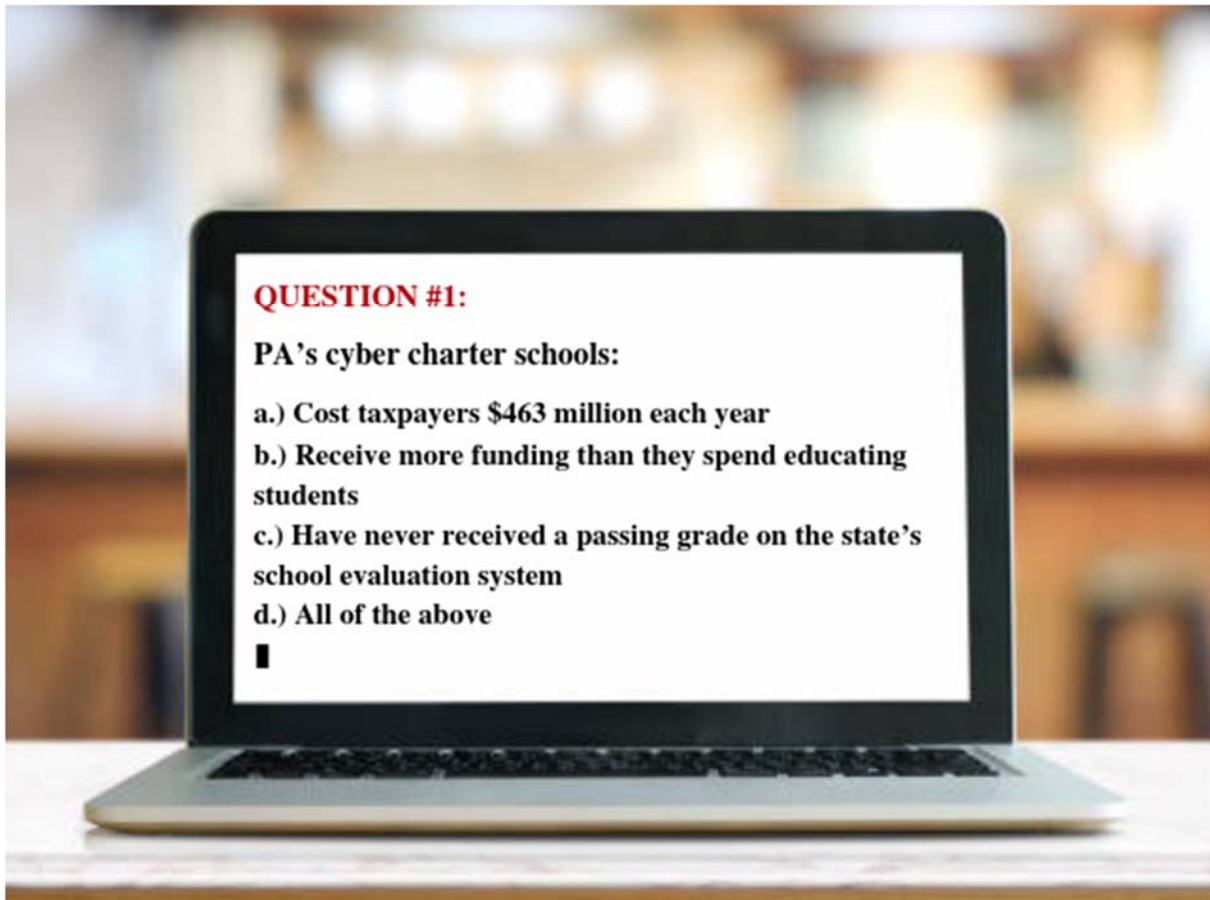


Commonsense Cyber Charter School Funding Reform Will Eliminate Wasteful Spending and Save \$250 Million in Taxpayer Money



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About Education Voters of PA

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Executive Summary

- \$ Charter schools are primarily funded by local tax dollars paid to them as tuition by school districts.
- \$ Tuition rates are not based on what it costs a charter school to educate its students, but on the per student expenditure of the school district from which the students come. Charter school tuition for regular (non-special) education ranges from about \$7,300 per student to upwards of \$18,000 per student. Charter school tuition for special education ranges from about \$14,900 to well over \$40,000 per student.ⁱ
- \$ In cyber charter schools – where the costs are less than \$5,000 per student, far less than the cost in traditional public schools or brick and mortar charter schools – this wastes over \$250 million in tax money each year, statewide.
- \$ When a student and his or her tuition go to a cyber charter school, not all the student’s cost leaves the public school. This has an adverse fiscal impact on school districts, often causing them to cut services and/or to raise tax rates.
- \$ Both problems – wasteful spending and adverse impact on remaining students – are being exacerbated by the rapid growth of cyber charter schools.
- \$ This wasteful spending could be curbed by setting a single, statewide tuition for both regular and special education students in cyber charter schools that is tied to the actual costs of cyber education.
- \$ By adopting this common sense funding reform, Pennsylvania school districts (and thus Pennsylvania taxpayers) can save more than \$250 million each year.

Cyber charter schools have materially lower costs than either traditional public schools or brick and mortar charter schools, where teachers are in the same classrooms as their students. Cyber charter schools deliver their education over the internet to students in their own homes, typically with a laptop computer that is provided by the cyber charter school. They frequently use recorded programs that can be re-used in many classes or for students individually. Infrastructure is greatly reduced. Despite this different cost structure, they are paid the same as brick and mortar charter schools.

In 2015, the Pennsylvania legislature enacted a new school funding formula that based funding on actual student enrollment and other cost factors. This was a major step forward in correcting a decades-old, deeply flawed, and inequitable system of funding public school districts. The legislature has not yet addressed similar flaws in Pennsylvania's system for funding cyber charter schools. With a nearly \$500 million annual price tag, funding of cyber charter schools remains just as flawed as the old system of funding basic education was, and has created ever worsening problems for our state's school districts and wasted tax monies.ⁱⁱ We recommend adopting commonsense cyber charter school funding reform to eliminate wasteful spending, saving \$250 million in taxpayer money, and mitigating the harm that cyber charter schools cause to Pennsylvania's public school districts.

What are Cyber Charter Schools?

Charter schools are schools authorized to operate independently of local school districts and are typically run by private entities. They came into existence in Pennsylvania in 1997 with enactment of the Pennsylvania Charter School Law. In 2002, the law was amended to include cyber charter schools, which are authorized by the Pennsylvania Department of Education and enroll students from school districts throughout the Commonwealth. Cyber charter schools educate students via the internet.

All charter schools are publicly funded, and cyber charter and brick and mortar charter schools are funded identically. State law mandates that school districts make tuition payments to charter schools for students who live in their districts but attend charter schools. Each district pays the charter school a tuition rate based on the school district's average expenditure per student, excluding costs for services not provided by the charters. That means one school district may pay the cyber charter school \$14,000 while another pays \$8,000. The payments are not related in any way to the costs of education or other services provided to those students by the cyber charter schools.

The fact that payments to cyber charter schools are not tied to cyber charter schools' lower costs to educate a child means hundreds of millions of taxpayer dollars are wasted each year. It also means cyber charter schools typically have excess tuition dollars to spend to buy television ads or billboards, to pay inflated prices for management services or real estate from related persons, or pay for a variety of things other than education. Pennsylvania can greatly reduce these problems by basing cyber charter funding on actual costs of education, as it has done with public school districts since 2015.

How Are Charter School Tuition Rates Calculated?

Under current Pennsylvania law, each school district calculates both a base tuition rate for non-special education and a higher, special education rate that derives from it.ⁱⁱⁱ These tuition rates are not based on what it costs a charter school to educate a student, but on what it costs the school district to instruct its own students in its own facilities. The calculated base tuition rate is the school district's budgeted expenditure for the year, with various transfer payments and non-educational expenses (e.g. transportation, construction, etc.) deducted, divided by the average number of students in the district each day.^{iv}

For 2016-17, non-special tuition rates across Pennsylvania ranged from about \$7,300 to over \$18,000, while special education tuition ranged from about \$14,900 to more than \$40,000 per student.^v

Charter School Tuition Has a Significant Negative Fiscal Impact on School Districts

Considering the deductions, and with the classic economic concept in mind of fixed versus marginal costs,^{vi} one might imagine tuition payments represent only marginal costs. In theory, a student transferring to a charter school should free up a certain amount of money that could then go “with the student” to the charter school without an adverse impact on the other students or the school district. However, in practice the recouped costs are much less than the tuition paid out. A 2017 report conducted by Research for Action found school districts recouped only between 44% and 68% of each student’s tuition bill when students left to attend a charter school. The portion they could not recoup – their stranded costs – ranged from \$3,000 to more than \$10,000 per student.^{vii} Two 2012 reports conducted by pro-charter school organizations, one by Boston Consulting Group and one by Afton Partners, estimated the adverse financial impact on school districts of students attending a charter school at \$7,000 and \$4,800 per student, respectively.^{viii} It is clear that tuition rates for charter schools far exceed the actual marginal costs of educating a student in public school districts.

When lawmakers wrote Pennsylvania’s charter school law in 1997, they acknowledged that charter schools create additional costs for school districts and included a reimbursement of up to 30% of district charter school payments – but charter school reimbursement funding was eliminated from the state budget in 2011. This shifted 100% of the cost of charter school payments onto school districts and significantly increased the negative fiscal impact of tuition payments on districts. Pennsylvania’s new, 2016 funding formula restored a small bit of compensation for charter school tuition, but only on new educational spending. As of 2018 that still amounted to only a tiny fraction of the actual charter school tuition costs,^{ix} so school districts must either cut spending, e.g. teachers, education programs, other services, etc., thus undermining educational opportunities for their students, or raise local property taxes to offset the deficit.^x

Why Are Recouped Costs Less than the Tuition Rate?

The intuitive, almost tautological, answer is that there are continuing, or at least stranded, costs hidden in the calculated educational expense (e.g. a teacher who continues with the rest of the class after a student leaves) even after a share of the teacher’s cost is deducted. However, the very concept of marginal costs is of questionable validity in the context of public education. The portion of school district costs that were stranded suggests that the idea that there is any amount of money that can be isolated to a particular student and thus “go with” a student transferring to a charter school may be fatally flawed. Marginal costs in public education tend to be “clumpy” rather than individual. Having any one student leave (or arrive) changes little. To realize significant savings, a school needs enough students to depart that the school can cut a teacher or at least some other staff member. So if twenty or thirty students leave, there may be savings to be recouped—but not if only a handful depart. As the Pennsylvania School Boards Association explains, “When students attend charter schools, districts’ fixed costs remain because they are unable to reduce teacher staff.... Charter and cyber charter school students do not leave in convenient groups allowing district expenditures to be reduced.”^{xi} Additionally, many students who move to attending charter schools were previously homeschooled or enrolled in private schools. They thus constitute an entirely new expense for school districts. They were not included in the school count for state aid when they were homeschooled or in private school, but now the school district must transfer a portion of state aid, as well as local revenue, to pay for them being in cyber charter school.^{xii}

Wasted Money: Cyber Charter Versus Regular Charter and Public Schools

Another major problem is the money that is wasted specifically on cyber charter schools. Currently, Pennsylvania cyber charter schools, i.e. privately run public schools that educate students online via a computer in their homes, and “brick and mortar” charter schools are funded identically. They each receive per student tuition under the same formula, but cyber charter schools are unlike regular charter schools and public schools in many ways, particularly in how much it costs them to educate students. Regular charter schools teach much the same way that school districts teach. Teachers interact with students in a physical venue and use physical school supplies and a mix of educational media. They have similar kinds of classes. They have gym, clubs, music and art classes, concerts, school events, etc. They thus incur expenses that are similar to those incurred by school district districts.

In contrast, cyber schools educate with computers. They have far fewer teachers per number of students. Only 75% of cyber charter teachers need state certification so cyber charter schools can pay their teachers less than more qualified professionals in school districts. Their educational content is online so they do not need multiple, physical copies of content. They do not typically provide paper or classroom supplies. They do not have gym, recess, libraries, laboratories, or music and art classrooms. They do not need to employ maintenance workers or custodians to maintain school district facilities and grounds.^{xiii}

Many of the expenses that public schools and regular charter schools incur, cyber charter schools either do not incur at all, or else externalize onto their students’ households, substantially reducing what education costs in cyber schools. The cost to cyber-educate a child is much less than to educate a child in a non-cyber school, yet cyber schools are being funded at a rate based on what traditional education costs, allowing them to rip off taxpayers for millions of dollars!

Both Problems Are Exacerbated by Growth in Cyber Charter Schools

There are also differences between non-cyber and cyber charter schools that impact their size and growth. The capacity of the school building and the population within commuting distance may be loose limits to the size and growth rate of a non-cyber charter school, but cyber charter schools, having no physical venue, are not limited by these factors. Cyber charter schools are authorized by the state, rather than locally, and any student in the Commonwealth has both the right and the ability to attend a cyber charter school. Thus cyber charter schools tend to be bigger than non-cyber ones.^{xiv}

Moreover, the number of students enrolled in cyber charter schools in Pennsylvania has grown enormously over the past two decades, as one might expect given the incentive of the lucrative funding they receive. Prior to 2003, fewer than 5,000 students were enrolled in cyber charter schools in Pennsylvania. By 2010, cyber charter enrollment had grown to 27,779 students, and by 2016-2017 more than 34,500 students were enrolled in 15 state-authorized cyber charter schools! Cyber charter school enroll students from virtually every school district in Pennsylvania.

As cyber charter school enrollments have grown, tuition payments have placed increasing financial pressure on Pennsylvania school districts and taxpayers. From 2003 to 2010 there was a 45% increase in money spent on cyber charter tuition, reaching \$319 million for all Pennsylvania school districts in 2010-11. By 2016-17, the total expenditure to cyber charter schools had reached \$463 million.^{xv} Little wonder then that school districts consistently cite rising charter school costs as a major driver of increasing costs in their budgets.^{xvi}

How Can Lawmakers End Overpayments to Cyber Charters and Reduce the Harm to School Districts?

State lawmakers can end overpayments to cyber charter schools by setting cyber charter school tuition rates that are based on the actual cost to cyber-educate a student. This would also greatly reduce the adverse fiscal harm caused to school districts. Because costs should not vary significantly by location, the state should set a single, statewide tuition rate for non-special education at cyber charter schools. This recommendation has been made repeatedly over the past 17 years.^{xvii}

A flat tuition rate for special education students is more difficult to calculate because the educational needs of special education students vary greatly. In 2014-2015, the PA legislature enacted a three-part Special Education Funding Formula^{xviii} that applies to all new special education funding for Pennsylvania school districts; but the legislature did not apply the formula to charter schools, so charter school funding for students with disabilities still has no relationship to the actual cost of services provided to students. In many cases, charter schools receive enormous overpayments for students.

The Special Education Funding Formula categorizes special education into three levels in order to match funding more closely with the cost of services for students' disabilities. Based on the actual cost of different levels of special education, multipliers of 1.51, 3.77, and 7.46, were set for the three categories, respectively, relative to non-special education funding. We recommend applying these same categories and multipliers to the single, statewide tuition for non-special education proposed above, to create a three-tier statewide tuition rate for cyber charter school special education.

How Much Should Cyber Education Cost?

A 2018 survey of school districts by the Pennsylvania Association of School Administrators (PASA), found that 93 percent of school districts that offered a "full-functioning cyber school option for their students at the local level" were able to do so for "\$5,000 or less per regular education student".^{xix} This is 31% less than the tuition paid by the Pennsylvania school districts with the lowest tuition, a reduction of more than half (53%) what the median and mean Pennsylvania school districts pay and almost a three-quarters (73%) reduction from what the school district with the highest tuition paid.^{xx}

Based on PASA's survey, we recommend Pennsylvania set a statewide non-special education tuition rate for cyber charter schools at \$5,000. The figure could be adjusted annually as education costs rise over time. Applying the multipliers of the special education funding formula to this amount, the statewide tuition rates for cyber charter school special education would be \$7550 for Category 1, \$18,850 for Category 2, and \$37,300 for Category 3. Since these numbers derive as multiples of the non-special education tuition rate, they would adjust automatically as that tuition rate was adjusted.

How Much Money Will This Save?

The money saved by adopting a statewide tuition rate for non-special cyber education will be the difference between the district's current tuition rate and the new rate (\$5,000), multiplied by the number of students. The percent reduction in spending for non-special education will be the percent reduction in per student tuition, if the number of students in cyber charter schools stays the same. For example, the 2016-17 non-special education tuition rate for Big Spring School District in Cumberland County was \$10,417 per student.^{xxi} A tuition rate of \$5,000 would save that school district \$5,417 per student, a 52% reduction. If the number of students from Big Spring attending cyber charter schools remains constant, the total amount of money Big Spring spends on non-special cyber education tuition would also be reduced from \$1,207,435 to \$579,557 (about 52%), for a savings of \$627,828 just in non-special cyber education.

Table 1. Estimated Savings of Adopting \$5,000 Cyber Tuition by County

	Total Expenditure to Cyber Charter Schools			% Tuition Saved		Estimated Savings		
	Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	TOTAL
Adams	\$2,953,209	\$1,036,582	\$3,989,792	52%	60%	\$1,534,243	\$618,063	\$2,152,306
Allegheny	\$30,915,770	\$6,755,016	\$37,670,787	60%	66%	\$18,592,032	\$4,450,776	\$23,042,808
Armstrong	\$1,713,258	\$835,722	\$2,548,980	55%	61%	\$940,725	\$513,278	\$1,454,003
Beaver	\$5,913,408	\$1,716,758	\$7,630,166	53%	62%	\$3,148,801	\$1,057,400	\$4,206,201
Bedford	\$1,073,460	\$288,256	\$1,361,716	46%	49%	\$491,283	\$140,962	\$632,245
Berks	\$12,787,920	\$5,488,446	\$18,276,366	48%	61%	\$6,127,148	\$3,366,847	\$9,493,994
Blair	\$2,566,417	\$1,278,632	\$3,845,049	42%	49%	\$1,068,089	\$627,163	\$1,695,252
Bradford	\$2,065,112	\$820,219	\$2,885,331	54%	60%	\$1,123,072	\$490,503	\$1,613,575
Bucks	\$10,082,636	\$5,942,695	\$16,025,331	57%	71%	\$5,793,853	\$4,245,573	\$10,039,427
Butler	\$4,446,225	\$1,920,905	\$6,367,130	48%	58%	\$2,136,592	\$1,105,235	\$3,241,827
Cambria	\$3,862,317	\$1,187,354	\$5,049,671	48%	57%	\$1,849,372	\$675,934	\$2,525,305
Cameron	\$273,868	\$193,435	\$467,303	64%	66%	\$176,472	\$128,038	\$304,510
Carbon	\$3,874,004	\$1,098,013	\$4,972,017	52%	65%	\$1,998,215	\$713,792	\$2,712,007
Centre	\$962,339	\$673,845	\$1,636,184	59%	63%	\$567,460	\$424,940	\$992,400
Chester	\$9,298,452	\$4,613,357	\$13,911,809	57%	69%	\$5,269,786	\$3,182,711	\$8,452,497
Clarion	\$1,220,230	\$598,609	\$1,818,839	55%	59%	\$671,425	\$353,649	\$1,025,074
Clearfield	\$2,317,515	\$983,051	\$3,300,566	51%	60%	\$1,192,618	\$588,617	\$1,781,235
Clinton	\$667,880	\$409,381	\$1,077,260	53%	69%	\$351,995	\$283,818	\$635,814
Columbia	\$1,410,152	\$198,887	\$1,609,040	51%	53%	\$718,162	\$105,992	\$824,153
Crawford	\$2,863,891	\$1,915,234	\$4,779,125	52%	59%	\$1,479,531	\$1,126,373	\$2,605,904
Cumberland	\$6,897,636	\$2,220,697	\$9,118,333	48%	60%	\$3,340,473	\$1,322,272	\$4,662,744
Dauphin	\$10,211,499	\$5,782,584	\$15,994,084	50%	64%	\$5,115,898	\$3,711,646	\$8,827,544
Delaware	\$12,028,735	\$6,497,513	\$18,526,248	53%	68%	\$6,370,607	\$4,435,592	\$10,806,199
Elk	\$636,533	\$102,464	\$738,997	54%	56%	\$344,255	\$57,700	\$401,955
Erie	\$9,034,958	\$2,608,946	\$11,643,903	45%	55%	\$4,101,440	\$1,431,422	\$5,532,862
Fayette	\$5,441,245	\$1,831,316	\$7,272,562	47%	61%	\$2,549,289	\$1,110,556	\$3,659,845
Forest	\$165,103	\$161,065	\$326,168	68%	71%	\$111,735	\$114,134	\$225,869
Franklin	\$3,865,814	\$1,446,956	\$5,312,771	44%	50%	\$1,701,764	\$730,435	\$2,432,199
Fulton	\$555,690	\$231,788	\$787,479	54%	55%	\$298,905	\$126,989	\$425,894
Greene	\$1,533,819	\$567,184	\$2,101,003	57%	62%	\$875,700	\$349,549	\$1,225,248
Huntingdon	\$772,056	\$642,870	\$1,414,926	40%	54%	\$312,675	\$345,850	\$658,526
Indiana	\$2,781,875	\$1,189,692	\$3,971,566	61%	66%	\$1,691,361	\$790,371	\$2,481,733
Jefferson	\$1,062,113	\$402,724	\$1,464,837	53%	58%	\$568,169	\$235,499	\$803,668
Juniata	\$568,018	\$262,175	\$830,193	38%	46%	\$214,287	\$119,694	\$333,981

Table 1. Estimated Savings of Adopting \$5,000 Cyber Tuition by County (Continued)

	Total Expenditure to Cyber Charter Schools			% Tuition Saved		Estimated Savings		
	Nonspecial	Special	TOTAL	Nonspecial	Special	TOTAL	Nonspecial	Special
Lackawanna	\$4,814,555	\$3,094,037	\$7,908,592	49%	61%	\$2,366,617	\$1,879,515	\$4,246,132
Lancaster	\$9,431,258	\$4,097,012	\$13,528,270	52%	60%	\$4,946,457	\$2,475,770	\$7,422,227
Lawrence	\$2,779,935	\$643,563	\$3,423,497	52%	59%	\$1,445,050	\$377,051	\$1,822,100
Lebanon	\$2,692,020	\$1,391,534	\$4,083,554	48%	54%	\$1,295,738	\$751,169	\$2,046,906
Lehigh	\$6,743,510	\$3,972,816	\$10,716,327	52%	61%	\$3,492,217	\$2,439,482	\$5,931,698
Luzerne	\$8,179,313	\$3,502,355	\$11,681,668	46%	59%	\$3,799,995	\$2,058,971	\$5,858,966
Lycoming	\$3,152,130	\$1,445,211	\$4,597,341	53%	59%	\$1,659,468	\$852,497	\$2,511,965
McKean	\$683,925	\$527,965	\$1,211,890	53%	56%	\$360,912	\$295,276	\$656,188
Mercer	\$2,600,259	\$1,590,085	\$4,190,345	53%	62%	\$1,376,053	\$992,831	\$2,368,885
Mifflin	\$216,387	\$232,852	\$449,239	41%	54%	\$87,898	\$124,976	\$212,874
Monroe	\$9,302,526	\$4,630,200	\$13,932,726	61%	71%	\$5,719,332	\$3,305,360	\$9,024,692
Montgomery	\$9,230,830	\$6,152,762	\$15,383,592	60%	70%	\$5,543,035	\$4,335,641	\$9,878,676
Montour	\$271,181	\$0	\$271,181	57%	0%	\$154,292	\$0	\$154,292
Northampton	\$7,418,790	\$2,657,538	\$10,076,328	55%	62%	\$4,069,019	\$1,656,777	\$5,725,796
Northumberland	\$3,819,833	\$1,021,491	\$4,841,324	44%	60%	\$1,675,069	\$614,228	\$2,289,297
Perry	\$2,218,495	\$1,225,271	\$3,443,766	50%	62%	\$1,104,426	\$760,377	\$1,864,803
Philadelphia	\$45,516,607	\$22,476,840	\$67,993,446	39%	64%	\$17,555,564	\$14,368,500	\$31,924,064
Pike	\$1,095,154	\$417,241	\$1,512,395	63%	67%	\$685,128	\$279,924	\$965,053
Potter	\$642,350	\$132,515	\$774,865	60%	67%	\$383,282	\$89,355	\$472,638
Schuylkill	\$3,033,240	\$2,117,258	\$5,150,498	47%	62%	\$1,429,389	\$1,304,291	\$2,733,680
Snyder	\$1,048,987	\$440,506	\$1,489,494	47%	57%	\$497,339	\$252,579	\$749,919
Somerset	\$2,406,150	\$970,272	\$3,376,422	54%	57%	\$1,305,418	\$553,105	\$1,858,523
Sullivan	\$333,649	\$226,004	\$559,653	66%	74%	\$221,141	\$167,725	\$388,866
Susquehanna	\$2,357,161	\$244,511	\$2,601,672	59%	57%	\$1,382,639	\$140,531	\$1,523,169
Tioga	\$957,500	\$588,930	\$1,546,429	51%	62%	\$489,410	\$363,335	\$852,745
Union	\$775,958	\$240,604	\$1,016,562	53%	56%	\$413,728	\$135,097	\$548,824
Venango	\$1,341,786	\$822,049	\$2,163,835	50%	58%	\$666,553	\$477,825	\$1,144,379
Warren	\$619,937	\$357,858	\$977,795	53%	63%	\$326,785	\$224,922	\$551,707
Washington	\$5,920,621	\$2,516,272	\$8,436,893	51%	57%	\$2,998,941	\$1,434,779	\$4,433,720
Wayne	\$1,517,474	\$1,016,636	\$2,534,111	61%	66%	\$927,471	\$675,986	\$1,603,457
Westmoreland	\$9,291,702	\$5,600,793	\$14,892,495	52%	56%	\$4,797,760	\$3,125,280	\$7,923,040
Wyoming	\$998,033	\$900,870	\$1,898,903	62%	72%	\$620,658	\$644,633	\$1,265,291
York	\$13,999,750	\$5,546,344	\$19,546,094	50%	62%	\$6,930,427	\$3,459,892	\$10,390,319
STATE TOTALS	\$322,234,166	\$142,702,566	\$464,936,732			\$163,554,645	\$89,699,049	\$253,253,694

This example is typical. Statewide, the mean and median district savings would be 53%. The minimum savings would be 31% and the maximum savings 73%. Collectively, Pennsylvania school districts would save over \$163 million per year on non-special education at cyber charter schools (see Appendix 1).

Savings on Special Education

How much each school district would save in special education spending depends on the mix of special education students enrolled in cyber charter schools from that district. Because we do not have this data, the estimates we provide in this paper are based on an assumption that each school's mix matches the statewide proportions of special education students in each category, which has been estimated as 90% in category 1, 9% in category 2, and 1% in category 3.^{xxii} Weighting proposed special education tuition rates (i.e. \$7550 for Category 1, \$18,850 for Category 2, and \$37,300 for Category 3) by these proportions, yields a weighted average special education tuition rate of \$8,865.

Still using Big Spring School District as an example, the 2016-17 special education tuition rate was \$26,389. Using a special education tuition rate of \$8,865, Big Spring would save \$17,524 per student or a savings of 66%, if the proportion of special education students in each category matched the statewide proportions. Their total savings on special education cyber tuition would also be 66%. That would be \$165,827 in savings, with special education expenses dropping from \$249,715 to \$83,888.

Statewide, the mean and median district savings would be 61%. The minimum savings would be 40% and the maximum savings 82%. Collectively, Pennsylvania school districts would save a bit under \$90 million per year on special education at cyber charter schools.

Combining special and non-special statewide figures gives an overall estimated savings of over \$252 million per year. Appendix 1 provides estimates of projected saving for nearly all Pennsylvania school districts. Table 1, above, sums the school district data from Appendix 1 to estimate the total savings in each county.

Could Cyber Charter Schools Be Worth the Extra Money?

The gap between the tuition cyber charter schools receive and their costs is so big it is hard to imagine any justification for it—but if cyber charter schools provided a better education, an argument might be made that justified paying them a premium. Sadly, the opposite is true. Pennsylvania cyber charter schools are notorious for poor academic performance.

From 2013-17, the Pennsylvania Department of Education rated schools using the School Performance Profile (SPP), a composite measure of academic performance, attendance, and test participation rate. The overall SPP ratings of Pennsylvania's cyber charter schools are shown in Table 2A.

No cyber charter school ever achieved an overall passing score on the SPP rating system! Cyber charter students performed worse in reading and math performance than their school district peers. For the 2017-2018 school year, nearly every cyber charter school was identified by PDE as among the lowest performing schools in the state based on school or student subgroup performance.^{xxiii}

Similarly, while statewide graduation rates ranged from 84.8% to 86.6% in the school years shown in Table 2B (2013-2017), only two cyber charter schools — PA Leadership and PA Virtual — ever had graduation rates comparable to the statewide average, and only in some years. All the rest were consistently and substantially below state averages, in some cases almost unbelievably so.

Table 2A. School Performance Profile (SPP) Scores for PA-Licensed Cyber Charter Schools

Cyber Charter School	2013	2014	2015	2016	2017
21st Century ¹	66.5	66.0	69.2	62.2	61.1
Achievement House	39.7	37.5	44.8	54.5	52.7
ACT Academy Cyber	30.6	28.9	36.1	40.7	36.5
Agora Cyber	48.3	42.4	46.4	37.6	47.9
ASPIRA Bilingual	29.0	39.0	38.4	41.9	37.4
Central PA Digital Learning Foundation	31.7	48.8	39.3	46.7	46.4
Commonwealth Connections Academy ²	54.6	52.2	48.8	47.5	45.5
Education Plus Academy Cyber	59.0	50.0		67.9	
Esperanza Cyber	32.7	47.7	31.7	50.7	35.5
PA Cyber	59.4	55.5	65.3	51.0	49.9
PA Distance Learning	54.7	50.9	49.2	53.9	39.4
PA Leadership	64.7	59.3	54.7	57.5	57.0
PA Virtual	67.9	63.4	64.6	49.7	54.2
Susq-Cyber	46.4	42.4	45.5	49.3	46.0

Table 2B. Four-Year Cohort Graduation Rates for PA-Licensed Cyber Charter Schools

Cyber Charter School	2013	2014	2015	2016	2017
21st Century ¹	64.6%	69.1%	66.7%	67.7%	62.2%
Achievement House	48.8%	45.8%	36.3%	41.7%	48.9%
ACT Academy Cyber	2.8%	21.7%	24.6%	15.8%	31.3%
Agora Cyber	50.4%	54.6%	46.2%	41.2%	45.2%
ASPIRA Bilingual	20.0%	9.0%	68.0%	23.3%	48.3%
Central PA Digital Learning Foundation	42.4%	32.3%	26.9%	29.0%	53.6%
Commonwealth Connections Academy ²	74.8%	72.7%	73.2%	65.8%	68.2%
Education Plus Academy Cyber			No Data		
Esperanza Cyber	14.3%	0.0%	44.4%	46.2%	45.5%
PA Cyber	60.5%	60.6%	58.1%	54.6%	50.3%
PA Distance Learning	55.0%	67.4%	34.3%	53.3%	69.7%
PA Leadership	86.5%	79.0%	69.7%	71.4%	70.8%
PA Virtual	73.0%	77.2%	77.4%	81.0%	67.8%
Susq-Cyber	28.6%	32.9%	25.0%	29.8%	51.1%

Sources: http://www.education.state.pa.us /portal/server.pt/community/school_assessments/7442 (No longer available as of December 2018, having been replaced by <http://www.paschoolperformance.org/Downloads.html>.) See <http://paayp.emetric.net/Home/About> for explanation of SPP ratings (e.g. 70 is considered passing) from PA Dept. of Education and <https://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>, also from Pennsylvania Department of Education.

¹ 21st Century Cyber Charter School was created and is governed by the chief school administrators from the four suburban Philadelphia counties' intermediate units and public school districts.

² Commonwealth Connections Academy changed its name to Commonwealth Charter Academy in 2015.

A Center for Research on Education Outcomes (CREDO) report in April 2011 found “performance at cyber charter schools was substantially lower than the performance at brick and mortar charters with 100% of cyber charter schools performing significantly worse than their traditional school district counterparts in both reading and math.”^{xxiv} A 2015 CREDO report found performance in cyber charter schools had not improved and that cyber charter students lost the equivalent of 72 days per year in reading and 180 days in math, the full school year—no gain at all, on average, for the year—in comparison to their peers who attend district schools.^{xxv}

Lack of Accountability

Cyber charter schools are not held to the same standards of accountability as school districts in their spending of taxpayer dollars.^{xxvi} For example, unlike school districts, cyber charter schools are not restricted from having unlimited undesignated fund balances that they can spend on almost anything.

Excess funding sent to cyber charter schools can be and is spent on lobbying^{xxvii}, shareholder profits of private management companies, and generous CEO and administrative salaries^{xxviii}. In the case of the high-profile fraud committed by Nick Trombetta, founder and former CEO of PA Cyber, more than \$8 million in taxpayer money was spent on an airplane, vacation homes, and other luxuries.

Expensive cyber charter school advertising campaigns and student giveaways waste taxpayer money that is intended to be used for educating students. Through right-to-know requests, Public Source found that in the last three school years, 12 of the state’s cyber charter schools spent more than \$21 million combined in taxpayer dollars on expensive advertising campaigns to promote their schools.^{xxix} A 2016 state audit of PA Cyber, Pennsylvania’s largest charter school, revealed it spent about \$2 million on advertising that year. The audit also revealed PA Cyber failed to collect printers, tablet computers, headphones, Fitbits, and other equipment from students who graduated or withdrew from the school in 2013-14, constituting a tax-funded giveaway worth more than \$1.5 million in that year alone.^{xxx}

If that were not bad enough, substantial portions of the money school districts spend on tuition payments for cyber charter students may be for students who are not even attending school! State law requires school districts to make full tuition payments for cyber students regardless of whether they log onto their computers to attend class. In some cyber charter schools, students were reported absent for nearly 100 days of the school year.^{xxxi} Moreover, accounting for actual student attendance is made even more difficult by the fact that state law allows cyber charter schools to determine their own attendance standards. In some schools, if students turn in work once per week, the schools count them as attending for five days.

Conclusion

Current state law mandates that school districts send tuition payments to cyber charter schools that substantially exceed what it costs the cyber charter schools to provide students with a cyber education, and this expense is not justified by an increase in student academic performance: cyber charter schools perform worse than traditional schools. Sending excess funding to cyber charter schools creates opportunities for the private companies that operate cyber charter schools to waste millions of taxpayer dollars each year on things that are unrelated to educating students.

Current law also causes school districts substantial financial harm by insufficiently compensating them for the tuition they are required to pay to cyber charter schools, forcing districts to raise property taxes and reduce educational opportunities for their students in order to be able to make tuition payments to cyber charter schools.

The financial harm to school districts could be substantially reduced and the other problems eliminated by setting a single, statewide tuition for non-special education at cyber charter schools that is based on the actual cost of cyber education and by adopting the existing three-tier special education funding formula currently used for public schools and also applying it to cyber charter schools. Based on current costs, and allowing for future adjustment, we believe \$5,000 is an appropriate statewide cyber tuition rate for non-special education and that, applying the special education funding process to this figure, appropriate statewide cyber tuition rates for special education are \$7550 for Category 1, \$18,850 for Category 2, and \$37,300 for Category 3 special education.

End Notes

ⁱ School districts pay a fixed rate for special education students regardless of the mix of students with disabilities attending charter schools, even though the actual costs of educating students with disabilities vary substantially by the level (and type) of disability. In contrast to non-special education, it would be unwise to make direct comparisons between school districts in special education tuition, as it pertains to potential savings of tuition, without an estimate of the relative proportion of students at each level of disability: because the proportions can vary across districts, making costs much higher at some than others, doing so would not necessarily be an “apples to apples” comparison.

ⁱⁱ There are problems with the funding system for brick and mortar charters too, which has not been revised since 1997. However, cyber charter schools are the fastest growing area and have the greatest waste.

ⁱⁱⁱ Pennsylvania Public School Code, 24 PS 17-1725-A, section a, paragraphs 2 & 3. www.education.pa.gov/Documents/K-12/Charter%20Schools/Charter%20School%20Funding/CSFunding%2024PS17-1725-A.pdf

^{iv} Pennsylvania Public School Code, 24 PS 17-1725-A, section a, paragraphs 2 & 3. www.education.pa.gov/Documents/K-12/Charter%20Schools/Charter%20School%20Funding/CSFunding%2024PS17-1725-A.pdf. See also Appendix B, Form PDE-363, a worksheet school districts use to report their tuition rate calculation to the Pennsylvania Dept. of Education.

^v www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Office%20of%20Comptroller%20Operations/Pages/School-District-Tuition-Rates.aspx

^{vi} The marginal cost of educating a student is the incremental increase or decrease in cost resulting from adding or removing one student. Fixed costs are those paid regardless of level of enrollment.

^{vii} 8rri53pm0cs22jk3vvqna1ub-wpengine.netdna-ssl.com/wp-content/uploads/2017/09/RFA-Fiscal-Impact-of-Charter-Expansion-September-2017.pdf

^{viii} www.crpe.org/sites/default/files/BCG-Summary-Findings-and-Recommendations_August_2012.pdf

^{ix} David Lapp et al, (2017) “The Fiscal Impact of Charter School Expansion: Calculations in Six Pennsylvania School Districts”, p. 3. See 8rri53pm0cs22jk3vvqna1ub-wpengine.netdna-ssl.com/wp-content/uploads/2017/09/RFA-Fiscal-Impact-of-Charter-Expansion-September-2017.pdf; also www.delconewsnetwork.com/news/region/inequities-continue-in-education-funding-despite-more-money/article_c9e49373-8d59-5ca9-a754-62b5194e46e1.html and why.org/articles/gov-wolf-calls-for-drastic-school-funding-shake-up-in-surprise-announcement/

^x Report available at www.education.pa.gov/Pages/Basic-Education-Funding-Report.aspx, see especially p.66.

^{xi} As a result of this problem, it may generally be easier for large schools to recoup charter school tuition payments because they tend to have large numbers of students attending cyber charter schools, i.e. sufficient clumps to realize more savings of the not-so-marginal costs, whereas small schools with fewer students attending cyber charter schools have less opportunity to achieve the necessary scale for savings.

^{xii} “Setting the Record Straight: The Truth about Charter School Misconceptions.” Pennsylvania School Boards Association (PSBA), 3 March 2013. www.psba.org/issues-advocacy/issues-research/cyber-charter-schools/charters-setting_the_record_straight.asp

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- ^{xiii} Federal funds for maintenance are excluded from the tuition calculation, but other funds for maintenance are not.
- ^{xiv} Pennsylvania Dept. of Education Enrollment Data for 164 non-cyber charter schools in October 2017 shows enrollment ranging from 33 to 4,134, with median 549 and mean of 630 students. Only three had more than 2,000 students total. In contrast, the 15 cyber charter school enrollments ranged from 69 to 9,676, with median 848 and mean of 2,300 students. Five of them—a third—had enrollments above 2,000 students.
- ^{xv} www.education.pa.gov/K-12/Charter%20Schools/Pages/default.aspx. PA Dept. of Education, Expenditure Data for All LEAs, 2010-11 as cited at www.commonwealthfoundation.org/issues/detail/cyber-school-funding-in-pennsylvania
- ^{xvi} file2.pasbo.org/Budget%20Report%202018%20FINAL.pdf, p. 9
- ^{xvii} lbfc.legis.state.pa.us/Resources/Documents/Reports/605.pdf, p. 38
- ^{xviii} See www.pasbo.org/specialeducation
- ^{xix} “Cost Analysis: Cyber Charter Schools and School District Cyber Learning Programs.” Pennsylvania Association of School Administrators (PASA), 2018. www.pasa-net.org/Files/SurveysAndReports/2018/CyberCharterRPT06-19-18.pdf The same survey found 92% of traditional school districts spent \$7,000 per student or less for online special education.
- ^{xx} Bryn Athyn School District is excluded from the analysis as an extreme outlier with special circumstances. Seven other school districts are excluded due to missing data.
- ^{xxi} Tuition Rate data for Big Spring School District example used in this section, as well as data for each school district in Appendix A, came from Pennsylvania Department of Education, online at www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Office%20of%20Comptroller%20Operations/Pages/School-District-Tuition-Rates.aspx. Data on total expenditure to Cyber Charter Schools also came from Pennsylvania Department of Education, online at www.education.pa.gov/K-12/Charter%20Schools/Pages/Charter-School-Funding.aspx.
- ^{xxii} This assumption is based on archive.pasbo.org/14Oct27%20Act%2016%20Web%20Forum.pptx (p.11) which reports that 90% of PA special education students are category 1 and the assumption that the ratio between category 1 and the other two categories (9:1) is approximately the same as the ratio between category 2 and category 3.
- ^{xxiii} www.education.pa.gov/K-12/ESSA/Pages/Accountability.aspx
- ^{xxiv} “Charter School Performance in Pennsylvania.” Center for Research on Educational Outcomes (CREDO) at Stanford University, April 2011, p. 20. www.thefinancialinvestigator.com/wp-content/uploads/2012/02/PA-State-Report_20110404_FINAL.pdf
- ^{xxv} “Online Charter School Study 2015.” Center for Research on Education Outcomes (CREDO), 2015. credo.stanford.edu/pdfs/Online%20Charter%20Study%20Final.pdf
- ^{xxvi} We focus here on accountability as it pertains directly to cyber charter school funding and wasteful spending. We intend to discuss the lack of accountability for cyber charter schools in greater breadth and depth in a forthcoming report.
- ^{xxvii} “Outsized Influence: Online Charters Bring Lobbying ‘A’ Game to States.” Arianna Prothero, Education Week. 3 November 2016. www.edweek.org/ew/articles/2016/11/03/outsized-influence-online-charters-bring-lobbying-a.html
- ^{xxviii} www1.salary.com/K12-INC-Executive-Salaries.html
- ^{xxix} Public Source, “Pa. charter schools spend millions of public dollars in advertising to attract students,” Stephanie Hacke and Mary Neiderberger. August 29, 2017. projects.publicsource.org/chartereffect/stories/pennsylvania-charter-schools-spend-millions-of-public-dollars-in-advertising-to-attract-students.html
- ^{xxx} www.paauditor.gov/Media/Default/Print/RLS_DePasquale_PACyberCS_MidlandSD_LincolnCS_092216_FINAL.pdf
- ^{xxxi} “What is the definition of attendance at cyber charter schools in Pennsylvania? It depends on who you ask.” Stephanie Hacke, Public Source, August 7, 2017. projects.publicsource.org/chartereffect/stories/what-is-the-definition-of-attendance-at-cyber-charter-schools-in-pennsylvania-it-depends-on-who-you-ask.html

APPENDIX A
Estimated Savings by School District

Each row of the table is a school district. They are sorted alphabetically within counties and organized by county, also alphabetically.

Total Expenditure to Cyber Charter Schools is available from Pennsylvania Department of Education, online at www.education.pa.gov/K-12/Charter%20Schools/Pages/Charter-School-Funding.aspx

Tuition rate data for each school district is taken from Pennsylvania Department of Education, online at www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Office%20of%20Comptroller%20Operations/Pages/School-District-Tuition-Rates.aspx

All data is 2016-17, except for Steelton-Highspire (Dauphin County) and Westmont Hilltop (Cambria County) school districts, where 2015-16 expenditure data was substituted due to the 2016-17 data being missing.

Percent savings is calculated relative to \$5,000 for nonspecial education and \$8865, as a weighted average across three levels, for special education.

Bryn Athyn SD (Montgomery County) was excluded from the analysis because it is an extreme outlier and because of its unique circumstances.

Seven other school districts were excluded due to missing data: Duquesne City, Penn Hills, and Sto-Rox School Districts (all in Allegheny County), Council Rock (Bucks County), Jenkintown (Montgomery County), Pottsville Area (Schuylkill County), and Norwin (Westmoreland County).

Summary statistics (e.g. minimum, median, mean, maximum, etc) for each column are found at the bottom of the table, page xi.

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Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Adams	Bermudian Springs SD	\$289,660	\$98,851	\$388,511	\$8,935	\$15,801	44%	44%	\$127,572	\$43,391	\$170,963
	Conewago Valley SD	\$589,503	\$254,340	\$843,844	\$9,270	\$21,195	46%	58%	\$271,553	\$147,960	\$419,514
	Fairfield Area SD	\$413,294	\$56,761	\$470,055	\$10,283	\$22,120	51%	60%	\$212,325	\$34,013	\$246,338
	Gettysburg Area SD	\$845,307	\$230,328	\$1,075,636	\$12,842	\$25,220	61%	65%	\$516,180	\$149,366	\$665,546
	Littlestown Area SD	\$424,155	\$396,301	\$820,456	\$9,611	\$22,967	48%	61%	\$203,485	\$243,333	\$446,818
Allegheny	Upper Adams SD	\$391,290	\$0	\$391,290	\$10,398	\$22,179	52%	60%	\$203,127	\$0	\$203,127
	Allegheny Valley SD	\$144,592	\$140,059	\$284,650	\$15,194	\$29,003	67%	69%	\$97,008	\$97,249	\$194,257
	Avonworth SD	\$235,392	\$50,891	\$286,283	\$11,325	\$25,224	56%	65%	\$131,467	\$33,005	\$164,472
	Baldwin-Whitehall SD	\$472,762	\$161,081	\$633,843	\$9,855	\$18,533	49%	52%	\$232,907	\$84,029	\$316,936
	Bethel Park SD	\$450,728	\$120,737	\$571,466	\$13,569	\$28,166	63%	69%	\$284,643	\$82,737	\$367,380
	Brentwood Borough SD	\$270,370	\$254,868	\$525,238	\$12,183	\$26,112	59%	66%	\$159,405	\$168,340	\$327,745
	Carlynton SD	\$512,033	\$171,648	\$683,681	\$13,624	\$27,035	63%	67%	\$324,115	\$115,362	\$439,477
	Chartiers Valley SD	\$420,024	\$221,071	\$641,095	\$12,783	\$24,215	61%	63%	\$255,734	\$140,137	\$395,871
	Clairton City SD	\$234,826	\$58,315	\$293,141	\$12,060	\$28,769	59%	69%	\$137,471	\$40,345	\$177,816
	Cornell SD	\$125,707	\$23,944	\$149,651	\$12,674	\$29,378	61%	70%	\$76,116	\$16,719	\$92,835
	Deer Lakes SD	\$240,749	\$131,989	\$372,737	\$11,130	\$22,382	55%	60%	\$132,595	\$79,712	\$212,307
	East Allegheny SD	\$765,633	\$0	\$765,633	\$10,688	\$25,998	53%	66%	\$407,451	\$0	\$407,451
	Elizabeth Forward SD	\$0	\$343,877	\$343,877	\$11,497	\$24,008	57%	63%	\$0	\$216,901	\$216,901
	Fox Chapel Area SD	\$314,902	\$321,622	\$636,524	\$16,363	\$31,645	69%	72%	\$218,677	\$231,522	\$450,199
	Gateway SD	\$632,089	\$280,343	\$912,432	\$12,877	\$30,982	61%	71%	\$386,656	\$200,128	\$586,784
	Hampton Township SD	\$126,248	\$117,094	\$243,342	\$12,185	\$19,013	59%	53%	\$74,443	\$62,499	\$136,942
	Highlands SD	\$1,222,365	\$0	\$1,222,365	\$10,651	\$27,837	53%	68%	\$648,521	\$0	\$648,521
	Keystone Oaks SD	\$889,148	\$0	\$889,148	\$14,056	\$27,730	64%	68%	\$572,855	\$0	\$572,855
	McKeesport Area SD	\$787,871	\$298,848	\$1,086,719	\$9,015	\$20,601	45%	57%	\$350,914	\$170,248	\$521,162
	Montour SD	\$331,915	\$200,949	\$532,864	\$14,004	\$28,334	64%	69%	\$213,407	\$138,077	\$351,484
	Moon Area SD	\$496,514	\$249,490	\$746,004	\$12,625	\$26,092	60%	66%	\$299,869	\$164,723	\$464,592
	Mt Lebanon SD	\$425,895	\$0	\$425,895	\$12,497	\$22,161	60%	60%	\$255,500	\$0	\$255,500
	North Allegheny SD	\$928,742	\$194,275	\$1,123,017	\$12,393	\$23,936	60%	63%	\$554,045	\$122,322	\$676,367
	North Hills SD	\$459,447	\$320,568	\$780,015	\$12,141	\$23,279	59%	62%	\$270,234	\$198,488	\$468,722
	Northgate SD	\$726,275	\$0	\$726,275	\$12,006	\$24,644	58%	64%	\$423,821	\$0	\$423,821
	Pine-Richland SD	\$320,584	\$263,445	\$584,029	\$10,988	\$22,714	54%	61%	\$174,708	\$160,626	\$335,334
	Pittsburgh SD	\$11,969,893	\$889,964	\$12,859,857	\$14,326	\$32,546	65%	73%	\$7,792,104	\$647,550	\$8,439,654
	Plum Borough SD	\$855,026	\$286,461	\$1,141,487	\$11,166	\$20,374	55%	56%	\$472,162	\$161,818	\$633,980
	Quaker Valley SD	\$191,386	\$119,354	\$310,740	\$15,982	\$30,011	69%	70%	\$131,511	\$84,097	\$215,609
	Riverview SD	\$321,940	\$0	\$321,940	\$15,887	\$28,441	69%	69%	\$220,620	\$0	\$220,620
	Shaler Area SD	\$1,137,832	\$0	\$1,137,832	\$11,350	\$26,727	56%	67%	\$636,589	\$0	\$636,589
	South Allegheny SD	\$102,693	\$92,894	\$195,587	\$10,067	\$23,918	50%	63%	\$51,688	\$58,463	\$110,151
South Fayette Township SD	\$207,741	\$74,570	\$282,311	\$10,528	\$19,213	53%	54%	\$109,077	\$40,162	\$149,239	
South Park SD	\$294,224	\$0	\$294,224	\$10,454	\$20,304	52%	56%	\$153,506	\$0	\$153,506	
Steel Valley SD	\$398,876	\$399,239	\$798,115	\$13,879	\$29,441	64%	70%	\$255,182	\$279,025	\$534,207	
Upper Saint Clair SD	\$137,418	\$180,333	\$317,751	\$12,259	\$23,958	59%	63%	\$81,369	\$113,605	\$194,974	
West Allegheny SD	\$363,129	\$60,900	\$424,029	\$11,493	\$20,300	56%	56%	\$205,157	\$34,305	\$239,462	
West Jefferson Hills SD	\$396,184	\$76,454	\$472,638	\$10,898	\$19,355	54%	54%	\$214,417	\$41,437	\$255,854	
West Mifflin Area SD	\$135,246	\$350,265	\$485,512	\$11,422	\$25,888	56%	66%	\$76,040	\$230,324	\$306,364	

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Allegheny	Wilkesburg Borough SD	\$472,217	\$288,291	\$760,508	\$14,946	\$42,911	67%	79%	\$314,244	\$228,733	\$542,977
	Woodland Hills SD	\$2,397,154	\$11,179	\$2,408,333	\$9,977	\$32,044	50%	72%	\$1,195,803	\$8,086	\$1,203,890
Armstrong	Apollo-Ridge SD	\$311,094	\$190,621	\$501,715	\$10,951	\$22,519	54%	61%	\$169,055	\$115,579	\$284,633
	Armstrong SD	\$897,064	\$462,892	\$1,359,955	\$10,961	\$24,328	54%	64%	\$487,863	\$294,216	\$782,079
	Freeport Area SD	\$281,079	\$86,016	\$367,095	\$10,937	\$18,220	54%	51%	\$152,585	\$44,165	\$196,749
	Leechburg Area SD	\$224,022	\$96,193	\$320,215	\$12,070	\$23,126	59%	62%	\$131,223	\$59,318	\$190,542
Beaver	Aliquippa SD	\$392,433	\$256,429	\$648,861	\$10,078	\$25,005	50%	65%	\$197,729	\$165,517	\$363,246
	Ambridge Area SD	\$555,190	\$372,519	\$927,709	\$9,613	\$22,624	48%	61%	\$266,430	\$226,548	\$492,978
	Beaver Area SD	\$284,340	\$48,332	\$332,672	\$9,628	\$17,060	48%	48%	\$136,679	\$23,217	\$159,897
	Big Beaver Falls Area SD	\$709,581	\$0	\$709,581	\$10,412	\$20,649	52%	57%	\$368,819	\$0	\$368,819
	Blackhawk SD	\$663,765	\$0	\$663,765	\$9,482	\$18,176	47%	51%	\$313,740	\$0	\$313,740
	Central Valley SD	\$516,465	\$115,498	\$631,963	\$10,393	\$18,729	52%	53%	\$267,993	\$60,831	\$328,824
	Freedom Area SD	\$456,377	\$70,841	\$527,218	\$10,506	\$21,061	52%	58%	\$239,186	\$41,023	\$280,208
	Hopewell Area SD	\$442,944	\$267,321	\$710,265	\$11,695	\$24,626	57%	64%	\$253,570	\$171,089	\$424,658
	Midland Borough SD	\$134,803	\$54,870	\$189,673	\$8,840	\$21,104	43%	58%	\$58,555	\$31,821	\$90,376
	New Brighton Area SD	\$214,211	\$142,358	\$356,569	\$10,450	\$19,666	52%	55%	\$111,717	\$78,186	\$189,903
	Riverside Beaver County SD	\$260,231	\$135,581	\$395,813	\$10,785	\$19,483	54%	54%	\$139,582	\$73,892	\$213,474
	Rochester Area SD	\$557,430	\$222,761	\$780,191	\$13,301	\$33,896	62%	74%	\$347,891	\$164,501	\$512,392
	South Side Area SD	\$373,186	\$30,247	\$403,433	\$15,188	\$28,312	67%	69%	\$250,327	\$20,776	\$271,103
	Western Beaver County SD	\$352,453	\$0	\$352,453	\$11,306	\$24,038	56%	63%	\$196,582	\$0	\$196,582
Bedford	Bedford Area SD	\$168,098	\$27,806	\$195,904	\$9,005	\$17,238	44%	49%	\$74,761	\$13,506	\$88,267
	Chestnut Ridge SD	\$242,090	\$92,772	\$334,862	\$8,549	\$16,421	42%	46%	\$100,502	\$42,689	\$143,192
	Everett Area SD	\$270,128	\$82,044	\$352,173	\$8,814	\$17,639	43%	50%	\$116,895	\$40,810	\$157,705
	North. Bedford County SD	\$177,143	\$48,038	\$225,182	\$9,397	\$16,869	47%	47%	\$82,887	\$22,793	\$105,680
Berks	Tussey Mountain SD	\$216,000	\$37,596	\$253,596	\$10,826	\$20,282	54%	56%	\$116,238	\$21,163	\$137,401
	Antietam SD	\$348,843	\$245,084	\$593,928	\$11,668	\$26,045	57%	66%	\$199,350	\$161,665	\$361,015
	Boyertown Area SD	\$1,035,336	\$546,866	\$1,582,203	\$10,378	\$23,742	52%	63%	\$536,542	\$342,669	\$879,210
	Brandywine Heights Area SD	\$91,797	\$23,926	\$115,723	\$13,047	\$28,874	62%	69%	\$56,617	\$16,580	\$73,197
	Conrad Weiser Area SD	\$774,638	\$0	\$774,638	\$11,369	\$27,212	56%	67%	\$433,972	\$0	\$433,972
	Daniel Boone Area SD	\$875,826	\$275,160	\$1,150,986	\$9,978	\$21,017	50%	58%	\$436,969	\$159,100	\$596,068
	Exeter Township SD	\$597,385	\$353,886	\$951,270	\$10,738	\$26,271	53%	66%	\$319,216	\$234,467	\$553,684
	Fleetwood Area SD	\$416,890	\$232,409	\$649,299	\$10,927	\$23,785	54%	63%	\$226,135	\$145,787	\$371,922
	Governor Mifflin SD	\$498,213	\$423,961	\$922,174	\$10,755	\$25,109	54%	65%	\$266,597	\$274,274	\$540,871
	Hamburg Area SD	\$685,619	\$395,041	\$1,080,660	\$11,341	\$23,889	56%	63%	\$383,353	\$248,447	\$631,800
	Kutztown Area SD	\$288,773	\$252,277	\$541,050	\$15,528	\$33,467	68%	74%	\$195,789	\$185,452	\$381,241
	Muhlenberg SD	\$430,621	\$310,199	\$740,820	\$9,920	\$20,282	50%	56%	\$213,575	\$174,613	\$388,188
	Oley Valley SD	\$216,827	\$271,607	\$488,434	\$11,898	\$28,228	58%	69%	\$125,705	\$186,308	\$312,013
	Reading SD	\$4,455,246	\$1,427,030	\$5,882,276	\$7,703	\$19,143	35%	54%	\$1,563,386	\$766,172	\$2,329,558
	Schuylkill Valley SD	\$503,658	\$0	\$503,658	\$12,284	\$24,325	59%	64%	\$298,655	\$0	\$298,655
	Tulpehocken Area SD	\$452,604	\$103,687	\$556,291	\$13,660	\$28,590	63%	69%	\$286,932	\$71,537	\$358,469
	Twin Valley SD	\$500,833	\$293,804	\$794,637	\$10,155	\$26,210	51%	66%	\$254,250	\$194,431	\$448,681
	Wilson SD	\$439,375	\$241,653	\$681,027	\$10,479	\$23,017	52%	61%	\$229,723	\$148,582	\$378,305
	Wyomissing Area SD	\$175,439	\$91,854	\$267,293	\$11,687	\$23,205	57%	62%	\$100,381	\$56,764	\$157,145
Blair	Altoona Area SD	\$1,218,177	\$805,092	\$2,023,268	\$8,277	\$17,192	40%	48%	\$482,333	\$389,951	\$872,283
	Bellwood-Antis SD	\$82,602	\$0	\$82,602	\$9,549	\$15,119	48%	41%	\$39,349	\$0	\$39,349
	Claysburg-Kimmel SD	\$84,504	\$23,660	\$108,165	\$9,064	\$16,249	45%	45%	\$37,887	\$10,752	\$48,638

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings			
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL	
Blair	Hollidaysburg Area SD	\$439,356	\$202,617	\$641,973	\$9,189	\$18,597	46%	52%	\$200,290	\$106,032	\$306,322	
	Spring Cove SD	\$361,639	\$159,750	\$521,390	\$8,350	\$18,603	40%	52%	\$145,087	\$83,623	\$228,711	
	Tyrone Area SD	\$257,616	\$87,513	\$345,129	\$8,335	\$15,300	40%	42%	\$103,085	\$36,805	\$139,890	
	Williamsburg Community SD	\$122,523	\$0	\$122,523	\$9,807	\$19,417	49%	54%	\$60,058	\$0	\$60,058	
Bradford	Athens Area SD	\$415,025	\$269,394	\$684,419	\$10,423	\$23,190	52%	62%	\$215,944	\$166,412	\$382,356	
	Canton Area SD	\$213,383	\$5,976	\$219,359	\$11,468	\$22,208	56%	60%	\$120,352	\$3,590	\$123,942	
	Northeast Bradford SD	\$176,955	\$119,104	\$296,059	\$11,472	\$24,532	56%	64%	\$99,829	\$76,065	\$175,894	
	Sayre Area SD	\$419,764	\$0	\$419,764	\$12,794	\$31,954	61%	72%	\$255,713	\$0	\$255,713	
	Towanda Area SD	\$76,297	\$76,783	\$153,081	\$9,543	\$20,721	48%	57%	\$36,321	\$43,934	\$80,254	
	Troy Area SD	\$367,881	\$94,018	\$461,898	\$10,042	\$21,451	50%	59%	\$184,711	\$55,162	\$239,873	
	Wyalusing Area SD	\$395,806	\$254,944	\$650,750	\$10,663	\$20,620	53%	57%	\$210,203	\$145,339	\$355,543	
Bucks	Bensalem Township SD	\$698,555	\$872,847	\$1,571,402	\$12,115	\$33,609	59%	74%	\$410,258	\$642,619	\$1,052,877	
	Bristol Borough SD	\$438,335	\$0	\$438,335	\$11,219	\$28,862	55%	69%	\$242,988	\$0	\$242,988	
	Bristol Township SD	\$2,741,581	\$2,017,861	\$4,759,442	\$11,195	\$34,679	55%	74%	\$1,517,081	\$1,502,034	\$3,019,115	
	Centennial SD	\$404,115	\$192,975	\$597,091	\$13,054	\$30,005	62%	70%	\$249,326	\$135,961	\$385,287	
	Central Bucks SD	\$963,943	\$419,510	\$1,383,453	\$10,714	\$22,012	53%	60%	\$514,083	\$250,562	\$764,645	
	Morrisville Borough SD	\$234,282	\$185,225	\$419,507	\$11,068	\$42,643	55%	79%	\$128,440	\$146,719	\$275,159	
	Neshaminy SD	\$922,651	\$639,704	\$1,562,355	\$12,508	\$34,253	60%	74%	\$553,823	\$474,143	\$1,027,966	
	New Hope-Solebury SD	\$81,615	\$0	\$81,615	\$18,554	\$40,228	73%	78%	\$59,621	\$0	\$59,621	
	Palisades SD	\$372,888	\$103,316	\$476,204	\$16,533	\$37,465	70%	76%	\$260,116	\$78,870	\$338,985	
	Pennridge SD	\$1,167,941	\$483,875	\$1,651,816	\$10,868	\$25,441	54%	65%	\$630,615	\$315,267	\$945,882	
	Pennsbury SD	\$745,218	\$590,625	\$1,335,843	\$11,607	\$29,831	57%	70%	\$424,199	\$415,106	\$839,305	
	Quakertown Community SD	\$1,311,513	\$436,756	\$1,748,269	\$12,903	\$25,396	61%	65%	\$803,303	\$284,294	\$1,087,597	
	Butler	Butler Area SD	\$1,637,166	\$905,715	\$2,542,881	\$9,043	\$20,527	45%	57%	\$731,977	\$514,564	\$1,246,541
Karns City Area SD		\$428,170	\$0	\$428,170	\$11,299	\$14,890	56%	40%	\$238,701	\$0	\$238,701	
Mars Area SD		\$619,876	\$0	\$619,876	\$9,297	\$16,717	46%	47%	\$286,506	\$0	\$286,506	
Moniteau SD		\$280,323	\$81,196	\$361,519	\$10,015	\$19,181	50%	54%	\$140,368	\$43,668	\$184,036	
Seneca Valley SD		\$541,274	\$484,761	\$1,026,035	\$10,308	\$22,935	51%	61%	\$278,734	\$297,385	\$576,119	
Slippery Rock Area SD		\$618,357	\$285,508	\$903,865	\$9,969	\$22,009	50%	60%	\$308,205	\$170,510	\$478,715	
South Butler County SD		\$321,059	\$163,726	\$484,784	\$9,501	\$17,153	47%	48%	\$152,102	\$79,108	\$231,210	
Blacklick Valley SD		\$112,846	\$60,082	\$172,928	\$10,521	\$24,235	52%	63%	\$59,217	\$38,104	\$97,321	
Cambria Heights SD		\$158,187	\$12,916	\$171,102	\$9,738	\$20,303	49%	56%	\$76,969	\$7,276	\$84,246	
Central Cambria SD		\$115,968	\$31,513	\$147,482	\$8,973	\$18,890	44%	53%	\$51,346	\$16,724	\$68,071	
Cambria	Conemaugh Valley SD	\$277,811	\$0	\$277,811	\$9,879	\$19,098	49%	54%	\$137,210	\$0	\$137,210	
	Ferndale Area SD	\$204,356	\$27,616	\$231,971	\$11,666	\$24,093	57%	63%	\$116,772	\$17,454	\$134,227	
	Forest Hills SD	\$182,382	\$66,228	\$248,610	\$9,854	\$17,654	49%	50%	\$89,840	\$32,972	\$122,812	
	Greater Johnstown SD	\$1,856,385	\$676,586	\$2,532,971	\$9,229	\$22,024	46%	60%	\$850,623	\$404,252	\$1,254,875	
	Northern Cambria SD	\$251,658	\$0	\$251,658	\$10,718	\$20,918	53%	58%	\$134,259	\$0	\$134,259	
	Penn Cambria SD	\$250,510	\$178,127	\$428,637	\$9,062	\$19,982	45%	56%	\$112,290	\$99,103	\$211,393	
	Portage Area SD	\$147,378	\$35,221	\$182,599	\$10,442	\$16,226	52%	45%	\$76,805	\$15,978	\$92,783	
	Richland SD	\$165,352	\$99,064	\$264,416	\$9,306	\$15,969	46%	44%	\$76,512	\$44,069	\$120,581	
	**Westmont Hilltop SD	\$139,485.43	\$0.00	\$139,485	\$9,692.19	\$16,872.37	48%	47%	\$67,528	\$0	\$67,528	
	Cameron	Cameron County SD	\$273,868	\$193,435	\$467,303	\$14,059	\$26,221	64%	66%	\$176,472	\$128,038	\$304,510
		Jim Thorpe Area SD	\$1,647,283	\$0	\$1,647,283	\$11,850	\$26,182	58%	66%	\$952,222	\$0	\$952,222
Carbon	Lehighton Area SD	\$798,589	\$272,277	\$1,070,866	\$10,508	\$22,134	52%	60%	\$418,588	\$163,224	\$581,813	
	Palmerton Area SD	\$556,022	\$65,806	\$621,828	\$10,043	\$22,398	50%	60%	\$279,197	\$39,761	\$318,958	

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Carbon	Panther Valley SD	\$753,592	\$695,500	\$1,449,092	\$7,846	\$26,750	36%	67%	\$273,379	\$465,010	\$738,389
	Weatherly Area SD	\$118,518	\$64,430	\$182,947	\$13,563	\$30,656	63%	71%	\$74,828	\$45,798	\$120,626
Centre	Bald Eagle Area SD	\$100,568	\$66,906	\$167,474	\$11,880	\$22,302	58%	60%	\$58,243	\$40,311	\$98,554
	Bellefonte Area SD	\$324,813	\$327,675	\$652,489	\$11,805	\$24,087	58%	63%	\$187,233	\$207,076	\$394,309
	Penns Valley Area SD	\$159,347	\$77,888	\$237,235	\$11,180	\$20,103	55%	56%	\$88,081	\$43,541	\$131,622
Chester	State College Area SD	\$377,611	\$201,375	\$578,985	\$13,138	\$26,501	62%	67%	\$233,903	\$134,012	\$367,914
	Avon Grove SD	\$416,380	\$331,813	\$748,192	\$9,879	\$23,958	49%	63%	\$205,635	\$209,037	\$414,672
	Coatesville Area SD	\$2,352,965	\$1,018,118	\$3,371,083	\$11,167	\$33,512	55%	74%	\$1,299,470	\$748,795	\$2,048,265
	Downingtown Area SD	\$1,037,583	\$525,734	\$1,563,317	\$11,062	\$22,762	55%	61%	\$568,576	\$320,975	\$889,552
	Great Valley SD	\$497,702	\$485,707	\$983,409	\$14,035	\$35,711	64%	75%	\$320,396	\$365,133	\$685,529
	Kennett Consolidated SD	\$518,521	\$297,101	\$815,622	\$11,748	\$28,459	57%	69%	\$297,833	\$204,553	\$502,386
	Octorara Area SD	\$514,614	\$512,572	\$1,027,185	\$12,093	\$29,214	59%	70%	\$301,836	\$357,033	\$658,869
	Owen J Roberts SD	\$706,338	\$270,157	\$976,495	\$11,795	\$28,269	58%	69%	\$406,918	\$185,438	\$592,356
	Oxford Area SD	\$496,247	\$523,794	\$1,020,040	\$8,621	\$24,882	42%	64%	\$208,422	\$337,179	\$545,601
	Phoenixville Area SD	\$688,522	\$0	\$688,522	\$13,436	\$30,201	63%	71%	\$432,307	\$0	\$432,307
	Tredyffrin-Easttown SD	\$369,137	\$0	\$369,137	\$13,526	\$30,256	63%	71%	\$232,678	\$0	\$232,678
	Unionville-Chadds Ford SD	\$404,911	\$52,801	\$457,713	\$13,247	\$29,922	62%	70%	\$252,080	\$37,158	\$289,238
	West Chester Area SD	\$1,295,533	\$595,560	\$1,891,093	\$11,737	\$29,636	57%	70%	\$743,634	\$417,409	\$1,161,044
Clarion	Allegheny-Clarion Valley SD	\$132,574	\$0	\$132,574	\$11,647	\$24,060	57%	63%	\$75,659	\$0	\$75,659
	Clarion Area SD	\$159,976	\$192,590	\$352,566	\$11,293	\$24,406	56%	64%	\$89,149	\$122,636	\$211,785
	Clarion-Limestone Area SD	\$199,253	\$74,993	\$274,247	\$10,361	\$21,879	52%	59%	\$103,096	\$44,607	\$147,704
	Keystone SD	\$120,382	\$124,669	\$245,051	\$10,316	\$20,540	52%	57%	\$62,034	\$70,864	\$132,898
	North Clarion County SD	\$46,105	\$72,649	\$118,754	\$10,130	\$18,061	51%	51%	\$23,347	\$36,990	\$60,338
Clearfield	Redbank Valley SD	\$271,568	\$37,458	\$309,025	\$9,968	\$23,539	50%	62%	\$135,348	\$23,351	\$158,699
	Union SD	\$290,372	\$96,250	\$386,622	\$13,495	\$20,786	63%	57%	\$182,790	\$55,201	\$237,991
	Clearfield Area SD	\$586,654	\$260,663	\$847,318	\$9,871	\$23,325	49%	62%	\$289,491	\$161,596	\$451,087
	Curwensville Area SD	\$165,466	\$0	\$165,466	\$10,646	\$19,426	53%	54%	\$87,750	\$0	\$87,750
	Dubois Area SD	\$541,523	\$239,976	\$781,499	\$9,521	\$22,541	47%	61%	\$257,148	\$145,599	\$402,746
	Glendale SD	\$40,725	\$116,702	\$157,427	\$9,935	\$25,192	50%	65%	\$20,229	\$75,634	\$95,863
	Harmony Area SD	\$84,777	\$42,764	\$127,540	\$12,073	\$21,382	59%	59%	\$49,667	\$25,034	\$74,700
	Moshannon Valley SD	\$109,184	\$91,491	\$200,675	\$10,396	\$19,538	52%	55%	\$56,671	\$49,979	\$106,650
	Philipsburg-Osceola Area SD	\$595,350	\$102,231	\$697,581	\$11,181	\$19,701	55%	55%	\$329,126	\$56,229	\$385,356
	West Branch Area SD	\$193,837	\$129,225	\$323,061	\$10,615	\$20,951	53%	58%	\$102,537	\$74,545	\$177,082
Clinton	Keystone Central SD	\$667,880	\$409,381	\$1,077,260	\$10,572	\$28,903	53%	69%	\$351,995	\$283,818	\$635,814
Columbia	Benton Area SD	\$147,714	\$0	\$147,714	\$11,115	\$22,582	55%	61%	\$81,267	\$0	\$81,267
	Berwick Area SD	\$458,346	\$103,588	\$561,934	\$10,112	\$21,290	51%	58%	\$231,722	\$60,455	\$292,177
	Bloomsburg Area SD	\$221,422	\$95,299	\$316,722	\$10,210	\$16,977	51%	48%	\$112,991	\$45,537	\$158,528
	Central Columbia SD	\$332,394	\$0	\$332,394	\$10,458	\$18,475	52%	52%	\$173,471	\$0	\$173,471
	Millville Area SD	\$41,387	\$0	\$41,387	\$11,825	\$26,302	58%	66%	\$23,887	\$0	\$23,887
Crawford	Southern Columbia Area SD	\$208,889	\$0	\$208,889	\$9,157	\$19,427	45%	54%	\$94,824	\$0	\$94,824
	Conneaut SD	\$1,059,598	\$500,975	\$1,560,573	\$10,658	\$20,547	53%	57%	\$562,492	\$284,828	\$847,320
	Crawford Central SD	\$827,849	\$784,051	\$1,611,900	\$8,836	\$21,270	43%	58%	\$359,383	\$457,277	\$816,660
Cumberland	Penncrest SD	\$976,445	\$630,207	\$1,606,652	\$11,658	\$22,716	57%	61%	\$557,656	\$384,268	\$941,924
	Big Spring SD	\$1,207,435	\$249,715	\$1,457,150	\$10,417	\$26,389	52%	66%	\$627,878	\$165,827	\$793,705
	Camp Hill SD	\$127,647	\$32,021	\$159,668	\$10,842	\$23,574	54%	62%	\$68,780	\$19,979	\$88,759
	Carlisle Area SD	\$1,031,803	\$397,720	\$1,429,522	\$10,072	\$19,466	50%	54%	\$519,599	\$216,593	\$736,192

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County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Cumberland	Cumberland Valley SD	\$1,736,152	\$0	\$1,736,152	\$8,954	\$19,502	44%	55%	\$766,663	\$0	\$766,663
	East Pennsboro Area SD	\$689,604	\$334,238	\$1,023,842	\$8,996	\$22,903	44%	61%	\$306,306	\$204,868	\$511,174
	Mechanicsburg Area SD	\$1,053,158	\$641,142	\$1,694,300	\$10,529	\$22,380	53%	60%	\$553,048	\$387,178	\$940,226
	Shippensburg Area SD	\$675,836	\$413,187	\$1,089,022	\$8,837	\$20,452	43%	57%	\$293,439	\$234,087	\$527,526
	South Middleton SD	\$376,001	\$152,675	\$528,676	\$10,979	\$22,965	54%	61%	\$204,760	\$93,739	\$298,499
Dauphin	Central Dauphin SD	\$2,933,733	\$1,604,681	\$4,538,414	\$9,957	\$23,185	50%	62%	\$1,460,552	\$991,115	\$2,451,667
	Derry Township SD	\$312,608	\$93,890	\$406,498	\$11,440	\$23,119	56%	62%	\$175,983	\$57,887	\$233,870
	Halifax Area SD	\$428,033	\$86,869	\$514,903	\$12,379	\$26,795	60%	67%	\$255,148	\$58,129	\$313,276
	Harrisburg City SD	\$2,912,467	\$2,232,809	\$5,145,277	\$10,515	\$27,099	52%	67%	\$1,527,562	\$1,502,383	\$3,029,945
	Lower Dauphin SD	\$666,944	\$338,939	\$1,005,883	\$10,733	\$24,537	53%	64%	\$356,259	\$216,485	\$572,745
	Middletown Area SD	\$419,927	\$187,820	\$607,747	\$11,235	\$23,736	55%	63%	\$233,038	\$117,671	\$350,710
	Millersburg Area SD	\$254,838	\$205,179	\$460,017	\$12,725	\$24,525	61%	64%	\$154,707	\$131,015	\$285,721
	**Steelton-Highspire SD	\$1,183,981.73	\$393,536.44	\$1,577,518	\$7,276.08	\$20,951.29	31%	58%	\$370,369	\$227,022	\$597,391
	Susquehanna Township SD	\$730,622	\$340,608	\$1,071,230	\$11,112	\$27,208	55%	67%	\$401,857	\$229,632	\$631,488
	Upper Dauphin Area SD	\$368,346	\$298,251	\$666,597	\$9,800	\$22,417	49%	60%	\$180,423	\$180,307	\$360,730
Delaware	Chester-Upland SD	\$2,880,347	\$1,431,188	\$4,311,535	\$9,760	\$24,693	49%	64%	\$1,404,744	\$917,370	\$2,322,114
	Chichester SD	\$941,861	\$553,938	\$1,495,799	\$13,237	\$33,891	62%	74%	\$586,088	\$409,042	\$995,130
	Garnet Valley SD	\$443,875	\$0	\$443,875	\$12,562	\$33,575	60%	74%	\$267,202	\$0	\$267,202
	Haverford Township SD	\$207,716	\$135,843	\$343,559	\$11,735	\$32,480	57%	73%	\$119,215	\$98,767	\$217,982
	Interboro SD	\$307,552	\$157,346	\$464,898	\$13,167	\$29,360	62%	70%	\$190,765	\$109,837	\$300,602
	Marple Newtown SD	\$357,853	\$141,388	\$499,242	\$13,622	\$38,008	63%	77%	\$226,498	\$108,411	\$334,909
	Penn-Delco SD	\$426,976	\$296,339	\$723,315	\$10,572	\$24,819	53%	64%	\$225,040	\$190,493	\$415,532
	Radnor Township SD	\$15,873	\$28,517	\$44,391	\$15,923	\$38,454	69%	77%	\$10,889	\$21,943	\$32,832
	Ridley SD	\$424,242	\$188,057	\$612,299	\$12,909	\$27,661	61%	68%	\$259,917	\$127,787	\$387,704
	Rose Tree Media SD	\$426,809	\$130,235	\$557,044	\$14,945	\$33,001	67%	73%	\$284,016	\$95,250	\$379,266
	Southeast Delco SD	\$970,298	\$563,198	\$1,533,496	\$9,463	\$26,975	47%	67%	\$457,642	\$378,108	\$835,751
	Springfield SD	\$310,054	\$2,665	\$312,719	\$11,491	\$24,941	56%	64%	\$175,145	\$1,718	\$176,863
	Upper Darby SD	\$2,214,214	\$1,598,797	\$3,813,011	\$9,187	\$26,281	46%	66%	\$1,009,121	\$1,059,496	\$2,068,617
	Wallingford-Swarthmore SD	\$163,677	\$222,491	\$386,168	\$13,644	\$32,934	63%	73%	\$103,697	\$162,602	\$266,299
	William Penn SD	\$1,937,388	\$1,047,509	\$2,984,897	\$10,924	\$31,722	54%	72%	\$1,050,627	\$754,769	\$1,805,396
Elk	Johnsonburg Area SD	\$259,140	\$0	\$259,140	\$12,747	\$27,299	61%	68%	\$157,489	\$0	\$157,489
	Ridgway Area SD	\$174,855	\$48,855	\$223,710	\$11,434	\$24,673	56%	64%	\$98,391	\$31,301	\$129,692
	Saint Marys Area SD	\$202,538	\$53,610	\$256,148	\$8,871	\$17,465	44%	49%	\$88,375	\$26,399	\$114,774
Erie	Corry Area SD	\$446,547	\$148,849	\$595,396	\$10,290	\$20,257	51%	56%	\$229,562	\$83,710	\$313,272
	Erie City SD	\$4,902,837	\$1,166,066	\$6,068,903	\$8,790	\$20,107	43%	56%	\$2,113,908	\$651,958	\$2,765,865
	Fairview SD	\$76,329	\$29,212	\$105,541	\$10,194	\$16,588	51%	47%	\$38,889	\$13,601	\$52,490
	Fort LeBoeuf SD	\$396,720	\$65,768	\$462,488	\$9,309	\$18,485	46%	52%	\$183,638	\$34,226	\$217,864
	General McLane SD	\$217,633	\$116,987	\$334,620	\$9,606	\$18,045	48%	51%	\$104,353	\$59,515	\$163,868
	Girard SD	\$379,897	\$239,032	\$618,930	\$9,545	\$20,155	48%	56%	\$180,898	\$133,899	\$314,797
	Harbor Creek SD	\$214,915	\$98,636	\$313,550	\$9,406	\$18,021	47%	51%	\$100,670	\$50,114	\$150,783
	Iroquois SD	\$125,142	\$51,234	\$176,376	\$10,099	\$21,067	50%	58%	\$63,185	\$29,674	\$92,860
	Millcreek Township SD	\$943,577	\$158,507	\$1,102,084	\$9,142	\$19,029	45%	53%	\$427,517	\$84,663	\$512,180
	North East SD	\$184,154	\$120,057	\$304,211	\$9,367	\$18,263	47%	51%	\$85,852	\$61,779	\$147,631
Northwestern SD	\$466,274	\$97,840	\$564,113	\$9,407	\$20,469	47%	57%	\$218,429	\$55,465	\$273,894	
Union City Area SD	\$298,754	\$160,868	\$459,622	\$10,255	\$19,589	51%	55%	\$153,092	\$88,066	\$241,157	
Wattsburg Area SD	\$382,178	\$155,890	\$538,069	\$10,573	\$19,427	53%	54%	\$201,446	\$84,753	\$286,199	

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Fayette	Albert Gallatin Area SD	\$538,175	\$341,911	\$880,086	\$9,437	\$20,719	47%	57%	\$253,038	\$195,620	\$448,657
	Brownsville Area SD	\$893,468	\$575,650	\$1,469,117	\$9,141	\$24,947	45%	64%	\$404,755	\$371,090	\$775,845
	Connellsville Area SD	\$1,797,899	\$0	\$1,797,899	\$9,056	\$20,219	45%	56%	\$805,290	\$0	\$805,290
	Frazier SD	\$431,724	\$13,861	\$445,586	\$9,027	\$19,519	45%	55%	\$192,607	\$7,566	\$200,173
	Laurel Highlands SD	\$689,973	\$412,815	\$1,102,788	\$10,231	\$23,365	51%	62%	\$352,772	\$256,187	\$608,960
	Uniontown Area SD	\$1,090,006	\$487,079	\$1,577,085	\$9,924	\$20,861	50%	58%	\$540,827	\$280,093	\$820,921
Forest	Forest Area SD	\$165,103	\$161,065	\$326,168	\$15,468	\$30,424	68%	71%	\$111,735	\$114,134	\$225,869
Franklin	Chambersburg Area SD	\$1,903,538	\$880,064	\$2,783,602	\$9,028	\$18,801	45%	53%	\$849,242	\$465,092	\$1,314,334
	Fannett-Metal SD	\$135,482	\$85,537	\$221,020	\$10,382	\$18,367	52%	52%	\$70,232	\$44,253	\$114,485
	Greencastle-Antrim SD	\$301,820	\$109,013	\$410,833	\$8,831	\$17,044	43%	48%	\$130,940	\$52,313	\$183,252
	Tuscarora SD	\$619,875	\$135,800	\$755,675	\$9,710	\$17,424	49%	49%	\$300,671	\$66,708	\$367,380
	Waynesboro Area SD	\$905,099	\$236,542	\$1,141,641	\$8,163	\$15,594	39%	43%	\$350,679	\$102,069	\$452,748
Fulton	Central Fulton SD	\$235,034	\$124,663	\$359,697	\$10,161	\$19,034	51%	53%	\$119,384	\$66,601	\$185,984
	Forbes Road SD	\$122,857	\$10,982	\$133,839	\$13,411	\$18,975	63%	53%	\$77,051	\$5,851	\$82,902
	Southern Fulton SD	\$197,799	\$96,143	\$293,942	\$10,375	\$20,485	52%	57%	\$102,470	\$54,537	\$157,007
Greene	Carmichaels Area SD	\$341,551	\$170,785	\$512,336	\$8,932	\$18,559	44%	52%	\$150,362	\$89,205	\$239,567
	Central Greene SD	\$294,956	\$321,381	\$616,337	\$11,182	\$25,961	55%	66%	\$163,062	\$211,638	\$374,700
	Jefferson-Morgan SD	\$320,306	\$0	\$320,306	\$11,767	\$24,631	58%	64%	\$184,204	\$0	\$184,204
	Southeastern Greene SD	\$95,478	\$75,018	\$170,496	\$11,000	\$25,274	55%	65%	\$52,080	\$48,705	\$100,785
Huntingdon	West Greene SD	\$481,528	\$0	\$481,528	\$15,480	\$32,680	68%	73%	\$325,992	\$0	\$325,992
	Huntingdon Area SD	\$200,039	\$124,003	\$324,042	\$8,336	\$20,263	40%	56%	\$80,061	\$69,753	\$149,813
	Juniata Valley SD	\$103,472	\$84,845	\$188,317	\$9,918	\$21,243	50%	58%	\$51,307	\$49,438	\$100,745
	Mount Union Area SD	\$262,368	\$148,396	\$410,764	\$8,135	\$19,693	39%	55%	\$101,101	\$81,595	\$182,696
	S. Huntingdon County SD	\$206,176	\$285,626	\$491,802	\$8,184	\$18,014	39%	51%	\$80,206	\$145,065	\$225,271
Indiana	Blairsville-Saltsburg SD	\$651,742	\$220,264	\$872,006	\$12,687	\$24,982	61%	65%	\$394,878	\$142,103	\$536,982
	Homer-Center SD	\$189,827	\$125,082	\$314,909	\$12,645	\$24,772	60%	64%	\$114,767	\$80,320	\$195,087
	Indiana Area SD	\$580,074	\$245,724	\$825,797	\$13,938	\$26,180	64%	66%	\$371,979	\$162,518	\$534,496
	Marion Center Area SD	\$334,350	\$22,709	\$357,059	\$11,787	\$22,709	58%	61%	\$192,525	\$13,844	\$206,369
	Penns Manor Area SD	\$311,879	\$123,108	\$434,987	\$12,212	\$26,952	59%	67%	\$184,187	\$82,616	\$266,803
	Purchase Line SD	\$234,550	\$123,661	\$358,211	\$12,908	\$27,902	61%	68%	\$143,698	\$84,371	\$228,069
	United SD	\$479,453	\$329,145	\$808,597	\$12,609	\$27,910	60%	68%	\$289,327	\$224,600	\$513,926
Jefferson	Brockway Area SD	\$90,260	\$59,683	\$149,942	\$10,847	\$17,966	54%	51%	\$48,655	\$30,233	\$78,888
	Brookville Area SD	\$115,797	\$132,334	\$248,131	\$9,543	\$18,394	48%	52%	\$55,126	\$68,556	\$123,683
	Punxsutawney Area SD	\$856,056	\$210,708	\$1,066,764	\$10,928	\$25,243	54%	65%	\$464,388	\$136,710	\$601,098
Juniata	Juniata County SD	\$568,018	\$262,175	\$830,193	\$8,029	\$16,312	38%	46%	\$214,287	\$119,694	\$333,981
Lackawanna	Abington Heights SD	\$364,486	\$101,831	\$466,317	\$9,867	\$18,811	49%	53%	\$179,784	\$53,841	\$233,625
	Carbondale Area SD	\$314,989	\$591,474	\$906,463	\$8,032	\$26,099	38%	66%	\$118,917	\$390,567	\$509,483
	Dunmore SD	\$94,192	\$198,521	\$292,713	\$9,249	\$19,765	46%	55%	\$43,271	\$109,481	\$152,752
	Lakeland SD	\$375,134	\$90,162	\$465,296	\$9,681	\$21,932	48%	60%	\$181,387	\$53,718	\$235,105
	Mid Valley SD	\$303,738	\$405,966	\$709,705	\$8,485	\$22,872	41%	61%	\$124,751	\$248,620	\$373,372
	North Pocono SD	\$638,739	\$216,980	\$855,719	\$11,002	\$22,139	55%	60%	\$348,465	\$130,094	\$478,559
	Old Forge SD	\$135,756	\$40,550	\$176,306	\$8,119	\$23,386	38%	62%	\$52,155	\$25,179	\$77,334
	Riverside SD	\$315,079	\$121,089	\$436,168	\$10,198	\$21,873	51%	59%	\$160,596	\$72,012	\$232,608
	Scranton SD	\$2,022,142	\$1,232,974	\$3,255,116	\$10,439	\$22,500	52%	61%	\$1,053,573	\$747,171	\$1,800,744
	Valley View SD	\$250,299	\$94,491	\$344,790	\$8,538	\$18,346	41%	52%	\$103,718	\$48,832	\$152,550

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings			
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL	
Lancaster	Cocalico SD	\$547,247	\$84,035	\$631,282	\$11,761	\$23,428	57%	62%	\$314,586	\$52,236	\$366,822	
	Columbia Borough SD	\$308,708	\$307,399	\$616,107	\$9,515	\$29,957	47%	70%	\$146,480	\$216,431	\$362,911	
	Conestoga Valley SD	\$352,970	\$77,285	\$430,255	\$9,909	\$19,789	50%	55%	\$174,871	\$42,664	\$217,534	
	Donegal SD	\$620,730	\$331,543	\$952,273	\$9,191	\$21,197	46%	58%	\$283,065	\$192,887	\$475,952	
	Eastern Lancaster County SD	\$488,117	\$216,526	\$704,642	\$10,973	\$22,496	54%	61%	\$265,693	\$131,201	\$396,893	
	Elizabethtown Area SD	\$747,838	\$458,352	\$1,206,191	\$10,023	\$19,697	50%	55%	\$374,776	\$252,060	\$626,836	
	Ephrata Area SD	\$419,144	\$192,106	\$611,250	\$10,137	\$20,292	51%	56%	\$212,413	\$108,181	\$320,595	
	Hempfield SD	\$1,111,095	\$401,394	\$1,512,489	\$11,425	\$24,304	56%	64%	\$624,849	\$254,986	\$879,835	
	Lampeter-Strasburg SD	\$320,345	\$178,501	\$498,846	\$10,827	\$22,790	54%	61%	\$172,407	\$109,065	\$281,473	
	Lancaster SD	\$1,492,194	\$816,892	\$2,309,086	\$11,313	\$24,357	56%	64%	\$832,672	\$519,578	\$1,352,251	
	Manheim Central SD	\$527,376	\$190,711	\$718,087	\$10,846	\$23,188	54%	62%	\$284,262	\$117,800	\$402,062	
	Manheim Township SD	\$668,496	\$207,272	\$875,768	\$9,967	\$18,165	50%	51%	\$333,139	\$106,120	\$439,260	
	Penn Manor SD	\$561,471	\$264,887	\$826,358	\$9,487	\$20,173	47%	56%	\$265,559	\$148,486	\$414,045	
	Pequea Valley SD	\$392,800	\$0	\$392,800	\$12,878	\$26,806	61%	67%	\$240,287	\$0	\$240,287	
	Solanco SD	\$446,664	\$233,113	\$679,777	\$9,045	\$22,256	45%	60%	\$199,741	\$140,261	\$340,002	
	Warwick SD	\$426,061	\$136,996	\$563,058	\$10,422	\$22,836	52%	61%	\$221,657	\$83,813	\$305,470	
	Lawrence	Ellwood City Area SD	\$412,199	\$130,701	\$542,900	\$10,855	\$23,186	54%	62%	\$222,332	\$80,729	\$303,062
		Laurel SD	\$175,791	\$20,966	\$196,757	\$10,784	\$17,560	54%	50%	\$94,284	\$10,381	\$104,665
		Mohawk Area SD	\$271,630	\$0	\$271,630	\$11,091	\$21,319	55%	58%	\$149,175	\$0	\$149,175
		Neshannock Township SD	\$241,515	\$114,253	\$355,768	\$10,518	\$18,333	52%	52%	\$126,702	\$59,006	\$185,708
New Castle Area SD		\$1,107,544	\$7,647	\$1,115,190	\$9,863	\$21,409	49%	59%	\$546,060	\$4,480	\$550,540	
Shenango Area SD		\$151,970	\$78,498	\$230,468	\$11,142	\$20,160	55%	56%	\$83,773	\$43,979	\$127,752	
Union Area SD		\$133,912	\$39,037	\$172,949	\$10,233	\$18,301	51%	52%	\$68,478	\$20,127	\$88,605	
Wilmington Area SD		\$285,374	\$252,461	\$537,835	\$10,882	\$23,780	54%	63%	\$154,247	\$158,347	\$312,594	
Lebanon		Annville-Cleona SD	\$136,919	\$56,418	\$193,337	\$10,209	\$20,542	51%	57%	\$69,859	\$32,071	\$101,931
		Cornwall-Lebanon SD	\$534,444	\$178,380	\$712,824	\$10,799	\$21,941	54%	60%	\$286,983	\$106,308	\$393,291
	Eastern Lebanon County SD	\$499,664	\$199,398	\$699,061	\$10,379	\$20,208	52%	56%	\$258,958	\$111,923	\$370,881	
	Lebanon SD	\$530,181	\$486,385	\$1,016,566	\$8,814	\$19,504	43%	55%	\$229,424	\$265,306	\$494,730	
	Northern Lebanon SD	\$463,281	\$123,279	\$586,560	\$10,130	\$21,237	51%	58%	\$234,605	\$71,818	\$306,423	
Lehigh	Palmyra Area SD	\$527,531	\$347,674	\$875,206	\$8,464	\$16,757	41%	47%	\$215,909	\$163,741	\$379,650	
	Allentown City SD	\$2,828,217	\$1,902,878	\$4,731,095	\$9,286	\$21,939	46%	60%	\$1,305,393	\$1,133,972	\$2,439,364	
	Catasauqua Area SD	\$131,574	\$315,335	\$446,908	\$11,963	\$26,594	58%	67%	\$76,583	\$210,218	\$286,801	
	East Penn SD	\$895,834	\$498,554	\$1,394,388	\$10,583	\$23,618	53%	62%	\$472,585	\$311,424	\$784,009	
	Northern Lehigh SD	\$376,401	\$217,211	\$593,611	\$11,636	\$25,687	57%	65%	\$214,655	\$142,248	\$356,903	
	Northwestern Lehigh SD	\$217,366	\$131,196	\$348,562	\$11,764	\$25,331	57%	65%	\$124,982	\$85,283	\$210,265	
	Parkland SD	\$685,189	\$656,793	\$1,341,981	\$11,533	\$23,121	57%	62%	\$388,142	\$404,968	\$793,110	
	Salisbury Township SD	\$87,435	\$53,762	\$141,198	\$13,700	\$30,566	64%	71%	\$55,525	\$38,170	\$93,694	
	Southern Lehigh SD	\$1,013,227	\$0	\$1,013,227	\$12,986	\$24,257	61%	63%	\$623,090	\$0	\$623,090	
	Whitehall-Coplay SD	\$508,268	\$197,088	\$705,356	\$9,174	\$20,827	46%	57%	\$231,263	\$113,198	\$344,461	
Luzerne	Crestwood SD	\$435,671	\$181,802	\$617,473	\$9,026	\$18,441	45%	52%	\$194,325	\$94,404	\$288,729	
	Dallas SD	\$572,007	\$0	\$572,007	\$8,939	\$18,250	44%	51%	\$252,047	\$0	\$252,047	
	Greater Nanticoke Area SD	\$391,490	\$0	\$391,490	\$8,080	\$17,795	38%	50%	\$149,234	\$0	\$149,234	
	Hanover Area SD	\$1,180,869	\$0	\$1,180,869	\$9,053	\$25,054	45%	65%	\$528,656	\$0	\$528,656	
	Hazleton Area SD	\$1,502,046	\$641,622	\$2,143,667	\$8,048	\$16,225	38%	45%	\$568,851	\$291,060	\$859,911	
	Lake-Lehman SD	\$322,728	\$162,199	\$484,926	\$10,191	\$20,872	51%	58%	\$164,391	\$93,309	\$257,700	
Northwest Area SD	\$384,225	\$121,383	\$505,607	\$9,797	\$27,405	49%	68%	\$188,140	\$82,118	\$270,258		

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Luzerne	Pittston Area SD	\$431,061	\$370,956	\$802,017	\$9,502	\$18,517	47%	52%	\$204,228	\$193,361	\$397,590
	Wilkes-Barre Area SD	\$1,814,665	\$939,516	\$2,754,182	\$11,065	\$26,106	55%	66%	\$994,631	\$620,484	\$1,615,115
	Wyoming Area SD	\$369,524	\$253,638	\$623,162	\$10,065	\$22,109	50%	60%	\$185,951	\$151,939	\$337,890
Lycoming	Wyoming Valley West SD	\$775,029	\$831,239	\$1,606,268	\$9,557	\$24,650	48%	64%	\$369,540	\$532,296	\$901,836
	East Lycoming SD	\$287,299	\$57,168	\$344,467	\$10,640	\$18,247	53%	51%	\$152,286	\$29,394	\$181,680
	Jersey Shore Area SD	\$449,368	\$280,509	\$729,877	\$10,619	\$21,289	53%	58%	\$237,788	\$163,704	\$401,492
	Loyalsock Township SD	\$216,689	\$100,160	\$316,849	\$10,056	\$19,834	50%	55%	\$108,949	\$55,392	\$164,341
	Montgomery Area SD	\$221,093	\$55,834	\$276,927	\$10,787	\$20,721	54%	57%	\$118,612	\$31,947	\$150,559
	Montoursville Area SD	\$289,789	\$132,045	\$421,834	\$10,240	\$17,979	51%	51%	\$148,289	\$66,937	\$215,226
	Muncy SD	\$227,918	\$49,402	\$277,320	\$11,482	\$22,095	56%	60%	\$128,668	\$29,581	\$158,248
	South Williamsport Area SD	\$329,185	\$92,534	\$421,719	\$10,198	\$19,460	51%	54%	\$167,790	\$50,381	\$218,170
	Williamsport Area SD	\$1,130,789	\$677,559	\$1,808,348	\$10,594	\$23,798	53%	63%	\$597,088	\$425,161	\$1,022,249
	Bradford Area SD	\$245,796	\$170,296	\$416,092	\$9,785	\$17,215	49%	49%	\$120,196	\$82,601	\$202,796
McKean	Kane Area SD	\$126,946	\$20,033	\$146,979	\$11,131	\$20,033	55%	56%	\$69,921	\$11,168	\$81,089
	Otto-Eldred SD	\$108,810	\$61,501	\$170,311	\$10,343	\$22,614	52%	61%	\$56,207	\$37,392	\$93,600
	Port Allegany SD	\$63,747	\$76,886	\$140,633	\$11,109	\$21,145	55%	58%	\$35,056	\$44,652	\$79,708
	Smethport Area SD	\$138,625	\$199,248	\$337,873	\$11,729	\$22,139	57%	60%	\$79,532	\$119,463	\$198,995
Mercer	Commodore Perry SD	\$197,744	\$0	\$197,744	\$12,506	\$22,313	60%	60%	\$118,682	\$0	\$118,682
	Farrell Area SD	\$404,174	\$77,239	\$481,413	\$14,620	\$27,951	66%	68%	\$265,943	\$52,741	\$318,684
	Greenville Area SD	\$194,308	\$0	\$194,308	\$10,030	\$20,412	50%	57%	\$97,449	\$0	\$97,449
	Grove City Area SD	\$310,927	\$296,158	\$607,085	\$9,767	\$28,089	49%	68%	\$151,756	\$202,689	\$354,445
	Hermitage SD	\$221,184	\$71,413	\$292,597	\$10,222	\$19,221	51%	54%	\$112,998	\$38,477	\$151,475
	Jamestown Area SD	\$100,813	\$35,755	\$136,568	\$11,428	\$22,591	56%	61%	\$56,705	\$21,724	\$78,429
	Lakeview SD	\$153,237	\$184,953	\$338,190	\$10,191	\$21,630	51%	59%	\$78,055	\$109,150	\$187,205
	Mercer Area SD	\$216,604	\$157,416	\$374,020	\$10,237	\$20,293	51%	56%	\$110,811	\$88,647	\$199,459
	Reynolds SD	\$149,463	\$117,412	\$266,874	\$12,114	\$28,677	59%	69%	\$87,775	\$81,116	\$168,891
	Sharon City SD	\$365,984	\$439,541	\$805,526	\$8,731	\$23,928	43%	63%	\$156,397	\$276,698	\$433,096
Mifflin	Sharpshville Area SD	\$131,524	\$5,765	\$137,289	\$9,379	\$16,058	47%	45%	\$61,409	\$2,582	\$63,991
	West Middlesex Area SD	\$154,298	\$204,434	\$358,732	\$10,121	\$21,214	51%	58%	\$78,073	\$119,006	\$197,079
	Mifflin County SD	\$216,387	\$232,852	\$449,239	\$8,420	\$19,135	41%	54%	\$87,898	\$124,976	\$212,874
	East Stroudsburg Area SD	\$1,852,601	\$1,305,097	\$3,157,698	\$12,604	\$30,527	60%	71%	\$1,117,696	\$926,098	\$2,043,794
Monroe	Pleasant Valley SD	\$1,646,033	\$908,695	\$2,554,728	\$12,745	\$30,385	61%	71%	\$1,000,283	\$643,580	\$1,643,863
	Pocono Mountain SD	\$3,560,317	\$2,416,408	\$5,976,724	\$13,331	\$31,469	62%	72%	\$2,224,932	\$1,735,682	\$3,960,614
	Stroudsburg Area SD	\$2,243,576	\$0	\$2,243,576	\$12,936	\$29,732	61%	70%	\$1,376,421	\$0	\$1,376,421
Montgomery	Abington SD	\$534,870	\$408,375	\$943,246	\$13,488	\$25,044	63%	65%	\$336,592	\$263,819	\$600,411
	Cheltenham SD	\$244,233	\$152,571	\$396,804	\$15,850	\$37,189	68%	76%	\$167,189	\$116,201	\$283,390
	Colonial SD	\$349,375	\$61,473	\$410,848	\$15,630	\$33,967	68%	74%	\$237,613	\$45,429	\$283,042
	Hatboro-Horsham SD	\$175,999	\$319,209	\$495,208	\$13,388	\$29,615	63%	70%	\$110,269	\$223,658	\$333,927
	Lower Merion SD	\$297,333	\$470,755	\$768,088	\$18,470	\$48,198	73%	82%	\$216,844	\$384,170	\$601,014
	Lower Moreland Twshp. SD	\$94,948	\$0	\$94,948	\$13,988	\$30,611	64%	71%	\$61,008	\$0	\$61,008
	Methacton SD	\$409,298	\$195,212	\$604,510	\$13,352	\$29,899	63%	70%	\$256,022	\$137,331	\$393,353
	Norristown Area SD	\$1,443,272	\$341,176	\$1,784,448	\$12,143	\$31,776	59%	72%	\$849,009	\$245,993	\$1,095,003
	North Penn SD	\$1,274,139	\$654,331	\$1,928,469	\$12,341	\$31,065	59%	71%	\$757,902	\$467,605	\$1,225,506
	Perkiomen Valley SD	\$267,986	\$198,536	\$466,522	\$11,165	\$24,853	55%	64%	\$147,978	\$127,720	\$275,698
Pottsgrove	Pottsgrove SD	\$536,228	\$389,420	\$925,648	\$12,571	\$27,400	60%	68%	\$322,955	\$263,425	\$586,380
	Pottstown SD	\$897,204	\$885,845	\$1,783,049	\$10,691	\$30,079	53%	71%	\$477,606	\$624,763	\$1,102,369

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings			
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL	
Montgomery	Souderton Area SD	\$459,520	\$422,424	\$881,944	\$11,297	\$28,426	56%	69%	\$256,144	\$290,687	\$546,832	
	Springfield Township SD	\$132,292	\$0	\$132,292	\$14,349	\$33,140	65%	73%	\$86,194	\$0	\$86,194	
	Spring-Ford Area SD	\$677,323	\$617,449	\$1,294,772	\$11,116	\$30,214	55%	71%	\$372,672	\$436,285	\$808,957	
	Upper Dublin SD	\$127,891	\$24,866	\$152,757	\$14,444	\$30,291	65%	71%	\$83,619	\$17,588	\$101,207	
	Upper Merion Area SD	\$326,066	\$101,181	\$427,247	\$15,481	\$32,787	68%	73%	\$220,754	\$73,823	\$294,577	
	Upper Moreland Twshp. SD	\$64,790	\$208,567	\$273,357	\$12,469	\$27,643	60%	68%	\$38,810	\$141,680	\$180,490	
	Upper Perkiomen SD	\$668,382	\$446,903	\$1,115,285	\$11,404	\$24,131	56%	63%	\$375,342	\$282,724	\$658,066	
	Wissahickon SD	\$249,681	\$254,471	\$504,152	\$15,380	\$36,543	67%	76%	\$168,513	\$192,738	\$361,251	
	Danville Area SD	\$271,181	\$0	\$271,181	\$11,600	\$21,347	57%	58%	\$154,292	\$0	\$154,292	
	Northampton	Bangor Area SD	\$511,349	\$336,714	\$848,063	\$11,390	\$26,405	56%	66%	\$286,882	\$223,669	\$510,551
Bethlehem Area SD		\$1,836,347	\$960,067	\$2,796,414	\$10,627	\$22,767	53%	61%	\$972,306	\$586,237	\$1,558,543	
Easton Area SD		\$1,561,943	\$319,916	\$1,881,859	\$10,787	\$21,316	54%	58%	\$837,963	\$186,871	\$1,024,834	
Nazareth Area SD		\$758,742	\$290,484	\$1,049,226	\$11,375	\$22,848	56%	61%	\$425,224	\$177,778	\$603,002	
Northampton Area SD		\$1,655,901	\$0	\$1,655,901	\$10,942	\$23,825	54%	63%	\$899,217	\$0	\$899,217	
Pen Argyl Area SD		\$269,341	\$204,194	\$473,535	\$11,768	\$23,829	58%	63%	\$154,907	\$128,230	\$283,137	
Saucon Valley SD		\$495,632	\$349,090	\$844,722	\$13,616	\$27,367	63%	68%	\$313,627	\$236,008	\$549,635	
Wilson Area SD		\$329,535	\$197,073	\$526,608	\$10,938	\$22,090	54%	60%	\$178,892	\$117,984	\$296,876	
Line Mountain SD		\$267,575	\$158,160	\$425,735	\$9,073	\$19,080	45%	54%	\$120,118	\$84,676	\$204,793	
Milton Area SD		\$391,049	\$88,298	\$479,347	\$9,788	\$20,379	49%	56%	\$191,289	\$49,888	\$241,177	
Northumberland	Mount Carmel Area SD	\$644,485	\$0	\$644,485	\$8,104	\$17,593	38%	50%	\$246,857	\$0	\$246,857	
	Shamokin Area SD	\$1,506,985	\$0	\$1,506,985	\$8,707	\$18,468	43%	52%	\$641,595	\$0	\$641,595	
	Shikellamy SD	\$735,523	\$591,476	\$1,326,999	\$9,544	\$24,821	48%	64%	\$350,178	\$380,223	\$730,401	
	Warrior Run SD	\$274,216	\$183,558	\$457,774	\$9,191	\$19,345	46%	54%	\$125,032	\$99,442	\$224,473	
	Perry	Greenwood SD	\$195,903	\$173,845	\$369,748	\$10,648	\$20,975	53%	58%	\$103,910	\$100,371	\$204,281
	Newport SD	\$410,326	\$322,399	\$732,725	\$10,677	\$27,747	53%	68%	\$218,173	\$219,395	\$437,568	
	Susquenita SD	\$475,941	\$544,044	\$1,019,985	\$9,752	\$23,221	49%	62%	\$231,906	\$336,345	\$568,251	
	West Perry SD	\$1,136,325	\$184,983	\$1,321,308	\$9,697	\$20,316	48%	56%	\$550,436	\$104,266	\$654,703	
	Philadelphia	Philadelphia City SD	\$45,516,607	\$22,476,840	\$67,993,446	\$8,139	\$24,574	39%	64%	\$17,555,564	\$14,368,500	\$31,924,064
	Pike	Delaware Valley SD	\$457,055	\$135,973	\$593,028	\$11,826	\$22,675	58%	61%	\$263,808	\$82,812	\$346,620
Wallenpaupack Area SD		\$638,099	\$281,268	\$919,367	\$14,718	\$29,629	66%	70%	\$421,320	\$197,112	\$618,433	
Potter	Austin Area SD	\$0	\$2,875	\$2,875	\$17,551	\$33,030	72%	73%	\$0	\$2,103	\$2,103	
	Coudersport Area SD	\$261,598	\$0	\$261,598	\$11,072	\$20,422	55%	57%	\$143,458	\$0	\$143,458	
	Galeton Area SD	\$237,731	\$129,640	\$367,371	\$14,364	\$27,113	65%	67%	\$154,977	\$87,252	\$242,229	
	Northern Potter SD	\$67,549	\$0	\$67,549	\$12,132	\$23,467	59%	62%	\$39,710	\$0	\$39,710	
	Oswayo Valley SD	\$75,472	\$0	\$75,472	\$12,440	\$24,423	60%	64%	\$45,138	\$0	\$45,138	
Schuylkill	Blue Mountain SD	\$412,555	\$394,776	\$807,330	\$9,667	\$20,515	48%	57%	\$199,181	\$224,186	\$423,366	
	Mahanoy Area SD	\$269,446	\$192,281	\$461,727	\$11,490	\$24,987	56%	65%	\$152,192	\$124,062	\$276,254	
	Minersville Area SD	\$196,553	\$260,727	\$457,279	\$8,796	\$24,185	43%	63%	\$84,826	\$165,155	\$249,982	
	North Schuylkill SD	\$499,623	\$239,592	\$739,215	\$9,356	\$21,842	47%	59%	\$232,612	\$142,349	\$374,961	
	Pine Grove Area SD	\$270,268	\$0	\$270,268	\$9,133	\$17,800	45%	50%	\$122,312	\$0	\$122,312	
	Saint Clair Area SD	\$110,285	\$11,441	\$121,725	\$8,127	\$20,614	38%	57%	\$42,432	\$6,521	\$48,953	
	Schuylkill Haven Area SD	\$215,977	\$199,014	\$414,991	\$10,420	\$23,130	52%	62%	\$112,342	\$122,737	\$235,079	
	Shenandoah Valley SD	\$201,833	\$257,827	\$459,660	\$9,076	\$26,737	45%	67%	\$90,646	\$172,342	\$262,988	
	Tamaqua Area SD	\$391,219	\$320,711	\$711,931	\$8,440	\$21,885	41%	59%	\$159,446	\$190,800	\$350,246	
	Tri-Valley SD	\$204,271	\$0	\$204,271	\$10,920	\$20,289	54%	56%	\$110,738	\$0	\$110,738	
Williams Valley SD	\$261,211	\$240,890	\$502,101	\$9,427	\$25,197	47%	65%	\$122,661	\$156,140	\$278,801		

Appendix A. Estimated Savings of Adopting \$5000 Cyber Tuition, by School District (Continued)

County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings			
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL	
Snyder	Mid-West SD	\$743,412	\$209,460	\$952,872	\$8,950	\$21,457	44%	59%	\$328,085	\$122,921	\$451,007	
	Selinsgrove Area SD	\$305,576	\$231,046	\$536,622	\$11,208	\$20,202	55%	56%	\$169,254	\$129,658	\$298,912	
Somerset	Berlin Brothersvalley SD	\$105,446	\$40,486	\$145,931	\$10,549	\$17,155	53%	48%	\$55,466	\$19,564	\$75,031	
	Conemaugh Twshp. Area SD	\$136,718	\$151,999	\$288,717	\$9,647	\$19,475	48%	54%	\$65,857	\$82,811	\$148,667	
	Meyersdale Area SD	\$297,710	\$148,086	\$445,797	\$11,575	\$20,285	57%	56%	\$169,108	\$83,369	\$252,477	
	North Star SD	\$318,424	\$183,919	\$502,343	\$10,267	\$19,857	51%	55%	\$163,359	\$101,808	\$265,167	
	Rockwood Area SD	\$250,319	\$0	\$250,319	\$10,928	\$17,854	54%	50%	\$135,792	\$0	\$135,792	
	Salisbury-Elk Lick SD	\$69,088	\$17,802	\$86,889	\$12,228	\$17,802	59%	50%	\$40,838	\$8,937	\$49,774	
	Shade-Central City SD	\$99,756	\$73,846	\$173,602	\$12,197	\$23,914	59%	63%	\$58,863	\$46,472	\$105,334	
	Shanksville-Stonycreek SD	\$50,524	\$0	\$50,524	\$14,170	\$22,064	65%	60%	\$32,695	\$0	\$32,695	
	Somerset Area SD	\$503,923	\$348,921	\$852,845	\$11,764	\$21,878	57%	59%	\$289,745	\$207,539	\$497,284	
	Turkeyfoot Valley Area SD	\$106,916	\$5,213	\$112,129	\$9,549	\$17,725	48%	50%	\$50,933	\$2,606	\$53,538	
Sullivan	Windber Area SD	\$467,327	\$0	\$467,327	\$10,405	\$20,904	52%	58%	\$242,763	\$0	\$242,763	
	Sullivan County SD	\$333,649	\$226,004	\$559,653	\$14,828	\$34,378	66%	74%	\$221,141	\$167,725	\$388,866	
	Susquehanna	Blue Ridge SD	\$309,059	\$171,065	\$480,125	\$9,992	\$19,416	50%	54%	\$154,410	\$92,959	\$247,369
		Elk Lake SD	\$405,257	\$0	\$405,257	\$11,328	\$22,429	56%	60%	\$226,389	\$0	\$226,389
	Forest City Regional SD	\$146,498	\$63,150	\$209,648	\$12,099	\$24,652	59%	64%	\$85,955	\$40,441	\$126,396	
	Montrose Area SD	\$579,537	\$0	\$579,537	\$12,613	\$24,117	60%	63%	\$349,791	\$0	\$349,791	
	Mountain View SD	\$582,142	\$0	\$582,142	\$13,176	\$34,863	62%	75%	\$361,237	\$0	\$361,237	
	Susquehanna Commnty. SD	\$334,668	\$10,295	\$344,964	\$12,891	\$28,847	61%	69%	\$204,856	\$7,131	\$211,988	
	Tioga	Northern Tioga SD	\$280,015	\$143,024	\$423,039	\$10,171	\$22,684	51%	61%	\$142,360	\$87,130	\$229,491
		Southern Tioga SD	\$369,035	\$281,391	\$650,426	\$9,701	\$23,439	48%	62%	\$178,827	\$174,967	\$353,794
Union	Wellsboro Area SD	\$308,450	\$164,514	\$472,964	\$10,998	\$23,048	55%	62%	\$168,222	\$101,238	\$269,460	
	Lewisburg Area SD	\$246,871	\$132,239	\$379,110	\$12,512	\$23,170	60%	62%	\$148,219	\$81,643	\$229,861	
Venango	Mifflinburg Area SD	\$529,087	\$108,365	\$637,452	\$10,037	\$17,495	50%	49%	\$265,509	\$53,454	\$318,963	
	Cranberry Area SD	\$293,398	\$156,819	\$450,217	\$10,354	\$23,004	52%	61%	\$151,708	\$96,385	\$248,092	
	Franklin Area SD	\$280,641	\$254,126	\$534,767	\$10,114	\$24,914	51%	64%	\$141,905	\$163,703	\$305,608	
	Oil City Area SD	\$411,623	\$235,596	\$647,219	\$9,226	\$18,528	46%	52%	\$188,553	\$122,869	\$311,422	
	Titusville Area SD	\$230,943	\$125,699	\$356,641	\$10,433	\$19,054	52%	53%	\$120,266	\$67,216	\$187,482	
	Valley Grove SD	\$125,182	\$49,809	\$174,991	\$10,251	\$19,929	51%	56%	\$64,122	\$27,652	\$91,775	
	Warren County SD	\$619,937	\$357,858	\$977,795	\$10,574	\$23,864	53%	63%	\$326,785	\$224,922	\$551,707	
Washington	Avella Area SD	\$120,331	\$100,199	\$220,531	\$12,605	\$23,805	60%	63%	\$72,601	\$62,885	\$135,486	
	Bentworth SD	\$177,784	\$98,044	\$275,827	\$9,476	\$20,938	47%	58%	\$83,976	\$56,533	\$140,509	
	Bethlehem-Center SD	\$373,708	\$224,622	\$598,330	\$9,345	\$21,163	46%	58%	\$173,752	\$130,531	\$304,283	
	Burgettstown Area SD	\$360,744	\$261,835	\$622,579	\$10,279	\$21,198	51%	58%	\$185,263	\$152,334	\$337,597	
	California Area SD	\$200,414	\$137,996	\$338,409	\$10,173	\$20,392	51%	57%	\$101,913	\$78,006	\$179,919	
	Canon-McMillan SD	\$863,321	\$371,780	\$1,235,101	\$8,866	\$18,939	44%	53%	\$376,441	\$197,760	\$574,200	
	Charleroi SD	\$341,451	\$288,946	\$630,397	\$8,871	\$19,518	44%	55%	\$149,000	\$157,707	\$306,707	
	Chartiers-Houston SD	\$179,742	\$59,914	\$239,655	\$10,633	\$19,642	53%	55%	\$95,219	\$32,873	\$128,092	
	Fort Cherry SD	\$342,489	\$0	\$342,489	\$12,160	\$24,134	59%	63%	\$201,668	\$0	\$201,668	
	McGuffey SD	\$558,983	\$315,493	\$874,476	\$12,360	\$24,240	60%	63%	\$332,860	\$200,112	\$532,972	
	Peters Township SD	\$278,943	\$128,426	\$407,369	\$10,392	\$19,434	52%	54%	\$144,730	\$69,843	\$214,573	
	Ringgold SD	\$703,104	\$317,761	\$1,020,865	\$9,338	\$18,018	46%	51%	\$326,610	\$161,421	\$488,031	
	Trinity Area SD	\$925,251	\$0	\$925,251	\$10,682	\$23,286	53%	62%	\$492,160	\$0	\$492,160	
	Washington SD	\$494,357	\$211,256	\$705,613	\$10,672	\$24,487	53%	64%	\$262,749	\$134,774	\$397,523	

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County	School District	Total Expenditure to Cyber Charter Schools			Tuition Rate / Student		% Savings		Estimated Savings		
		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Wayne	Wayne Highlands SD	\$931,205	\$616,673	\$1,547,878	\$13,110	\$26,746	62%	67%	\$576,066	\$412,278	\$988,344
	Western Wayne SD	\$586,269	\$399,963	\$986,232	\$12,481	\$26,022	60%	66%	\$351,405	\$263,708	\$615,113
Westmoreland	Belle Vernon Area SD	\$615,029	\$252,049	\$867,078	\$10,628	\$20,832	53%	57%	\$325,683	\$144,792	\$470,474
	Burrell SD	\$288,789	\$131,641	\$420,430	\$11,583	\$18,712	57%	53%	\$164,125	\$69,276	\$233,401
	Derry Area SD	\$402,324	\$408,436	\$810,760	\$10,554	\$20,608	53%	57%	\$211,718	\$232,742	\$444,460
	Franklin Regional SD	\$485,553	\$210,661	\$696,214	\$11,487	\$19,721	56%	55%	\$274,206	\$115,964	\$390,169
	Greater Latrobe SD	\$492,407	\$318,579	\$810,986	\$9,304	\$16,825	46%	47%	\$227,783	\$150,723	\$378,506
	Greensburg Salem SD	\$779,727	\$328,883	\$1,108,610	\$9,591	\$22,503	48%	61%	\$373,240	\$199,321	\$572,561
	Hempfield Area SD	\$1,390,643	\$392,232	\$1,782,875	\$10,477	\$21,023	52%	58%	\$726,994	\$226,834	\$953,827
	Jeannette City SD	\$763,512	\$0	\$763,512	\$11,241	\$26,131	56%	66%	\$423,910	\$0	\$423,910
	Kiski Area SD	\$773,977	\$289,109	\$1,063,086	\$9,855	\$18,838	49%	53%	\$381,298	\$153,053	\$534,351
	Ligonier Valley SD	\$672,686	\$794,961	\$1,467,647	\$10,703	\$22,560	53%	61%	\$358,444	\$482,579	\$841,023
	Monessen City SD	\$281,077	\$190,654	\$471,731	\$12,122	\$22,001	59%	60%	\$165,140	\$113,831	\$278,972
	Mount Pleasant Area SD	\$773,629	\$200,351	\$973,980	\$9,742	\$19,667	49%	55%	\$376,569	\$110,043	\$486,612
	New Kensington-Arnold SD	\$373,185	\$331,473	\$704,659	\$9,902	\$24,812	50%	64%	\$184,739	\$213,042	\$397,781
	Penn-Trafford SD	\$811,868	\$821,279	\$1,633,147	\$10,194	\$16,326	51%	46%	\$413,671	\$375,320	\$788,991
	Southmoreland SD	\$387,295	\$318,800	\$706,095	\$9,827	\$20,498	49%	57%	\$190,241	\$180,922	\$371,163
Yough SD	\$0	\$611,684	\$611,684	\$10,195	\$21,278	51%	58%	\$0	\$356,838	\$356,838	
Wyoming	Lackawanna Trail SD	\$374,428	\$421,103	\$795,532	\$12,467	\$32,514	60%	73%	\$224,255	\$306,289	\$530,545
	Tunkhannock Area SD	\$623,605	\$479,767	\$1,103,372	\$13,724	\$30,074	64%	71%	\$396,403	\$338,343	\$734,746
York	Central York SD	\$621,540	\$157,437	\$778,977	\$9,353	\$18,816	47%	53%	\$289,280	\$83,261	\$372,541
	Dallastown Area SD	\$437,447	\$220,895	\$658,342	\$11,244	\$21,566	56%	59%	\$242,926	\$130,092	\$373,019
	Dover Area SD	\$618,962	\$117,474	\$736,437	\$10,736	\$20,242	53%	56%	\$330,684	\$66,025	\$396,709
	Eastern York SD	\$610,108	\$289,862	\$899,970	\$10,747	\$24,360	53%	64%	\$326,256	\$184,377	\$510,633
	Hanover Public SD	\$847,179	\$196,332	\$1,043,511	\$11,058	\$23,972	55%	63%	\$464,115	\$123,727	\$587,842
	Northeastern York SD	\$687,991	\$522,239	\$1,210,230	\$10,537	\$22,536	53%	61%	\$361,512	\$316,803	\$678,316
	Northern York County SD	\$677,836	\$175,828	\$853,664	\$9,365	\$19,828	47%	55%	\$315,929	\$97,218	\$413,147
	Red Lion Area SD	\$864,115	\$587,387	\$1,451,502	\$9,659	\$22,711	48%	61%	\$416,797	\$358,109	\$774,906
	South Eastern SD	\$589,466	\$275,426	\$864,892	\$12,178	\$24,816	59%	64%	\$347,449	\$177,036	\$524,485
	South Western SD	\$477,830	\$258,389	\$736,219	\$10,461	\$21,148	52%	58%	\$249,446	\$150,074	\$399,520
	Southern York County SD	\$326,240	\$133,803	\$460,042	\$11,352	\$23,010	56%	61%	\$182,545	\$82,254	\$264,799
	Spring Grove Area SD	\$694,678	\$198,054	\$892,731	\$10,679	\$23,135	53%	62%	\$369,417	\$122,163	\$491,580
	West Shore SD	\$2,982,399	\$0	\$2,982,399	\$8,863	\$18,374	44%	52%	\$1,299,818	\$0	\$1,299,818
West York Area SD	\$724,801	\$473,469	\$1,198,270	\$10,340	\$25,756	52%	66%	\$374,304	\$310,508	\$684,812	
York City SD	\$2,144,100	\$1,778,374	\$3,922,474	\$9,065	\$25,363	45%	65%	\$961,472	\$1,156,789	\$2,118,260	
York Suburban SD	\$695,059	\$161,375	\$856,434	\$11,718	\$23,875	57%	63%	\$398,478	\$101,455	\$499,933	
min		\$0	\$0	\$2,875	\$7,276	\$14,890	31%	40%	\$0	\$0	\$2,103
median		\$389,172	\$164,120	\$560,794	\$10,654	\$22,697	53%	61%	\$205,396	\$98,935	\$313,274
mean		\$654,947	\$290,046	\$944,993	\$10,973	\$23,473	53%	61%	\$332,970	\$182,669	\$515,639
max		\$45,516,607	\$22,476,840	\$67,993,446	\$18,554	\$48,198	73%	82%	\$17,555,564	\$14,368,500	\$31,924,064
sum		\$322,234,166	\$142,702,566	\$464,936,732					\$163,155,520	\$89,507,698	\$252,663,217

APPENDIX B
Form PDE-363 for Calculating Total Educational Expenditures

PDE-363 - Data Entry Sheet

Contact Information

Fiscal Year (example: 2015 - 2016)
 School District Name
 County Name
 AUN
 Contact Person
 E-mail Address
 Telephone Number and Extension (example: 717-787-5423)

Average Daily Membership

Average Daily Membership

Expenditure Data

Total Expenditures

Deductions from Total Expenditures

1100 Regular Education <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
1200 Special Education	<input style="width: 100%; height: 15px;" type="text"/>
1300 Vocational Education <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
1400 Other Instructional Programs <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
1500 Nonpublic School Programs	<input style="width: 100%; height: 15px;" type="text"/>
1600 Adult Education Programs	<input style="width: 100%; height: 15px;" type="text"/>
1700 Community / Junior College Programs	<input style="width: 100%; height: 15px;" type="text"/>
1800 Prekindergarten <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
1800 Prekindergarten <i>(state Pre-K counts only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2100 Pupil Personnel <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2200 Instructional Staff <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2300 Administration <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2400 Pupil Health <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2500 Business <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2600 Operation & Maintenance of Plant Services <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2700 Student Transportation Services	<input style="width: 100%; height: 15px;" type="text"/>
2800 Central <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
2900 Other Support Services <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
3000 Operation of Noninstructional Services <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
4000 Facilities Acquisition, Construction and Improvement	<input style="width: 100%; height: 15px;" type="text"/>
5000 Other Financing Uses	<input style="width: 100%; height: 15px;" type="text"/>
7505 Ready to Learn Block Grant	<input style="width: 100%; height: 15px;" type="text"/>

Deductions from Special Education Expenditures

1200 Special Education <i>(federal only)</i>	<input style="width: 100%; height: 15px;" type="text"/>
1280 Early Intervention <i>(state only)</i>	<input style="width: 100%; height: 15px;" type="text"/>