

Appendix C:1 Charter School Revenue Sources, 1998/99

Charter School	Total revenue	% Local	% State	% Federal	LEAs	% Other	Total
Manchester Academy	\$ 1,251,716	18%	11%	0%	71%	0%	100%
Northside Urban Pathways	\$ 1,344,106	13%	8%	4%	75%	0%	100%
Urban League of Pittsburgh	\$ 1,110,305	39%	2%	7%	53%	0%	100%
Mosaica Academy	\$ 3,294,377	0%	9%	6%	85%	0%	100%
Centre Learning Community	\$ 352,762	1%	2%	11%	86%	0%	100%
Nittany Valley	\$ 369,153	5%	2%	10%	83%	0%	100%
Chester County Family Academy	\$ 371,663	10%	3%	7%	80%	0%	100%
Sylvan Heights Science	\$ 610,547	2%	3%	7%	88%	0%	100%
Archway CS of Chester (Chester Community CS)	\$ 1,218,790	0%	4%	4%	72%	19%	81%
Chester CS	\$ 1,997,853	0%	3%	16%	81%	0%	100%
Creative Educational Concepts							
Village CS of Chester-Upland	\$ 1,836,537	1%	3%	7%	89%	0%	100%
GECAC Community CS	\$ 1,992,925	19%	3%	9%	63%	7%	93%
Northeast CS	\$ 326,625	1%	3%	26%	70%	0%	100%
La Academia Partnership CS	\$ 602,357	2%	3%	16%	79%	0%	100%
Keystone Education Center	\$ 1,588,566	0%	5%	10%	85%	0%	100%
SUSQ-CYBER CS	\$ 275,856	0%	9%	4%	87%	0%	100%
Center for Economics and Law CS	\$ 1,054,832	0%	6%	18%	76%	0%	100%
Eugenio Maria De Hosts CS	\$ 739,978	0%	12%	2%	86%	0%	100%
Family CS	\$ 746,711	35%	4%	11%	51%	0%	100%
Imhotep CS	\$ 1,422,896	1%	3%	15%	82%	0%	100%
Multi-cultural Academy CS	\$ 809,056	2%	11%	5%	82%	0%	100%
Philadelphia Comm Acad CS	\$ 1,601,662	4%	5%	5%	86%	0%	100%
Philadelphia Harambee Institute	\$ 1,445,592	4%	6%	6%	84%	0%	100%
The Alliance for Progress CS	\$ 1,303,515	1%	3%	28%	68%	0%	100%
The Laboratory CS	\$ 2,180,533	0%	10%	8%	82%	0%	100%
The Preparatory CS	\$ 1,015,184	3%	3%	14%	80%	0%	100%
West Oak Lane CS	\$ 5,124,463	0%	1%	13%	56%	29%	71%
World Communications CS	\$ 2,846,764	1%	1%	17%	82%	0%	100%
YouthBuild Philadelphia CS	\$ 4,132,014	57%	2%	24%	17%	0%	100%
Ridgeview Academy CS	\$ 2,214,724	30%	3%	12%	56%	0%	100%
	<i>Mean</i>	\$ 1,506,069	8%	5%	11%	74%	2%
	<i>Median</i>	\$ 1,323,811	1%	3%	10%	81%	0%
	<i>Standard deviation</i>	\$ 1,136,440	14%	3%	7%	15%	6%

Appendix C:2 Charter School and Host District Expenditure Patterns Compared, 1998/99

Charter School	Charter Schools							Host Districts				CS minus HD			
	Total per pupil	instruct.	supp. serv.	non-instr.	facil.	debt serv	other	Total per pupil expenditure	instruct	supp. serv.	non-instr.	Total per pupil expenditure	instruct.	supp. serv.	non-instr.
Manchester Academy	\$ 9,164	73%	27%	0%	0%	0%	0%	\$ 10,059	64%	35%	1%	\$ (895)	9%	-8%	-1%
Northside Urban Pathways	\$ 9,852	70%	28%	0%	0%	0%	2%	\$ 10,059	64%	35%	1%	\$ (207)	6%	-7%	-1%
Urban League of Pittsburgh	\$ 12,077	70%	30%	0%	0%	0%	0%	\$ 10,059	64%	35%	1%	\$ 2,017	6%	-5%	-1%
Mosaica Academy	\$ 7,243	40%	38%	0%	16%	6%	6%	\$ 8,917	65%	33%	2%	\$ (1,674)	-25%	5%	-2%
Centre Learning Community	\$ 5,455	98%	0%	0%	0%	2%	2%	\$ 6,653	65%	34%	2%	\$ (1,198)	33%	-34%	-2%
Nittany Valley	\$ 6,961	64%	35%	1%	0%	0%	0%	\$ 7,418	64%	35%	2%	\$ (457)	0%	1%	-1%
Chester County Family Academy	\$ 6,682	82%	17%	1%	0%	0%	0%	\$ 7,877	66%	32%	2%	\$ (1,195)	16%	-15%	-1%
Sylvan Heights Science	\$ 5,814	52%	47%	0%	0%	0%	1%		70%	30%	1%		-18%	17%	-1%
Archway CS of Chester (Chester Comm	\$ 4,578	39%	41%	0%	18%	3%	3%	\$ 8,691	66%	33%	1%	\$ (4,113)	-28%	8%	-1%
Chester CS	\$ 13,814	62%	38%	0%	0%	0%	0%	\$ 8,691	66%	33%	1%	\$ 5,123	-5%	5%	-1%
Creative Educational Concepts								\$ 8,691	66%	33%	1%				
Village CS of Chester-Upland	\$ 5,526	56%	43%	1%	0%	0%	0%	\$ 8,691	66%	33%	1%	\$ (3,165)	-11%	10%	0%
GECAC Community CS	\$ 9,605	48%	47%	0%	1%	4%	4%	\$ 7,175	66%	33%	1%	\$ 2,429	-18%	14%	-1%
Northeast CS	\$ 9,310	43%	57%	0%	0%	0%	0%	\$ 6,768	66%	32%	2%	\$ 2,542	-22%	25%	-2%
La Academia Partnership CS	\$ 5,828	53%	45%	0%	0%	0%	2%	\$ 6,749	67%	30%	3%	\$ (922)	-14%	15%	-3%
Keystone Education Center	\$ 7,011	63%	36%	0%	0%	0%	1%	\$ 6,670	66%	31%	3%	\$ 341	-3%	5%	-3%
SUSQ-CYBER CS	\$ 4,582	61%	39%	0%	0%	0%	0%	\$ 6,472	70%	28%	2%	\$ (1,890)	-8%	10%	-2%
Center for Economics and Law CS	\$ 4,265	64%	36%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ (2,656)	-2%	5%	-3%
Eugenio Maria De Hosts CS	\$ 6,438	44%	55%	1%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ (484)	-21%	24%	-2%
Family CS	\$ 8,581	64%	36%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ 1,660	-1%	5%	-3%
Imhotep CS	\$ 7,604	40%	60%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ 682	-25%	29%	-3%
Multi-cultural Academy CS	\$ 5,047	56%	44%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ (1,875)	-10%	13%	-3%
Philadelphia Comm Acad CS	\$ 7,062	42%	51%	7%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ 141	-23%	20%	4%
Philadelphia Harambee Institute	\$ 7,425	57%	41%	0%	2%	0%	0%	\$ 6,922	65%	32%	3%	\$ 503	-8%	10%	-3%
The Alliance for Progress CS	\$ 6,669	100%	0%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ (253)	35%	-32%	-3%
The Laboratory CS	\$ 3,668	51%	49%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ (3,253)	-14%	17%	-3%
The Preparatory CS	\$ 5,240	45%	51%	4%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ (1,682)	-20%	19%	1%
West Oak Lane CS	\$ 10,722	35%	25%	0%	37%	3%	3%	\$ 6,922	65%	32%	3%	\$ 3,801	-31%	-6%	-3%
World Communications CS	\$ 7,010	45%	55%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ 88	-21%	24%	-3%
YouthBuild Philadelphia CS	\$ 29,879	81%	19%	0%	0%	0%	0%	\$ 6,922	65%	32%	3%	\$ 22,957	15%	-12%	-3%
Ridgeview Academy CS	\$ 10,117	82%	14%	0%	0%	0%	4%	\$ 6,099	68%	30%	2%	\$ 4,018	14%	-16%	-2%
means	\$ 8,108	59%	37%	0%	2%	1%	1%	\$ 7,524	66%	32%	2%	\$ 703	-6%	5%	-2%
medians	\$ 7,010	56%	38%	0%	0%	0%	0%	\$ 6,922	65%	32%	2%	\$ (253)	-9%	7%	-2%
standard deviations	\$ 4,754	17%	15%	1%	8%	1%	2%	\$ 1,136	1%	2%	1%	\$ 4,825	17%	16%	2%

Note: For charter schools with more than one host district we generated a composite value by taking the average of all host districts. Per pupil expenditures were calculated using estimates for average daily membership. Host district per pupil expenditures were calculated by dividing the current year total expenditures by the total average daily membership for the district. Finally, the difference between the aggregate mean per pupil expenditures and the school-to-school comparisons of the per pupil expenditure are not equal due to missing values.

Appendix C:3 Charter School Variances and End of Year Balances, 1998/99

Charter School	Revenues		Expenditures		Balance		
	Variance (\$)	% Budgeted Revenues	Variance (\$)	% Budgeted Expenditures	\$	% Total expenditures	
Manchester Academy*	\$ 1,251,716		\$ 1,118,040		\$ 133,676	12%	
Northside Urban Pathways	\$ 341,355	34%	\$ 209,026	21%	\$ 132,329	11%	
Urban League of Pittsburgh	\$ (87,031)	-7%	\$ (231,215)	-19%	\$ 144,184	15%	
Mosaica Academy	\$ (356,306)	-10%	\$ (399,804)	-11%	\$ 27,670	1%	
Centre Learning Community	\$ 19,590	6%	\$ (71,309)	-21%	\$ 90,899	35%	
Nittany Valley	\$ 42,889	13%	\$ 37,949	13%	\$ 35,039	10%	
Chester County Family Academy	\$ 17,163	5%	\$ (60,482)	-17%	\$ 77,645	26%	
Sylvan Heights Science	\$ (3,219)	-1%	\$ (136,717)	-22%	\$ 133,839	28%	
Archway CS of Chester (Chester Comm. CS)	\$ 124,170	11%	\$ 307,620	35%	\$ 33,062	3%	
Chester CS	\$ (246,973)	-11%	\$ (449,820)	-20%	\$ 243,511	14%	
Creative Educational Concepts							
Village CS of Chester-Upland	\$ (393,310)	-18%	\$ (890,571)	-38%	\$ 383,261	26%	
GECAC Community CS	\$ 880,731	79%	\$ 703,067	63%	\$ 177,664	10%	
Northeast CS	\$ (295,543)	-48%	\$ (286,994)	-46%	\$ (8,549)	-3%	
La Academia Partnership CS	\$ 10,127	2%	\$ (67,279)	-11%	\$ 77,860	15%	
Keystone Education Center	\$ 246,205	18%	\$ (24,567)	-2%	\$ 109,302	7%	
SUSQ-CYBER CS	\$ 135,585	97%	\$ 61,342	44%	\$ 74,243	37%	
Center for Economics and Law CS	\$ (263,168)	-20%	\$ (405,136)	-31%	\$ 142,084	16%	
Eugenio Maria De Hosts CS	\$ (82,555)	-10%	\$ (120,807)	-15%	\$ 38,252	5%	
Family CS	\$ 114,153	18%	\$ 88,338	14%	\$ 25,884	4%	
Imhotep CS	\$ (28,944)	-2%	\$ 75,667	5%	\$ (82,608)	-5%	
Multi-cultural Academy CS	\$ 23,198	3%	\$ (154,989)	-20%	\$ 178,187	28%	
Philadelphia Comm Acad CS	\$ (21,599)	-1%	\$ 36,578	2%	\$ (192,177)	-11%	
Philadelphia Harambee Institute*	\$ 1,445,592		\$ 1,611,233		\$ (165,641)	-10%	
The Alliance for Progress CS*	\$ 1,303,515		\$ 987,018		\$ 316,497	32%	
The Laboratory CS	\$ (183,317)	-8%	\$ (984,580)	-42%	\$ 801,263	58%	
The Preparatory CS	\$ (4,840)	0%	\$ (122,102)	-14%	\$ 234,442	30%	
West Oak Lane CS	\$ 1,256,252	32%	\$ 1,664,510	43%	\$ (408,258)	-7%	
World Communications CS	\$ 223,884	9%	\$ 252,675	10%	\$ (20,197)	-1%	
YouthBuild Philadelphia CS	\$ 360,790	10%	\$ 1,446,411	52%	\$ (80,864)	-2%	
Ridgeview Academy CS	\$ (49,298)	-2%	\$ (262,799)	-12%	\$ 282,308	15%	
	<i>Mean</i>	\$ 192,694	7.4%	\$ 131,010	-1.4%	\$ 97,827	13.3%
	<i>Median</i>	\$ 18,377	1.7%	\$ (42,525)	-11.4%	\$ 84,380	11.4%
	<i>Standard deviation</i>	\$ 510,377	28.4%	\$ 655,597	29.1%	\$ 206,902	16.1%

*School budgeted for no revenues or expenditures