

Commonsense Cyber Charter School Funding Reform Will Eliminate Wasteful Spending and Save \$290 Million in Taxpayer Money

QUESTION #1:

PA's cyber charter schools:

- a.) Graduate just 33%-70% of their students**
- b.) Cost taxpayers more than \$519 million each year**
- c.) Receive more funding than they spend educating students**
- d.) All of the above**



Updated September 2019

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About Education Voters of PA

Education Voters of PA is a statewide, nonpartisan, nonprofit organization that was established in 2007 to promote a pro-public education agenda with elected leaders and the public. We believe that all children, no matter their ZIP code, have a fundamental right to a quality public education that will provide them with opportunities to succeed in school and to realize their potential as engaged citizens after graduation. Our work focuses on securing adequate and equitable state funding for public education and promoting sound education policy that will help eliminate deep disparities in access to quality educational resources that leave low-income students and students of color behind. Education Voters of PA is a project of the Keystone Research Center.

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**Commonsense Cyber Charter School Funding Reform Will
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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 \$7,800 per student to over \$18,500 per student. Charter school tuition for special education ranges from about \$15,000 to 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 \$290 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 \$290 million each year.

September 2019 Foreword

This report has been updated for September 2019 in four significant ways.

One, it now includes brief additional information about cyber charter school performance from the May 2019 Stanford University report, “Charter School Performance in Pennsylvania.”

(https://credo.stanford.edu/pdfs/2019_PA_State_Report_FINAL.pdf).

Two, the report now includes an appendix exploring how much of the year-to-year increases in the total cyber charter school tuition expenditures paid by Pennsylvania school districts are due to increases in the numbers of students enrolled in cyber charter schools relative to how much of those year-to-year increases are due to rising per-student tuition rates, i.e. more money being paid per student to cyber charter schools.

For the combined two-year interval from 2015-2016 to 2017-2018, total cyber charter tuition expenditures grew by almost \$54.4 million, or about 11.8% above their 2015-16 levels. About half the increase is attributable to increases in cyber charter enrollments, especially among special education students, while the remainder, a bit under half, resulted from increases in per-student tuition rates, with special education tuition rates growing nearly three times as much as those for non-special education, in raw dollars: \$1471 per student for special education on average versus \$505 for regular education on average.

It is not merely that expenditures are rising because of increases in the number of students attending cyber charter schools. The per student tuition costs are increasing over time. While tuition for any given school may not change between any two years, on average across the commonwealth, the money being sent to cyber charter schools is increasing each year.

The change in total expenditure for regular education students from 2015-16 to 2017-18 was almost \$20.2 million. Of that, a mere \$3.5 million was due to greater cyber enrollments. The rest, \$16.6 million, or 82.5% of the total increase in expenditure, was due to rising per-student tuition level.

From 2015-2016 to 2017-2018, special education expenditures to cyber charter schools increased \$34.1 million, or 24.7%, in just two years. The part of that due to an increase of about 1036 enrollments (ADM) of special education students in cyber charter schools is almost \$23.8 million. The other part representing over \$10.4 million, or 30.5% of the overall increase, is the result of an increase in cyber charter tuition rates for special education.

See Appendix C for a more detailed analysis of the situation for both special and non-special education, graphs to help visualize the increases, and further details.

Despite cyber charter schools being paid more money per student each year, academic outcomes in cyber charter schools remain abysmal. Pennsylvania’s cyber charter schools graduate just 31%-70% of their students and are poorly rated by the PA Department of Education. A recent Stanford University study found that cyber students lose 106 days of learning in reading and 118 days of learning in math each year when compared to their counterparts who remained in district schools.

Three, in Table 1 of the original report there were two columns of data placed in the wrong columns. That error has been fixed in the current version.

Four and most importantly, this update provides and summarizes 2017-18 cyber charter school expenditure data for Pennsylvania's school districts, which is now available from the PA Department of Education, in place of the 2016-17 data that was used in the original report. This data shows that school district expenditures to cyber charter schools increased almost \$55 million, or 10.5%, from under \$465 million in 2016-2017 to over \$519.5 million in 2017-2018.

This increased expense is borne entirely by the school districts, which generally have three options in finding ways to pay these increased student tuition bills: raise property taxes, cut programs or services, or forego new investments in students. None of these options is good.

Cyber charter school tuition rates are not based on what it costs a cyber charter school to educate its students at home on a computer. Instead, Pennsylvania's cyber charters are paid the same as brick-and-mortar charter schools, with tuition rates based on the student expenditure of the school district from which the students come. **Because the actual costs to cyber educate a student are less than \$5,000 per student, far less than the actual costs to educate students in traditional public schools or brick and mortar charter schools, the increased expenditures to cyber charter schools under Pennsylvania's current system just means that more tax money is being wasted each year. The 2017-18 data show us that the amount wasted exceeds \$290 million per year.**

Appendix 1 provides estimates of projected savings for each of the Pennsylvania school districts for which expenditure and tuition data are available.

By setting a single, statewide tuition rate for non-special education at cyber schools based on the actual cost of cyber education, and by applying the existing three-tier special education funding formula currently used for school districts to cyber charter schools, wasteful spending would be eliminated, and the financial harm to school districts would be greatly reduced. Pennsylvania school districts would save over \$179 million per year on non-special education at cyber charter schools, and over \$110 million per year on special education at cyber charter schools, for a combined savings of over \$290 million per 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 an annual price tag over \$519 million, 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 \$290 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 receive the same amount of funding. 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 2017-18, non-special tuition rates across Pennsylvania ranged from about \$7,800 to over \$18,500, while special education tuition ranged from about \$15,100 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 2017-18, the total expenditure to cyber charter schools had reached \$519 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 2017-18 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 \$1,156,569 to \$555,142 for a savings of \$601,427 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	\$3,310,584	\$1,266,392	\$4,576,977	52%	60%	\$1,718,045	\$754,221	\$2,472,266
Allegheny	\$31,659,108	\$11,246,977	\$42,906,085	60%	68%	\$19,113,904	\$7,618,934	\$26,732,838
Armstrong	\$1,717,619	\$993,469	\$2,711,088	56%	62%	\$961,910	\$620,699	\$1,582,610
Beaver	\$5,362,375	\$2,486,345	\$7,848,720	54%	61%	\$2,912,587	\$1,528,073	\$4,440,660
Bedford	\$1,104,716	\$497,600	\$1,602,316	45%	49%	\$499,222	\$243,727	\$742,949
Berks	\$11,153,299	\$6,285,043	\$17,438,342	51%	61%	\$5,742,910	\$3,845,239	\$9,588,149
Blair	\$2,951,594	\$1,540,514	\$4,492,108	42%	49%	\$1,227,163	\$755,960	\$1,983,123
Bradford	\$1,994,464	\$1,017,311	\$3,011,775	53%	63%	\$1,063,145	\$639,056	\$1,702,201
Bucks	\$10,083,307	\$6,169,537	\$16,252,844	59%	72%	\$5,977,427	\$4,434,791	\$10,412,218
Butler	\$5,188,911	\$2,434,760	\$7,623,671	50%	58%	\$2,613,904	\$1,408,283	\$4,022,187
Cambria	\$3,289,810	\$1,434,449	\$4,724,259	49%	59%	\$1,597,535	\$839,556	\$2,437,091
Cameron	\$240,465	\$205,392	\$445,857	64%	66%	\$154,948	\$135,952	\$290,900
Carbon	\$3,766,080	\$1,491,983	\$5,258,063	54%	66%	\$2,022,228	\$986,810	\$3,009,038
Centre	\$1,331,516	\$748,430	\$2,079,946	60%	64%	\$797,529	\$482,125	\$1,279,654
Chester	\$11,054,622	\$5,410,197	\$16,464,819	57%	69%	\$6,264,411	\$3,738,324	\$10,002,735
Clarion	\$1,631,943	\$613,017	\$2,244,959	54%	58%	\$886,156	\$354,459	\$1,240,615
Clearfield	\$1,913,427	\$1,128,941	\$3,042,369	52%	61%	\$985,931	\$691,276	\$1,677,207
Clinton	\$735,948	\$624,298	\$1,360,246	53%	69%	\$387,869	\$432,818	\$820,687
Columbia	\$1,637,480	\$312,777	\$1,950,257	51%	54%	\$836,831	\$168,774	\$1,005,605
Crawford	\$3,136,940	\$1,822,563	\$4,959,503	53%	59%	\$1,648,931	\$1,069,817	\$2,718,748
Cumberland	\$7,144,290	\$3,349,896	\$10,494,186	49%	59%	\$3,466,052	\$1,979,162	\$5,445,215
Dauphin	\$10,831,268	\$5,958,904	\$16,790,171	54%	65%	\$5,851,163	\$3,846,803	\$9,697,966
Delaware	\$12,653,295	\$6,783,015	\$19,436,311	54%	69%	\$6,799,095	\$4,670,817	\$11,469,912
Elk	\$548,514	\$95,833	\$644,347	52%	64%	\$286,189	\$61,400	\$347,588
Erie	\$8,244,505	\$4,319,612	\$12,564,117	47%	53%	\$3,862,360	\$2,296,132	\$6,158,492
Fayette	\$5,174,610	\$2,663,558	\$7,838,168	47%	60%	\$2,439,946	\$1,587,728	\$4,027,674
Forest	\$172,698	\$76,008	\$248,705	68%	71%	\$116,875	\$53,861	\$170,736
Franklin	\$4,308,532	\$1,639,872	\$5,948,404	45%	51%	\$1,949,828	\$839,519	\$2,789,346
Fulton	\$675,633	\$180,281	\$855,914	55%	57%	\$372,108	\$101,892	\$474,000
Greene	\$1,740,496	\$812,316	\$2,552,811	57%	63%	\$995,488	\$512,328	\$1,507,816
Huntingdon	\$1,057,530	\$906,149	\$1,963,679	43%	57%	\$454,856	\$514,911	\$969,767
Indiana	\$2,534,910	\$909,038	\$3,443,947	61%	67%	\$1,557,437	\$613,421	\$2,170,858
Jefferson	\$1,229,843	\$518,989	\$1,748,832	55%	62%	\$672,816	\$323,666	\$996,481
Juniata	\$669,395	\$169,731	\$839,127	38%	46%	\$252,532	\$77,489	\$330,022

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	Nonspecial	Special	TOTAL
Lackawanna	\$5,794,590	\$3,544,059	\$9,338,649	50%	61%	\$2,907,364	\$2,145,747	\$5,053,111
Lancaster	\$10,460,559	\$4,839,665	\$15,300,224	53%	61%	\$5,527,564	\$2,961,674	\$8,489,238
Lawrence	\$2,755,391	\$1,056,899	\$3,812,290	53%	58%	\$1,451,530	\$618,140	\$2,069,670
Lebanon	\$3,196,078	\$1,806,591	\$5,002,669	49%	55%	\$1,553,893	\$987,246	\$2,541,139
Lehigh	\$7,585,108	\$4,247,065	\$11,832,173	55%	63%	\$4,139,034	\$2,692,961	\$6,831,995
Luzerne	\$9,640,771	\$3,869,707	\$13,510,478	48%	61%	\$4,650,270	\$2,350,458	\$7,000,729
Lycoming	\$4,016,257	\$1,796,523	\$5,812,780	53%	59%	\$2,120,980	\$1,061,927	\$3,182,907
McKean	\$1,103,751	\$608,817	\$1,712,568	53%	57%	\$589,886	\$346,504	\$936,390
Mercer	\$3,024,382	\$2,043,825	\$5,068,208	53%	61%	\$1,592,529	\$1,252,846	\$2,845,375
Mifflin	\$439,884	\$214,847	\$654,730	44%	59%	\$194,415	\$125,858	\$320,273
Monroe	\$10,299,106	\$5,027,099	\$15,326,205	63%	73%	\$6,484,017	\$3,670,322	\$10,154,339
Montgomery	\$10,011,243	\$6,875,146	\$16,886,389	62%	72%	\$6,198,717	\$4,932,806	\$11,131,522
Montour	\$253,485	\$0	\$253,485	57%	0%	\$143,239	\$0	\$143,239
Northampton	\$9,376,602	\$2,832,348	\$12,208,950	55%	63%	\$5,147,225	\$1,779,818	\$6,927,043
Northumberland	\$3,278,041	\$837,322	\$4,115,364	44%	62%	\$1,448,169	\$515,664	\$1,963,833
Perry	\$3,081,874	\$1,170,626	\$4,252,501	55%	64%	\$1,685,044	\$743,835	\$2,428,878
Philadelphia	\$50,658,824	\$30,752,852	\$81,411,676	40%	66%	\$20,241,690	\$20,346,258	\$40,587,948
Pike	\$1,393,825	\$495,961	\$1,889,786	63%	68%	\$882,870	\$338,832	\$1,221,702
Potter	\$946,285	\$36,006	\$982,291	60%	68%	\$567,334	\$24,474	\$591,808
Schuylkill	\$3,379,383	\$2,190,166	\$5,569,549	48%	62%	\$1,621,343	\$1,367,647	\$2,988,989
Snyder	\$1,368,862	\$806,049	\$2,174,911	51%	59%	\$691,860	\$474,813	\$1,166,673
Somerset	\$2,167,460	\$1,598,238	\$3,765,699	56%	58%	\$1,206,039	\$923,246	\$2,129,285
Sullivan	\$366,702	\$244,094	\$610,796	67%	73%	\$243,877	\$177,286	\$421,164
Susquehanna	\$2,522,612	\$319,330	\$2,841,943	60%	58%	\$1,501,593	\$186,716	\$1,688,308
Tioga	\$559,392	\$365,667	\$925,058	52%	61%	\$290,685	\$223,350	\$514,035
Union	\$643,279	\$114,781	\$758,060	54%	55%	\$350,234	\$62,746	\$412,980
Venango	\$1,390,771	\$876,001	\$2,266,772	51%	59%	\$705,363	\$519,542	\$1,224,904
Warren	\$661,309	\$453,950	\$1,115,258	53%	63%	\$348,593	\$285,318	\$633,910
Washington	\$6,740,351	\$2,850,295	\$9,590,646	51%	58%	\$3,459,142	\$1,656,563	\$5,115,705
Wayne	\$1,435,588	\$1,041,141	\$2,476,729	61%	66%	\$879,472	\$692,311	\$1,571,783
Westmoreland	\$10,941,084	\$6,139,570	\$17,080,654	53%	59%	\$5,773,472	\$3,600,219	\$9,373,691
Wyoming	\$791,402	\$882,139	\$1,673,541	63%	73%	\$498,664	\$642,664	\$1,141,328
York	\$14,784,734	\$8,158,015	\$22,942,749	52%	62%	\$7,623,988	\$5,029,226	\$12,653,215
STATE TOTALS	\$345,318,713	\$174,207,992	\$519,526,704			\$179,209,426	\$110,965,038	\$290,174,464

This example is typical. Statewide, the mean and median district savings would be 54%. The minimum savings would be 36% and the maximum savings 73%. Collectively, Pennsylvania school districts would save over \$179 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 2017-18 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 be \$168,699 with special education expenses dropping from \$254,040 to \$85,341.

Statewide, the mean district savings would be 61% and median savings would be 62%. The minimum savings would be 41% and the maximum savings 82%. Collectively, Pennsylvania school districts would save over \$110 million per year on special education at cyber charter schools.

Combining special and non-special statewide figures gives an overall estimated savings of over \$290 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.^{xxv} A 2019 study that focused solely on Pennsylvania’s charter school sector affirmed that charter schools had not improved student performance. This report found that students in Pennsylvania’s cyber charter schools lost 106 days of learning in language arts and 118 days of learning in math when compared with their school district counterparts.^{xxvi}

Lack of Accountability

Cyber charter schools are not held to the same standards of accountability as school districts in their spending of taxpayer dollars.^{xxvii} 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^{xxviii}, shareholder profits of private management companies, and generous CEO and administrative salaries^{xxix}. 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 waste taxpayer money that is intended to be used for educating students. Through right-to-know requests, Public Source found that from 2014 to 2017, twelve (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.^{xxx} The 990 forms of Commonwealth Connections Academy from 2016 and 2017 show advertising expenditures of more than \$7 million each year. A 2016 state audit of PA Cyber, Pennsylvania’s largest charter school, revealed that the school 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.^{xxxi}

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.^{xxxii} 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 school districts 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 <https://www.education.pa.gov/Documents/K-12/Charter%20Schools/Charter%20School%20Funding/CSFunding%20SelExp%202017-2018.xlsx>

^{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

^{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 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 <https://www.education.pa.gov/Documents/K-12/Charter%20Schools/Charter%20School%20Funding/CSFunding%20SelExp%202017-2018.xlsx>. Data on total expenditure to Cyber Charter Schools also came from Pennsylvania Department of Education, online at <https://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Finances/Summary%20of%20AFR%20Data/AFR%20Data%20Detailed/Finances%20AFR%20TuitionSched%200809-1718.xlsx>.

^{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} https://credo.stanford.edu/sites/g/files/sbiybj6481/f/2019_pa_state_report_final_06052019.pdf

^{xxvii} 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.

^{xxviii} “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

^{xxix} www1.salary.com/K12-INC-Executive-Salaries.html

^{xxx} 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

^{xxxi} www.paauditor.gov/Media/Default/Print/RLS_DePasquale_PACyberCS_MidlandSD_LincolnCS_092216_FINAL.pdf

^{xxxii} “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 PA Department of Education, online at <https://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Finances/Summary%20of%20AFR%20Data/AFR%20Data%20Detailed/Finances%20AFR%20TuitionSched%200809-1718.xlsx> later changed to <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/AFR%20Data%20Summary/Pages/AFR-Data-Detailed-.aspx>

Tuition rate data for each school district is taken from Pennsylvania Department of Education, online at <https://www.education.pa.gov/Documents/K-12/Charter%20Schools/Charter%20School%20Funding/CSFunding%20SelExp%202017-2018.xlsx> later changed to <https://www.education.pa.gov/K-12/Charter%20Schools/Pages/Charter-School-Funding.aspx>

All data is 2017-18. Bryn Athyn SD (Montgomery County) was excluded from the analysis because of its unique circumstances, missing data, and being an outlier on other data. Seven other school districts were excluded due to missing data: Duquesne City and Sto-Rox School Districts (Allegheny County), Steelton-Highspire (Dauphin), Jenkintown (Montgomery), Line Mountain (Northumberland), Pottsville Area (Schuylkill), and Southern Tioga (Tioga).

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

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 Table. 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	\$497,703	\$157,888	\$655,591	\$9,984	\$18,257	50%	51%	\$248,449.94	\$81,223.44	\$329,673
	Conewago Valley SD	\$846,322	\$409,878	\$1,256,200	\$9,270	\$21,195	46%	58%	\$389,856	\$238,443	\$628,300
	Fairfield Area SD	\$492,687	\$23,964	\$516,651	\$10,283	\$22,120	51%	60%	\$253,112	\$14,360	\$267,472
	Gettysburg Area SD	\$788,194	\$203,803	\$991,997	\$12,842	\$25,220	61%	65%	\$481,305	\$132,164	\$613,469
	Littlestown Area SD	\$269,892	\$391,970	\$661,863	\$9,611	\$22,967	48%	61%	\$129,479	\$240,674	\$370,152
	Upper Adams SD	\$415,786	\$78,889	\$494,675	\$10,398	\$22,179	52%	60%	\$215,843	\$47,356	\$263,200
Allegheny	Allegheny Valley SD	\$206,674	\$149,734	\$356,408	\$15,194	\$29,003	67%	69%	\$138,660	\$103,967	\$242,627
	Avonworth SD	\$270,792	\$68,082	\$338,874	\$11,810	\$26,466	58%	67%	\$156,144	\$45,278	\$201,422
	Baldwin-Whitehall SD	\$544,981	\$0	\$544,981	\$10,270	\$18,507	51%	52%	\$279,655	\$0	\$279,655
	Bethel Park SD	\$398,378	\$110,786	\$509,165	\$14,377	\$28,540	65%	69%	\$259,832	\$76,374	\$336,206
	Brentwood Borough SD	\$319,944	\$265,020	\$584,964	\$12,183	\$26,112	59%	66%	\$188,633	\$175,045	\$363,678
	Carlynton SD	\$493,210	\$199,097	\$692,307	\$13,624	\$27,035	63%	67%	\$312,200	\$133,811	\$446,010
	Chartiers Valley SD	\$519,173	\$195,037	\$714,210	\$13,145	\$26,195	62%	66%	\$321,692	\$129,031	\$450,723
	Clairton City SD	\$243,661	\$110,490	\$354,151	\$12,060	\$28,769	59%	69%	\$142,643	\$76,443	\$219,086
	Cornell SD	\$150,625	\$39,079	\$189,704	\$12,880	\$31,074	61%	71%	\$92,153	\$27,930	\$120,083
	Deer Lakes SD	\$328,383	\$106,209	\$434,593	\$11,130	\$22,382	55%	60%	\$180,861	\$64,143	\$245,004
	East Allegheny SD	\$1,044,604	\$0	\$1,044,604	\$11,494	\$26,189	56%	66%	\$590,177	\$0	\$590,177
	Elizabeth Forward SD	\$0	\$322,183	\$322,183	\$11,497	\$24,008	57%	63%	\$0	\$203,218	\$203,218
	Fox Chapel Area SD	\$296,426	\$230,807	\$527,233	\$16,363	\$31,645	69%	72%	\$205,847	\$166,148	\$371,995
	Gateway SD	\$732,886	\$543,241	\$1,276,128	\$14,241	\$34,483	65%	74%	\$475,571	\$403,582	\$879,152
	Hampton Township SD	\$152,109	\$175,832	\$327,941	\$13,168	\$20,782	62%	57%	\$94,351	\$100,828	\$195,179
	Highlands SD	\$1,523,301	\$0	\$1,523,301	\$11,183	\$29,686	55%	70%	\$842,240	\$0	\$842,240
	Keystone Oaks SD	\$323,123	\$267,453	\$590,576	\$14,056	\$27,730	64%	68%	\$208,180	\$181,950	\$390,130
	McKeesport Area SD	\$1,029,668	\$445,501	\$1,475,169	\$9,015	\$20,601	45%	57%	\$458,609	\$253,794	\$712,403
	Montour SD	\$310,584	\$193,731	\$504,315	\$13,581	\$27,981	63%	68%	\$196,236	\$132,353	\$328,590
	Moon Area SD	\$909,575	\$395,545	\$1,305,120	\$12,625	\$26,092	60%	66%	\$549,336	\$261,154	\$810,490
	Mt Lebanon SD	\$394,594	\$0	\$394,594	\$12,507	\$20,351	60%	56%	\$236,845	\$0	\$236,845
	North Allegheny SD	\$982,008	\$195,617	\$1,177,625	\$12,802	\$24,427	61%	64%	\$598,461	\$124,623	\$723,084
	North Hills SD	\$390,576	\$385,859	\$776,435	\$12,141	\$23,279	59%	62%	\$229,726	\$238,915	\$468,641
	Northgate SD	\$958,222	\$0	\$958,222	\$14,656	\$28,926	66%	69%	\$631,324	\$0	\$631,324
	Penn Hills SD	\$1,199,490	\$1,133,506	\$2,332,997	\$11,195	\$25,097	55%	65%	\$663,771	\$733,112	\$1,396,883
	Pine-Richland SD	\$378,059	\$335,712	\$713,771	\$10,529	\$22,795	53%	61%	\$198,528	\$205,154	\$403,682
	Pittsburgh SD	\$10,785,352	\$1,674,424	\$12,459,776	\$14,326	\$32,546	65%	73%	\$7,020,997	\$1,218,334	\$8,239,331
	Plum Borough SD	\$649,655	\$306,622	\$956,277	\$11,166	\$20,374	55%	56%	\$358,752	\$173,206	\$531,958
	Quaker Valley SD	\$206,900	\$124,910	\$331,810	\$15,982	\$30,011	69%	70%	\$142,172	\$88,012	\$230,184
	Riverview SD	\$375,795	\$0	\$375,795	\$15,887	\$28,441	69%	69%	\$257,526	\$0	\$257,526
	Shaler Area SD	\$1,271,998	\$0	\$1,271,998	\$11,350	\$26,727	56%	67%	\$711,652	\$0	\$711,652
	South Allegheny SD	\$94,808	\$194,189	\$288,997	\$9,118	\$23,992	45%	63%	\$42,820	\$122,436	\$165,256
	South Fayette Township SD	\$271,620	\$158,510	\$430,130	\$10,528	\$19,213	53%	54%	\$142,617	\$85,372	\$227,989
	South Park SD	\$307,635	\$0	\$307,635	\$10,454	\$20,304	52%	56%	\$160,503	\$0	\$160,503
	Steel Valley SD	\$254,107	\$326,089	\$580,196	\$13,485	\$25,602	63%	65%	\$159,886	\$213,175	\$373,061
	Upper Saint Clair SD	\$176,706	\$191,634	\$368,341	\$12,259	\$23,958	59%	63%	\$104,633	\$120,724	\$225,357
	West Allegheny SD	\$265,499	\$170,477	\$435,976	\$11,493	\$20,300	56%	56%	\$149,999	\$96,029	\$246,029
	West Jefferson Hills SD	\$520,580	\$40,638	\$561,217	\$10,898	\$19,355	54%	54%	\$281,741	\$22,025	\$303,766
	West Mifflin Area SD	\$105,528	\$109,351	\$214,879	\$11,422	\$25,888	56%	66%	\$59,332	\$71,906	\$131,237
	Wilkinsburg Borough SD	\$484,693	\$248,295	\$732,988	\$12,879	\$40,226	61%	78%	\$296,525	\$193,577	\$490,101

Appendix A Table. 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	Woodland Hills SD	\$1,787,185	\$1,833,315	\$3,620,500	\$10,976	\$35,639	54%	75%	\$973,076	\$1,377,283	\$2,350,360
Armstrong	Apollo-Ridge SD	\$291,911	\$267,089	\$559,001	\$10,951	\$22,519	54%	61%	\$158,630	\$161,944	\$320,574
	Armstrong SD	\$946,653	\$494,097	\$1,440,750	\$11,486	\$25,840	56%	66%	\$534,551	\$324,586	\$859,138
	Freeport Area SD	\$276,955	\$87,879	\$364,834	\$10,937	\$18,220	54%	51%	\$150,346	\$45,121	\$195,467
Beaver	Leechburg Area SD	\$202,100	\$144,403	\$346,504	\$12,070	\$23,126	59%	62%	\$118,382	\$89,048	\$207,430
	Aliquippa SD	\$537,216	\$433,904	\$971,120	\$10,078	\$25,005	50%	65%	\$270,679	\$280,072	\$550,751
	Ambridge Area SD	\$137,536	\$58,089	\$195,624	\$9,613	\$22,624	48%	61%	\$66,002	\$35,327	\$101,329
	Beaver Area SD	\$275,685	\$91,105	\$366,790	\$11,654	\$19,240	57%	54%	\$157,402	\$49,128	\$206,530
	Big Beaver Falls Area SD	\$727,699	\$0	\$727,699	\$10,517	\$20,777	52%	57%	\$381,726	\$0	\$381,726
	Blackhawk SD	\$546,447	\$202,942	\$749,389	\$9,482	\$18,176	47%	51%	\$258,288	\$103,961	\$362,249
	Central Valley SD	\$516,277	\$328,707	\$844,984	\$10,999	\$19,835	55%	55%	\$281,592	\$181,794	\$463,386
	Freedom Area SD	\$307,980	\$139,040	\$447,020	\$10,550	\$22,351	53%	60%	\$162,016	\$83,892	\$245,908
	Hopewell Area SD	\$570,553	\$365,480	\$936,034	\$11,695	\$24,626	57%	64%	\$326,622	\$233,912	\$560,534
	Midland Borough SD	\$202,230	\$22,654	\$224,883	\$8,872	\$20,911	44%	58%	\$88,261	\$13,050	\$101,310
	New Brighton Area SD	\$213,445	\$131,744	\$345,189	\$10,450	\$19,666	52%	55%	\$111,318	\$72,356	\$183,674
	Riverside Beaver County SD	\$262,230	\$167,134	\$429,364	\$10,785	\$19,483	54%	54%	\$140,654	\$91,088	\$231,742
	Rochester Area SD	\$327,382	\$362,425	\$689,807	\$13,301	\$33,896	62%	74%	\$204,318	\$267,637	\$471,955
	South Side Area SD	\$470,288	\$0	\$470,288	\$15,188	\$28,312	67%	69%	\$315,462	\$0	\$315,462
	Western Beaver County SD	\$267,407	\$183,123	\$450,530	\$11,220	\$24,134	55%	63%	\$148,246	\$115,858	\$264,104
Bedford	Bedford Area SD	\$233,391	\$30,257	\$263,648	\$9,005	\$17,238	44%	49%	\$103,800	\$14,697	\$118,497
	Chestnut Ridge SD	\$295,849	\$95,365	\$391,214	\$8,549	\$16,421	42%	46%	\$122,820	\$43,882	\$166,703
	Everett Area SD	\$315,518	\$149,829	\$465,346	\$8,814	\$17,639	43%	50%	\$136,537	\$74,527	\$211,064
Berks	Northern Bedford Cnty SD	\$54,506	\$163,183	\$217,688	\$9,397	\$16,869	47%	47%	\$25,504	\$77,427	\$102,931
	Tussey Mountain SD	\$205,453	\$58,967	\$264,420	\$10,826	\$20,282	54%	56%	\$110,562	\$33,194	\$143,756
	Antietam SD	\$335,686	\$134,381	\$470,067	\$11,668	\$26,045	57%	66%	\$191,831	\$88,642	\$280,473
	Boyetown Area SD	\$634,845	\$324,520	\$959,366	\$11,003	\$26,497	55%	67%	\$346,352	\$215,947	\$562,299
	Brandywine Heights Area SD	\$149,878	\$31,185	\$181,063	\$14,505	\$30,776	66%	71%	\$98,213	\$22,203	\$120,416
	Conrad Weiser Area SD	\$627,542	\$0	\$627,542	\$11,369	\$27,212	56%	67%	\$351,565	\$0	\$351,565
	Daniel Boone Area SD	\$861,499	\$311,681	\$1,173,179	\$10,067	\$20,417	50%	57%	\$433,604	\$176,350	\$609,955
	Exeter Township SD	\$824,247	\$395,687	\$1,219,934	\$11,565	\$26,915	57%	67%	\$467,897	\$265,361	\$733,258
	Fleetwood Area SD	\$457,767	\$276,466	\$734,233	\$11,197	\$24,402	55%	64%	\$253,346	\$176,030	\$429,376
	Governor Mifflin SD	\$422,344	\$458,798	\$881,142	\$11,111	\$26,680	55%	67%	\$232,286	\$306,351	\$538,637
Blair	Hamburg Area SD	\$531,450	\$336,208	\$867,658	\$12,045	\$24,985	58%	65%	\$310,838	\$216,919	\$527,757
	Kutztown Area SD	\$447,224	\$183,277	\$630,501	\$15,528	\$33,467	68%	74%	\$303,221	\$134,729	\$437,950
	Muhlenberg SD	\$713,550	\$479,434	\$1,192,985	\$10,914	\$22,998	54%	61%	\$386,664	\$294,625	\$681,289
	Oley Valley SD	\$37,094	\$334,360	\$371,453	\$12,840	\$29,528	61%	70%	\$22,649	\$233,976	\$256,625
	Reading SD	\$2,896,748	\$2,331,987	\$5,228,735	\$7,946	\$19,334	37%	54%	\$1,073,910	\$1,262,720	\$2,336,631
	Schuylkill Valley SD	\$688,897	\$0	\$688,897	\$12,284	\$24,325	59%	64%	\$408,497	\$0	\$408,497
	Tulpehocken Area SD	\$352,720	\$38,969	\$391,690	\$13,660	\$28,590	63%	69%	\$223,610	\$26,886	\$250,496
	Twin Valley SD	\$513,111	\$286,812	\$799,922	\$10,780	\$27,657	54%	68%	\$275,127	\$194,879	\$470,006
	Wilson SD	\$432,989	\$252,364	\$685,353	\$10,888	\$24,844	54%	64%	\$234,156	\$162,315	\$396,471
	Wyomissing Area SD	\$225,708	\$108,914	\$334,622	\$11,687	\$23,205	57%	62%	\$129,144	\$67,306	\$196,450
	Altoona Area SD	\$1,610,048	\$969,105	\$2,579,153	\$8,277	\$17,192	40%	48%	\$637,493	\$469,391	\$1,106,884
	Bellwood-Antis SD	\$71,140	\$0	\$71,140	\$9,549	\$15,119	48%	41%	\$33,889	\$0	\$33,889
	Claysburg-Kimmel SD	\$138,933	\$18,083	\$157,015	\$10,464	\$18,083	52%	51%	\$72,546	\$9,218	\$81,764
	Holidaysburg SD	\$417,711	\$298,375	\$716,086	\$9,189	\$18,597	46%	52%	\$190,423	\$156,143	\$346,566

Appendix A Table. 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	Spring Cove SD	\$328,949	\$125,935	\$454,885	\$8,350	\$18,603	40%	52%	\$131,972	\$65,923	\$197,895
	Tyrone Area SD	\$308,634	\$120,685	\$429,319	\$8,335	\$15,300	40%	42%	\$123,500	\$50,757	\$174,257
	Williamsburg SD	\$76,178	\$8,332	\$84,509	\$9,807	\$19,417	49%	54%	\$37,340	\$4,528	\$41,868
Bradford	Athens Area SD	\$382,936	\$341,162	\$724,098	\$10,423	\$23,190	52%	62%	\$199,247	\$210,745	\$409,992
	Canton Area SD	\$114,137	\$27,616	\$141,753	\$11,468	\$22,208	56%	60%	\$64,375	\$16,592	\$80,967
	NE Bradford SD	\$192,719	\$130,767	\$323,486	\$11,472	\$24,532	56%	64%	\$108,723	\$83,513	\$192,235
	Sayre Area SD	\$263,629	\$204,473	\$468,102	\$12,794	\$31,954	61%	72%	\$160,598	\$147,745	\$308,343
	Towanda SD	\$152,057	\$7,566	\$159,623	\$9,543	\$20,721	48%	57%	\$72,386	\$4,329	\$76,715
	Troy Area SD	\$493,521	\$110,648	\$604,168	\$10,042	\$21,451	50%	59%	\$247,794	\$64,920	\$312,713
	Wyalusing SD	\$395,466	\$195,080	\$590,546	\$10,663	\$20,620	53%	57%	\$210,022	\$111,212	\$321,234
Bucks	Bensalem SD	\$1,077,996	\$972,229	\$2,050,224	\$12,115	\$33,609	59%	74%	\$633,101	\$715,788	\$1,348,889
	Bristol Boro SD	\$602,815	\$0	\$602,815	\$11,219	\$28,862	55%	69%	\$334,167	\$0	\$334,167
	Bristol Township SD	\$1,920,414	\$1,719,008	\$3,639,423	\$11,195	\$34,679	55%	74%	\$1,062,681	\$1,279,577	\$2,342,257
	Centennial SD	\$551,916	\$310,326	\$862,242	\$14,250	\$31,906	65%	72%	\$358,255	\$224,103	\$582,358
	Central Bucks SD	\$909,314	\$490,931	\$1,400,245	\$11,747	\$24,227	57%	63%	\$522,266	\$311,294	\$833,560
	Council Rock SD	\$281,181	\$222,947	\$504,128	\$13,327	\$38,492	62%	77%	\$175,686	\$171,601	\$347,288
	Morrisville Borough SD	\$354,053	\$175,248	\$529,301	\$11,068	\$42,643	55%	79%	\$194,102	\$138,816	\$332,918
	Neshaminy SD	\$844,530	\$528,881	\$1,373,412	\$12,659	\$32,966	61%	73%	\$510,955	\$386,659	\$897,613
	New Hope-Solebury SD	\$84,291	\$0	\$84,291	\$18,554	\$40,228	73%	78%	\$61,577	\$0	\$61,577
	Palisades SD	\$476,263	\$107,723	\$583,986	\$17,129	\$38,274	71%	77%	\$337,243	\$82,773	\$420,015
	Pennridge SD	\$1,152,054	\$497,768	\$1,649,822	\$11,735	\$28,116	57%	68%	\$661,182	\$340,822	\$1,002,004
	Pennsbury SD	\$562,413	\$488,543	\$1,050,957	\$12,120	\$30,498	59%	71%	\$330,386	\$346,535	\$676,921
	Quakertown Comm. SD	\$1,266,067	\$655,932	\$1,921,999	\$13,462	\$26,539	63%	67%	\$795,826	\$436,825	\$1,232,651
Butler	Butler Area SD	\$1,823,775	\$987,994	\$2,811,769	\$9,344	\$21,248	46%	58%	\$847,858	\$575,779	\$1,423,636
	Karns City Area SD	\$404,346	\$0	\$404,346	\$11,726	\$15,793	57%	44%	\$231,926	\$0	\$231,926
	Mars Area SD	\$705,449	\$182,450	\$887,899	\$9,297	\$16,717	46%	47%	\$326,057	\$85,700	\$411,757
	Moniteau SD	\$367,643	\$107,589	\$475,232	\$11,092	\$20,106	55%	56%	\$201,919	\$60,152	\$262,071
	Seneca Valley SD	\$774,373	\$563,260	\$1,337,633	\$10,690	\$23,643	53%	63%	\$412,175	\$352,065	\$764,240
	Slippery Rock Area SD	\$750,650	\$392,386	\$1,143,036	\$11,425	\$22,448	56%	61%	\$422,152	\$237,430	\$659,582
	South Butler County SD	\$362,674	\$201,082	\$563,756	\$9,501	\$17,153	47%	48%	\$171,817	\$97,157	\$268,974
Cambria	Blacklick Valley SD	\$98,552	\$111,672	\$210,224	\$9,885	\$24,001	49%	63%	\$48,702	\$70,425	\$119,127
	Cambria Heights SD	\$221,300	\$5,321	\$226,621	\$9,738	\$20,303	49%	56%	\$107,679	\$2,998	\$110,676
	Central Cambria SD	\$128,950	\$37,952	\$166,901	\$9,923	\$22,280	50%	60%	\$63,976	\$22,851	\$86,827
	Conemaugh Valley SD	\$216,069	\$0	\$216,069	\$10,482	\$19,958	52%	56%	\$113,005	\$0	\$113,005
	Ferndale Area SD	\$188,139	\$107,428	\$295,567	\$11,666	\$24,093	57%	63%	\$107,506	\$67,900	\$175,406
	Forest Hills SD	\$197,374	\$69,777	\$267,152	\$9,854	\$17,654	49%	50%	\$97,225	\$34,739	\$131,964
	Greater Johnstown SD	\$1,269,973	\$857,124	\$2,127,097	\$9,229	\$22,024	46%	60%	\$581,920	\$512,121	\$1,094,042
	Northern Cambria SD	\$224,378	\$0	\$224,378	\$10,718	\$20,918	53%	58%	\$119,705	\$0	\$119,705
	Penn Cambria SD	\$204,961	\$184,828	\$389,789	\$8,696	\$19,887	42%	55%	\$87,107	\$102,438	\$189,545
	Portage Area SD	\$193,396	\$19,644	\$213,041	\$10,442	\$16,226	52%	45%	\$100,787	\$8,912	\$109,699
	Richland SD	\$155,125	\$40,702	\$195,827	\$9,071	\$15,335	45%	42%	\$69,617	\$17,172	\$86,789
	Westmont Hilltop SD	\$191,592	\$0	\$191,592	\$10,494	\$18,666	52%	53%	\$100,306	\$0	\$100,306
Cameron	Cameron County SD	\$240,465	\$205,392	\$445,857	\$14,059	\$26,221	64%	66%	\$154,948	\$135,952	\$290,900
Carbon	Jim Thorpe Area SD	\$1,695,837	\$0	\$1,695,837	\$11,850	\$26,182	58%	66%	\$980,289	\$0	\$980,289
	Lehighton Area SD	\$711,698	\$157,192	\$868,889	\$11,027	\$24,630	55%	64%	\$388,995	\$100,613	\$489,608

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		Nonspecial	Special	TOTAL	Nonspecial	Special	Nonspecial	Special	Nonspecial	Special	TOTAL
Carbon	Palmerton Area SD	\$687,874	\$160,557	\$848,431	\$10,043	\$22,398	50%	60%	\$345,405	\$97,010	\$442,415
	Panther Valley SD	\$436,960	\$1,070,400	\$1,507,360	\$7,846	\$26,750	36%	67%	\$158,515	\$715,667	\$874,182
	Weatherly Area SD	\$233,711	\$103,835	\$337,545	\$13,799	\$30,364	64%	71%	\$149,024	\$73,520	\$222,544
Centre	Bald Eagle Area SD	\$167,539	\$118,668	\$286,207	\$11,880	\$22,302	58%	60%	\$97,028	\$71,498	\$168,526
	Bellefonte Area SD	\$453,730	\$250,903	\$704,633	\$11,805	\$24,087	58%	63%	\$261,545	\$158,559	\$420,104
	Penns Valley Area SD	\$196,844	\$67,941	\$264,785	\$11,180	\$20,103	55%	56%	\$108,808	\$37,980	\$146,788
Chester	State College Area SD	\$513,403	\$310,919	\$824,321	\$14,008	\$28,465	64%	69%	\$330,147	\$214,088	\$544,235
	Avon Grove SD	\$481,866	\$322,382	\$804,249	\$9,879	\$23,958	49%	63%	\$237,977	\$203,096	\$441,073
	Coatesville Area SD	\$3,722,770	\$1,196,024	\$4,918,794	\$11,167	\$33,512	55%	74%	\$2,055,972	\$879,639	\$2,935,611
	Downingtown Area SD	\$1,051,721	\$735,026	\$1,786,747	\$11,062	\$22,762	55%	61%	\$576,324	\$448,754	\$1,025,078
	Great Valley SD	\$608,889	\$555,397	\$1,164,285	\$14,035	\$35,711	64%	75%	\$391,973	\$417,522	\$809,495
	Kennett Consolidated SD	\$603,711	\$369,607	\$973,319	\$12,400	\$28,758	60%	69%	\$360,282	\$255,670	\$615,953
	Octorara Area SD	\$490,139	\$436,318	\$926,458	\$11,835	\$29,751	58%	70%	\$283,061	\$306,308	\$589,368
	Owen J Roberts SD	\$576,495	\$215,686	\$792,181	\$11,795	\$28,269	58%	69%	\$332,116	\$148,048	\$480,164
	Oxford Area SD	\$510,402	\$554,313	\$1,064,716	\$8,826	\$25,308	43%	65%	\$221,258	\$360,149	\$581,407
	Phoenixville Area SD	\$544,962	\$0	\$544,962	\$13,436	\$30,201	63%	71%	\$342,169	\$0	\$342,169
	Tredyffrin-Easttown SD	\$510,142	\$0	\$510,142	\$13,663	\$29,774	63%	70%	\$323,449	\$0	\$323,449
	Unionville-Chadds Ford SD	\$381,201	\$152,443	\$533,645	\$13,247	\$29,922	62%	70%	\$237,319	\$107,279	\$344,598
	West Chester Area SD	\$1,572,322	\$873,001	\$2,445,323	\$11,737	\$29,636	57%	70%	\$902,511	\$611,859	\$1,514,369
Clarion	Allegheny-Clarion Valley SD	\$319,332	\$0	\$319,332	\$11,647	\$24,060	57%	63%	\$182,240	\$0	\$182,240
	Clarion Area SD	\$58,063	\$136,462	\$194,525	\$11,293	\$24,406	56%	64%	\$32,356	\$86,896	\$119,252
	Clarion-Limestone Area SD	\$227,344	\$102,017	\$329,361	\$10,361	\$21,879	52%	59%	\$117,631	\$60,682	\$178,313
	Keystone SD	\$220,442	\$151,929	\$372,371	\$10,316	\$20,540	52%	57%	\$113,597	\$86,358	\$199,955
	North Clarion County SD	\$95,664	\$111,051	\$206,715	\$10,130	\$18,061	51%	51%	\$48,444	\$56,543	\$104,987
	Redbank Valley SD	\$425,227	\$0	\$425,227	\$9,968	\$23,539	50%	62%	\$211,931	\$0	\$211,931
	Union SD	\$285,871	\$111,557	\$397,428	\$13,495	\$20,786	63%	57%	\$179,956	\$63,980	\$243,936
Clearfield	Clearfield Area SD	\$608,283	\$297,513	\$905,795	\$9,871	\$23,325	49%	62%	\$300,164	\$184,440	\$484,604
	Curwensville Area SD	\$69,008	\$30,072	\$99,080	\$10,646	\$19,426	53%	54%	\$36,596	\$16,349	\$52,945
	Dubois Area SD	\$483,841	\$229,619	\$713,460	\$9,521	\$22,541	47%	61%	\$229,757	\$139,315	\$369,072
	Glendale SD	\$59,610	\$206,158	\$265,768	\$11,788	\$27,212	58%	67%	\$34,325	\$138,997	\$173,322
	Harmony Area SD	\$79,399	\$45,097	\$124,496	\$12,073	\$21,382	59%	59%	\$46,516	\$26,400	\$72,916
	Moshannon Valley SD	\$92,190	\$108,173	\$200,363	\$10,396	\$19,538	52%	55%	\$47,850	\$59,092	\$106,943
	Philipsburg-Osceola Area SD	\$380,822	\$29,413	\$410,235	\$11,181	\$19,701	55%	55%	\$210,529	\$16,178	\$226,707
	West Branch Area SD	\$140,274	\$182,896	\$323,170	\$11,674	\$22,397	57%	60%	\$80,193	\$110,504	\$190,698
Clinton	Keystone Central SD	\$735,948	\$624,298	\$1,360,246	\$10,572	\$28,903	53%	69%	\$387,869	\$432,818	\$820,687
Columbia	Benton Area SD	\$143,783	\$0	\$143,783	\$11,614	\$25,073	57%	65%	\$81,884	\$0	\$81,884
	Berwick Area SD	\$474,583	\$178,473	\$653,056	\$9,294	\$19,734	46%	55%	\$219,277	\$98,297	\$317,574
	Bloomsburg Area SD	\$299,363	\$100,262	\$399,625	\$10,210	\$16,977	51%	48%	\$152,764	\$47,908	\$200,672
	Central Columbia SD	\$381,925	\$0	\$381,925	\$11,534	\$20,163	57%	56%	\$216,364	\$0	\$216,364
	Millville Area SD	\$107,036	\$34,043	\$141,079	\$11,825	\$26,302	58%	66%	\$61,776	\$22,569	\$84,345
	Southern Columbia Area SD	\$230,790	\$0	\$230,790	\$9,157	\$19,427	45%	54%	\$104,767	\$0	\$104,767
Crawford	Conneaut SD	\$946,176	\$560,581	\$1,506,757	\$10,658	\$20,547	53%	57%	\$502,282	\$318,717	\$820,999
	Crawford Central SD	\$959,085	\$608,945	\$1,568,030	\$9,296	\$21,084	46%	58%	\$443,227	\$352,911	\$796,138
	Penncrest SD	\$1,231,679	\$653,037	\$1,884,716	\$11,658	\$22,716	57%	61%	\$703,422	\$398,188	\$1,101,611
Cumberland	Big Spring SD	\$1,156,569	\$254,040	\$1,410,609	\$10,417	\$26,389	52%	66%	\$601,427	\$168,699	\$770,126
	Camp Hill SD	\$195,082	\$65,815	\$260,897	\$10,842	\$23,574	54%	62%	\$105,116	\$41,065	\$146,181

Appendix A Table. 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
Cumberland	Carlisle Area SD	\$983,421	\$627,628	\$1,611,049	\$10,578	\$18,442	53%	52%	\$518,573	\$325,936	\$844,509
	Cumberland Valley SD	\$2,375,752	\$0	\$2,375,752	\$8,954	\$19,502	44%	55%	\$1,049,102	\$0	\$1,049,102
	East Pennsboro Area SD	\$312,892	\$967,703	\$1,280,596	\$8,996	\$22,903	44%	61%	\$138,980	\$593,145	\$732,124
	Mechanicsburg Area SD	\$1,099,643	\$785,218	\$1,884,860	\$10,529	\$22,380	53%	60%	\$577,459	\$474,184	\$1,051,643
	Shippensburg Area SD	\$729,947	\$477,256	\$1,207,203	\$8,837	\$20,452	43%	57%	\$316,933	\$270,385	\$587,319
	South Middleton SD	\$290,984	\$172,236	\$463,220	\$10,979	\$22,965	54%	61%	\$158,462	\$105,749	\$264,211
Dauphin	Central Dauphin SD	\$3,586,620	\$1,779,079	\$5,365,699	\$10,662	\$22,434	53%	60%	\$1,904,692	\$1,076,044	\$2,980,736
	Derry Township SD	\$400,226	\$124,357	\$524,583	\$11,627	\$23,847	57%	63%	\$228,120	\$78,127	\$306,247
	Halifax Area SD	\$482,513	\$230,741	\$713,255	\$12,379	\$26,795	60%	67%	\$287,623	\$154,400	\$442,023
	Harrisburg City SD	\$3,496,791	\$2,224,628	\$5,721,419	\$10,515	\$27,099	52%	67%	\$1,834,034	\$1,496,878	\$3,330,912
	Lower Dauphin SD	\$733,814	\$377,709	\$1,111,523	\$10,733	\$24,537	53%	64%	\$391,979	\$241,248	\$633,227
	Middletown Area SD	\$487,299	\$278,768	\$766,067	\$12,234	\$25,687	59%	65%	\$288,134	\$182,560	\$470,694
	Millersburg Area SD	\$304,834	\$189,352	\$494,187	\$12,725	\$24,525	61%	64%	\$185,058	\$120,909	\$305,967
	Susquehanna Township SD	\$943,647	\$493,134	\$1,436,781	\$11,625	\$28,320	57%	69%	\$537,788	\$338,767	\$876,555
	Upper Dauphin Area SD	\$395,525	\$261,135	\$656,660	\$9,800	\$22,417	49%	60%	\$193,736	\$157,869	\$351,605
	Chester-Upland SD	\$3,118,325	\$1,461,014	\$4,579,339	\$9,760	\$24,693	49%	64%	\$1,520,806	\$936,488	\$2,457,294
Delaware	Chichester SD	\$985,185	\$492,726	\$1,477,911	\$13,606	\$34,515	63%	74%	\$623,154	\$366,171	\$989,325
	Garnet Valley SD	\$433,202	\$0	\$433,202	\$12,562	\$33,575	60%	74%	\$260,777	\$0	\$260,777
	Haverford Township SD	\$159,647	\$97,296	\$256,943	\$12,292	\$34,618	59%	74%	\$94,710	\$72,380	\$167,090
	Interboro SD	\$190,709	\$109,646	\$300,356	\$12,932	\$29,552	61%	70%	\$116,972	\$76,755	\$193,727
	Marple Newtown SD	\$286,015	\$262,626	\$548,641	\$14,338	\$38,848	65%	77%	\$186,275	\$202,695	\$388,970
	Penn-Delco SD	\$309,629	\$327,468	\$637,097	\$12,262	\$27,475	59%	68%	\$183,371	\$221,808	\$405,180
	Radnor Township SD	\$42,157	\$38,957	\$81,114	\$15,923	\$38,454	69%	77%	\$28,920	\$29,976	\$58,895
	Ridley SD	\$426,171	\$318,864	\$745,035	\$13,452	\$29,411	63%	70%	\$267,761	\$222,752	\$490,513
	Rose Tree Media SD	\$619,177	\$155,348	\$774,525	\$16,483	\$37,712	70%	76%	\$431,353	\$118,831	\$550,184
	Southeast Delco SD	\$1,297,300	\$510,826	\$1,808,126	\$9,463	\$26,975	47%	67%	\$611,873	\$342,948	\$954,821
	Springfield SD	\$262,635	\$34,952	\$297,588	\$12,309	\$28,223	59%	69%	\$155,954	\$23,974	\$179,928
	Upper Darby SD	\$2,338,595	\$1,843,540	\$4,182,135	\$9,482	\$27,934	47%	68%	\$1,105,413	\$1,258,473	\$2,363,885
	Wallingford-Swarthmore SD	\$204,630	\$189,845	\$394,475	\$14,444	\$35,729	65%	75%	\$133,795	\$142,741	\$276,536
	William Penn SD	\$1,979,917	\$939,907	\$2,919,824	\$10,976	\$29,228	54%	70%	\$1,077,961	\$654,827	\$1,732,787
	Johnsonburg Area SD	\$126,447	\$0	\$126,447	\$13,470	\$28,318	63%	69%	\$79,509	\$0	\$79,509
Elk	Ridgway Area SD	\$178,187	\$95,833	\$274,019	\$11,434	\$24,673	56%	64%	\$100,265	\$61,400	\$161,665
	Saint Marys Area SD	\$243,881	\$0	\$243,881	\$8,871	\$17,465	44%	49%	\$106,415	\$0	\$106,415
	Corry Area SD	\$449,101	\$167,126	\$616,227	\$10,295	\$20,520	51%	57%	\$230,984	\$94,925	\$325,909
Erie	Erie City SD	\$4,010,648	\$1,982,057	\$5,992,705	\$9,142	\$18,450	45%	52%	\$1,817,222	\$1,029,684	\$2,846,907
	Fairview SD	\$102,157	\$71,457	\$173,614	\$10,194	\$16,588	51%	47%	\$52,048	\$33,269	\$85,318
	Fort LeBoeuf SD	\$394,588	\$154,144	\$548,732	\$9,309	\$18,485	46%	52%	\$182,651	\$80,218	\$262,869
	General McLane SD	\$287,187	\$92,807	\$379,994	\$9,606	\$18,045	48%	51%	\$137,703	\$47,214	\$184,917
	Girard SD	\$250,755	\$252,717	\$503,472	\$9,545	\$20,155	48%	56%	\$119,404	\$141,564	\$260,968
	Harbor Creek SD	\$242,886	\$100,602	\$343,488	\$9,406	\$18,021	47%	51%	\$113,772	\$51,113	\$164,885
	Iroquois SD	\$212,429	\$188,682	\$401,111	\$10,099	\$21,067	50%	58%	\$107,257	\$109,283	\$216,540
	Millcreek Township SD	\$923,384	\$634,617	\$1,558,001	\$9,142	\$19,029	45%	53%	\$418,368	\$338,965	\$757,333
	Big Spring SD	\$1,156,569	\$254,040	\$1,410,609	\$10,417	\$26,389	52%	66%	\$601,427	\$168,699	\$770,126
	North East SD	\$253,028	\$69,394	\$322,422	\$9,367	\$18,263	47%	51%	\$117,961	\$35,709	\$153,670
	Northwestern SD	\$356,013	\$165,167	\$521,179	\$9,407	\$20,469	47%	57%	\$166,776	\$93,633	\$260,409
	Union City Area SD	\$246,290	\$233,687	\$479,977	\$10,255	\$19,589	51%	55%	\$126,207	\$127,930	\$254,137

Appendix A Table. 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
Erie	Wattsburg Area SD	\$516,040	\$207,156	\$723,196	\$10,573	\$19,427	53%	54%	\$272,004	\$112,625	\$384,630
Fayette	Albert Gallatin Area SD	\$714,512	\$424,778	\$1,139,290	\$9,437	\$20,719	47%	57%	\$335,947	\$243,031	\$578,978
	Brownsville Area SD	\$870,209	\$827,544	\$1,697,754	\$9,141	\$24,947	45%	64%	\$394,219	\$533,472	\$927,691
	Connellsville Area SD	\$1,492,209	\$344,230	\$1,836,439	\$9,056	\$20,219	45%	56%	\$668,369	\$193,306	\$861,675
	Frazier SD	\$237,227	\$321,889	\$559,116	\$9,027	\$19,519	45%	55%	\$105,835	\$175,696	\$281,531
	Laurel Highlands SD	\$825,451	\$301,849	\$1,127,300	\$10,231	\$23,365	51%	62%	\$422,040	\$187,323	\$609,363
	Uniontown Area SD	\$1,035,002	\$443,268	\$1,478,270	\$9,924	\$20,861	50%	58%	\$513,536	\$254,900	\$768,436
Forest	Forest Area SD	\$172,698	\$76,008	\$248,705	\$15,468	\$30,424	68%	71%	\$116,875	\$53,861	\$170,736
Franklin	Chambersburg Area SD	\$2,006,314	\$923,800	\$2,930,114	\$9,282	\$19,352	46%	54%	\$925,509	\$500,615	\$1,426,124
	Fannett-Metal SD	\$198,357	\$95,565	\$293,922	\$11,300	\$20,580	56%	57%	\$110,587	\$54,400	\$164,987
	Greencastle-Antrim SD	\$299,630	\$85,385	\$385,015	\$8,831	\$17,044	43%	48%	\$129,990	\$40,974	\$170,964
	Tuscarora SD	\$688,992	\$219,589	\$908,580	\$10,212	\$17,348	51%	49%	\$351,645	\$107,376	\$459,021
	Waynesboro Area SD	\$1,115,239	\$315,533	\$1,430,772	\$8,163	\$15,594	39%	43%	\$432,098	\$136,154	\$568,252
Fulton	Central Fulton SD	\$283,532	\$86,238	\$369,770	\$10,754	\$20,370	54%	56%	\$151,702	\$48,707	\$200,410
	Forbes Road SD	\$158,339	\$4,668	\$163,007	\$13,411	\$18,975	63%	53%	\$99,305	\$2,487	\$101,791
	Southern Fulton SD	\$233,762	\$89,375	\$323,137	\$10,375	\$20,485	52%	57%	\$121,101	\$50,698	\$171,799
Greene	Carmichaels Area SD	\$248,598	\$156,572	\$405,170	\$8,932	\$18,559	44%	52%	\$109,441	\$81,781	\$191,222
	Central Greene SD	\$565,387	\$517,958	\$1,083,344	\$11,182	\$25,961	55%	66%	\$312,565	\$341,090	\$653,654
	Jefferson-Morgan SD	\$301,210	\$0	\$301,210	\$11,767	\$24,631	58%	64%	\$173,222	\$0	\$173,222
	Southeastern Greene SD	\$175,363	\$137,786	\$313,149	\$11,000	\$25,274	55%	65%	\$95,655	\$89,457	\$185,112
	West Greene SD	\$449,938	\$0	\$449,938	\$15,480	\$32,680	68%	73%	\$304,605	\$0	\$304,605
Huntingdon	Huntingdon Area SD	\$351,138	\$277,020	\$628,158	\$8,336	\$20,263	40%	56%	\$140,534	\$155,826	\$296,360
	Juniata Valley SD	\$99,328	\$118,184	\$217,512	\$10,167	\$22,185	51%	60%	\$50,482	\$70,958	\$121,440
	Mount Union Area SD	\$348,197	\$264,571	\$612,768	\$9,308	\$24,863	46%	64%	\$161,148	\$170,236	\$331,384
	South. Huntingdon Cnty SD	\$258,867	\$246,375	\$505,241	\$8,288	\$16,999	40%	48%	\$102,692	\$117,890	\$220,583
Indiana	Blairsville-Saltsburg SD	\$564,617	\$0	\$564,617	\$12,687	\$24,982	61%	65%	\$342,091	\$0	\$342,091
	Homer-Center SD	\$197,003	\$27,972	\$224,975	\$12,645	\$24,772	60%	64%	\$119,106	\$17,962	\$137,068
	Indiana Area SD	\$618,951	\$290,348	\$909,299	\$14,596	\$27,142	66%	67%	\$406,929	\$195,517	\$602,446
	Marion Center Area SD	\$230,677	\$32,132	\$262,809	\$11,787	\$22,709	58%	61%	\$132,828	\$19,588	\$152,416
	Penns Manor Area SD	\$263,584	\$70,911	\$334,495	\$12,212	\$26,952	59%	67%	\$155,666	\$47,587	\$203,253
	Purchase Line SD	\$270,903	\$108,077	\$378,979	\$12,908	\$27,902	61%	68%	\$165,969	\$73,739	\$239,708
	United SD	\$389,174	\$379,599	\$768,773	\$12,609	\$27,910	60%	68%	\$234,848	\$259,028	\$493,876
Jefferson	Brockway Area SD	\$122,779	\$60,687	\$183,466	\$10,847	\$17,966	54%	51%	\$66,184	\$30,742	\$96,926
	Brookville Area SD	\$153,432	\$107,501	\$260,933	\$10,762	\$20,836	54%	57%	\$82,147	\$61,762	\$143,909
	Punxsutawney Area SD	\$953,632	\$350,801	\$1,304,434	\$11,111	\$25,993	55%	66%	\$524,484	\$231,161	\$755,646
Juniata	Juniata County SD	\$669,395	\$169,731	\$839,127	\$8,029	\$16,312	38%	46%	\$252,532	\$77,489	\$330,022
Lackawanna	Abington Heights SD	\$434,291	\$155,894	\$590,185	\$9,867	\$18,811	49%	53%	\$214,215	\$82,425	\$296,641
	Carbondale Area SD	\$532,852	\$471,812	\$1,004,663	\$8,032	\$26,099	38%	66%	\$201,166	\$311,550	\$512,716
	Dunmore SD	\$258,071	\$138,532	\$396,603	\$9,683	\$19,248	48%	54%	\$124,807	\$74,729	\$199,536
	Lakeland SD	\$353,643	\$66,487	\$420,130	\$9,681	\$21,932	48%	60%	\$170,996	\$39,612	\$210,608
	Mid Valley SD	\$552,838	\$333,565	\$886,402	\$10,493	\$20,967	52%	58%	\$289,398	\$192,532	\$481,930
	North Pocono SD	\$595,974	\$361,710	\$957,684	\$11,843	\$23,652	58%	63%	\$344,369	\$226,137	\$570,506
	Old Forge SD	\$0	\$244,814	\$244,814	\$8,119	\$23,386	38%	62%	\$0	\$152,013	\$152,013
	Riverside SD	\$352,949	\$191,273	\$544,222	\$10,198	\$21,873	51%	59%	\$179,898	\$113,751	\$293,649
	Scranton SD	\$2,177,231	\$1,414,113	\$3,591,344	\$10,439	\$22,500	52%	61%	\$1,134,377	\$856,940	\$1,991,317
	Valley View SD	\$536,741	\$165,860	\$702,601	\$9,299	\$21,064	46%	58%	\$248,138	\$96,057	\$344,195

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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
Lancaster	Cocalico SD	\$605,564	\$106,810	\$712,375	\$11,600	\$23,754	57%	63%	\$344,537	\$66,948	\$411,485
	Columbia Borough SD	\$415,987	\$376,594	\$792,581	\$9,515	\$29,957	47%	70%	\$197,383	\$265,149	\$462,532
	Conestoga Valley SD	\$342,567	\$118,710	\$461,277	\$9,909	\$19,789	50%	55%	\$169,717	\$65,531	\$235,248
	Donegal SD	\$768,520	\$430,116	\$1,198,636	\$9,191	\$21,197	46%	58%	\$350,459	\$250,236	\$600,695
	Eastern Lancaster County SD	\$643,672	\$339,918	\$983,590	\$10,973	\$22,496	54%	61%	\$350,365	\$205,969	\$556,333
	Elizabethtown Area SD	\$718,027	\$409,780	\$1,127,807	\$10,023	\$19,697	50%	55%	\$359,837	\$225,348	\$585,185
	Ephrata Area SD	\$509,129	\$252,465	\$761,594	\$10,137	\$20,292	51%	56%	\$258,016	\$142,172	\$400,188
	Hempfield SD	\$829,582	\$488,865	\$1,318,447	\$11,425	\$24,304	56%	64%	\$466,534	\$310,552	\$777,086
	Lampeter-Strasburg SD	\$334,875	\$209,075	\$543,950	\$11,111	\$23,440	55%	62%	\$184,175	\$130,002	\$314,177
	Lancaster SD	\$1,686,262	\$868,312	\$2,554,574	\$11,313	\$24,357	56%	64%	\$940,966	\$552,284	\$1,493,250
	Manheim Central SD	\$537,364	\$188,315	\$725,679	\$10,846	\$23,188	54%	62%	\$289,646	\$116,320	\$405,965
	Manheim Township SD	\$775,524	\$201,913	\$977,437	\$9,967	\$18,165	50%	51%	\$386,476	\$103,377	\$489,852
	Penn Manor SD	\$735,174	\$331,452	\$1,066,626	\$9,487	\$20,173	47%	56%	\$347,716	\$185,800	\$533,515
	Pequea Valley SD	\$492,628	\$0	\$492,628	\$14,718	\$29,891	66%	70%	\$325,271	\$0	\$325,271
	Solanco SD	\$599,370	\$517,340	\$1,116,710	\$10,497	\$26,154	52%	66%	\$313,870	\$341,986	\$655,856
	Warwick SD	\$466,314	\$0	\$466,314	\$10,422	\$22,836	52%	61%	\$242,598	\$0	\$242,598
	Ellwood City Area SD	\$333,893	\$186,233	\$520,126	\$10,855	\$23,186	54%	62%	\$180,096	\$115,029	\$295,125
	Laurel SD	\$169,008	\$0	\$169,008	\$10,784	\$17,560	54%	50%	\$90,645	\$0	\$90,645
	Mohawk Area SD	\$277,599	\$0	\$277,599	\$11,909	\$22,149	58%	60%	\$161,044	\$0	\$161,044
	Neshannock Township SD	\$244,754	\$119,770	\$364,524	\$10,518	\$18,333	52%	52%	\$128,401	\$61,855	\$190,256
Lawrence	New Castle Area SD	\$896,541	\$421,297	\$1,317,838	\$9,863	\$21,409	49%	59%	\$442,028	\$246,851	\$688,879
	Shenango Area SD	\$294,605	\$84,015	\$378,620	\$11,142	\$20,160	55%	56%	\$162,400	\$47,070	\$209,471
	Union Area SD	\$151,443	\$60,020	\$211,463	\$10,233	\$18,301	51%	52%	\$77,442	\$30,946	\$108,388
	Wilmingtion Area SD	\$387,549	\$185,564	\$573,113	\$10,882	\$23,780	54%	63%	\$209,473	\$116,389	\$325,862
	Annville-Cleona SD	\$146,030	\$96,739	\$242,769	\$9,211	\$17,042	46%	48%	\$66,763	\$46,416	\$113,179
	Cornwall-Lebanon SD	\$852,586	\$464,269	\$1,316,855	\$10,799	\$21,941	54%	60%	\$457,818	\$276,688	\$734,506
	Eastern Lebanon County SD	\$464,587	\$250,034	\$714,621	\$10,379	\$20,208	52%	56%	\$240,778	\$140,346	\$381,124
	Lebanon SD	\$700,850	\$508,434	\$1,209,284	\$8,814	\$19,504	43%	55%	\$303,277	\$277,333	\$580,610
	Northern Lebanon SD	\$482,346	\$131,107	\$613,453	\$10,861	\$22,218	54%	60%	\$260,284	\$78,796	\$339,079
	Palmyra Area SD	\$549,678	\$356,009	\$905,686	\$8,464	\$16,757	41%	47%	\$224,973	\$167,667	\$392,640
Lehigh	Allentown City SD	\$2,422,654	\$1,941,776	\$4,364,430	\$10,112	\$24,089	51%	63%	\$1,224,691	\$1,227,186	\$2,451,877
	Catasauqua Area SD	\$287,250	\$247,062	\$534,311	\$11,963	\$26,594	58%	67%	\$167,194	\$164,704	\$331,898
	East Penn SD	\$919,774	\$546,026	\$1,465,800	\$10,950	\$24,633	54%	64%	\$499,804	\$349,520	\$849,323
	Northern Lehigh SD	\$298,959	\$186,240	\$485,199	\$11,272	\$25,789	56%	66%	\$166,344	\$122,220	\$288,565
	Northwestern Lehigh SD	\$658,603	\$152,538	\$811,141	\$11,764	\$25,331	57%	65%	\$378,687	\$99,156	\$477,843
	Parkland SD	\$1,014,470	\$777,512	\$1,791,982	\$11,533	\$23,121	57%	62%	\$574,671	\$479,402	\$1,054,072
	Salisbury Township SD	\$124,608	\$148,508	\$273,116	\$14,457	\$33,053	65%	73%	\$81,512	\$108,677	\$190,189
	Southern Lehigh SD	\$1,252,708	\$0	\$1,252,708	\$12,986	\$24,257	61%	63%	\$770,360	\$0	\$770,360
	Whitehall-Coplay SD	\$606,083	\$247,404	\$853,487	\$9,174	\$20,827	46%	57%	\$275,770	\$142,097	\$417,867
	Crestwood SD	\$502,453	\$171,361	\$673,813	\$9,026	\$18,441	45%	52%	\$224,112	\$88,982	\$313,095
Luzerne	Dallas SD	\$648,672	\$0	\$648,672	\$8,939	\$18,250	44%	51%	\$285,828	\$0	\$285,828
	Greater Nanticoke Area SD	\$596,738	\$0	\$596,738	\$8,534	\$19,207	41%	54%	\$247,112	\$0	\$247,112
	Hanover Area SD	\$979,861	\$0	\$979,861	\$9,053	\$25,054	45%	65%	\$438,668	\$0	\$438,668
	Hazleton Area SD	\$1,921,040	\$709,255	\$2,630,295	\$8,811	\$17,441	43%	49%	\$830,905	\$348,760	\$1,179,665
	Lake-Lehman SD	\$426,833	\$310,077	\$736,910	\$10,914	\$23,887	54%	63%	\$231,285	\$195,002	\$426,287
	Northwest Area SD	\$525,550	\$202,854	\$728,404	\$9,797	\$27,405	49%	68%	\$257,342	\$137,234	\$394,576

Appendix A Table. 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	\$689,791	\$310,034	\$999,825	\$9,502	\$18,517	47%	52%	\$326,810	\$161,605	\$488,415
	Wilkes-Barre Area SD	\$2,311,989	\$942,407	\$3,254,396	\$11,065	\$26,106	55%	66%	\$1,267,218	\$622,393	\$1,889,611
	Wyoming Area SD	\$281,747	\$221,637	\$503,384	\$9,996	\$22,227	50%	60%	\$140,819	\$133,240	\$274,059
	Wyoming Valley West SD	\$756,096	\$1,002,083	\$1,758,179	\$10,622	\$26,217	53%	66%	\$400,170	\$663,242	\$1,063,412
Lycoming	East Lycoming SD	\$313,358	\$60,320	\$373,678	\$10,927	\$18,257	54%	51%	\$169,973	\$31,030	\$201,003
	Jersey Shore Area SD	\$593,123	\$368,773	\$961,895	\$10,619	\$21,289	53%	58%	\$313,857	\$215,214	\$529,071
	Loyalsock Township SD	\$259,190	\$123,151	\$382,341	\$10,056	\$19,834	50%	55%	\$130,318	\$68,106	\$198,424
	Montgomery Area SD	\$232,438	\$58,278	\$290,716	\$10,787	\$20,721	54%	57%	\$124,698	\$33,346	\$158,044
	Montoursville Area SD	\$301,972	\$213,247	\$515,219	\$10,196	\$19,537	51%	55%	\$153,882	\$116,485	\$270,367
	Muncy SD	\$285,001	\$72,224	\$357,225	\$11,689	\$21,473	57%	59%	\$163,096	\$42,407	\$205,503
	South Williamsport Area SD	\$401,899	\$117,246	\$519,145	\$10,198	\$19,460	51%	54%	\$204,853	\$63,835	\$268,688
	Williamsport Area SD	\$1,629,276	\$783,285	\$2,412,561	\$10,594	\$23,798	53%	63%	\$860,303	\$491,504	\$1,351,806
McKean	Bradford Area SD	\$518,416	\$172,754	\$691,170	\$10,366	\$18,201	52%	51%	\$268,365	\$88,611	\$356,977
	Kane Area SD	\$185,092	\$55,790	\$240,882	\$11,131	\$20,033	55%	56%	\$101,948	\$31,102	\$133,050
	Otto-Eldred SD	\$118,223	\$38,087	\$156,310	\$10,343	\$22,614	52%	61%	\$61,070	\$23,156	\$84,227
	Port Allegany SD	\$138,545	\$81,347	\$219,892	\$11,109	\$21,145	55%	58%	\$76,188	\$47,243	\$123,431
Mercer	Smethport Area SD	\$143,475	\$260,840	\$404,314	\$11,729	\$22,139	57%	60%	\$82,314	\$156,392	\$238,706
	Commodore Perry SD	\$167,987	\$75,309	\$243,296	\$12,506	\$22,313	60%	60%	\$100,823	\$45,388	\$146,211
	Farrell Area SD	\$372,563	\$166,277	\$538,840	\$14,620	\$27,951	66%	68%	\$245,143	\$113,539	\$358,683
	Greenville Area SD	\$282,948	\$0	\$282,948	\$10,707	\$21,165	53%	58%	\$150,818	\$0	\$150,818
	Grove City Area SD	\$368,572	\$224,246	\$592,818	\$9,767	\$28,089	49%	68%	\$179,891	\$153,473	\$333,364
	Hermitage SD	\$239,565	\$134,824	\$374,388	\$10,222	\$19,221	51%	54%	\$122,388	\$72,642	\$195,030
	Jamestown Area SD	\$135,062	\$48,011	\$183,072	\$12,294	\$23,171	59%	62%	\$80,132	\$29,642	\$109,774
	Lakeview SD	\$233,611	\$212,631	\$446,241	\$10,191	\$21,630	51%	59%	\$118,995	\$125,484	\$244,479
	Mercer Area SD	\$190,932	\$470,574	\$661,506	\$10,237	\$20,293	51%	56%	\$97,678	\$265,000	\$362,678
	Reynolds SD	\$200,352	\$103,902	\$304,255	\$12,114	\$28,677	59%	69%	\$117,661	\$71,782	\$189,443
	Sharon City SD	\$489,962	\$467,327	\$957,289	\$8,731	\$23,928	43%	63%	\$209,377	\$294,190	\$503,567
	Sharpsville Area SD	\$98,360	\$1,602	\$99,962	\$9,379	\$16,058	47%	45%	\$45,924	\$718	\$46,642
Mifflin	West Middlesex Area SD	\$244,469	\$139,123	\$383,592	\$10,121	\$21,214	51%	58%	\$123,698	\$80,987	\$204,685
	Mifflin County SD	\$439,884	\$214,847	\$654,730	\$8,960	\$21,403	44%	59%	\$194,415	\$125,858	\$320,273
Monroe	East Stroudsburg Area SD	\$2,550,152	\$1,497,358	\$4,047,509	\$12,604	\$30,527	60%	71%	\$1,538,537	\$1,062,526	\$2,601,063
	Pleasant Valley SD	\$1,873,968	\$876,853	\$2,750,821	\$13,319	\$31,777	62%	72%	\$1,170,463	\$632,236	\$1,802,699
	Pocono Mountain SD	\$3,783,849	\$2,606,500	\$6,390,350	\$14,646	\$34,826	66%	75%	\$2,492,117	\$1,943,003	\$4,435,120
	Stroudsburg Area SD	\$2,091,137	\$46,388	\$2,137,525	\$12,936	\$29,732	61%	70%	\$1,282,900	\$32,557	\$1,315,458
Montgomery	Abington SD	\$628,902	\$584,521	\$1,213,423	\$14,134	\$27,008	65%	67%	\$406,422	\$392,658	\$799,080
	Cheltenham Township SD	\$378,457	\$171,227	\$549,684	\$15,850	\$37,189	68%	76%	\$259,071	\$130,410	\$389,481
	Colonial SD	\$668,276	\$286,992	\$955,268	\$16,106	\$35,435	69%	75%	\$460,819	\$215,193	\$676,012
	Hatboro-Horsham SD	\$242,849	\$468,809	\$711,657	\$13,388	\$29,615	63%	70%	\$152,152	\$328,477	\$480,629
	Lower Merion SD	\$535,015	\$536,211	\$1,071,226	\$18,470	\$48,198	73%	82%	\$390,185	\$437,586	\$827,772
	Lower Moreland Twp. SD	\$64,684	\$0	\$64,684	\$14,091	\$29,988	65%	70%	\$41,732	\$0	\$41,732
	Methacton SD	\$415,443	\$218,018	\$633,461	\$15,064	\$34,143	67%	74%	\$277,550	\$161,411	\$438,961
	Norristown Area SD	\$1,613,826	\$805,718	\$2,419,544	\$13,131	\$33,090	62%	73%	\$999,320	\$589,860	\$1,589,179
	North Penn SD	\$66,139	\$38,516	\$104,655	\$13,067	\$32,150	62%	72%	\$40,831	\$27,896	\$68,726
	Perkiomen Valley SD	\$395,625	\$275,217	\$670,842	\$11,165	\$24,853	55%	64%	\$218,459	\$177,049	\$395,508
	Pottsgrove SD	\$600,260	\$500,842	\$1,101,102	\$13,463	\$29,813	63%	70%	\$377,337	\$351,913	\$729,250
	Pottstown SD	\$1,187,637	\$1,034,299	\$2,221,936	\$11,066	\$33,101	55%	73%	\$651,036	\$757,295	\$1,408,332

Appendix A Table. 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	\$430,444	\$437,155	\$867,599	\$11,297	\$28,426	56%	69%	\$239,937	\$300,824	\$540,761
	Springfield Twp. SD	\$95,624	\$18,569	\$114,192	\$12,646	\$31,761	60%	72%	\$57,817	\$13,386	\$71,203
	Spring-Ford Area SD	\$866,041	\$588,154	\$1,454,195	\$11,607	\$30,935	57%	71%	\$492,969	\$419,607	\$912,576
	Upper Dublin SD	\$188,173	\$78,317	\$266,490	\$14,444	\$30,291	65%	71%	\$123,033	\$55,397	\$178,429
	Upper Merion Area SD	\$430,127	\$130,815	\$560,942	\$15,481	\$32,787	68%	73%	\$291,205	\$95,444	\$386,649
	Upper Moreland	\$165,003	\$162,819	\$327,822	\$13,767	\$29,760	64%	70%	\$105,075	\$114,318	\$219,394
	Township SD										
	Upper Perkiomen SD	\$770,009	\$353,608	\$1,123,617	\$11,404	\$24,131	56%	63%	\$432,412	\$223,703	\$656,115
	Wissahickon SD	\$268,709	\$185,340	\$454,048	\$15,380	\$36,543	67%	76%	\$181,355	\$140,378	\$321,732
	Danville Area SD	\$253,485	\$0	\$253,485	\$11,496	\$20,827	57%	57%	\$143,239	\$0	\$143,239
Montour	Bangor Area SD	\$789,765	\$431,954	\$1,221,718	\$11,390	\$26,405	56%	66%	\$443,082	\$286,934	\$730,016
Northampton	Bethlehem Area SD	\$1,991,027	\$896,987	\$2,888,014	\$10,627	\$22,767	53%	61%	\$1,054,206	\$547,719	\$1,601,925
	Easton Area SD	\$2,044,245	\$174,188	\$2,218,433	\$10,787	\$21,316	54%	58%	\$1,096,712	\$101,747	\$1,198,460
	Nazareth Area SD	\$700,776	\$334,644	\$1,035,420	\$11,375	\$22,848	56%	61%	\$392,738	\$204,804	\$597,542
	Northampton Area SD	\$1,945,771	\$0	\$1,945,771	\$10,942	\$23,825	54%	63%	\$1,056,628	\$0	\$1,056,628
	Pen Argyl Area SD	\$356,137	\$323,884	\$680,020	\$11,768	\$23,829	58%	63%	\$204,826	\$203,393	\$408,219
	Saucon Valley SD	\$555,072	\$360,346	\$915,418	\$14,193	\$28,799	65%	69%	\$359,533	\$249,422	\$608,955
	Wilson Area SD	\$993,810	\$310,345	\$1,304,155	\$10,938	\$22,090	54%	60%	\$539,501	\$185,797	\$725,298
	Milton Area SD	\$413,931	\$69,141	\$483,071	\$10,738	\$22,323	53%	60%	\$221,184	\$41,684	\$262,868
	Mount Carmel Area SD	\$665,768	\$0	\$665,768	\$8,104	\$17,593	38%	50%	\$255,009	\$0	\$255,009
	Shamokin Area SD	\$1,382,709	\$0	\$1,382,709	\$8,707	\$18,468	43%	52%	\$588,685	\$0	\$588,685
Northumberland	Shikellamy SD	\$565,905	\$571,966	\$1,137,871	\$9,544	\$24,821	48%	64%	\$269,424	\$367,681	\$637,105
	Warrior Run SD	\$249,729	\$196,216	\$445,944	\$9,191	\$19,345	46%	54%	\$113,866	\$106,299	\$220,165
	Greenwood SD	\$222,621	\$233,845	\$456,466	\$11,395	\$22,599	56%	61%	\$124,936	\$142,115	\$267,051
	Newport SD	\$550,419	\$337,353	\$887,772	\$10,677	\$27,747	53%	68%	\$292,662	\$229,571	\$522,233
	Susquenita SD	\$920,553	\$445,174	\$1,365,727	\$10,836	\$24,270	54%	63%	\$495,769	\$282,568	\$778,337
	West Perry SD	\$1,388,282	\$154,254	\$1,542,535	\$11,257	\$21,144	56%	58%	\$771,677	\$89,580	\$861,257
	Philadelphia City SD	\$50,658,824	\$30,752,852	\$81,411,676	\$8,327	\$26,197	40%	66%	\$20,241,690	\$20,346,258	\$40,587,948
	Delaware Valley SD	\$700,625	\$127,075	\$827,701	\$12,718	\$24,093	61%	63%	\$425,169	\$80,317	\$505,486
	Wallenpaupack Area SD	\$693,200	\$368,886	\$1,062,085	\$14,718	\$29,629	66%	70%	\$457,702	\$258,515	\$716,216
	Austin Area SD	\$3,075	\$4,114	\$7,189	\$17,551	\$33,030	72%	73%	\$2,199	\$3,010	\$5,209
Perry	Coudersport Area SD	\$302,242	\$0	\$302,242	\$11,072	\$20,422	55%	57%	\$165,747	\$0	\$165,747
	Galeton Area SD	\$315,421	\$31,892	\$347,313	\$14,364	\$27,113	65%	67%	\$205,623	\$21,464	\$227,087
	Northern Potter SD	\$91,590	\$0	\$91,590	\$12,132	\$23,467	59%	62%	\$53,843	\$0	\$53,843
	Oswayo Valley SD	\$233,956	\$0	\$233,956	\$12,440	\$24,423	60%	64%	\$139,922	\$0	\$139,922
	Blue Mountain SD	\$476,456	\$379,048	\$855,504	\$10,082	\$21,505	50%	59%	\$240,155	\$222,794	\$462,950
	Mahanoy Area SD	\$314,105	\$180,728	\$494,833	\$11,536	\$24,874	57%	64%	\$177,965	\$116,318	\$294,283
	Minersville Area SD	\$210,351	\$198,093	\$408,445	\$8,796	\$24,185	43%	63%	\$90,782	\$125,481	\$216,262
	North Schuylkill SD	\$627,504	\$461,081	\$1,088,586	\$9,611	\$24,344	48%	64%	\$301,050	\$293,173	\$594,223
	Pine Grove Area SD	\$311,685	\$0	\$311,685	\$9,133	\$17,800	45%	50%	\$141,056	\$0	\$141,056
	Saint Clair Area SD	\$121,548	\$17,620	\$139,168	\$8,505	\$22,853	41%	61%	\$50,091	\$10,785	\$60,875
Schuylkill	Schuylkill Haven SD	\$244,102	\$201,171	\$445,273	\$10,420	\$23,130	52%	62%	\$126,971	\$124,067	\$251,038
	Shenandoah Valley SD	\$229,948	\$324,206	\$554,154	\$8,914	\$24,288	44%	64%	\$100,960	\$205,873	\$306,833
	Tamaqua Area SD	\$324,258	\$155,613	\$479,871	\$8,626	\$23,144	42%	62%	\$136,306	\$96,006	\$232,312
	Tri-Valley SD	\$166,715	\$41,679	\$208,393	\$10,920	\$20,289	54%	56%	\$90,378	\$23,468	\$113,847
	Williams Valley SD	\$352,710	\$230,927	\$583,636	\$9,427	\$25,197	47%	65%	\$165,628	\$149,682	\$315,310

Appendix A Table. 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	\$751,845	\$418,292	\$1,170,138	\$9,357	\$23,021	47%	61%	\$350,104	\$257,212	\$607,316
	Selinsgrove Area SD	\$617,016	\$387,757	\$1,004,773	\$11,208	\$20,202	55%	56%	\$341,757	\$217,600	\$559,357
Somerset	Berlin Brothersvalley SD	\$94,246	\$79,631	\$173,877	\$10,549	\$17,155	53%	48%	\$49,575	\$38,481	\$88,056
	Conemaugh Township SD	\$162,683	\$173,859	\$336,542	\$9,924	\$19,577	50%	55%	\$80,722	\$95,131	\$175,852
	Meyersdale Area SD	\$245,239	\$186,951	\$432,190	\$11,446	\$19,745	56%	55%	\$138,113	\$103,016	\$241,129
	North Star SD	\$196,337	\$214,418	\$410,755	\$10,923	\$21,573	54%	59%	\$106,460	\$126,308	\$232,768
	Rockwood Area SD	\$285,852	\$0	\$285,852	\$11,474	\$19,506	56%	55%	\$161,290	\$0	\$161,290
	Salisbury-Elk Lick SD	\$70,105	\$0	\$70,105	\$12,228	\$17,802	59%	50%	\$41,439	\$0	\$41,439
	Shade-Central City SD	\$114,449	\$124,389	\$238,838	\$12,197	\$23,914	59%	63%	\$67,533	\$78,278	\$145,811
	Shanksville-Stonycreek SD	\$104,180	\$14,460	\$118,639	\$14,170	\$22,064	65%	60%	\$67,418	\$8,650	\$76,068
	Somerset Area SD	\$520,981	\$536,243	\$1,057,225	\$11,764	\$21,878	57%	59%	\$299,553	\$318,958	\$618,511
	Turkeyfoot Valley Area SD	\$136,015	\$58,041	\$194,056	\$9,549	\$17,725	48%	50%	\$64,795	\$29,013	\$93,808
Sullivan	Windber Area SD	\$237,373	\$210,247	\$447,620	\$10,966	\$21,970	54%	60%	\$129,143	\$125,411	\$254,554
	Sullivan County SD	\$366,702	\$244,094	\$610,796	\$14,928	\$32,390	67%	73%	\$243,877	\$177,286	\$421,164
Susquehanna	Blue Ridge SD	\$218,734	\$183,340	\$402,074	\$9,992	\$19,416	50%	54%	\$109,282	\$99,629	\$208,911
	Elk Lake SD	\$532,047	\$0	\$532,047	\$11,328	\$22,429	56%	60%	\$297,218	\$0	\$297,218
	Forest City Regional SD	\$231,663	\$135,990	\$367,652	\$12,099	\$24,652	59%	64%	\$135,924	\$87,086	\$223,010
	Montrose Area SD	\$597,463	\$0	\$597,463	\$12,613	\$24,117	60%	63%	\$360,611	\$0	\$360,611
	Mountain View SD	\$557,040	\$0	\$557,040	\$13,176	\$34,863	62%	75%	\$345,661	\$0	\$345,661
	Susquehanna Comm. SD	\$385,667	\$0	\$385,667	\$14,524	\$30,973	66%	71%	\$252,898	\$0	\$252,898
Tioga	Northern Tioga SD	\$293,813	\$180,772	\$474,585	\$9,928	\$22,507	50%	61%	\$145,844	\$109,570	\$255,414
	Wellsboro Area SD	\$265,578	\$184,895	\$450,473	\$10,998	\$23,048	55%	62%	\$144,841	\$113,780	\$258,621
Union	Lewisburg Area SD	\$277,147	\$42,631	\$319,778	\$12,652	\$22,524	60%	61%	\$167,620	\$25,852	\$193,472
	Mifflinburg Area SD	\$366,132	\$72,151	\$438,282	\$9,975	\$18,142	50%	51%	\$182,615	\$36,894	\$219,509
Venango	Cranberry Area SD	\$261,908	\$129,002	\$390,910	\$11,625	\$24,365	57%	64%	\$149,257	\$82,066	\$231,323
	Franklin Area SD	\$293,083	\$364,065	\$657,148	\$10,114	\$24,914	51%	64%	\$148,196	\$234,523	\$382,720
	Oil City Area SD	\$410,083	\$180,792	\$590,875	\$9,226	\$18,528	46%	52%	\$187,847	\$94,287	\$282,135
	Titusville Area SD	\$293,011	\$121,705	\$414,716	\$10,433	\$19,054	52%	53%	\$152,589	\$65,081	\$217,669
	Valley Grove SD	\$132,687	\$80,437	\$213,124	\$10,173	\$19,349	51%	54%	\$67,473	\$43,585	\$111,058
	Warren County SD	\$661,309	\$453,950	\$1,115,258	\$10,574	\$23,864	53%	63%	\$348,593	\$285,318	\$633,910
Washington	Avella Area SD	\$90,105	\$139,551	\$229,656	\$12,733	\$24,324	61%	64%	\$54,722	\$88,692	\$143,414
	Bentworth SD	\$308,147	\$106,199	\$414,346	\$9,476	\$20,938	47%	58%	\$145,552	\$61,236	\$206,788
	Bethlehem-Center SD	\$666,255	\$341,324	\$1,007,578	\$10,448	\$24,248	52%	63%	\$347,414	\$216,536	\$563,951
	Burgettstown Area SD	\$405,410	\$310,550	\$715,959	\$10,279	\$21,198	51%	58%	\$208,201	\$180,677	\$388,878
	California Area SD	\$222,347	\$214,857	\$437,204	\$10,173	\$20,392	51%	57%	\$113,066	\$121,454	\$234,520
	Canon-McMillan SD	\$819,532	\$444,186	\$1,263,718	\$9,054	\$19,863	45%	55%	\$366,955	\$245,941	\$612,896
	Charleroi SD	\$357,040	\$186,084	\$543,124	\$8,871	\$19,518	44%	55%	\$155,802	\$101,565	\$257,367
	Chartiers-Houston SD	\$318,055	\$0	\$318,055	\$11,680	\$20,196	57%	56%	\$181,905	\$0	\$181,905
	Fort Cherry SD	\$323,808	\$0	\$323,808	\$12,346	\$26,948	60%	67%	\$192,671	\$0	\$192,671
	McGuffey SD	\$627,508	\$413,908	\$1,041,416	\$12,360	\$24,240	60%	63%	\$373,665	\$262,535	\$636,200
	Peters Township SD	\$323,125	\$152,124	\$475,248	\$10,392	\$19,434	52%	54%	\$167,654	\$82,731	\$250,385
	Ringgold SD	\$897,835	\$386,766	\$1,284,601	\$9,338	\$18,018	46%	51%	\$417,068	\$196,476	\$613,543
	Trinity Area SD	\$872,766	\$0	\$872,766	\$10,682	\$23,286	53%	62%	\$464,242	\$0	\$464,242
	Washington SD	\$508,420	\$154,745	\$663,165	\$10,672	\$24,487	53%	64%	\$270,223	\$98,722	\$368,945
Wayne	Wayne Highlands SD	\$987,471	\$634,996	\$1,622,467	\$13,110	\$26,746	62%	67%	\$610,874	\$424,528	\$1,035,401
	Western Wayne SD	\$448,117	\$406,144	\$854,262	\$12,481	\$26,022	60%	66%	\$268,598	\$267,784	\$536,382

Appendix A Table. 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
Westmoreland	Belle Vernon Area SD	\$586,036	\$325,152	\$911,188	\$10,924	\$20,577	54%	57%	\$317,800	\$185,067	\$502,868
	Burrell SD	\$236,463	\$102,560	\$339,023	\$13,200	\$22,424	62%	60%	\$146,895	\$62,014	\$208,909
	Derry Area SD	\$388,596	\$412,790	\$801,386	\$11,347	\$23,694	56%	63%	\$217,366	\$258,345	\$475,712
	Franklin Regional SD	\$469,587	\$161,540	\$631,127	\$11,832	\$21,122	58%	58%	\$271,150	\$93,741	\$364,892
	Greater Latrobe SD	\$516,673	\$289,421	\$806,094	\$9,304	\$16,825	46%	47%	\$239,008	\$136,928	\$375,936
	Greensburg Salem SD	\$782,943	\$544,781	\$1,327,724	\$9,984	\$22,900	50%	61%	\$390,858	\$333,883	\$724,741
	Hempfield Area SD	\$1,837,489	\$518,266	\$2,355,755	\$11,516	\$23,022	57%	61%	\$1,039,723	\$318,698	\$1,358,421
	Jeannette City SD	\$847,165	\$2,490	\$849,655	\$10,857	\$26,363	54%	66%	\$457,019	\$1,653	\$458,671
	Kiski Area SD	\$901,621	\$304,921	\$1,206,542	\$10,608	\$20,167	53%	56%	\$476,662	\$170,884	\$647,546
	Ligonier Valley SD	\$643,691	\$859,895	\$1,503,586	\$10,592	\$23,411	53%	62%	\$339,841	\$534,274	\$874,115
	Monessen City SD	\$415,677	\$232,933	\$648,610	\$12,122	\$22,001	59%	60%	\$244,221	\$139,074	\$383,295
	Mount Pleasant Area SD	\$793,367	\$361,759	\$1,155,126	\$9,742	\$19,667	49%	55%	\$386,176	\$198,697	\$584,873
	New Kensington-Arnold SD	\$380,374	\$349,261	\$729,635	\$9,902	\$24,812	50%	64%	\$188,298	\$224,474	\$412,772
	Norwin SD	\$906,555	\$12,679	\$919,233	\$9,143	\$15,631	45%	43%	\$410,769	\$5,488	\$416,257
	Penn-Trafford SD	\$748,623	\$363,766	\$1,112,389	\$10,696	\$18,132	53%	51%	\$398,655	\$185,912	\$584,567
	Southmoreland SD	\$486,224	\$369,902	\$856,126	\$10,249	\$22,258	51%	60%	\$249,030	\$222,576	\$471,606
	Yough SD	\$0	\$927,456	\$927,456	\$10,404	\$20,609	52%	57%	\$0	\$528,510	\$528,510
Wyoming	Lackawanna Trail SD	\$275,859	\$266,221	\$542,080	\$12,467	\$32,514	60%	73%	\$165,219	\$193,636	\$358,855
	Tunkhannock Area SD	\$515,543	\$615,918	\$1,131,461	\$14,156	\$32,717	65%	73%	\$333,445	\$449,028	\$782,472
York	Central York SD	\$722,979	\$186,465	\$909,444	\$10,659	\$22,251	53%	60%	\$383,846	\$112,176	\$496,021
	Dallastown Area SD	\$602,176	\$311,440	\$913,616	\$11,244	\$21,566	56%	59%	\$334,405	\$183,417	\$517,822
	Dover Area SD	\$779,713	\$296,543	\$1,076,255	\$10,736	\$20,242	53%	56%	\$416,566	\$166,669	\$583,235
	Eastern York SD	\$741,350	\$325,533	\$1,066,883	\$11,480	\$25,554	56%	65%	\$418,449	\$212,602	\$631,051
	Hanover Public SD	\$617,214	\$287,399	\$904,613	\$11,155	\$27,244	55%	67%	\$340,571	\$193,883	\$534,454
	Northeastern York SD	\$1,154,359	\$757,142	\$1,911,501	\$10,977	\$24,457	54%	64%	\$628,560	\$482,694	\$1,111,254
	Northern York County SD	\$737,063	\$190,760	\$927,823	\$9,904	\$20,850	50%	57%	\$364,969	\$109,654	\$474,623
	Red Lion Area SD	\$925,173	\$331,332	\$1,256,505	\$9,831	\$21,870	49%	59%	\$454,612	\$197,029	\$651,641
	South Eastern SD	\$633,029	\$380,155	\$1,013,185	\$13,221	\$27,192	62%	67%	\$393,625	\$256,218	\$649,843
	South Western SD	\$578,304	\$284,965	\$863,270	\$10,461	\$21,148	52%	58%	\$301,898	\$165,510	\$467,407
	Southern York County SD	\$355,304	\$320,023	\$675,327	\$11,700	\$26,957	57%	67%	\$203,468	\$214,779	\$418,247
	Spring Grove Area SD	\$686,027	\$135,599	\$821,626	\$11,124	\$24,028	55%	63%	\$377,663	\$85,570	\$463,234
	West Shore SD	\$1,884,417	\$1,442,935	\$3,327,352	\$9,525	\$18,754	48%	53%	\$895,239	\$760,853	\$1,656,092
	West York Area SD	\$832,781	\$398,822	\$1,231,603	\$10,485	\$25,888	52%	66%	\$435,641	\$262,251	\$697,892
	York City SD	\$2,819,264	\$2,230,855	\$5,050,119	\$9,065	\$25,363	45%	65%	\$1,264,233	\$1,451,116	\$2,715,350
	York Suburban SD	\$715,580	\$278,046	\$993,626	\$11,718	\$23,875	57%	63%	\$410,243	\$174,805	\$585,048
min		\$0	\$0	\$7,189	\$7,846	\$15,119	36%	41%	\$0	\$0	\$5,209
median		\$414,687	\$189,017	\$607,482	\$10,932	\$23,128	54%	62%	\$224,543	\$116,088	\$346,113
mean		\$701,867	\$354,081	\$1,055,949	\$11,197	\$23,934	54%	61%	\$364,247	\$225,539	\$589,785
max		\$50,658,824	\$30,752,852	\$81,411,676	\$18,554	\$48,198	73%	82%	\$20,241,690	\$20,346,258	\$40,587,948
sum		\$345,318,713	\$174,207,992	\$519,526,704					\$179,209,426	\$110,965,038	\$290,174,464

PDE-363 - Data Entry Sheet

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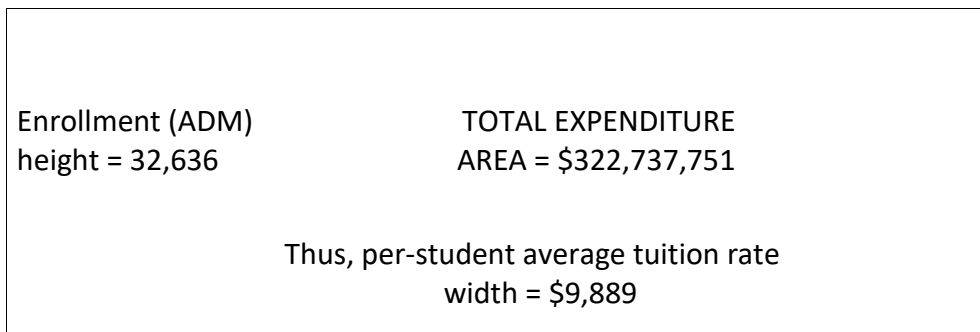
APPENDIX C

Cyber Charter Tuition Expenditure Annual Increases

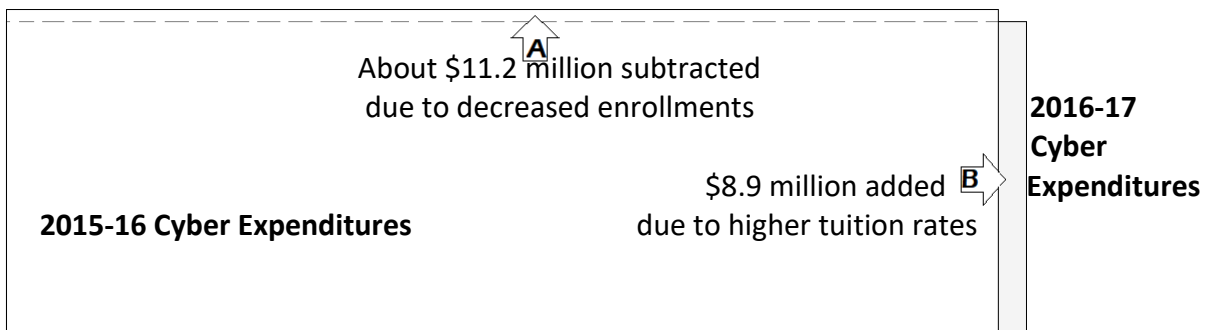
How much of year-to-year increases in total cyber charter school tuition expenditures paid by Pennsylvania school districts is due to increases in the numbers of students enrolled in cyber charter schools, and how much is due to rising per-student tuition rates, i.e. more money being paid per student to cyber charter schools? We can visualize the change by thinking about each year's total cyber charter school tuition expenditure as a rectangle, in which the height is Average Daily Membership (ADM), i.e. enrollment, in the cyber charter school, the width of the rectangle is the average tuition per student, across the population of cyber charter school attendees, and area of the rectangle, the product of multiplying the height by the width, is the total expenditure.

NON-SPECIAL EDUCATION

As an example to begin with, this rectangle represents PA Department of Education data for the 2015-16 school year for non-special education, across nearly all school districts, exempting only a handful or so for which there was missing data. The area is about \$322.7 million. The height represents an ADM enrollment figure, summed across districts, of 32,636 which means the width, the per student tuition rate is \$9889.



If we overlay the 2015-16 rectangle on a gray one representing the 2016-17 school year, we get:

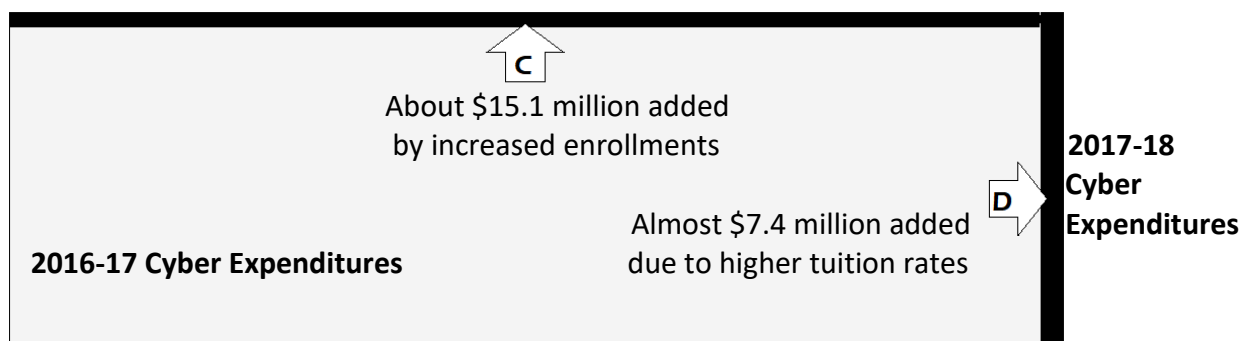


The height of the 2016-17 rectangle – gray, slightly shorter, and mostly hidden behind the white one – is 31,506 students (ADM) enrolled in cyber charter schools. It is somewhat wider at \$10,170

average per-student cyber charter tuition across all students. The total expenditure on cyber charter school tuition, i.e. area, is \$320,413,574 which is about \$2.3 million less than the the prior year.

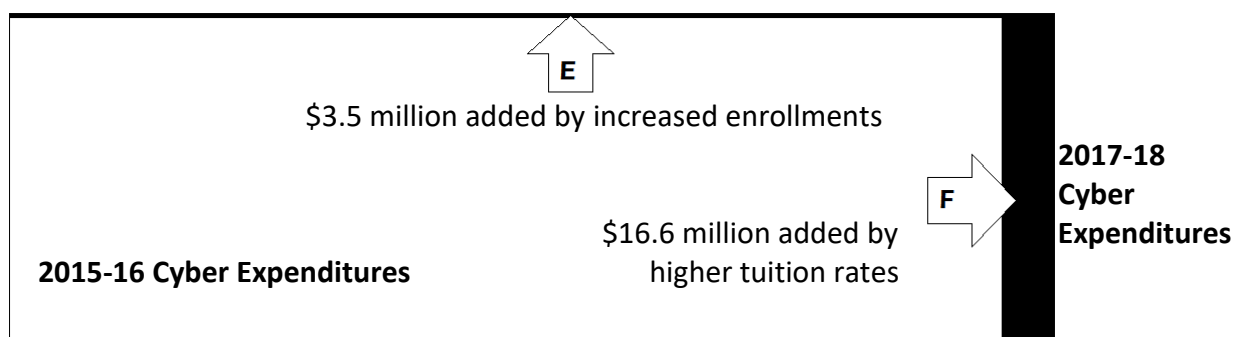
If per student tuition rates had remained constant the total expenditure would have declined by about \$11.2 million, the area marked designated with the A arrow, as a result of the reduced enrollment, but it only declined by about \$2.3 million because per-student tuition levels, the width of the rectangle, increased. The aggregate amount of that increase, about \$8.9 million, represented by the area indicated with the B arrow, largely offset the decline in cyber charter school enrollment. Rising per-student tuition level accounted for the entire tendency toward increased total cyber expenses in this 1-year interval.

If we overlay the 2016-17 rectangle on the 2017-18 rectangle:



In 2017-2018 total cyber enrollment rebounded, from 31,506 to 32,994. So the rectangle got taller. If per student tuition rates had not increased this would have increased total expenditures to cyber charter schools by about \$15.1 million, represented by the black portion of the 2017-18 rectangle above the gray 2016-17 rectangle, indicated by the C arrow. However, the total area of the rectangle actually increased by over \$22.5 million. The other portion of the increase was due to rising per-student tuition; the rectangle widened from a per-student average of \$10,170 to \$10,393. This portion of the increase is represented by black area on the right indicated by the D arrow, with an area of was almost \$7.4 million, accounting for just under one-third of the overall increase.

We can also compare across the combined, two-year interval between the 2015-16 and 2017-18 school years:



The change in total expenditure from 2015-16 to 2017-18 was almost \$20.2 million. Of that, the thin black strip along the top, indicated by the E arrow, is increase due to greater cyber enrollments; a mere \$3.5 million. The rest of the increase was due to rising per-student tuition level. That part, represented by the thick black right hand margin that the F arrow points to, was over \$16.6 million, or 82.5% of the total increase in expenditure!

We can also see these per-student tuition increases at the level of individual school districts. In 2015-16 the median per-student tuition (not including special education students) among school districts for which we have data was \$10,234. That rose to \$10,663 in 2016-17 and to \$10,927 in 2017-18. Similarly, the minimum per-student tuition of any school district rose from \$6865 in 2015-16 to \$7703 in 2016-17 and \$7846 in 2017-18.

Of 486 districts for which we have data, 175 (36%) had fewer students enrolled in cyber charter schools in 2017-18 than in 2016-17. Most of these district reduced their total cyber charter expenditures, as expected, but eleven saw their total cyber expenditures go up despite the reduced enrollments, because increases in per student tuition more than offset the savings they obtained from reduced enrollments.

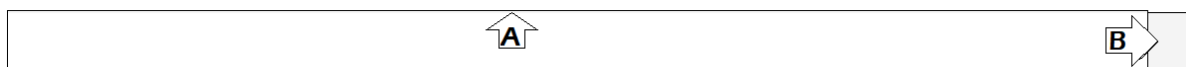
SPECIAL EDUCATION

A similar comparison can be made for cyber charter tuition for special education students, with the caveats that because the numbers of students are smaller and the tuition rates are much higher the estimations are less robust. Because the tuition rates are so much higher, the rectangles presented here are scaled at half the width of those used above for non-special education students. If they were the same scale as the non-special education rectangles they would be about a full page and a half wide.



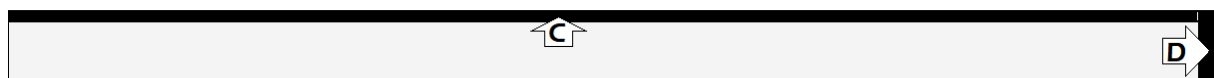
The area of this rectangle represents \$138.6 million, the aggregate cyber charter expenditures across school districts for which we have data for the 2015-16 school year (PA Department of Education data) for special education students. The height is the aggregate of estimated enrollment (ADM) of 6046 for those districts, and the width is the per-student average tuition rate of \$22,934. Note that the rectangle is much shorter because special education students are less than a sixth of overall cyber charter enrollment, and wider even with the half-scaling, because tuitions are more than double.

This 2015-16 rectangle for special education students on top of the one for 2016-17 looks like this:



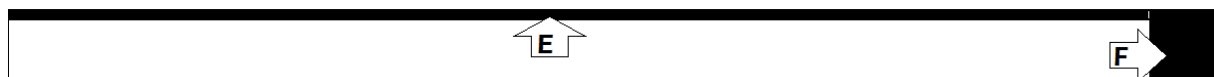
The height of the 2016-17 rectangle (again gray and mostly hidden behind the white one), declined by 106 estimated (ADM) special education students, statewide, from 6046 to 5940. The associated decline in total expenditure, or area of the rectangles, is represented by a thin, almost imperceptible strip along the top marked by the A arrow, of about \$2.4 million. However, this reduction was offset by the rectangle getting wider, i.e. by the average per-student cyber charter tuition increasing \$950 per special education student, from \$22,934 in 2015-16 to \$23,884 in 2016-17. This resulted in increased expenditures to cyber charter schools of over \$5.6 million, thus a net overall increase of about \$3.2 million, due entirely to rising tuition rates. The total area of the gray 2016-17 rectangle, i.e. total expenditure on cyber charter school tuition, is \$141.8 million.

This 2016-17 rectangle for special education students on top of the one for 2017-18 looks like this:



The area of the 2017-18 (black) rectangle, i.e. total cyber charter tuition expenditure, is \$172.8 million, an increase of almost \$31 million, or 21.8%, over the 2016-17 rectangle. This increase is represented by the portions of the black rectangle that are visible above and to the right of the 2016-17 rectangle. The part above (indicated by C arrow) is over \$27.2 million resulting from an increased number of special education students attending cyber charters. That number rose by about 1142 students from 5940 in 2016-17 to 7082 in 2017-18. The part on the right (marked by D arrow) is almost \$3.7 million in increased total expenditure resulting from an average increase of about \$520 per-student in tuition rates, which is 11.9% of the overall increase in total expenditures.

Combining the two years into a single comparison of the 2015-16 vs. 2017-18 rectangle yields this:



The difference in total cyber charter tuition expenditures between these two rectangles is over \$34.1 million, an increase of 24.7% in just two years! The part of that due to an increase of about 1036 enrollments (ADM) of special education students in cyber charter schools (marked by an E arrow above) is almost \$23.8 million. The other part (indicated by the F arrow), representing over \$10.4 million, or 30.5% of the overall increase, is the result of an increase of \$1471 per special education student in average cyber charter tuition rates.

This too can also be seen in the school district level data. In 2015-16 the median per-student tuition for special education students, among school districts for which we have data, was \$21,387. That rose to \$22,709 in 2016-17 and to \$23,126 in 2017-18. Similarly, the minimum per-student tuition of any school district rose from \$13,852 in 2015-16 to \$14,890 in 2016-17 and \$15,119 in 2017-18.

Although total tuition expenditures to cyber charter schools for non-special education is about twice the total tuition expenditures to special education, i.e. the non-special education rectangles would have about twice the area of the special education rectangles if the special education rectangles were on the same horizontal scaling, twice as wide as they appear here, the year-to-year increase in tuition expenditures is greater for special education.

COMBINED

Non-special and special education cyber charter expenditures cannot be combined in the same rectangle, in part because of the difference in scaling, but even if they were at the same scale, because doing so would either lose the height and or width information, or require an average of the two which has little conceptual meaning. That said, the table below summarizes the situation of special education and non-special education combined.

From 2015-16 to 2016-17, total cyber charter tuition expenditures grew by \$889 thousand, which was only 0.2% of the total cyber charter tuition expenditures of just under \$461.4 million in 2015-16. That was a result of a reduction of about \$13.6 million caused by a decline in cyber charter enrollments combined with an increase of \$14.5 million as a result of increased per-student tuition rates, mainly for special education students. The net increase is entirely due to this increase in per-student rates.

From 2016-17 to 2017-18, total cyber charter tuition expenditures grew by almost \$53.5 million, which was 11.6% relative to the the total cyber charter tuition expenditures of just under \$462.3 million in 2016-17. About \$42.4 million (79.3%) of this resulted from an increase in cyber charter enrollments. The remaining 20.7% of the increase, over \$11.0 million, resulted from increases in the per-student tuition rates. Special education per-student tuition rates increased about twice as much, in raw dollar value, as non-special education students' tuition rates did.

For the combined two-year interval, total cyber charter tuition expenditures grew by almost \$54.4 million, or about 11.8%. About half of which is attributable to increases in cyber charter enrollments, especially among special education students, and a bit under half of which resulted from increases in the average per-student tuition rates, with special education tuition rates growing nearly three times as much, in terms of raw dollars, \$1471 versus \$505.

Appendix C Table. Yearly Changes in total Cyber Charter Tuition Expenditure, Non-Special vs. Special Education and Combined

		Non-Special Education			Special Education			Combined	
		Area Total Expenditure	Width Per-ADM Tuition	Height Est. ADM Enrollment	Area Total Expenditure	Width Per-ADM Tuition	Height Est. ADM Enrollment	Area Total Expenditure	
2015-16	White	\$322,737,751	\$9,889	32636	\$138,655,776	\$22,934	6046	\$461,393,528	
2016-17	Gray	\$320,413,574	\$10,170	31506	\$141,869,479	\$23,884	5940	\$462,283,053	
2017-18	Black	\$342,931,487	\$10,394	32994	\$172,838,859	\$24,405	7082	\$515,770,347	
2015-16	2016-17	-\$2,324,177	\$281	-1,131	\$3,213,702	\$950	-106	\$889,525	
chg ADM x prior yr tuition rate		-\$11,182,089	0.0%		-\$2,430,556	0.0%		-\$13,612,645	0.0%
remainder (due to tuition rate)		\$8,857,912	100.0%		\$5,644,259	100.0%		\$14,502,170	100.0%
2016-17	2017-18	\$22,517,913	\$224	1,489	\$30,969,381	\$520	1,142	\$53,487,294	
chg ADM x prior yr tuition rate		\$15,141,240	67.2%		\$27,284,113	88.1%		\$42,425,353	79.3%
remainder (due to tuition rate)		\$7,376,674	32.8%		\$3,685,267	11.9%		\$11,061,941	20.7%
2015-16	2017-18	\$20,193,736	\$505	358	\$34,183,083	\$1,471	1,036	\$54,376,819	
chg ADM x prior yr tuition rate		\$3,540,567	17.5%		\$23,768,062	69.5%		\$27,308,629	50.2%
remainder (due to tuition rate)		\$16,653,169	82.5%		\$10,415,021	30.5%		\$27,068,190	49.8%