Charter School Funding: **Did Initial Pandemic Relief Advance Equity in the City?**

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Executive Summary

In early 2020, the global COVID-19 pandemic closed schools for the rest of the 2019-20 school year (fiscal year 2020 or FY20). The United States Congress deployed funds to help K-12 schools adjust and plan for reopening via the Coronavirus Aid, Relief, and Economic Security (CARES) Act, including the initial $13.2 billion installment through the Elementary and Secondary School Emergency Relief Fund (ESSER I) and initial $2.95 billion installment through the Governor's Emergency Education Relief (GEER I) Fund. Private sector and non-profit organizations, including charter schools, were also eligible for loans through the Small Business Administration's Paycheck Protection Program (PPP), most of which were partially or fully forgiven.

In this report, we extend our analysis of school funding during FY20 from our 2023 report, "Charter School Funding: Little Progress Toward Equity in the City." In that report, we found that, on average, charter schools receive about 30 percent ($7,147) less funding per pupil compared to traditional public schools (TPS). That analysis excluded COVID relief funding. Here we compare the initial emergency COVID relief funds received by TPS and charter schools in 18 US Cities: Atlanta, Georgia; Boston, Massachusetts; Camden, New Jersey; Chicago, Illinois; Denver, Colorado; Detroit, Michigan; Houston, Texas; Indianapolis, Indiana; Little Rock, Arkansas; Memphis, Tennessee; New Orleans, Louisiana; New York City, New York; Oakland, California; Phoenix, Arizona; San Antonio, Texas; Tulsa, Oklahoma; and Washington, DC. We use data from federal and state sources to address the following research questions: (1) did emergency COVID relief funds allocated to publicly-funded schools in FY20 widen or narrow the preexisting charter school funding gap? and (2) was initial COVID relief funding (allocated for FY20) distributed equitably relative to student poverty?

Major Findings

- On average across 18 cities in FY20, charter schools received 53 percent ($451) more COVID relief per pupil ($1,302) compared to TPS ($851; see Figure ES1).
- This charter school advantage in terms of COVID relief helped to marginally close the existing TPS-charter school funding gap, favoring TPS, from 30 percent ($7,147 per pupil) without COVID relief to 27 percent ($6,696 per pupil) with it (see Figure ES2).
- However, without PPP dollars, the TPS-charter school funding gap would have widened; TPS received 34 percent ($204 per pupil) more ESSER I funds and 19 percent ($50 per pupil) more GEER I funds compared to charter schools.
- In only eight of the 18 cities in our analysis did any K-12 public schools receive GEER I funds (Indianapolis, Los Angeles, New Orleans, New York City, Oakland, Phoenix, Tulsa, and Washington, DC). However, in DC, Indianapolis, and New York City, only TPS received GEER I funds, leaving Los Angeles, New Orleans, Oakland, Phoenix, and Tulsa as the only charter sectors in our study that received GEER I funds.

Figure ES1: FY20 COVID Relief Revenue, 18-City Average

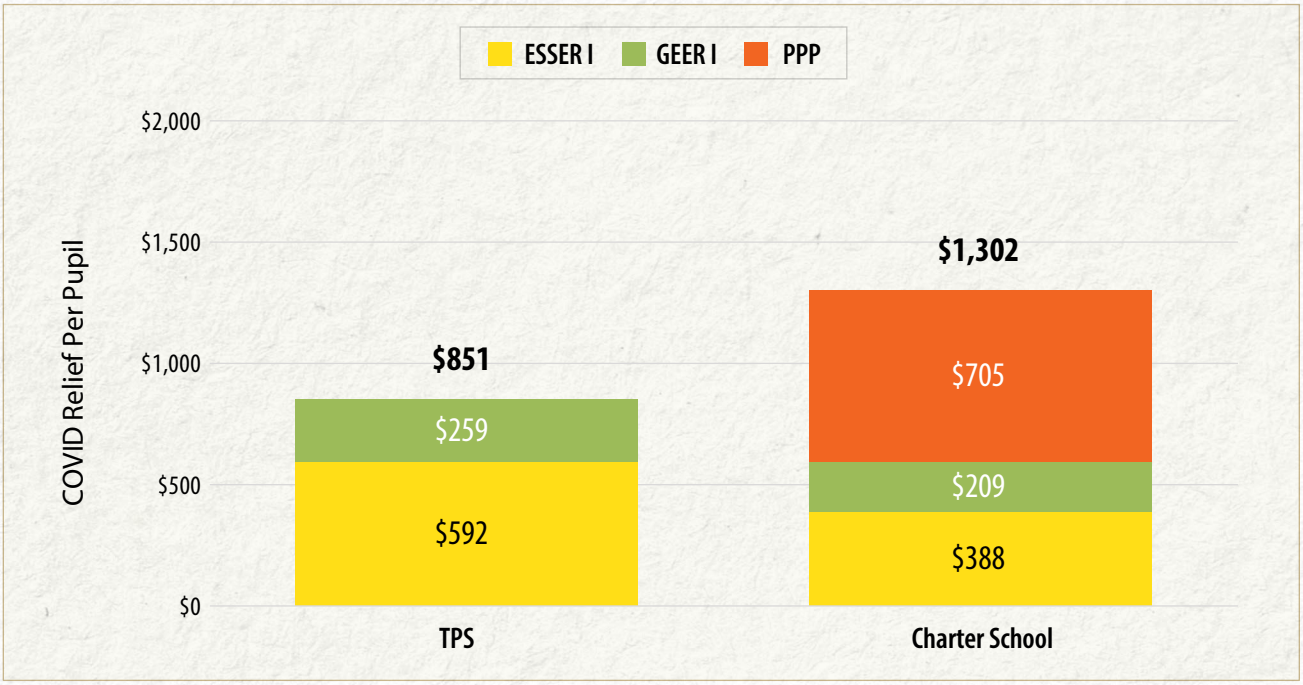
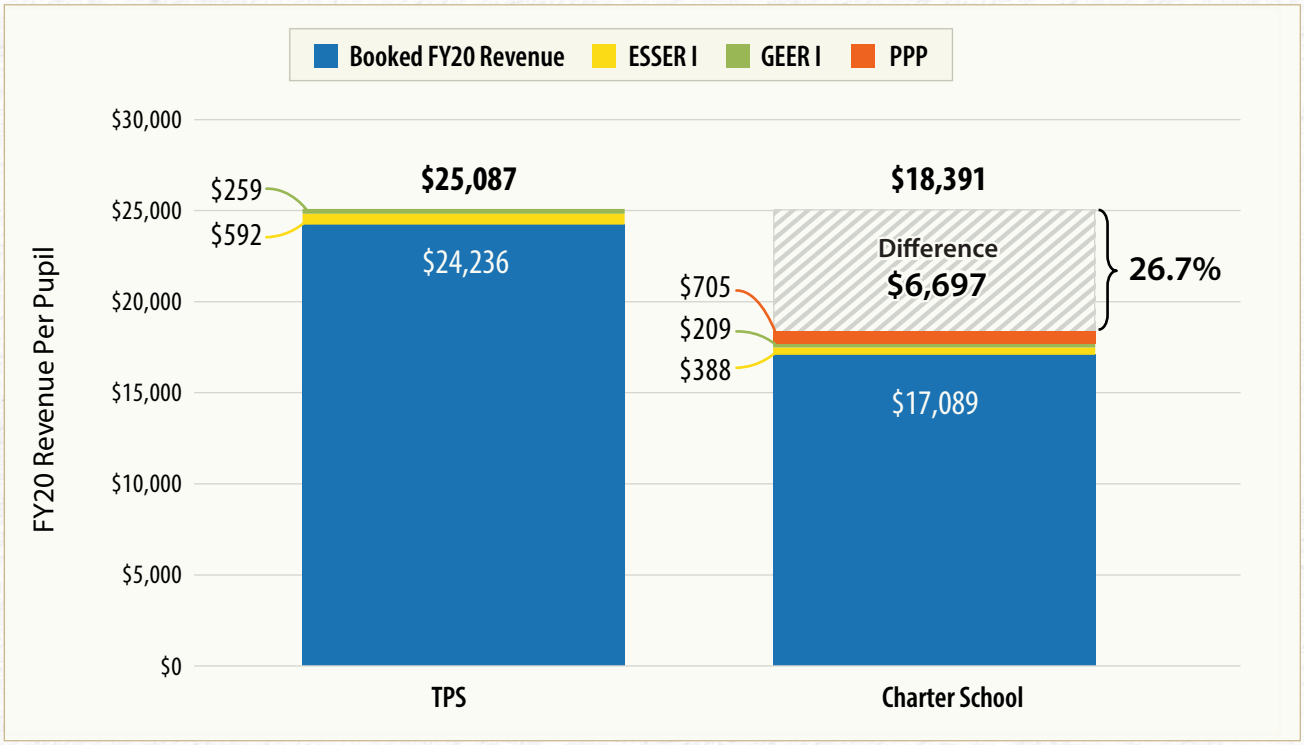


Figure ES2: Total FY20 Revenue, 18-City Average



Major Findings cont'd.

- Overall, TPS received 19 percent ($50) more GEER I funds per pupil, despite charter schools receiving GEER serving a higher concentration of students in poverty relative to TPS receiving GEER (80 percent versus 75 percent, respectively).
- Charter schools in each of the 18 cities applied for PPP loans, almost all of which were fully forgiven. On average, charter schools received $705 per pupil in PPP revenue. Charter schools benefiting from PPP were, on average, representative of the entire charter school sample in terms of concentration of students in poverty.

Acknowledgements

We are grateful to those who made this project possible. We appreciate the guidance of Gary Larson, Angela Montagna, Jacob Waters, and the Larson Communications team in making this complicated information accessible to the public. We are thankful for the skill of Marlo Crandall of Remedy Creative in designing and formatting the report. We thank the City Fund and the Walton Family Foundation for their grant support and acknowledge that the content of this report is entirely the responsibility of the authors and does not necessarily reflect the positions of the supporting Foundations, the University of Arkansas, or the University of Arkansas System.

Introduction

In early 2020, the global COVID-19 pandemic closed school buildings for the rest of the 2019-20 school year (fiscal year 2020 or FY20). The United States Congress deployed funds to help K-12 schools adjust to remote learning and plan for returning to school in person via the Coronavirus Aid, Relief, and Economic Security (CARES) Act, including the initial $13.2 billion first installment in the Elementary and Secondary School Emergency Relief Fund (ESSER I)[1] and the initial $2.95 billion installment through the Governor's Emergency Education Relief (GEER I) Fund. Private sector and non-profit organizations, including charter schools, were also eligible for loans through the Small Business Administration's (SBA's) Paycheck Protection Program (PPP), the majority of which were partially or fully forgiven.

The US Department of Education required state education agencies to distribute ESSER I funds to school districts and independent charter schools according to a formula based on 2018-19 Title I, Part A allocations. In contrast, Congress gave governors wide discretion to allocate GEER funds, and the onus to apply for PPP loans fell upon charter school operators. Therefore, COVID relief funds were not consistently allocated according to uniform principles.

Our previous research shows that on average charter schools in the 18 major U.S. cities we studied received about 30 percent ($7,147) less funding per pupil compared to traditional public schools (TPS) in the 2019-20 school year.[2] About two-thirds of this gap can be attributed to TPS in those cities serving more students receiving special education services. However, even after accounting for this difference, a large funding gap remained, putting charter schools at a disadvantage entering the pandemic. This funding disadvantage could have been especially challenging at a time when schools needed to quickly pivot to remote instruction and were grappling with whether and how to reopen school buildings in the fall.

Nationally, charter schools were less likely than TPS to reopen in person during the 2020-21 school year, which could suggest they lacked the resources to open safely.[3] Charter school administrators were also slightly less likely than TPS administrators to report that they had access to the support and resources they needed in the spring of 2020, according to the National Center for Education Statistics' National Teacher and Principal Survey.[4] On the other hand, on the same survey, charter school teachers were more likely than TPS teachers to report having access to what they needed during that time.

Interestingly, research from Stanford University's Center for Research on Educational Outcomes (CREDO) found that charter schools pivoted to

remote instruction very quickly, especially in comparison to TPS.[5] In January 2022, nearly two years into the pandemic, a survey by EdChoice found that charter school parents reported higher levels of satisfaction with their children's schools compared to TPS parents.[6] Charter schools seem to have adjusted well to the challenges of the pandemic despite receiving less funding, but it is possible that pandemic relief funding was allocated to charter schools in such a way that improved equity, allowing charter schools to better serve their students.

In this report, we examine the following research questions:

1. Did initial emergency COVID relief funds (allocated in FY20) allocated to publicly-funded schools widen or narrow the preexisting charter school funding gap?
2. Was initial COVID relief funding distributed equitably relative to student poverty?

In the following sections, we describe the data we use to address this question, present our findings, and discuss limitations and implications.

Methodology

This report builds upon our 2023 report analyzing revenues received by TPS and charter schools in the 2019-20 fiscal year.[7] That prior report does not fully reflect the COVID relief funding allocated in FY20, as generally those dollars had not been "booked" into the school's or district's accounting system or spent by the close of the fiscal year on June 30, 2020. For the 18 cities in that prior report, we now attempt to fully capture the three types of initial emergency COVID relief funding–ESSER I, GEER I, and PPP funds, the last of which was only available to charter schools.

We now attempt to fully capture the three types of initial emergency COVID relief funding—ESSER I, GEER I, and PPP funds.

For ESSER I and GEER I funds, we primarily used the U.S. Department of Education's report on COVID relief funds allocated between March 13, 2020, and September 30, 2020 and supplemented with state sources. We only capture funds allocated by the federal government before July 1, 2020, though they may have been received or reported by schools on or after July 1.[8] If the federal report did not document that a school in our analysis received ESSER I or GEER I funding, we verified whether this school received funding through either of these streams using state sources.

For PPP funds, we primarily used the Small Business Administration's database of PPP loans granted, repaid, exempted, and forgiven and supplemented with available independent charter school audits. Since the SBA at least partially forgave virtually all PPP loans,[9] we counted every PPP loan received by charter schools in our sample as revenue, even in the rare cases where we could not verify the amount forgiven. In most cases for which we have data,

the amount forgiven was greater than 100 percent of the original loan amount (up to 102.5 percent). We assume this is because the loan accrued interest before it was forgiven. While PPP loans were not forgiven until after FY20, we classify PPP loan proceeds granted in FY20 as revenue in that year because they ultimately did not need to be repaid. To be forgiven, the SBA required that PPP loan recipients spend at least 60 percent of the funds on payroll and use those funds to maintain their pre-pandemic staff's employment, compensation, and benefits.[10] For further information regarding our methodology and data sources, see Appendix A.

Our prior report, "Charter School Funding: Little Progress Towards Equity in the City," captured any ESSER I or GEER I funding that was received and booked by schools prior to July 1st.11 This report captures all allocated federal aid from these funding streams, including funds that were received before and after July 1st. For our first research question, we add allocated federal aid to the per pupil funding totals from our previous report to investigate the impact of early COVID aid on the TPS-charter funding disparity. Some ESSER I or GEER I funding may be double counted using this methodology if it was received and booked prior to July 1st. However, given the timing of aid dispersal, we believe this was only the case for a small amount of the funding allocated from these funding sources. Even so, our estimates of the impact of early COVID aid on the funding gap should be interpreted as the maximum potential impact.

Results

Cross-City Averages

Overall, we find that charter schools received 53 percent ($451) more COVID relief funds per pupil relative to TPS when all sources are combined. As shown in Figure 1, on average across our 18 cities, charter schools received $388 per pupil in ESSER I funds, 34 percent less than the $592 per pupil received by TPS. Additionally, TPS received $259 per pupil in GEER I funds, which was 19 percent ($50) more than the $209 per pupil that charter schools garnered. Finally, charter schools received $705 per pupil in PPP revenue while TPS did not have access to this financial assistance.

Charter schools received 53 percent ($451) more COVID relief funds per pupil relative to TPS.

As documented in our previous study, according to booked revenue, charter schools received significantly less revenue (30 percent or $7,147) per pupil in FY20, the vast majority from non-COVID funding sources. The COVID relief charters received appears to have helped to marginally close this gap–reducing it to 27 percent or $6,697 (see Figure 2).

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Figure 1: Overall Distribution of COVID Relief Funds, 18-City Average

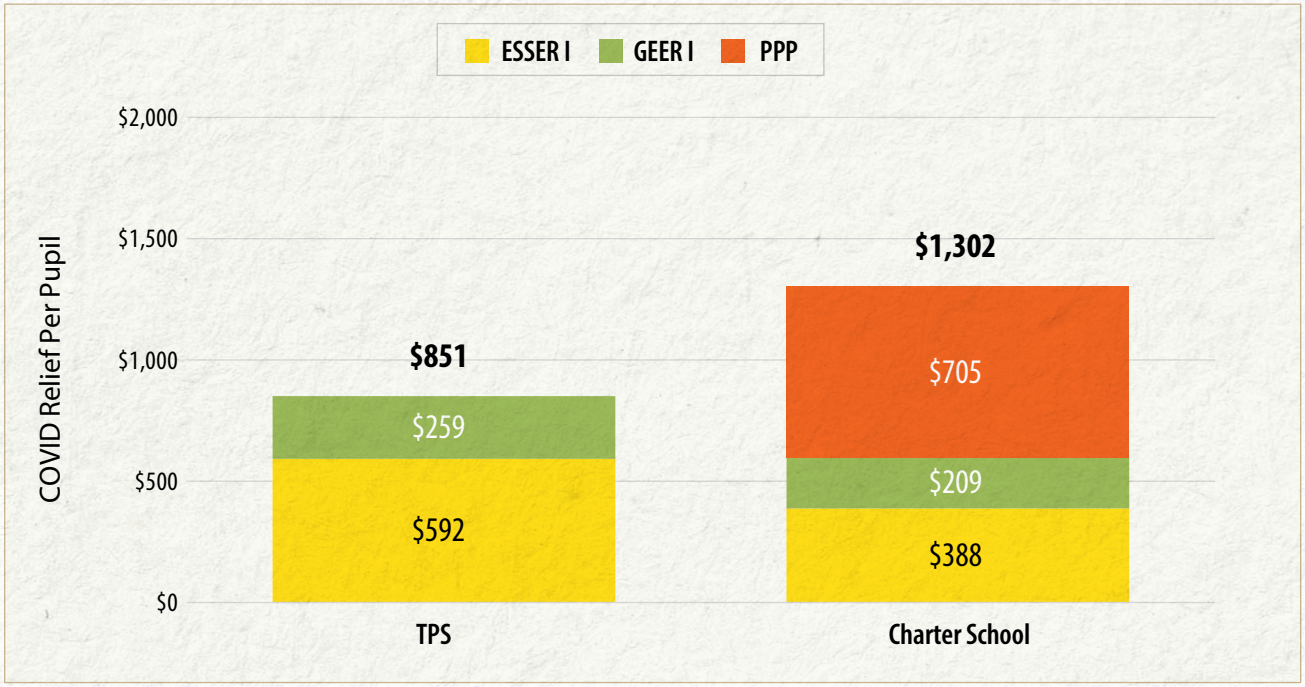
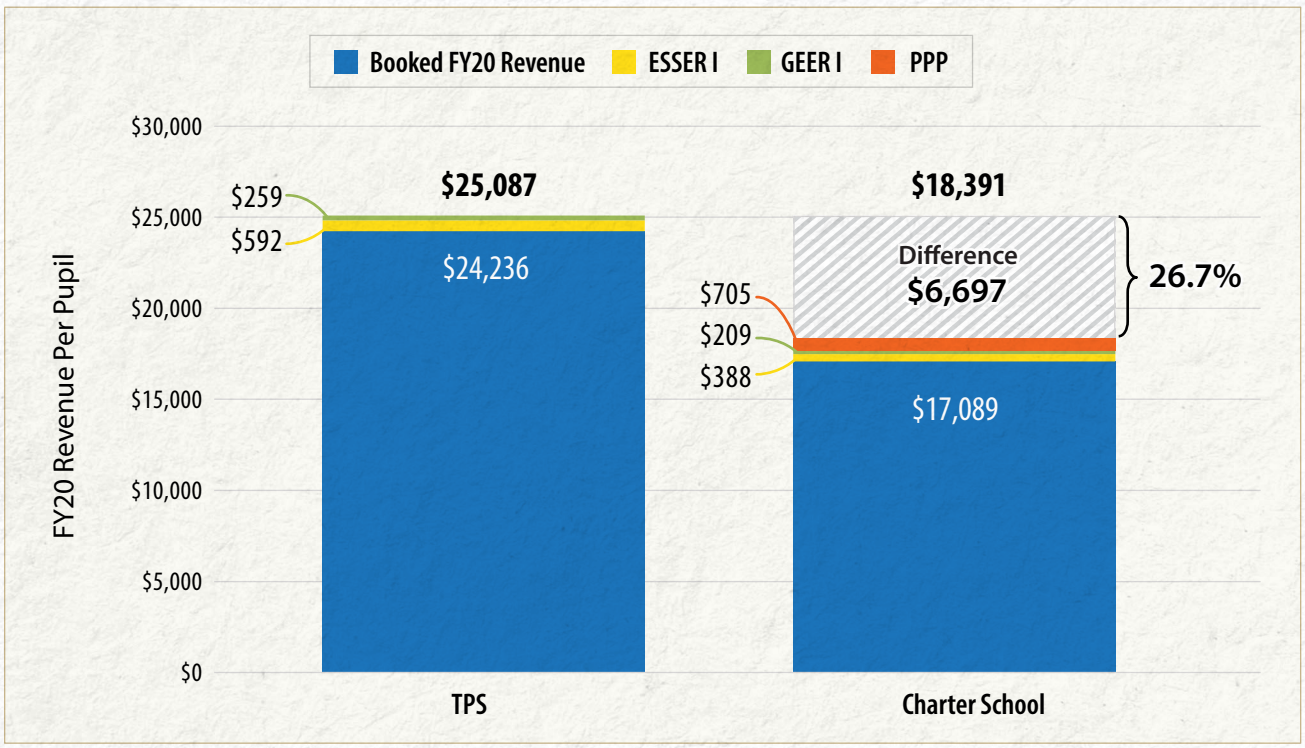


Figure 2: Total FY20 Revenue, 18-City Average



Averages By City

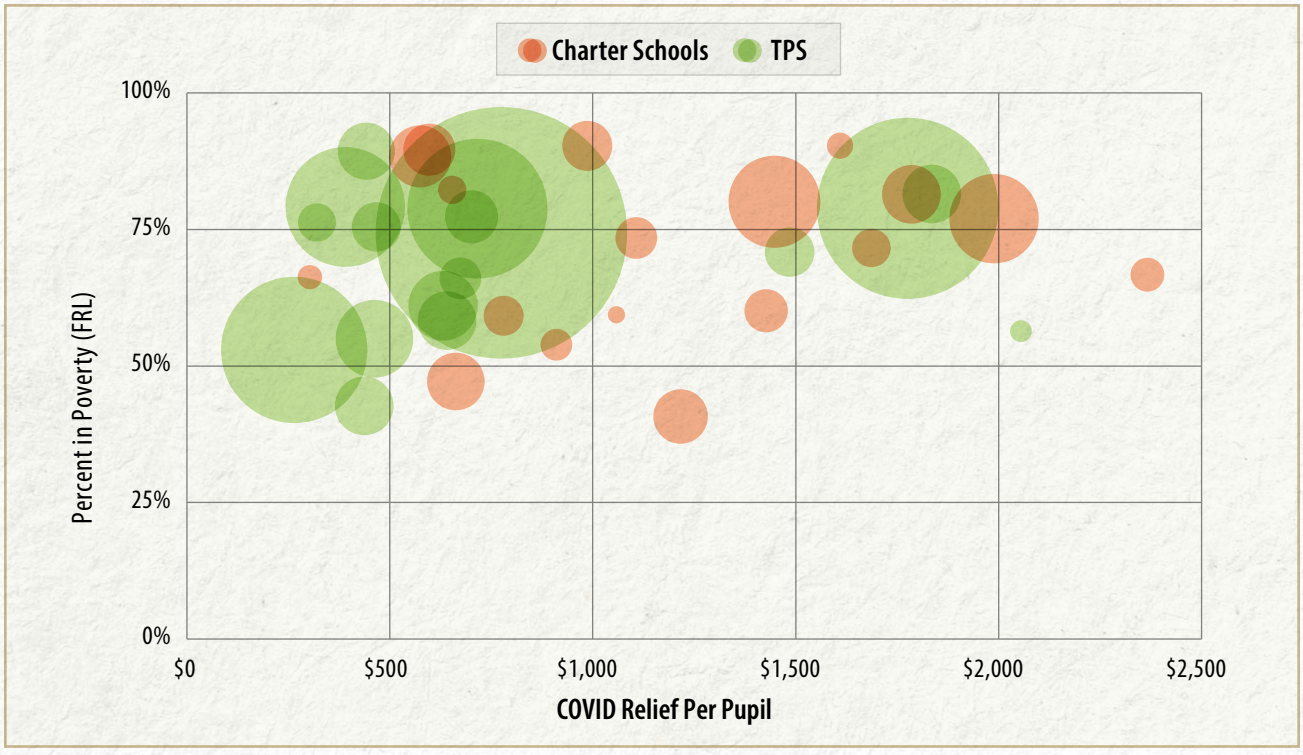
Next, we examine COVID relief by city. In Figure 3, we plot all COVID relief funds received per pupil in FY20 in each sector against the concentration of students eligible for free- and reduced-price lunch (FRL) in the sector, where bubble size represents total student enrollment in that sector. At the sector level, there is no statistically significant relationship between percent FRL and total FY20 COVID funds. The lack of a relationship is likely because only one of the three funding streams was explicitly linked to student poverty, and almost all the school sectors in our sample enroll student bodies that are majority in poverty. The second and third installments of ESSER I funding in fiscal year 2020-21 were allocated to schools based on student poverty (FRL). Total COVID funding over time likely will have a stronger correlation to percent FRL.

In 13 of 17 cities, charter schools received more COVID relief funds per pupil than their respective TPS (see Figure 4)–Atlanta, Boston, Denver,

At the sector level, there is no statistically significant relationship between percent FRL and total FY20 COVID funds.

In 13 of 17 cities, charter schools received more COVID relief funds per pupil than their respective TPS.

Figure 3: Distribution of COVID Relief Funds, by Sector Poverty Level



Note: Bubble size represents sector total student enrollment. The statistical correlation between percent FRL and COVID relief per pupil is insignificant.

Houston, Indianapolis, Los Angeles, Memphis, New York City, Oakland, Phoenix, San Antonio, Tulsa, and Washington, DC. However, access to PPP was a sig0nificant driver of charter's COVID funding advantage. Charters received more non-PPP COVID relief funding in only four of the 13 cities in which charters had a COVID relief advantage, including Denver, Houston, Phoenix, and San Antonio. In most cities in our analysis, the TPS-charter funding gap would have widened due to COVID relief if charter schools did not have access to PPP funding.

Access to PPP was a significant driver of charter's COVID funding advantage.

Considering all three federal programs, COVID relief funding marginally decreased the TPS-charter school funding gap in most cities, with a few notable exceptions (see Figure 5). In Camden, New Jersey, the TPS not only received 50 percent more funding booked in FY20, they also received 22 percent more COVID relief funding, increasing the TPS-charter school funding gap from $19,711 to $20,157 per pupil. COVID relief funds increased the charter school funding gap in Chicago and Detroit as well.

COVID relief funding marginally decreased the TPS-charter school funding gap in most cities.

In Houston, where charter schools received $417 (three percent) more funding booked in FY20 per pupil, charter schools also received $207 (67 percent) more COVID relief funding per pupil, increasing the TPS-charter school funding gap to $624, favoring charter schools. In Memphis, charter schools were at a small disadvantage in terms of funding booked in FY20 (seven percent less), but they received $965 (209 percent) more COVID funding, primarily driven by access to PPP. Taking into account COVID relief puts Memphis charter schools at a small funding advantage, with $119 more funds per pupil compared to their TPS. In most cities, TPS and charter schools' access to additional funds during the early months of the COVID-19 pandemic helped to slightly close historic gaps in funding, which our past reports have shown to be only partially related to demographic differences between the two sectors.[12] Interestingly, neither TPS nor charter schools received any GEER I funds in 10 out of the 18 cities.

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Figure 4: **COVID Relief Per Pupil by Sector by City**

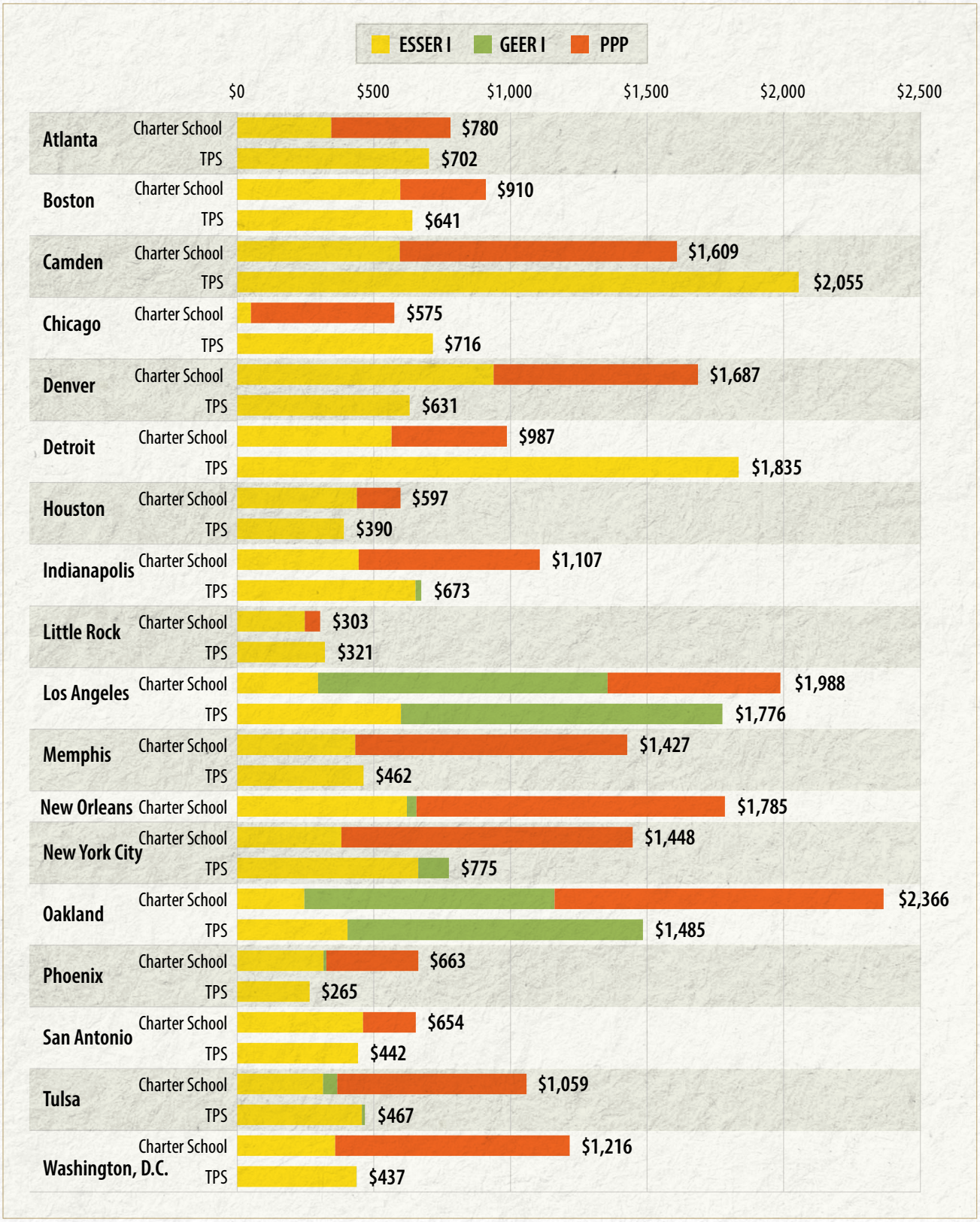
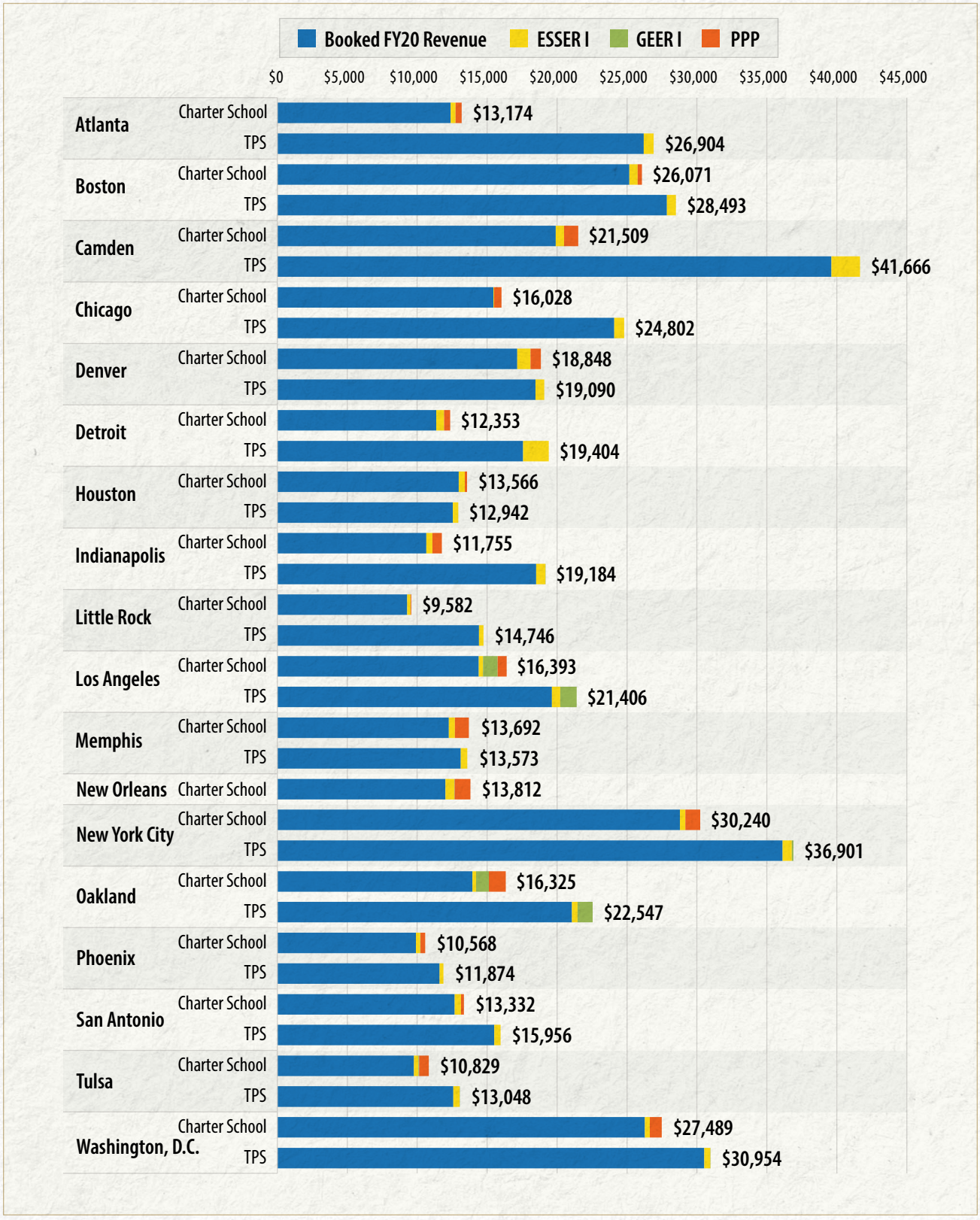


Figure 5: Total FY20 Funding Per Pupil by Sector by City



Discussion

This report provides an initial look at COVID relief funds allocated prior to July 1, 2020. Congress allocated two more waves of ESSER I funding in December 2020 and March 2021, which were over four and nine times larger than the amount of funding allocated in ESSER I, respectively. Additionally, Congress allocated a second installment of GEER funds (over $4 million) in December 2020 and charter schools may have applied for and received PPP loans after FY20 ended. Therefore, the complete story of COVID aid to urban public schools remains to be told.

However, we find that, in the initial wave of federal funding, charter schools in 18 major US cities received 53 percent more emergency COVID relief per pupil than their TPS counterparts when all sources are combined. Charter schools' COVID early relief advantage was primarily driven by their access to PPP loan revenue, virtually all of which was forgiven. If PPP is excluded, TPS have a 30 percent COVID relief advantage.

The charter school advantage in terms of COVID relief helped to marginally close the preexisting funding gap that put charter schools at a disadvantage in FY20, shrinking it slightly from 30 percent before the COVID relief allocations to 27 percent after. COVID relief funds helped to close TPS-charter school funding gaps in most cities. However, in Camden (New Jersey), Chicago, and Detroit, COVID relief funds served to widen the gap, increasing TPS' funding advantage over charter schools. In Houston, COVID relief funding further increased charters' funding advantage. On the whole, however, it appears that COVID relief funds promoted equity by reducing funding gaps between the charter and TPS school sectors.

The initial wave of COVID school funding in FY20 does not appear to have advanced equity in our 18 cities in terms of providing extra support for income-disadvantaged students. However, the lack of significant variation in percent FRL across the sectors within the 18 cities, along with the fact that only one of the three federal funding streams we examine was intended to be allocated in proportion to the percent of students in poverty, likely explains why we do not find a significant correlation between percent FRL and FY20 pandemic relief. Further research should examine whether the second and third waves of ESSER I funding increased funding equity in terms of student poverty.

COVID relief funds promoted equity by reducing funding gaps between the charter and TPS school sectors.

Further research should examine whether the second and third waves of ESSER I funding increased funding equity in terms of student poverty.

Authors

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Ms. Johnson is a Distinguished Doctoral Fellow in the University of Arkansas Department of Education Reform, working toward a PhD in education policy. She holds a bachelor's degree in music education and a master's in teaching English as a second language. She previously taught in South Carolina public schools. Her research interests include school finance, school choice, and teacher pipelines, and her recent research has focused on charter school funding and efficiency, predictors of parents' schooling choices during the COVID-19 pandemic, the participant effects of private schooling, and teacher pipelines and hiring in private schools.

Josh B. McGee, Ph.D.

Dr. McGee is an economist who is a faculty member in the Department of Education Reform and associate director of the Office for Education Policy at the University of Arkansas. He has written extensively about school finance and retirement policy and has provided expert testimony and technical assistance in numerous jurisdictions across the country. McGee is the former chairman of the Texas State Pension Review Board and chief data officer (CDO) for the State of Arkansas.

Patrick J. Wolf, Ph.D.

Dr. Wolf is a Distinguished Professor of Education Policy and 21st Century Endowed Chair in School Choice at the University of Arkansas in Fayetteville. He previously taught at Columbia and Georgetown. He has authored, co-authored, or co-edited five books and over 200 journal articles, book chapters, book reviews, and policy reports on school choice, civic values, public management, special education, and campaign finance. Education Week consistently ranks him among the top education scholars in the country. He received his Ph.D. in Political Science from Harvard University in 1995.

Larry D. Maloney

Mr. Maloney is president of Aspire Consulting and has investigated expenditure patterns of the nation's public schools on behalf of states and individual school districts since 1992. Mr. Maloney participated in the research team for the Fordham Institute revenue study in 2005, the Ball State University revenue study in 2010, and the University of Arkansas study in 2014. Recent projects include evaluations of revenues and expenditure patterns of eleven major metropolitan school districts and the charter schools located within their boundaries. Mr. Maloney co-authored a series of reports for the Fordham Institute on future retirement costs for three school districts, as well as conducting a school-by-school expenditure analysis for the Washington, D.C. region. He served as the evaluator for a U.S. Department of Education program designed to enhance the level of products and services provided by state charter associations. Additionally, he provided the financial analysis for the U.S. Government Accountability Office study of Title 1 expenditures and the U.S. Department of Education National Charter School Finance Study.

Jay F. May

Mr. May is founder of, and senior consultant for, EduAnalytics, LLC, a consulting practice focused on hands-on data-based initiatives to improve student performance. Mr. May's client work includes developing technology infrastructure for various aspects of student performance management – student information systems, instructional data management systems, assessment results delivery and analysis frameworks. Mr. May, a CPA, has expertise in K-12 education finances and provides research, consulting, and analysis for various aspects of funding equity and allocation. He is a co-inventor of In$ite® - the Finance Analysis Model for Education® - a patented software tool for school-level and district-level expenditure analysis.

Appendix A: Data Sources

School Inclusion, Enrollment, and Booked FY20 Revenue. We examine each school included in our previous report on FY20 charter school funding, "Charter School Funding: Little Progress Towards Equity in the City."[13] Information regarding the data sources used can be found in Appendix A of that report. Sector enrollment and demographics are shown below in Table A.1.

Table A.1: Demographic Characteristics by Sector in 18 US Cities, 2019-20 School Year

Overall Enrollment			Poverty		ESL		SPED	
City	Total Public School Enrollment	Students Attending Charter	TPS	Charter	TPS	Charter	TPS	Charter
Atlanta	64,984	36.3%	77.3%	59.2%	4.5%	0.3%	12.6%	3.8%
Boston	65,084	22.4%	58.3%	53.9%	32.4%	15.3%	21.3%	18.5%
Camden	16,954	59.2%	56.4%	90.3%	12.5%	10.0%	17.8%	13.7%
Chicago	344,801	16.5%	78.8%	88.4%	21.0%	16.4%	18.2%	18.1%
Denver	92,772	23.4%	61.0%	71.6%	29.1%	37.3%	19.6%	16.9%
Detroit	87,421	41.8%	81.5%	90.3%	11.4%	10.1%	14.5%	9.6%
Houston	249,771	15.9%	79.1%	89.6%	33.9%	32.3%	8.1%	7.1%
Indianapolis	51,118	49.9%	66.0%	73.5%	21.9%	10.8%	17.1%	14.6%
Little Rock	30,142	28.8%	76.3%	66.0%	16.6%	10.1%	15.4%	11.4%
Los Angeles	600,860	19.6%	78.9%	77.0%	19.7%	19.3%	14.6%	10.6%
Memphis	116,238	23.6%	55.0%	60.1%	12.0%	9.5%	11.7%	9.4%
New Orleans	50,766	100.0%	n/a	81.5%	n/a	6.9%	n/a	12.6%
New York City	1,054,562	11.8%	74.4%	80.1%	14.6%	6.8%	24.8%	18.7%
Oakland	52,917	31.7%	70.9%	66.7%	32.8%	28.2%	14.1%	10.4%
Phoenix	363,597	13.4%	52.9%	47.1%	10.6%	10.9%	12.0%	8.6%
San Antonio	60,341	19.6%	89.3%	82.3%	20.7%	19.0%	12.3%	8.8%
Tulsa	40,109	11.1%	75.5%	59.4%	24.2%	17.9%	16.4%	12.9%
Washington, DC	93,963	46.0%	42.7%	40.7%	15.7%	7.9%	15.5%	14.5%
Total	3,436,400	19.9%	72.0%	73.5%	18.1%	13.9%	17.8%	13.0%

Note: Red text indicates a between-sector difference greater than five percentage points. For the purposes of our analysis, New Orleans is a charter-school-only district, thus "n/a" = "not applicable." While three TPS were still in operation in FY20, we did not find sufficient information on these schools' finances to include these schools in our analysis

ESSER I and GEER I Funding. Our primary source for ESSER I and GEER I funds was the US Department of Education's Education Stabilization Fund Data Download.[14] When we could not find a school or educational entity in the federal source, we referred to state sources.[15] Finally, if a school or educational entity did not appear in either federal or state sources, we referred to data from the National Education Association.[16]

PPP Funding. We use data from the Small Business Administration Office of Capital Access.[17] In cases where a charter management company applied for PPP funds for multiple schools, we reviewed the locations of that CMO's schools and excluded those schools not located within the geographical area of the cities we study, estimating the PPP loans allocated to those schools based on enrollment and excluding them from the charter school sector PPP total in that city.[18] If the borrower name for a PPP loan did not match any school name in our sample, we used FederalPay.org, a public resource not affiliated with any US government agency, to identify whether the school may have borrowed under a different name than the school or management organization name.

Appendix B: COVID Relief Funding in 18 US Cities by TPS and Charter School Sectors, 2019-20 School Year

	TPS					CHARTER SCHOOLS								TPS-CHARTER DIFFERENCE	
City	Enroll.	% FRL	ESSER I Per Pupil	GEER I Per Pupil	Total COVID Relief Per Pupil	Enroll.	% FRL	ESSER I Per Pupil	% FRL in Schools Receiving GEER I	GEER I Per Pupil	% FRL in Schools Receiving PPP	PPP Per Pupil	Total COVID Relief Per Pupil	COVID Relief ($ Per Pupil)	COVID Relief (% Per Pupil)
Atlanta	41,367	77.3%	$702	$0	$702	23,617	59.2%	$344	n/a	$0	65.2%	$436	$780	$79	11.2%
Boston	50,480	58.3%	$641	$0	$641	14,604	53.9%	$597	n/a	$0	55.1%	$314	$910	$270	42.1%
Camden	6,925	56.4%	$2,055	$0	$2,055	10,029	90.3%	$595	n/a	$0	95.1%	$1,014	$1,609	**-$446**	**-21.7%**
Chicago	287,868	78.8%	$716	$0	$716	56,933	88.4%	$50	n/a	$0	88.9%	$525	$575	**-$141**	**-19.7%**
Denver	71,063	61.0%	$631	$0	$631	21,709	71.6%	$939	n/a	$0	85.0%	$748	$1,687	$1,055	167.2%
Detroit	50,895	81.5%	$1,835	$0	$1,835	36,526	90.3%	$565	n/a	$0	88.1%	$422	$987	**-$848**	**-46.2%**
Houston	210,061	79.1%	$390	$0	$390	39,710	89.6%	$438	n/a	$0	89.0%	$159	$597	$207	53.1%
Indianapolis	25,611	66.0%	$652	$21	$673	25,507	73.5%	$444	n/a	$0	80.7%	$663	$1,107	$434	64.4%
Little Rock	21,472	76.3%	$321	$0	$321	8,670	66.3%	$247	n/a	$0	100.0%	$56	$303	-$17	-5.4%
Los Angeles	483,234	78.9%	$600	$1,176	$1,776	117,626	77.0%	$296	77.0%	$1,060	69.1%	$633	$1,988	$213	12.0%
Memphis	88,766	55.0%	$462	$0	$462	27,472	60.1%	$432	n/a	$0	60.3%	$995	$1,427	$965	208.8%
New Orleans	n/a	n/a	n/a	n/a	n/a	50,766	81.5%	$621	82.1%	$36	77.6%	$1,129	$1,785	n/a	n/a
New York City	930,078	74.4%	$662	$112	$775	124,484	80.1%	$381	n/a	$0	84.7%	$1,067	$1,448	$673	86.9%
Oakland	36,154	70.9%	$404	$1,081	$1,485	16,763	66.7%	$246	100.0%	$915	58.9%	$1,205	$2,366	$881	59.3%
Phoenix	314,759	52.9%	$265	$0	$265	48,838	47.1%	$316	65.1%	$10	37.2%	$337	$663	$398	150.5%
San Antonio	48,532	89.3%	$442	$0	$442	11,809	82.3%	$460	n/a	$0	94.0%	$194	$654	$212	47.9%
Tulsa	35,675	75.5%	$457	$10	$467	4,434	59.4%	$314	73.2%	$52	49.5%	$692	$1,059	$592	126.8%
Washington, DC	50,728	42.7%	$436	$1	$437	43,235	40.7%	$358	n/a	$0	41.8%	$858	$1,216	$779	178.3%
18-City Avg.	2,753,668	69.1%	$687	$141	$828	682,732	71.0%	$425	79.5%	$115	73.3%	$636	$1,176	$348	42.0%
18-City Student-Weighted Avg.	2,753,668	72.0%	$592	$259	$851	682,732	73.5%	$388	80.2%	$209	72.6%	$705	$1,302	$451	53.0%

Note: Atlanta includes all students in the Georgia Cyber Academy (GCA) charter school. When this school is excluded, Atlanta's charter enrollment drops to 11,827, FRL increases to 75.3%, ESSER I funding increases to $412 per pupil, and PPP increases to $871 per pupil, with 65.2% FRL in schools receiving PPP (GCA did not receive PPP). With GCA excluded, the gap increases to 82.9% or $582 per pupil, favoring charter schools.

Endnotes

1 We only examine the first installment in ESSER because the second and third were allocated after the end of FY20.

2 Johnson, A. H., Wolf, P. J., McGee, J. B., May, J. F., & Maloney, L. D. (2023). *Charter school funding: Little progress toward equity in the city.* School Choice Demonstration Project, University of Arkansas Department of Education Reform.

3 https://crpe.org/wp-content/uploads/final-COVID-school-data-hub-blog.pdf

4 https://nces.ed.gov/pubs2022/2022019.pdf

5 https://credo.stanford.edu/reports/item/charter-schools-response-to-the-pandemic-in-california-new-york-and-washington-state/

6 https://edchoice.morningconsultintelligence.com/assets/145405.pdf

7 As pointed out earlier in the paper. We as a team decided to include all revenue, including any ESSER and GEER funds that might have been identified in 18 city analysis. We only excluded the PPP funding where it had not yet been classified as revenue. The overall impact of this funding in the analysis is not material, but we do need to be careful how we refer to it in the report.

8 https://covid-relief-data.ed.gov/data-download

9 Pfeiffer, S. & Fast, A. (2023, Jan. 9). How the Paycheck Protection Program went from good intentions to a huge free-for-all. NPR.

10 https://www.sba.gov/funding-programs/loans/covid-19-relief-options/paycheck-protection-program/ppp-loan-forgiveness

11 Charter school funding: Little progress toward equity in the city.

12 Charter school funding: Little progress toward equity in the city; DeAngelis, Corey A., Wolf, Patrick J., Maloney, Larry D., May, Jay F. (2020). *Charter school funding: Inequity surges in the cities*. School Choice Demonstration Project, University of Arkansas Department of Education Reform; Batdorff, M., Maloney, L., May, J. F., Speakman, S. T., Wolf, P. J., & Cheng, A. (2014). *Charter school funding: Inequity expands.* School Choice Demonstration Project, University of Arkansas Department of Education Reform.

13 Charter school funding: Little progress toward equity in the city.

14 2020 Report (applicable reporting period: March 13, 2020 to September 30, 2020): https://covid-relief-data.ed.gov/data-download

15 Schools missing from the federal data required us to refer to state (or occasionally district) sources in the following states. Arizona: https://www.azed.gov/finance/reports; Arkansas: https://esser-insight.ade.arkansas.gov/; California: https://www.cde.ca.gov/fg/fo/r14/esserf20result.asp; Colorado: https://www.dpsk12.org/wp-content/uploads/Charter-School-Stimulus-Allocations-REV102921.pdf; Georgia: https://www.georgiainsights.com/esser-budget.html and data requested from the Atlanta Public Schools Office of Charter and Partner Schools; Illinois: https://www.isbe.net/Pages/ESSER-Spending-Dashboard.aspx; Indiana: https://www.in.gov/doe/grants/esser-geer-dashboard/; Louisiana: https://www.louisianabelieves.com/docs/default-source/operations/strong-start-esser-i-and-geer-allocations-and-balances.pdf?sfvrsn=e2786618_12; Massachusetts: https://www.doe.mass.edu/grants/entitlement-allocation.aspx?view=code&fy=2021&code=0113; Michigan: https://www.michigan.gov/mde/services/financial-management/grants/cares-act-grant-information/covid-19-spend-dashboard; New Jersey: https://www.nj.gov/education/esser/; New York: https://www.nysed.gov/federal-education-covid-response-funding/cares-act-allocations-and-application-information; Oklahoma: https://readytogether.sde.ok.gov/esserdashbord and https://sde.ok.gov/sites/default/files/Incentive%20Grant%20Awards.xlsx; Tennessee: https://www.tn.gov/content/dam/tn/education/esser-steering-committee/2021.07_ESSER1.0%20Funding%20Summary.pdf and https://www.scsk12.org/esser/files/2021/ESSER%20Plan%20Book%20-%20Final-v2.pdf?PID=2018; Texas: https://tea.texas.gov/finance-and-grants/grants/grants-administration/entitlements/2020-2021-cares-act-esser-final-amounts-by-esc.pdf; and Washington, DC: https://osse.dc.gov/page/lea-esser-dashboard

16 Schools missing from federal and state sources required us to refer to the National Education Association in the following states. Arizona: https://www.nea.org/sites/default/files/2021-08/Arizona%20Allocations%20to%20LEAs%20under%20the%20ESSER%20%26%20GEER%20Funds.pdf; Illinois: https://www.nea.org/sites/default/files/2021-07/Illinois%20Allocations%20to%20LEAs%20under%20the%20ESSER%20%26%20GEER%20Funds.pdf; Indiana: https://www.nea.org/sites/default/files/2021-07/Indiana%20Allocations%20to%20LEAs%20under%20the%20ESSER%20%26%20GEER%20Funds.pdf; Massachusetts: https://www.nea.org/sites/default/files/2021-07/Massachusetts%20Allocations%20to%20LEAs%20under%20the%20ESSER%20%26%20GEER%20Funds.pdf; Michigan: https://www.nea.org/sites/default/files/2021-07/Michigan%20Allocations%20to%20LEAs%20under%20the%20ESSER%20%26%20GEER%20Funds.pdf; and Oklahoma: https://www.nea.org/sites/default/files/2021-08/Oklahoma%20Allocations%20to%20LEAs%20under%20the%20ESSER%20%26%20GEER%20Funds.pdf.

17 https://data.sba.gov/dataset/ppp-foia

18 See Appendix A for charter school audit sources in Charter school funding: Little progress toward equity in the city.