

## Expenditures

In some states, charter school expenditures are reported as expenditures of the school district where the charter school is located or as expenditures of the school district where charter students reside. This report describes how charter school expenditures are reported.

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<b>Alabama</b>	<p>For some charter schools in Alabama, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located.</p> <p>Expenditures for charter schools that had not previously been a traditional public school are not reported as part of expenditures of any school district. Expenditures of charter schools that had been converted from being a traditional public school to being a charter school are included in the expenditures of the school district to which the charter school belongs.</p>
<b>Alaska</b>	<p>Charter school expenditures in Alaska are reported as part of expenditures of the school district where the charter school is located.</p>
<b>Arizona</b>	<p>Charter school expenditures in Arizona are reported separately from expenditures of any school district.</p>
<b>Arkansas</b>	<p>For some charter schools in Arkansas, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located.</p> <p>Expenditures of charter schools that had not previously been a traditional public school are not reported as part of expenditures of any school district. Expenditures of charter schools that had been converted from a traditional public school to a charter school are included in the expenditures of the school district to which the charter school belongs.</p>
<b>California</b>	<p>For some charter schools in California, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located.</p> <p>Charter schools in California may choose to receive their funding directly, or through a local school district. For charter schools that elect to receive their state funding directly, expenditures are reported separately from expenditures of any school district. For charter schools that elect to receive their funding through a school district, charter expenditures are reported as part of expenditures of that district.</p>
<b>Colorado</b>	<p>Charter school expenditures in Colorado are reported as part of expenditures of the school district where the charter school is located.</p> <p>Charter schools in Colorado report expenditures to the entity through which they are authorized, which may be a local school district or the Colorado Charter School Institute.</p>
<b>Connecticut</b>	<p>Charter school expenditures in Connecticut are reported separately from expenditures of any school district.</p>
<b>Delaware</b>	<p>Charter school expenditures in Delaware are reported separately from expenditures of any school district.</p>
<b>District of Columbia</b>	
<b>Florida</b>	<p>State contacts did not confirm how charter expenditures are reported in Florida.</p>

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<b>Georgia</b>	<p>Some charter schools in Georgia act as separate fiscal entities while for other charter schools, charter school expenditures are reported as part of expenditures of the school district where the charter school is located.</p> <p>Charter schools that are authorized by state act as fiscal entities separate from any school districts. The expenditures of charter schools that are authorized by a local school district are included in the expenditures of that district.</p>
<b>Hawaii</b>	Charter school expenditures in Hawaii are reported separately from expenditures of any school district.
<b>Idaho</b>	Charter school expenditures in Hawaii are reported separately from expenditures of any school district.
<b>Illinois</b>	Charter school expenditures in Illinois are reported separately from expenditures of any school district.
<b>Indiana</b>	Charter school expenditures in Indiana are reported separately from expenditures of any school district.
<b>Iowa</b>	Charter school expenditures in Iowa are reported as part of expenditures of the school district where the charter school is located.
<b>Kansas</b>	Charter school expenditures in Kansas are reported as part of expenditures of the school district where the charter school is located.
<b>Kentucky</b>	Kentucky does not currently have any charter schools.
<b>Louisiana</b>	Charter school expenditures in Louisiana are reported separately from expenditures of any school district.
<b>Maine</b>	<p>For some charter schools in Maine, expenditures are reported separately while for other charter schools, charter expenditures are reported as part of expenditures of the school district where the charter school is located.</p> <p>For charter schools authorized by the state, charter expenditures are reported separately from expenditures of any school district. For charter schools that are authorized by a local school district, charter expenditures are included in expenditures for the school district that authorized the charter school.</p>
<b>Maryland</b>	Charter school expenditures in Maryland are reported as part of expenditures of the school district where the charter school is located.
<b>Massachusetts</b>	Charter school expenditures in Massachusetts are reported as part of the expenditures of the school district where the student resides.
<b>Michigan</b>	Charter school expenditures in Michigan are reported separately from expenditures of any school district.
<b>Minnesota</b>	Charter school expenditures in Minnesota are reported separately from expenditures of any school district.
<b>Mississippi</b>	
<b>Missouri</b>	Charter school expenditures in Missouri are reported separately from expenditures of any school district.
<b>Montana</b>	<p>Montana does not have a law establishing charter schools.</p> <p>The State Board of Public Education in Montana has established a process whereby school districts may apply to have one of their schools designated a charter. However, Montana has no state law pertaining to charter schools or charter school funding. Expenditures of schools designated as a charter would continue to be reported as part of expenditures of the school district where the charter school is located.</p>
<b>Nebraska</b>	Nebraska does not have a law establishing charter schools.
<b>Nevada</b>	Charter school expenditures in Nevada are reported separately from expenditures of any school district.

<b>New Hampshire</b>	State contacts did not confirm how charter expenditures are reported in New Hampshire.
<b>New Jersey</b>	Charter school expenditures in New Jersey are reported separately from expenditures of any school district.
<b>New Mexico</b>	Charter school expenditures in New Mexico are reported separately from expenditures of any school district. Most charter expenditures in New Mexico are reported separately, but some administrative support expenditures for charter schools authorized by local school districts may be included in expenditures of those school districts.
<b>New York</b>	Charter school expenditures in New York are reported separately from expenditures of any school district.
<b>North Carolina</b>	Charter school expenditures in North Carolina are reported separately from expenditures of any school district.
<b>North Dakota</b>	North Dakota does not have a law establishing charter schools.
<b>Ohio</b>	Charter school expenditures in Ohio are reported separately from expenditures of any school district.
<b>Oklahoma</b>	Charter school expenditures in Oklahoma are reported separately from expenditures of any school district.
<b>Oregon</b>	Charter school expenditures in Oregon are reported as part of expenditures of the school district where the charter school is located.
<b>Pennsylvania</b>	Charter school expenditures in Pennsylvania are reported separately from expenditures of any school district.
<b>Rhode Island</b>	State contacts did not confirm how charter expenditures are reported in Rhode Island.
<b>South Carolina</b>	Charter school expenditures in South Carolina are reported as part of expenditures of the school district where the charter school is located.
<b>South Dakota</b>	South Dakota does not have a law establishing charter schools.
<b>Tennessee</b>	For some charter schools in Tennessee, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located. For charter schools authorized by the state, charter expenditures are reported separately from expenditures of any school district. For charter schools that are authorized by a local school district, charter expenditures are included in expenditures for the school district that authorized the charter school.
<b>Texas</b>	For some charter schools in Texas, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located. For charter schools authorized by the state, charter expenditures are reported separately from expenditures of any school district. For charter schools that are authorized by a local school district, charter expenditures are included in expenditures for the school district that authorized the charter school.
<b>Utah</b>	Charter school expenditures in Utah are reported separately from expenditures of any school district.
<b>Vermont</b>	Vermont does not have a law establishing charter schools.
<b>Virginia</b>	Charter school expenditures in Virginia are reported as part of expenditures of the school district where the charter school is located.
<b>Washington</b>	Charter school expenditures in Washington are reported separately from expenditures of any school district.
<b>West Virginia</b>	West Virginia does not have a law establishing charter schools.

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**Wisconsin**

For some charter schools in Wisconsin, expenditures are reported separately while for other charter schools, expenditures are reported as part of expenditures of the school district where the charter school is located.

For charter schools authorized by entities other than local school districts, such as institutions of higher education and eligible cities and counties, charter expenditures are reported separately from expenditures of any school district. For charter schools authorized by a local school district, charter expenditures are counted as expenditures of the authorizing district.

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**Wyoming**

Charter school expenditures in Wyoming are reported as part of expenditures of the school district where the charter school is located.

For a complete list of primary sources, please see the appropriate state page at [charters.funded.edbuild.org](http://charters.funded.edbuild.org)

