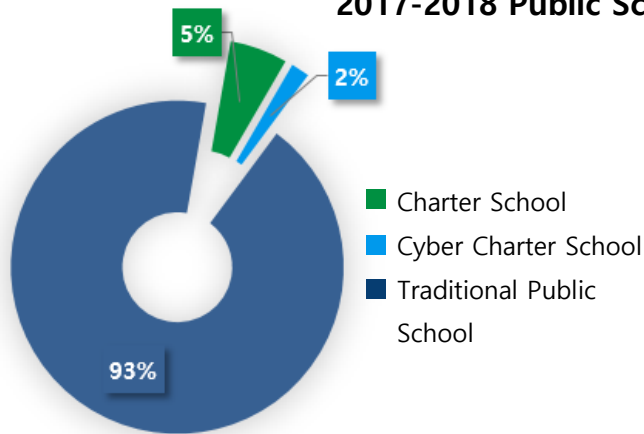


# Pennsylvania's Public Charter Schools Welcome Accountability!

## 2017-2018 Public School Student Enrollment



**5.6%** Public Brick and Mortar Charter School Students  
**1.8%** Public Cyber Charter School Students  
**92.6%** Traditional Public School Students

If Accountability makes sense for 7% of Pennsylvania's Public School Students, than the other **93% of Public School Students Deserve the Same Level of Accountability!**

SOURCE: Pennsylvania Department of Education. Financial Data Elements. 2017-2018 Average Daily Membership.

## Economically Disadvantaged Public School Students

**33.0%**

% Economically Disadvantaged in average Public School District Student Population

**49.7%**

% Economically Disadvantaged in Public Cyber Charter School Student Population

**66.6%**

% Economically Disadvantaged in Public Brick and Mortar Charter School Student Population

**Any Legislation that cuts Charter School Funding will impact impoverished children and racial minorities more than any other public school student group.**

SOURCE: Pennsylvania Department of Education. Future Ready Index. Data Files. School Fast Facts.

## Public Charter School Students Already Receive LESS

**\$17,531**

Average Traditional Public School per-pupil revenue

**\$14,878**

Average Public Charter School per-pupil revenue

**\$2,653**

LESS per-pupil revenue received by Public Charter Schools than Traditional Public Schools

Charter Schools currently receive LESS, not the same and certainly not more, per-pupil funding than district-operated schools.

SOURCE: Pennsylvania Department of Education. AFR Data Files. Detailed AFR Data. Revenues; 2017-2018.

**12.4% → DOUBLE**

Amount of Total Expenditures Traditional School Districts spend on PSERS and Retirement Spending

The amount of what Traditional Schools Spend **to Educate 140,000 Public School Students who Attend Public Charter Schools**

**6.2% → MORE THAN**

Amount of Total Expenditures Traditional School Districts spend on Debt Services

The amount that Traditional Schools Spend **to Educate 140,000 Public School Students who attend Public Charter Schools**

SOURCE: Pennsylvania Department of Education. AFR Data Files. Detailed AFR Data. Expenditure Detail—SD; 2017-2018.

# THE COST OF ACCOUNTING CODES

## The Cost to Public School Students

# 7 vs 24

The School Code allows School Districts to deduct seven (7) expenses when determining charter school tuition reimbursement rates. However, PDE's FY20 template for calculating charter school tuition reimbursement rates **requires twenty-four (24) deductions.**

One of the seven deductions in The School Code is "other financing uses". "Other financing uses" in PDE's chart of accounts includes "suspense account (5800) and budgetary reserve (5900). These accounts are a "loophole" used by districts to remove eligible expenses away from charter schools.

**Approximately \$150 Million was budgeted in FY19 to account code 5900 alone.**

## The Cost to Public School Students of Hidden Funds

# \$731 Million

Charter Schools are funded based on School Districts' General Fund Budgeted expenses. School Districts are budgeting allowable expenses to other funds outside of the General Fund. For the 2018 fiscal year, **School Districts budgeted approximately \$731 million to other funds in eligible expense categories (1000 and 2000) removing the expenses from the charter school per-pupil amounts.**

# 11 vs 12

The School Code mandates that "payments shall be made to the charter school in twelve (12) equal monthly payments." **The schedule released by PDE for FY19 and FY20 allows for only eleven (11) payments.** The twelfth payment for a fiscal year is received on the last Thursday in August of the subsequent school year, two months after the fiscal year ends.

## The Cost to Public School Students and to the Pennsylvania Department of Education

# 57

Number of School Districts in FY '19 that **did not complete PDE's Form 363** used to calculate Charter School Tuition Reimbursement Rates.

# 151

Number of School Districts that **"Fail" to make monthly payments** directly to Public Charter Schools resulting in additional administrative burdens for both PDE and Charter Schools.

## The Cost to Public School Students with Special Education Needs

Governor Wolf referred to a 2016 analysis that paid charter schools \$100 million more for special education than they spent.

**The analysis is FALSE and misleading.**

The analysis used by Governor Wolf utilized total revenues which includes a regular education allotment and only uses the special education expense "1200 code" in PDE's chart of accounts.

There are **at least 15 accounts** outside of the "1200" category where special education costs are recorded.