent Charters (N=17)	\$3,008	31.0%	\$2,470	25.5%	\$159	1.6%	\$241	2.5%	\$176	1.8%	\$1,680	17.3%	\$1,195	12.3%
EMO Charters (N=0)														
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														

District of Columbia	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=50)	\$6,411	37.6%	\$67	0.4%	\$16	0.1%	\$3	0.0%	\$16	0.1%	\$1,956	11.5%	\$1,155	6.8%
TPS Districts (N=1)	\$5,001	29.9%	\$3,368	20.1%	\$798	4.8%	\$157	0.9%	\$798	4.8%	\$1,199	7.2%	\$500	3.0%
Host Districts with EMOs (N=1)	\$5,001	29.9%	\$3,368	20.1%	\$798	4.8%	\$157	0.9%	\$798	4.8%	\$1,199	7.2%	\$500	3.0%
Charter Schools (N=49)	\$6,439	37.7%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,971	11.5%	\$1,168	6.8%
Independent Charters (N=39)	\$6,448	38.4%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,909	11.4%	\$1,185	7.1%
EMO Charters (N=10)	\$6,404	35.1%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$2,215	12.1%	\$1,102	6.0%
For-Profit EMO Charters (N=2)	\$6,157	40.3%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,227	8.0%	\$945	6.2%
Nonprofit EMO Charters (N=8)	\$6,466	34.1%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$2,462	13.0%	\$1,141	6.0%
EMO Virtual Charters (N=0)														

Georgia	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=180)	\$3,930	42.5%	\$2,647	28.7%	\$567	6.1%	\$133	1.4%	\$389	4.2%	\$1,875	20.3%	\$1,327	14.4%
TPS Districts (N=158)	\$3,915	42.6%	\$2,635	28.7%	\$563	6.1%	\$136	1.5%	\$386	4.2%	\$1,866	20.3%	\$1,319	14.3%
Host Districts with EMOs (N=0)														
Charter Schools (N=1)	\$5,070	37.1%	\$2,922	21.4%	\$512	3.7%	\$359	2.6%	\$492	3.6%	\$2,879	21.1%	\$1,852	13.5%
Independent Charters (N=1)	\$5,070	37.1%	\$2,922	21.4%	\$512	3.7%	\$359	2.6%	\$492	3.6%	\$2,879	21.1%	\$1,852	13.5%
EMO Charters (N=0)														
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														



Idaho	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=125)	\$3,366	39.5%	\$2,965	34.8%	\$341	4.0%	\$269	3.1%	\$273	3.2%	\$1,621	19.0%	\$1,075	12.6%
TPS Districts (N=100)	\$3,591	39.2%	\$3,198	34.9%	\$359	3.9%	\$287	3.1%	\$292	3.2%	\$1,769	19.3%	\$1,163	12.7%
Host Districts with EMOs (N=2)	\$3,032	44.3%	\$2,387	34.9%	\$518	7.6%	\$19	0.3%	\$284	4.1%	\$1,395	20.4%	\$929	13.6%
Charter Schools (N=11)	\$2,162	40.0%	\$1,821	33.7%	\$102	1.9%	\$355	6.6%	\$81	1.5%	\$661	12.2%	\$531	9.8%
Independent Charters (N=9)	\$2,454	46.4%	\$2,054	38.8%	\$108	2.0%	\$355	6.7%	\$97	1.8%	\$729	13.8%	\$594	11.2%
EMO Charters (N=2)	\$849	14.4%	\$773	13.1%	\$76	1.3%	\$357	6.1%	\$10	0.2%	\$356	6.0%	\$247	4.2%
For-Profit EMO Charters (N=2)	\$849	14.4%	\$773	13.1%	\$76	1.3%	\$357	6.1%	\$10	0.2%	\$356	6.0%	\$247	4.2%
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=2)	\$849	14.4%	\$773	13.1%	\$76	1.3%	\$357	6.1%	\$10	0.2%	\$356	6.0%	\$247	4.2%

Indiana	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=306)	\$3,221	39.0%	\$2,426	29.4%	\$265	3.2%	\$121	1.5%	\$345	4.2%	\$2,160	26.1%	\$1,491	18.0%
TPS Districts (N=292)	\$3,254	39.0%	\$2,463	29.6%	\$275	3.3%	\$123	1.5%	\$345	4.1%	\$2,227	26.7%	\$1,533	18.4%
Host Districts with EMOs (N=5)	\$3,414	38.9%	\$2,151	24.5%	\$387	4.4%	\$74	0.8%	\$392	4.5%	\$2,071	23.6%	\$1,408	16.0%
Charter Schools (N=14)	\$2,537	37.5%	\$1,654	24.5%	\$58	0.9%	\$90	1.3%	\$353	5.2%	\$752	11.1%	\$610	9.0%
Independent Charters (N=9)	\$2,976	46.0%	\$1,999	30.9%	\$66	1.0%	\$119	1.8%	\$410	6.3%	\$966	14.9%	\$788	12.2%
EMO Charters (N=5)	\$1,748	24.0%	\$1,033	14.2%	\$44	0.6%	\$37	0.5%	\$251	3.4%	\$367	5.0%	\$288	4.0%
For-Profit EMO Charters (N=3)	\$864	11.5%	\$593	7.9%	\$26	0.3%	\$0	0.0%	\$141	1.9%	\$95	1.3%	\$66	0.9%
Nonprofit EMO Charters (N=2)	\$3,073	44.0%	\$1,692	24.2%	\$70	1.0%	\$94	1.3%	\$416	6.0%	\$775	11.1%	\$622	8.9%
EMO Virtual Charters (N=0)														

Louisiana	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=87)	\$3,339	37.7%	\$2,108	23.8%	\$422	4.8%	\$55	0.6%	\$371	4.2%	\$1,770	20.0%	\$1,147	13.0%
TPS Districts (N=66)	\$3,395	37.8%	\$2,080	23.2%	\$449	5.0%	\$65	0.7%	\$354	3.9%	\$1,877	20.9%	\$1,184	13.2%
Host Districts with EMOs (N=2)	\$3,369	22.6%	\$2,228	15.0%	\$545	3.7%	\$19	0.1%	\$579	3.9%	\$3,815	25.6%	\$2,594	17.4%
Charter Schools (N=16)	\$3,069	39.7%	\$2,250	29.1%	\$263	3.4%	\$26	0.3%	\$450	5.8%	\$1,010	13.1%	\$771	10.0%
Independent Charters (N=13)	\$3,246	41.9%	\$2,389	30.8%	\$265	3.4%	\$29	0.4%	\$444	5.7%	\$1,023	13.2%	\$795	10.3%
EMO Charters (N=3)	\$2,304	30.0%	\$1,644	21.4%	\$252	3.3%	\$13	0.2%	\$480	6.3%	\$956	12.5%	\$668	8.7%
For-Profit EMO Charters (N=2)	\$1,915	29.1%	\$1,415	21.5%	\$107	1.6%	\$19	0.3%	\$403	6.1%	\$747	11.4%	\$561	8.5%
Nonprofit EMO Charters (N=1)	\$3,083	31.3%	\$2,103	21.3%	\$542	5.5%	\$0	0.0%	\$633	6.4%	\$1,373	13.9%	\$882	9.0%
EMO Virtual Charters (N=0)														

Michigan	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=772)	\$2,718	31.0%	\$2,006	22.9%	\$262	3.0%	\$369	4.2%	\$253	2.9%	\$1,873	21.4%	\$1,288	14.7%
TPS Districts (N=551)	\$3,514	38.9%	\$2,607	28.9%	\$348	3.9%	\$459	5.1%	\$318	3.5%	\$2,466	27.3%	\$1,689	18.7%
Host Districts with EMOs (N=92)	\$3,163	34.5%	\$2,224	24.2%	\$380	4.1%	\$370	4.0%	\$312	3.4%	\$2,244	24.4%	\$1,470	16.0%
Charter Schools (N=221)	\$731	9.0%	\$508	6.3%	\$46	0.6%	\$148	1.8%	\$92	1.1%	\$393	4.9%	\$286	3.5%
Independent Charters (N=65)	\$2,049	24.7%	\$1,426	17.2%	\$142	1.7%	\$415	5.0%	\$259	3.1%	\$1,161	14.0%	\$838	10.1%
EMO Charters (N=156)	\$182	2.3%	\$125	1.6%	\$6	0.1%	\$36	0.5%	\$23	0.3%	\$74	0.9%	\$56	0.7%
For-Profit EMO Charters (N=147)	\$175	2.2%	\$132	1.6%	\$6	0.1%	\$38	0.5%	\$24	0.3%	\$73	0.9%	\$55	0.7%
Nonprofit EMO Charters (N=9)	\$296	3.8%	\$13	0.2%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$82	1.1%	\$67	0.9%
EMO Virtual Charters (N=0)														

Minnesota	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=490)	\$3,858	43.1%	\$2,534	28.3%	\$532	5.9%	\$221	2.5%	\$314	3.5%	\$1,397	15.6%	\$995	11.1%
TPS Districts (N=343)	\$4,072	44.5%	\$2,731	29.8%	\$548	6.0%	\$176	1.9%	\$305	3.3%	\$1,550	16.9%	\$1,096	12.0%
Host Districts with EMOs (N=3)	\$3,356	40.4%	\$1,806	21.7%	\$571	6.9%	\$98	1.2%	\$235	2.8%	\$1,594	19.2%	\$1,096	13.2%
Charter Schools (N=147)	\$3,361	39.7%	\$2,076	24.5%	\$493	5.8%	\$325	3.8%	\$335	4.0%	\$1,039	12.3%	\$760	9.0%
Independent Charters (N=144)	\$3,384	39.9%	\$2,094	24.7%	\$498	5.9%	\$330	3.9%	\$334	3.9%	\$1,044	12.3%	\$763	9.0%
EMO Charters (N=2)	\$2,248	32.8%	\$1,189	17.3%	\$283	4.1%	\$52	0.8%	\$378	5.5%	\$776	11.3%	\$603	8.8%
For-Profit EMO Charters (N=2)	\$3,372	37.6%	\$1,783	19.9%	\$425	4.7%	\$77	0.9%	\$566	6.3%	\$1,163	13.0%	\$904	10.1%
Nonprofit EMO Charters (N=1)	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
EMO Virtual Charters (N=1)	\$2,538	29.6%	\$1,231	14.3%	\$364	4.2%	\$155	1.8%	\$657	7.6%	\$984	11.5%	\$641	7.5%

Missouri	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin.-% TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=538)	\$3,568	41.9%	\$0	0.0%	\$0	0.0%	\$293	3.4%	\$354	4.2%	\$1,300	15.3%	\$856	10.1%
TPS Districts (N=522)	\$3,574	42.3%	\$0	0.0%	\$0	0.0%	\$289	3.4%	\$352	4.2%	\$1,299	15.4%	\$857	10.1%
Host Districts with EMOs (N=1)	\$4,419	37.3%	\$0	0.0%	\$0	0.0%	\$61	0.5%	\$532	4.5%	\$1,501	12.7%	\$844	7.1%
Charter Schools (N=16)	\$3,365	31.9%	\$0	0.0%	\$0	0.0%	\$424	4.0%	\$431	4.1%	\$1,349	12.8%	\$792	7.5%
Independent Charters (N=15)	\$3,418	32.4%	\$0	0.0%	\$0	0.0%	\$420	4.0%	\$459	4.3%	\$1,372	13.0%	\$793	7.5%
EMO Charters (N=1)	\$2,561	24.9%	\$0	0.0%	\$0	0.0%	\$482	4.7%	\$11	0.1%	\$1,005	9.8%	\$783	7.6%
For-Profit EMO Charters (N=1)	\$2,561	24.9%	\$0	0.0%	\$0	0.0%	\$482	4.7%	\$11	0.1%	\$1,005	9.8%	\$783	7.6%
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														

<b>New Jersey</b>	<b>Salaries Instruction</b>	<b>Salaries Instruction-% TCE</b>	<b>Teacher Salaries Regular</b>	<b>Teacher Salaries Regular-% TCE</b>	<b>Teacher Salaries Special Ed</b>	<b>Teacher Salaries Special Ed-% TCE</b>	<b>Administration Salaries</b>	<b>Administration Salaries-% TCE</b>	<b>Salaries Support Services-School Admin.</b>	<b>Salaries Support Services- School Admin. % TCE</b>	<b>Total Employee Benefits</b>	<b>Total Employee Benefits-% TCE</b>	<b>Benefits-Instruction</b>	<b>Benefits-Instruction % TCE</b>
State Total (N=621)	\$5,861	37.8%	\$3,789	24.4%	\$769	5.0%	\$256	1.7%	\$453	2.9%	\$3,537	22.8%	\$2,345	15.1%
TPS Districts (N=568)	\$5,930	37.6%	\$3,811	24.2%	\$834	5.3%	\$219	1.4%	\$434	2.8%	\$3,697	23.4%	\$2,455	15.6%
Host Districts with EMOs(N=2)	\$5,265	43.8%	\$3,793	31.5%	\$0	0.0%	\$384	3.2%	\$493	4.1%	\$1,612	13.4%	\$1,056	8.8%
Charter Schools (N=53)	\$5,122	40.4%	\$3,552	28.0%	\$77	0.6%	\$653	5.1%	\$655	5.2%	\$1,823	14.4%	\$1,173	9.2%
Independent Charters (N=51)	\$5,116	40.3%	\$3,542	27.9%	\$80	0.6%	\$663	5.2%	\$661	5.2%	\$1,831	14.4%	\$1,178	9.3%
EMO Charters (N=2)	\$5,265	43.8%	\$3,793	31.5%	\$0	0.0%	\$384	3.2%	\$493	4.1%	\$1,612	13.4%	\$1,056	8.8%
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=2)	\$5,265	43.8%	\$3,793	31.5%	\$0	0.0%	\$384	3.2%	\$493	4.1%	\$1,612	13.4%	\$1,056	8.8%
EMO Virtual Charters (N=0)														

<b>North Carolina</b>	<b>Salaries Instruction</b>	<b>Salaries Instruction-% TCE</b>	<b>Teacher Salaries Regular</b>	<b>Teacher Salaries Regular-% TCE</b>	<b>Teacher Salaries Special Ed</b>	<b>Teacher Salaries Special Ed-% TCE</b>	<b>Administration Salaries</b>	<b>Administration Salaries-% TCE</b>	<b>Salaries Support Services-School Admin.</b>	<b>Salaries Support Services- School Admin. % TCE</b>	<b>Total Employee Benefits</b>	<b>Total Employee Benefits-% TCE</b>	<b>Benefits-Instruction</b>	<b>Benefits-Instruction % TCE</b>
State Total (N=208)	\$3,668	44.2%	\$2,886	34.8%	\$646	7.8%	\$140	1.7%	\$457	5.5%	\$1,188	14.3%	\$860	10.4%
TPS Districts (N=115)	\$3,857	45.0%	\$2,892	33.7%	\$750	8.8%	\$134	1.6%	\$408	4.8%	\$1,355	15.8%	\$925	10.8%
Host Districts with EMOs (N=6)	\$4,506	43.2%	\$3,602	34.6%	\$678	6.5%	\$34	0.3%	\$698	6.7%	\$1,408	13.5%	\$1,011	9.7%
Charter Schools (N=93)	\$3,435	43.2%	\$2,877	36.1%	\$517	6.5%	\$148	1.9%	\$516	6.5%	\$982	12.3%	\$781	9.8%
Independent Charters (N=86)	\$3,450	43.2%	\$2,879	36.0%	\$530	6.6%	\$153	1.9%	\$515	6.4%	\$1,000	12.5%	\$794	9.9%
EMO Charters (N=7)	\$3,251	42.6%	\$2,855	37.4%	\$362	4.7%	\$79	1.0%	\$531	7.0%	\$758	9.9%	\$615	8.1%
For-Profit EMO Charters (N=5)	\$2,058	46.5%	\$1,755	39.6%	\$290	6.6%	\$110	2.5%	\$195	4.4%	\$383	8.7%	\$327	7.4%
Nonprofit EMO Charters (N=2)	\$6,233	39.9%	\$5,606	35.9%	\$541	3.5%	\$0	0.0%	\$1,371	8.8%	\$1,694	10.8%	\$1,334	8.5%
EMO Virtual Charters (N=0)														

<b>Ohio</b>	<b>Salaries Instruction</b>	<b>Salaries Instruction-% TCE</b>	<b>Teacher Salaries Regular</b>	<b>Teacher Salaries Regular-% TCE</b>	<b>Teacher Salaries Special Ed</b>	<b>Teacher Salaries Special Ed-% TCE</b>	<b>Administration Salaries</b>	<b>Administration Salaries-% TCE</b>	<b>Salaries Support Services-School Admin.</b>	<b>Salaries Support Services- School Admin. % TCE</b>	<b>Total Employee Benefits</b>	<b>Total Employee Benefits-% TCE</b>	<b>Benefits-Instruction</b>	<b>Benefits-Instruction % TCE</b>
State Total (N=914)	\$2,737	30.7%	\$1,988	22.3%	\$402	4.5%	\$438	4.9%	\$274	3.1%	\$1,431	16.0%	\$902	10.1%
TPS Districts (N=614)	\$3,441	39.4%	\$2,494	28.6%	\$490	5.6%	\$462	5.3%	\$317	3.6%	\$1,857	21.3%	\$1,147	13.1%
Host Districts with EMOs (N=73)	\$2,385	20.4%	\$1,595	13.6%	\$476	4.1%	\$425	3.6%	\$337	2.9%	\$1,128	9.6%	\$763	6.5%
Charter Schools (N=300)	\$1,295	13.9%	\$951	10.2%	\$221	2.4%	\$390	4.2%	\$186	2.0%	\$559	6.0%	\$402	4.3%
Independent Charters (N=179)	\$1,544	17.2%	\$1,146	12.8%	\$256	2.9%	\$505	5.6%	\$200	2.2%	\$656	7.3%	\$457	5.1%
EMO Charters (N=121)	\$927	9.4%	\$664	6.7%	\$169	1.7%	\$221	2.2%	\$164	1.7%	\$415	4.2%	\$321	3.3%
For-Profit EMO Charters (N=72)	\$491	5.9%	\$423	5.1%	\$55	0.7%	\$122	1.5%	\$68	0.8%	\$288	3.5%	\$206	2.5%
Nonprofit EMO Charters (N=49)	\$1,566	12.9%	\$1,018	8.4%	\$336	2.8%	\$367	3.0%	\$305	2.5%	\$603	5.0%	\$491	4.0%
EMO Virtual Charters (N=5)	\$1,250	18.8%	\$806	12.1%	\$375	5.6%	\$414	6.2%	\$81	1.2%	\$557	8.4%	\$403	6.1%

Oregon	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=196)	\$3,847	33.8%	\$1,683	14.8%	\$113	1.0%	\$182	1.6%	\$358	3.1%	\$2,703	23.7%	\$1,753	15.4%
TPS Districts (N=154)	\$4,100	33.7%	\$1,832	15.1%	\$112	0.9%	\$207	1.7%	\$364	3.0%	\$2,878	23.7%	\$1,871	15.4%
Host Districts with EMOs (N=0)														
Charter Schools (N=2)	\$3,894	30.1%	\$2,690	20.8%	\$190	1.5%	\$614	4.7%	\$111	0.9%	\$3,171	24.5%	\$1,829	14.1%
Independent Charters (N=2)	\$3,894	30.1%	\$2,690	20.8%	\$190	1.5%	\$614	4.7%	\$111	0.9%	\$3,171	24.5%	\$1,829	14.1%
EMO Charters (N=0)														
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														

Pennsylvania	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=618)	\$4,039	40.1%	\$3,110	30.9%	\$598	5.9%	\$533	5.3%	\$395	3.9%	\$2,024	20.1%	\$1,404	14.0%
TPS Districts (N=500)	\$4,156	41.4%	\$3,145	31.4%	\$622	6.2%	\$450	4.5%	\$311	3.1%	\$2,137	21.3%	\$1,468	14.6%
Host Districts with EMOs (N=15)	\$3,974	35.6%	\$3,069	27.5%	\$660	5.9%	\$715	6.4%	\$557	5.0%	\$2,062	18.5%	\$1,382	12.4%
Charter Schools (N=118)	\$3,543	34.7%	\$2,962	29.0%	\$496	4.9%	\$883	8.7%	\$749	7.3%	\$1,541	15.1%	\$1,136	11.1%
Independent Charters (N=98)	\$3,574	35.1%	\$2,966	29.1%	\$517	5.1%	\$935	9.2%	\$795	7.8%	\$1,564	15.3%	\$1,146	11.2%
EMO Charters (N=20)	\$3,390	33.0%	\$2,942	28.7%	\$396	3.9%	\$633	6.2%	\$525	5.1%	\$1,432	14.0%	\$1,084	10.6%
For-Profit EMO Charters (N=14)	\$3,366	34.1%	\$3,016	30.6%	\$292	3.0%	\$474	4.8%	\$390	4.0%	\$1,276	12.9%	\$1,045	10.6%
Nonprofit EMO Charters (N=6)	\$3,444	30.8%	\$2,772	24.8%	\$640	5.7%	\$1,003	9.0%	\$839	7.5%	\$1,796	16.1%	\$1,173	10.5%
EMO Virtual Charters (N=3)	\$1,345	17.1%	\$1,218	15.5%	\$126	1.6%	\$209	2.7%	\$209	2.7%	\$665	8.4%	\$403	5.1%

Rhode Island	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services-School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=44)	\$5,321	40.2%	\$4,041	30.5%	\$792	6.0%	\$131	1.0%	\$587	4.4%	\$2,953	22.3%	\$1,977	14.9%
TPS Districts (N=34)	\$5,555	40.9%	\$4,211	31.0%	\$893	6.6%	\$106	0.8%	\$494	3.6%	\$3,146	23.2%	\$2,120	15.6%
Host Districts with EMOs (N=0)														
Charter Schools (N=8)	\$4,382	37.4%	\$3,446	29.4%	\$320	2.7%	\$252	2.2%	\$1,009	8.6%	\$2,001	17.1%	\$1,338	11.4%
Independent Charters (N=8)	\$4,382	37.4%	\$3,446	29.4%	\$320	2.7%	\$252	2.2%	\$1,009	8.6%	\$2,001	17.1%	\$1,338	11.4%
EMO Charters (N=0)														
For-Profit EMO Charters (N=0)														
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														

Texas	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services- School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=1,220)	\$3,875	43.4%	\$0	0.0%	\$0	0.0%	\$612	6.9%	\$420	4.7%	\$928	10.4%	\$612	6.8%
TPS Districts (N=1,023)	\$4,049	44.3%	\$0	0.0%	\$0	0.0%	\$591	6.5%	\$405	4.4%	\$997	10.9%	\$654	7.2%
Host Districts with EMOs (N=50)	\$3,089	39.2%	\$0	0.0%	\$0	0.0%	\$612	7.8%	\$496	6.3%	\$607	7.7%	\$411	5.2%
Charter Schools (N=189)	\$2,937	37.5%	\$0	0.0%	\$0	0.0%	\$736	9.4%	\$503	6.4%	\$554	7.1%	\$382	4.9%
Independent Charters (N=138)	\$3,026	38.1%	\$0	0.0%	\$0	0.0%	\$772	9.7%	\$502	6.3%	\$576	7.2%	\$397	5.0%
EMO Charters (N=51)	\$2,697	35.7%	\$0	0.0%	\$0	0.0%	\$640	8.5%	\$507	6.7%	\$495	6.6%	\$342	4.5%
For-Profit EMO Charters (N=12)	\$1,914	30.2%	\$0	0.0%	\$0	0.0%	\$511	8.1%	\$417	6.6%	\$422	6.7%	\$289	4.5%
Nonprofit EMO Charters (N=39)	\$2,938	37.1%	\$0	0.0%	\$0	0.0%	\$679	8.6%	\$535	6.8%	\$518	6.5%	\$359	4.5%
EMO Virtual Charters (N=1)	\$1,121	24.9%	\$0	0.0%	\$0	0.0%	\$292	6.5%	\$234	5.2%	\$245	5.4%	\$211	4.7%

Utah	Salaries Instruction	Salaries Instruction-% TCE	Teacher Salaries Regular	Teacher Salaries Regular-% TCE	Teacher Salaries Special Ed	Teacher Salaries Special Ed-% TCE	Administration Salaries	Administration Salaries-% TCE	Salaries Support Services-School Admin.	Salaries Support Services- School Admin. % TCE	Total Employee Benefits	Total Employee Benefits-% TCE	Benefits-Instruction	Benefits-Instruction % TCE
State Total (N=91)	\$2,411	37.3%	\$1,390	21.5%	\$245	3.8%	\$88	1.4%	\$363	5.6%	\$1,269	19.6%	\$898	13.9%
TPS Districts (N=39)														
Districts	\$2,808	38.9%	\$1,820	25.2%	\$282	3.9%	\$104	1.4%	\$296	4.1%	\$1,822	25.3%	\$1,228	17.0%
Host Districts with EMOs (N=3)	\$2,300	39.5%	\$1,545	26.5%	\$247	4.2%	\$18	0.3%	\$254	4.4%	\$1,446	24.8%	\$941	16.2%
Charter Schools (N=51)	\$2,096	35.5%	\$1,051	17.8%	\$213	3.6%	\$77	1.3%	\$416	7.1%	\$842	14.3%	\$645	10.9%
Independent Charters (N=46)	\$2,141	35.5%	\$1,044	17.3%	\$229	3.8%	\$86	1.4%	\$432	7.2%	\$871	14.5%	\$652	10.8%
EMO Charters (N=5)	\$1,684	35.6%	\$1,116	23.6%	\$65	1.4%	\$0	0.0%	\$274	5.8%	\$580	12.2%	\$575	12.1%
For-Profit EMO Charters (N=5)	\$1,684	35.6%	\$1,116	23.6%	\$65	1.4%	\$0	0.0%	\$274	5.8%	\$580	12.2%	\$575	12.1%
Nonprofit EMO Charters (N=0)														
EMO Virtual Charters (N=0)														

Profiled states in these appendices include all states with charter schools that reported unique finance data for the National Public Education Financial Survey (NPEFS) for School Year 2006–07. Although all districts nationwide were included in the national average, a number of states with charter schools and EMO-operated schools could not be included in the appropriate comparison groups because these states blended charter school data together with district data before submitting the data for the NPEFS. Charter school states not profiled for this reason include Alaska, Florida, Hawaii, Illinois, Iowa, Kansas, Massachusetts, Maryland, Mississippi, New Hampshire, New York, New Mexico, Nevada, Oklahoma, South Carolina, Tennessee, Virginia, Wisconsin, and Wyoming.