

TECHNICAL APPENDIX

This appendix addresses five technical issues. *First*, the number of charter schools studied in each state is fully described. *Second*, the appendix describes sources and quality of data in more detail than was possible in the main text. *Third*, charter school data are compared to state averages as well as host school district averages for total revenue per pupil and the enrollment of special education and low-income students. Other charter school research that does not collect host school district data frequently compares results to state averages. *Fourth*, averages for total revenue per pupil and the enrollment of special education and low-income students, weighted by charter school enrollment, are calculated and compared to host school district averages, also weighted by charter school enrollment. *Fifth*, the final component of this appendix assesses the impact of excluding “outlier” charter schools from analyses in the main body of this study and helps clarify why some unusual charter schools (less than 10 in our entire study) were sometimes omitted from the analyses.

Charter Schools Studied

The original study design specified that 1997-98 data would be collected for all charter schools operating during that school year. With Arizona and Pennsylvania, 1998-99 data were analyzed for schools that were open in 1997-98. No schools that opened in 1998-99 were studied in these two states.²⁸⁶ In the District of Columbia and Minnesota, 1998-99 data were used because it was available our study of these states began and because more charter schools could be included.

²⁸⁶ In both states, 1997-98 financial data were not readily accessible and it was too time consuming to redo other aspects of our analyses relating to the identification of host school districts and management company status.

TABLE A-1

Charter Schools Studied

	Year Studied	Schools Studied	Total Possible ¹	Number In Study		Total 1999-2000 ¹
				N ²	Outliers ³	
Arizona	1998-99	Open in 97-98 ⁴	150	142 to 149	0	222
California	1997-98	All with data	134	Up to 121	0	210
Colorado	1997-98	All with data	51	Up to 50	0	68
Connecticut	1997-98	All	12	12	0	17
District of Columbia	1998-99	All with data	20	13 to 17	1	28
Florida	1997-98	All with data	33	15 to 26	1	109
Massachusetts	1997-98	All with data	25	21 to 24	1	39
Michigan	1997-98	All with data	112	100 to 102	0	146
Minnesota	1998-99	All	40	34	3	54
North Carolina	1997-98	All with data	34	10 to 32	0	78
Pennsylvania	1998-99	Open in 97-98 ⁴	6	5	1	48
Texas	1997-98	All with data	21	13 to 21	0	168

¹ RPP (2000).

² Number of schools varies due to data availability for the different demographic and financial analyses.

³ Special education and residential schools with revenue exceeding \$25,000 per pupil.

⁴ Includes only schools open in 1997-98, so the analyses do not include first-year schools.

Some charter schools were not included in the analyses because school failure to report data, late submission of audits, unreliable reporting, insufficient detail in data and other reasons. The number of schools studied varied in some states, depending on the type of analysis being conducted (e.g., demographic, revenue, expenditures or financial position). A few “outlier” charter schools—usually special education and residential charter schools with very high revenue—were omitted from our charter school analyses, and this is more fully described below. States usually release financial data for both school districts and charter schools at least 12 months after the close of the fiscal year. Even a quick analysis for a single state can be out of date by more than a year. Relative to the number of schools in our study for a particular state, the number of charter schools expanded very quickly in Florida, Pennsylvania and Texas, thus rendering our analyses of these three states as illustrative or preliminary.

Sources of Student, Staff and Financial Data

State financial reports and the federal Common Core Data (CCD) collection were preferred information sources. Annual reports or school profiles based on surveys of charter school operators were used sparingly. For low-income students in Arizona and special education students in California, our study utilized data graciously provided by RPP international (2000). RPP conducted a telephone survey of charter school operators when working on the National Study of Charter Schools.²⁸⁷

²⁸⁷ As in almost all survey research, non-response is a problem. RPP was unable to secure the voluntary cooperation of many charter schools. Sometimes RPP’s survey data deviated from state databases in states where a comparison could be drawn. For example, respondents to RPP’s survey often reported more special education and low-income students in their schools than reported by state agencies.

Even though a primary source of student and staffing data for school districts is the federal CCD collection, the depth of the data CCD provides depends on whether or not charter schools are authorized by school districts.²⁸⁸ CCD collects school-level data (selected student data) and district-level data (richer information on students and staffing) from school districts. When school districts authorize charter schools, CCD collects only school-level data. Otherwise, CCD collects school- and district-level information from charter schools.²⁸⁹ CCD does not provide information on staff age, experience and education, but several states collect this information. Sometimes the CCD is incomplete. In Arizona, for example, the charter school data collection did not include information on low-income students, special education or staffing. School districts authorized charter schools in five of the six states without CCD data.

TABLE A-2

Quality of Data by State

	Year	Federal CCD ¹	State Data			Financial Reporting		
			Students ²	Staff	SPED ³	Audits	Revenue	Spending
States with fewest data problems								
Texas	1997-98	?	?	?	?	?	?	?
Minnesota	1998-99	?	?	?	?	?	?	?
Michigan	1997-98	?	?	?	?	? ⁵	?	?
Pennsylvania ⁴	1998-99	?	?	?	?	? ⁵	?	? ⁵
Connecticut	1997-98	?	?	?	?	? ⁴	?	?
Arizona	1998-99	?	?	?	?	?	?	?
States with most data problems								
North Carolina	1997-98	?	?	?	?	?	?	?
Florida	1997-98	?	?	?	?	?	?	?
Massachusetts	1997-98	?	?	?	?	?	?	?
District of Columbia ⁴	1998-99	?	?	?	?	?	?	?
California ⁴	1997-98	?	?	?	?	?	?	?
Colorado	1997-98	?	?	?	?	?	?	?

? Complete Information ? Limited information ? No information

¹ District-level CCD for charter schools.

² Must include low-income students.

³ Special education by disability.

⁴ States where this study focused exclusively on revenue and did not study expenditures.

⁵ Information exists but was not collected for this study.

Michigan, Minnesota, Pennsylvania and Texas had the most complete data. Like a few other states, Texas had problems collecting audited financial statements from several of its charter schools. Minnesota and Pennsylvania did not provide data on charter school special education

²⁸⁸ See <http://nces.ed.gov/ccd/>.

²⁸⁹ The CCD should treat all charter schools the same because district-authorized charter schools in the District of Columbia, Florida and Minnesota—as well as many schools in Colorado and California—operate autonomously of the school district.

students by disability. Michigan did not collect charter school staffing data (teacher age, experience and education), but CCD data made up for some of this shortcoming. In addition to providing no data on special education students by disability, the categories of revenue and expenditures for charter school financial data in Connecticut did not match well with school district revenue and expenditure formats.

Several states possessed the elements of good data collection but faltered in the implementation:

- While Arizona collected a wide range of data, many charter schools do not report. A high percentage submitted no audited financial statements, and multi-site charter schools usually aggregated financial data for all sites in a single report.
- Missing data plagued Florida, but for a different reason—the state does not collect data at the state level. Mandated financial reporting is kept locally by the authorizing school districts. Furthermore, our study was unsuccessful in acquiring data, if it even existed, from some school districts.
- North Carolina also collected a wide variety of data but with insufficient detail. Over half of the charter schools were not included in the federal CCD collection and several did not submit financial audits. Revenue and expenditure accounting tended to exclude non-state sources such as required financial support from counties and private sources of funding.

Massachusetts' data suffered from the exclusive reliance on audited financial statements for charter school financial reporting. Charter schools could be compared to each other and to school districts only at highly aggregated levels. Staffing data were not collected on a uniform basis. While special education data by disability existed, state authorities were unwilling to release the data to our study. Similarly, District of Columbia's chartering authorities were willing to share only annual reports and audited financial statements.²⁹⁰ Neither of the two authorizers provided data on special education students by disability even though special education funding depends on these data.

California and Colorado, both longstanding influential charter school states, required no state level reporting of financial data. School districts authorize charter schools in both states and, historically, negotiations over district-provided services has played a significant role in financial arrangements. One result of poor data in these two states has been an enormous amount of misinformation—some of it extrapolated to reach misleading conclusions about charter school finance in other states. Our study relied on survey data found in state evaluations and financial records collected from some of the school districts and charter schools in these states. Colorado could not provide special education data by disability, and California had no special education data from its charter schools.

²⁹⁰ The District of Columbia has no uniform student identification system. According to Henig et al. (2001), charter schools complained about irregular and unexplained funding, while District officials contended that large numbers of charter school students were no longer enrolled in charter schools.

Comparison to State Averages

For several reasons enumerated in the main body of our report, charter schools are compared to the school districts in which they are physically located. Primarily because charter schools tend to locate in urban areas, our comparisons to host school districts sometimes yield different results than those based on a comparison to state averages. In this section, the enrollment of low-income and special education students, as well as total revenue, is compared to state averages for all public schools.

TABLE A-3

Charter School, Host School District and State Averages

	Low-Income Students			Special Education Students			Total Revenue Per Pupil		
	Charter Schools	Host Districts	State Average	Charter Schools	Host Districts	State Average	Charter Schools	Host Districts	State Average
Arizona	50.4%	49.4%	40.1%	4.6%	9.8%	9.2%	\$ 5,803	\$ 6,762	\$ 6,103 ¹
California	25.9%	44.7%	42.4%	6.3%	10.7%	9.6%	\$ 5,156	\$ 5,705	\$ 6,572
Colorado	9.9%	22.4%	27.8%	6.9%	9.2%	9.6%	\$ 5,590	\$ 6,292	\$ 6,297
Connecticut	50.0%	51.6%	22.8%	2.3%	14.3%	13.0%	\$ 8,271	\$ 10,112	\$ 9,643
District of Columbia	72.4%	68.8%	na	12.4%	11.4%	na	\$ 11,644	\$ 10,384	\$ 9,624 ¹
Florida	29.4%	42.8%	43.9%	12.7%	19.4%	13.4%	\$ 6,397	\$ 6,644	\$ 6,533
Massachusetts	35.4%	42.0%	25.6%	10.1%	17.5%	15.6%	\$ 8,275	\$ 8,796	\$ 8,318
Michigan	18.8%	41.9%	28.7%	3.1%	12.1%	10.8%	\$ 6,731	\$ 8,257	\$ 8,416
Minnesota	51.8%	47.5%	26.8%	8.4%	12.9%	10.9%	\$ 7,841	\$ 8,806	\$ 8,031 ¹
North Carolina	33.2%	36.4%	36.5%	12.7%	14.2%	11.5%	\$ 6,086	\$ 6,308	\$ 5,816
Pennsylvania	73.9%	58.5%	31.1%	7.6%	12.1%	11.2%	\$ 7,341	\$ 7,841	\$ 8,584 ¹
Texas	35.5%	62.3%	46.1%	4.4%	11.3%	11.4%	\$ 5,121	\$ 5,906	\$ 6,213

Note: Data for state averages from RPP (2000) and NCES (2002).

¹ 1997-98 state average total revenue was increased by 5 percent because our study used 1998-1999 data in these states.

Host school districts tended to have a higher percentage of low-income and special education students, as well as higher total revenue:

- Host school districts' low-income students composed at least 10 percent more of enrollment than the state average in all states except California, Colorado, Florida and North Carolina.
- Host district special education enrollment was greater than the state average in every state except Colorado. The differences among states tended to be small, however, and some of the variance could be attributed to different data sources.
- Total revenue per pupil in host districts was the same or greater than the state average in every state except California (\$700 per pupil lower), Michigan (\$200 per pupil lower) and Texas (\$300 per pupil lower). Some of the variance could be attributed to different data sources.

Charter school revenue totaled less than the host school district average in all states except California, but in comparison to the state average the gap narrows in eight of those states.²⁹¹ One reason total revenue tends to be higher for host school districts than state averages is that these school districts enroll more low-income and special education students, generating extra state and federal revenue.

Comparison of Weighted and Unweighted Data

From the outset, our study clearly identified the charter school itself as the unit of analysis rather than charter school students, primarily in order to study school response to financial incentives. Consistent with the treatment of charter schools as the units of analysis, host school districts are repeated in the data for each charter school located in the district. In other words, the number of charter schools located in the district weight host school district data.

Researchers in other areas (e.g., studies of student demographics, student achievement, teacher characteristics) frequently aggregate student-level data into state totals. Weighting charter school averages by charter school enrollment yields the same result. To test the differences between using weighted and unweighted data, Tables A-4 through A-6 contain weighted averages in each state for special education and low-income students as a percent of total enrollment and total revenue per pupil. Host school districts were weighted by the charter school enrollment weights in this analysis. The weighted averages often proved difficult to calculate, especially when the data were in per-pupil units or in percentages and because charter school weights had to be applied to host school district data.

²⁹¹ California is the exception with a state average several hundred dollars higher than the host school district average. Our study did not obtain data for the special revenue fund, which contains adult education, food service, child development, deferred maintenance and a special reserve for federal earthquake relief funding.

TABLE A-4

Weighted and Unweighted Averages for Percent of Low-Income Students

	Charter Schools			Host School Districts		
	Unweighted	Weighted	Change	Unweighted	Weighted	Change
California	25.9%	20.2%	-5.7%	44.7%	30.0%	-14.7%
Colorado	9.9%	11.6%	1.7%	22.4%	20.7%	-1.7%
Connecticut	50.0%	57.5%	7.5%	51.6%	56.2%	4.6%
District of Columbia	74.4%	66.0%	-8.4%	68.8%	68.8%	0.0%
Florida	29.4%	31.0%	1.6%	42.8%	40.4%	-2.4%
Massachusetts	35.4%	40.7%	5.3%	42.0%	45.0%	3.0%
Michigan	18.8%	19.3%	0.5%	41.9%	45.4%	3.5%
Minnesota	51.8%	55.2%	3.4%	47.5%	46.5%	-1.0%
North Carolina	33.2%	35.2%	2.0%	36.4%	35.0%	-1.4%
Pennsylvania	73.9%	69.6%	-4.3%	58.5%	68.2%	9.7%
Texas	35.5%	40.2%	4.7%	62.3%	63.7%	1.4%
Average change	na	na	0.8%	na	na	0.1%

Note: Charter school enrollment is used to weight both charter school and host school district averages. Unweighted averages appear in the body of the report. Calculation of weighted averages for Arizona was not practical.

Low-income students. Calculations using weighted data led to modest differences in the percentages of charter school students from low-income families. Though the charter school percentage increased in eight states, the average change across 11 states was less than one percentage point. The percentage of low-income students increased by 7.5 percentage points in Connecticut and decreased by 8.4 percentage points in the District of Columbia. Among school districts, weighting led to a higher percentage of low-income students in Pennsylvania (up 9.7 percentage points), but a 14.7 percentage point drop in California due to a few very large distance learning charter schools authorized by host school districts with a small percentage of low-income students. Overall, the results for some states changed modestly, but across all states, results did not systematically change.

TABLE A-5

Weighted and Unweighted Averages for Percent of Students in Special Education

	Charter Schools			Host School Districts		
	Unweighted	Weighted	Change	Unweighted	Weighted	Change
California	6.3%	7.1%	0.8%	10.7%	11.4%	0.7%
Colorado	6.9%	5.8%	-1.1%	9.2%	11.3%	2.1%
Connecticut	2.3%	2.2%	-0.1%	14.3%	13.9%	-0.4%
District of Columbia	12.4%	8.1%	-4.3%	11.4%	11.4%	0.0%
Florida	12.7%	11.9%	-0.8%	19.4%	18.3%	-1.1%
Massachusetts	10.1%	7.4%	-2.7%	17.5%	16.0%	-1.5%
Michigan						
Without outliers	3.1%	3.0%	-0.1%	12.1%	12.1%	0.0%
With outliers	4.6%	3.4%	-1.2%	12.1%	12.1%	0.0%
Minnesota	8.4%	10.3%	1.9%	12.9%	12.5%	-0.4%
North Carolina	12.7%	12.4%	-0.3%	14.2%	13.4%	-0.8%
Pennsylvania						
Without outliers	1.2%	1.4%	0.2%	12.1%	14.6%	2.5%
With outliers	7.8%	6.9%	-0.9%	12.1%	14.6%	2.5%
Texas	4.4%	3.5%	-0.9%	11.3%	11.1%	-0.2%
Average change (with outliers)	na	na	na	na	na	0.1%

Note: Charter school enrollment is used to weight both charter school and host school district averages. Unweighted averages appear in the body of the report. Calculation of weighted averages for Arizona was not practical.

Special education students. The weighted data calculations generally resulted in small declines in the percentages of charter school students receiving special education services. The average change was less than one percentage point. Probably because they have a unique mission or specifically serve at-risk students, small charter schools tend to enroll a higher percentage of special education students. The percentage increased by 1.9 percentage points in Minnesota and decreased by 4.3 percentage points in the District of Columbia. Among school districts, weighting led to very small differences with as many states demonstrating increases as decreases in the percentage of students served in special education. The results for some states changed (e.g., in the District of Columbia where charter school special education students fell from 12.4 percent to 8.1 percent of enrollment). Across all states, however, the weighted calculations led to a very small, consistent reduction in the percentage of enrollment made up by special education students in charter schools.

TABLE A-6

Weighted and Unweighted Averages for Total Revenue Per Pupil

	Charter Schools			Host School Districts		
	Unweighted	Weighted	Change	Unweighted	Weighted	Change
California	\$ 5,156	\$ 5,061	-95	\$ 5,705	\$ 5,937	232
Colorado	\$ 5,590	\$ 5,553	-37	\$ 6,292	\$ 6,255	-37
Connecticut	\$ 8,271	\$ 7,997	-274	\$ 10,112	\$ 10,236	124
District of Columbia	\$ 11,644	\$ 8,986	-2,658	\$ 10,384	\$ 10,384	0
Florida	\$ 6,397	\$ 5,778	-619	\$ 6,644	\$ 6,512	-132
Massachusetts	\$ 8,275	\$ 7,833	-442	\$ 8,796	\$ 8,802	6
Michigan	\$ 6,663	\$ 6,484	-179	\$ 7,349	\$ 7,278	-71
Minnesota	\$ 7,841	\$ 7,382	-459	\$ 8,796	\$ 8,619	-177
North Carolina	\$ 6,086	\$ 6,088	2	\$ 6,308	\$ 5,749	-559
Pennsylvania	\$ 7,341	\$ 6,903	-437	\$ 8,118	\$ 7,942	-176
Texas	\$ 5,121	\$ 5,378	257	\$ 5,906	\$ 5,871	-35
Average change	na	na	-449 ¹	na	na	-76

Note: Charter school enrollment is used to weight both charter school and host school district averages. Unweighted averages appear in the body of the report. Calculation of weighted averages for Arizona was not practical.

¹ Average total revenue change equaled \$228 per pupil without the District of Columbia in the average.

Total revenue. Calculations using weighted data led to reductions in total revenue per pupil for all states (except North Carolina and Texas) because small charter schools obtained higher per-pupil revenue. When weighted by enrollment, total revenue decreased by \$2,658 per pupil in the District of Columbia.²⁹² Total revenue declined by only \$228 per pupil for the 10-state average that excludes the District of Columbia. Among school districts, weighting led to a very modest \$76 per pupil decline in total revenue. Excluding the District of Columbia, the overall decline in total revenue per pupil resulting from the weighted calculation led to an increase in the revenue gap between charter schools and the school district of about \$100 per pupil.

Charter School Outliers

As described in the first section of this Technical Appendix, the analyses excluded some charter schools in some states due to poor or non-existent data. The following narrative describes charter schools with demographic or financial data excluded from calculations in some or all circumstances because they were “outliers.” The outliers are identified in state chapters, as well, as the reason for exclusion. In most cases, outliers were schools with more than 50 percent of its students enrolled in special education or schools that raised revenue in excess of \$25,000 per pupil. Identification of outliers was important because our analyses used unweighted school-level data. Including small, unique schools with high-spending or devoted primarily to special education could lead to distorted findings about high charter school revenue.

²⁹² Two schools with low per-pupil revenue represented more than one-third of all charter school students in 1998-99. The student-weighted funding system in the District of Columbia channels funds to students in high-cost programs, but both schools (managed by Edison Schools Inc.) enrolled only elementary students, served few students in special education and enrolled a lower percentage of low-income students compared to the charter school averages.

Arizona. The financial analysis included all students in all schools with data. The demographic analysis presented special education enrollment in two ways. One excluded two special education schools, yielding a figure of 1.6 percent of students in special education in the typical charter school. If these schools were included, charter schools averaged 3.6 percent of students in special education. Laurent Clerc served the hearing impaired, and through the student-weighted funding system, the 67-student school was funded as if it had 211 students. Mingus Mountain served many emotionally-disturbed private placement students, and through the student-weighted funding system, the 47-student school was funded as if it had 119 students.

California. No outliers.

Colorado. The special education population in the average charter school was presented in two ways. One calculation—showing 6.9 percent of students in special education—excluded Magnet Charter School, a 17-student school devoted to the deaf. If included, the charter school average rises to 8.8 percent. Our study did not have good financial data for Magnet Charter School, so it was excluded from the financial analysis.

Connecticut. No outliers.

District of Columbia. All financial and demographic analyses excluded two schools:

- SEED, a 40-student residential charter school for students in difficult circumstances (20 percent needing special education services) raised more than \$59,000 per student and expended almost \$44,000 per student. Receiving \$16,000 per pupil in school district funding, the school relied heavily on private giving. The fund balance grew by about \$15,000 per student in 1998-99, for a total of just over \$18,000 per pupil (41 percent of expenditures).
- Carlos Rosario International, a 25-year-old public school that converted to charter school status, provides *adult education* to the immigrant community of the District of Columbia. Serving primarily part-time students, the school provides GED and English as a second language programs. Enrolling 632 full-time-equivalent students, the school obtained funding of \$2.4 million, according to its independent financial audit, while spending just \$727,000. Revenue exceeded expenditures by \$1.6 million, resulting in a fund balance of 225 percent of expenditures.

Rosario International is excluded from our analysis because it provides part-time adult education. If SEED is included in revenue calculations, average charter school revenue increases from \$11,644 per pupil to \$14,815 per pupil; the percentage of students from low-income families drops slightly from 74.4 percent to 73.4 percent. Special education enrollment increases from 12.4 percent of students to 12.8 percent of students.

Florida. Tampa Bay Academy and Child Development Center served all of their students in special education and together served 40 percent of their students in Level III (funding at more than three times the basic funding level) and 55 percent of students in Level IV (funding at four

times the basic level). Enrollment data for the two schools were presented in a separate column in the demographic analysis. If combined with all other charter schools, special education enrollment increases from 12.7 percent of enrollment to 20.3 percent of enrollment.

Tampa Bay Academy reported revenue exceeding \$36,000 per student. The Child Development Center filed an audit covering its first 18 months of operation. Adding Tampa Bay Academy to the charter school revenue average increases base state aid by \$1,994 per pupil, from \$3,858 per pupil to \$5,852 per pupil. Total charter school revenue changes from \$6,037 per pupil to \$7,909 per pupil, well in excess of the \$6,686 per pupil host school district average.

Massachusetts. Boston University Residential Charter School enrolled about 20 students and spent about \$50,000 per student, financed largely by private giving. The school incurred a deficit of approximately \$25,000 per student. Average charter school revenue changes from \$8,275 per pupil to \$10,103 per pupil if Boston University Residential is included, well above the \$8,796 per pupil average for host school districts.

Michigan. The financial analysis included all students in all charter schools with data. Special education enrollment is presented in two ways. One excludes two charter schools with high concentrations of special education students: Curtis House with 50 percent special education, and Macomb Academy with 100 percent special education. If included in the state average, total special education increases from 3.1 percent to 4.6 percent; total special education in independent schools increases from 3.7 percent to 6.9 percent; and total special education in schools authorized by Intermediate Service Districts (ISD) rises from 4.2 percent to 7.4 percent.

Minnesota. Three very small, highly-specialized charter schools were excluded from most analyses:

- Central Minnesota Deaf School generated more than \$40,000 for each of its 7.8 full-time equivalent (FTE) students. Administration and support cost \$5,600 per pupil; facilities expenses exceeded \$6,000 per pupil. The student-to-teacher ratio was 2.5.
- Metro Deaf Charter School spent approximately \$28,000 for each of its 43 FTE students. Administration and support cost nearly \$3,600 per pupil; facilities expenses surpassed \$6,000 per pupil. The student-to-teacher ratio was 5.4.
- Martin Hughes Charter School spent approximately \$58,000 for each of its 6.4 FTE students. Administration and support cost nearly \$21,000 per pupil; facilities expenses totaled \$15,000 per pupil. No data on staff or student characteristics was available.

Together, the two schools for the deaf enrolled about 10 percent of the state's special education students enrolled in charter schools. Because our study does not weight calculations by student enrollment, the distortion caused by adding three small, high-revenue charter schools is obvious.²⁹³

²⁹³ Had these three schools been included in the financial analyses, average revenue for independent charter schools would rise from \$7,554 per pupil to \$9,949 per pupil; tuition from Minnesota school districts would increase five-

Other than these three schools, the financial analysis included all students in all schools. The student profile section of the Minnesota chapter, however, presents special education data in two ways. One calculation excludes New Heights (33 percent special education), New Visions (a company-operated school with 45 percent of its students in special education) and Eci Nompa Woonspe (47 percent special education). The remaining independent charter schools enrolled 7.3 percent of students in special education and the company-run schools enrolled 12.0 percent in special education. If New Heights, New Visions and Eci Nompa Woonspe are included, average special education enrollment increases to 9.7 percent for independent schools and 16.1 percent for company-run schools.

North Carolina. No outliers.

Pennsylvania. Philadelphia Youth Build Charter School is displayed separately from the average of the other five charter schools because of its unusual financing. In addition to direct per-pupil funding from the school district of \$4,045 per pupil, Youth Build reported revenue of \$13,013 per pupil from “other local governments,” presumably the City or County of Philadelphia. Youth Build’s high school vocational education program also garnered \$5,590 per pupil from the federal Job Training Partnership Act (JTPA). In total, Youth Build generated \$23,612 per pupil for each of the 175 students enrolled in 1998-99. If Youth Build’s revenue were averaged with the other five charter schools, average total revenue changes from \$7,341 per pupil to \$10,101 per pupil, well in excess of the host school district average of \$7,841.

Texas. No outliers.

fold. from \$271 per pupil to \$1,493 per pupil; state special education aid per pupil would increase from \$226 to \$1,128; special education spending per pupil would increase from \$577 to \$2,693; and administration costs per pupil would increase from \$1,431 to \$2,324.