



December 19, 2022

On behalf of the Arizona Department of Education (ADE), I am pleased to release the full Special Education Programs and Cost Analysis. I commissioned this report to provide actionable, factual information on the provision of special education in Arizona's public schools, the costs public schools incur in providing special education, and the existing funding streams public schools are allocated to provide special education. The last time this analysis was conducted was in 2007. The landscape of special education has drastically changed regarding how special education is provided and how special education is resourced.

In FY 2019, students with disabilities comprised 15% of total public school enrollment in Arizona. It is critical to ensure that schools are adequately resourced to meet the full continuum of services required to provide students with a free and appropriate public education. This analysis is intended to identify where gaps exist in the funding of special education programs and services, and I hope that this information will be utilized to update funding streams to close identified gaps, so every school in Arizona is fully funded to provide the highest quality services, programs and resources for students with disabilities. Most concerning is the finding indicating public schools are underfunded to provide special education by approximately \$5,600 per student.

This report provides a comprehensive analysis of how much public schools are spending on special education and how much funding is allocated to provide special education. Phase I of the report analyzes special education demographic and staffing trends, special education transportation trends and direct costs, and residential treatment center and private placement costs compared to the funding formula. Phase II of the report analyzes special education costs associated with Empowerment Scholarship Accounts (ESA) and special education direct program costs.

I would like to personally thank the Arizona State Schools for the Deaf and Blind and every school district and charter school that participated in this project. Additionally, I would like to thank the stakeholders, community groups, and educational leaders who have provided input, interest, and involvement in this project. Your support has been invaluable in ensuring this analysis moves forward and that we realize the goal of improving and fully funding special education in Arizona. I urge stakeholders to use this report to advocate for improvements to Arizona's special education system.

Sincerely,

A handwritten signature in black ink that reads "Kathy Hoffman". The signature is written in a cursive, flowing style.

Kathy Hoffman, MS, CCC-SLP
Superintendent of Public Instruction
Arizona Department of Education



Arizona Department of Education

Special Education Programs and Cost Analysis Phase II

December 2022



TUCSON / SCOTTSDALE / FLAGSTAFF

HeinfeldMeech.com

December 16, 2022

Kathy Hoffman
Superintendent of Public Instruction
Arizona Department of Education
Transmitted via email: callie.tyler@azed.gov; aaron.wonders@azed.gov

Superintendent Hoffman:

At the request of the Arizona Department of Education (ADE), we have completed the second phase of the Arizona Special Education Programs and Cost Analysis and have summarized the results in this report for your consideration. Our analysis consisted primarily of gathering data from both the ADE and a selected sample of Local Educational Agencies (LEAs). The accompanying report includes the analysis and conclusions of the following areas of the analysis:

Task Four – Analysis of Special Education ESAs as a Total Cost of the ESA Program Compared to the Public Education Proportionate Distribution of State Revenues Between General Education and Special Education

Objective – Determine statewide ESA special education cost as a component of the total cost of the ESA program and of overall special education costs compared to the public education proportionate distribution of the state revenues between general education and special education.

Task Five – Analysis of Special Education Direct Program Costs

Objective – Evaluate the actual costs for both instructional and related service providers to deliver services to students with disabilities. Identify expenditures for students with multiple disabilities. Identify funding formula in comparison to actual costs. Financial costs will include the additional salaries, benefits, and non-payroll expenditures beyond what would have been expended by the LEA for general education programs.

To the extent that we have performed our analysis using data and information obtained from both the Department of Education and the selected LEAs, we have relied upon such information to be accurate. No assurances are intended, and no representation or warranties are made with respect thereto or the use made therein.

We would like to thank everyone from the Department of Education and selected LEAs for their assistance and cooperation. If you have any questions or need any further assistance, please contact Karin Smith at (623) 237-7953 and Eugene Park at (623) 237-7946.

Sincerely,

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona

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Executive Summary

The Arizona Department of Education (ADE) commissioned the Special Education Programs and Cost Analysis to provide actionable data to policymakers, public schools, education stakeholders and the general public on the funds public schools expend to provide special education services compared to the total resource allocation provided by state funding formulas. Special Education services are among the most critical services Arizona public schools provide; however, it has been over 14 years since the State invested in an analysis or study on the actual cost of these services.

To conduct this analysis, the ADE partnered with HeinfeldMeech, a recognized industry leader in providing accounting, consulting, and auditing services. During the years 1997, 1999, 2001, 2003, 2005 and 2007, the ADE conducted a "Special Education Cost Study." During the years 1997, 1999, 2001, 2003 and 2005, the ADE outsourced this study to HeinfeldMeech and in 2007, HeinfeldMeech provided consultative assistance for the study.

Phase I of this Analysis was completed in May 2022. The portion of this report encompasses the details from Phase II.

Special Education Programs and Cost Analysis – Phase II Conclusions

Task Four – Analysis of Special Education Empowerment Scholarship Accounts (ESAs) as a Total Cost of the ESA program Compared to the Public Education Proportionate Distribution of State Revenues Between General Education and Special Education

Objective #1: Determine statewide ESA special education cost as a component of the total cost of the ESA program and of overall special education costs compared to the public education proportionate distribution of state revenues between general education and special education.

Conclusion:

The ESA program eligibility has been expanded almost yearly since its original enactment in 2011. The percentage of students receiving ESA's has nearly tripled between 2018 to 2022, growing from .43% to 1.14% of the state's public school enrollment. Students with disabilities have accounted for approximately 60% of participants each year and have received more than 80% of the distributed funds each year.

Task Five – Analysis of Special Education Direct Program Costs

Objective #1: Identify the actual additional costs related to state and locally funded special education services. Determine the total cost for providing public education to special education in comparison to the Arizona funding model provided.

Conclusion:

The representative sample students with disabilities amongst the sample LEAs included 14.5% of the total student populations of all schools included in the sample LEAs. On average, the total additional cost per student (measured by ADM) was \$15,041. The average amount of additional (Group B) funding per student funded by the state funding formula totaled \$9,432 which results in an average cost of \$5,609 additional cost to the LEA beyond the funding formula, or essentially underfunded. The disability category most underfunded was Moderate Intellectual Disability (MOID) costing an average of \$27,348 over what the state funding formula provides. The only disability category that presented itself as having positive variances to the state funding formula was Autism (A). This conclusion does not take away from the overall analysis that the current special education funding model does not sufficiently provide funding to address the student needs.

Project Objectives

The *Special Education Programs and Cost Analysis* was broken down into three phases. This report includes Phase I. For each phase of the analysis, we have identified the objective/task, the methodology, the data source, and the population sample. This analysis aims to provide ADE with current and relevant data to determine if sufficient funding is available for special education services.

Phase I

- Task One: Special Education Statewide Demographic and Staffing Trend Analysis
 - Objective:* Identify the change in the public education student population from 2009-10 school year to 2018-19 school year to include the total change in percentage of the public education student population, including children with a disability or disabilities.
 - Objective:* Identify the impact of the teacher and related service provider shortage on special education and the additional costs associated with special education staffing models compared to the average teacher pay for general education programs.
- Task Two: Analysis of Public School Student Transportation Trend Data and Direct Costs
 - Objective:* Identify the change in special education versus general education transportation route miles from 2010 to 2019. Compare this trend to total student enrollment trend data.
 - Objective –* Evaluate the actual cost of special education transportation compared to the state-funded transportation formula.
- Task Three: Analysis of Residential Treatment Center and Private Placement Costs Compared to the Funding Formula
 - Objective:* Identify the cost of residential treatment centers and private placement options compared to the funding formula

Phase II

- Task Four – Analysis of Special Education Empowerment Scholarship Accounts (ESAs) as a Total Cost of the ESA Program Compared to the Public Education Proportionate Distribution of State Revenues Between General Education and Special Education
 - Objective –* Determine statewide ESA special education cost as a component of the total cost of the ESA program and of overall special education costs compared to the public education proportionate distribution of the state revenues between general education and special education.
- Task Five – Analysis of Special Education Direct Program Costs
 - Objective –*Evaluate the actual costs for both instructional and related service providers to deliver services to students with disabilities. Identify expenditures for students with multiple disabilities. Identify funding formula in comparison to actual costs. Financial costs will include the additional salaries, benefits, and non-payroll expenditures beyond what would have been expended by the LEA for general education programs.

Data Sources

The data gathered for this analysis included various data sets from the Arizona Department of Education and LEA-specific data from a school district and charters sample.

As previously noted, a sample of LEAs was determined to meet the following profile:

- LEAs that represent every county
- LEAs that represent (PS) K-8 elementary school districts, 9-12 high school districts, and K-12 unified school districts
- LEAs that represent urban and rural communities
- LEAs on tribal land
- A minimum of 20 percent of the statewide public school special education population

LEAs who met the above criteria were asked to participate in the *Special Education Programs and Cost Analysis*. By participating, the LEAs agreed to self-report the requested data.

ADE provided various data sets, including student-level data and Empowerment Scholarship Accounts (ESA), and financial information.

The data collected included student and financial data and was not audited for presentation purposes in this report. Certain funding data not captured in this analysis include expenditures paid through federal funds such as Impact Aid, Elementary and Secondary School Emergency Relief (ESSER), and American Rescue Plan Act (ARPA) monies.

Statewide Data

The following is a summary of the data sets received from ADE through a secure portal.

Individual Student Data

- Student data was collected at both the state-wide level and individual student level. State-wide data was further filtered to provide specific information for the identified sample LEAs. Student data included:
 - Student identification number
 - LEA of attendance
 - Funded disability
 - Primary need identification
 - Additional need identification to determine multiple needs
 - Grade level as of October 1

State-wide Student Enrollment Data

- Statewide student enrollment included:
 - Total student unduplicated counts in FY18-FY22 enrolled in public schools
 - FY18-FY22 state-wide unduplicated ADM by disability category

Financial Data

- Total state allocated M&O and capital funding for all public education students for FY18-FY22. This included the state equalization and the local property taxes funding generated to fund the per-pupil funding model.

Empowerment Scholarship Account Data

- Various data sets were gathered for the Empowerment Scholarship Accounts including:
 - Total ESA student count by category of eligibility for FY18-FY22
 - Total ESA dollar amounts expended by category of eligibility for FY18-FY22

LEA Data

The following is a summary of the data sets received from the identified sample of LEAs through a secure portal.

Financial Data

- Complete general ledger for FY22 to include all expenditures by account code.
- Chart of accounts for FY22
- Paraprofessional employee listing by school
- Paraprofessional time study to include time spent with each student
- Student information system data export to include student name, student identification number, student schedule, and teacher assignments
- Related service provider time study for time spent with each student

Task Four: Analysis of Special Education Empowerment Scholarship Accounts (ESAs) as a Total Cost of the ESA Program Compared to the Public Education Proportionate Distribution of State Revenues Between General Education and Special Education

Objective: Determine statewide ESA special education cost as a component of the total cost of the ESA program and of overall special education costs compared to the public education proportionate distribution of state revenues between general education and special education.

The Empowerment Scholarship Account (ESA) is a program administered by ADE in which a parent or guardian of a qualified Arizona student may apply for an account funded by state tax dollars to provide options for the student's education in lieu of public school. The ESA program allows parents of qualified students to utilize public monies to homeschool, pay tuition at a private school and purchase educational goods and services. Eligible students receive 90 percent of the State Aid that would have gone to the student's school district or charter school had the student remained enrolled in the public school system. A.R.S. §15-2402(B)(1) indicates the applicant parent becomes an ESA account holder and uses these funds to provide an education at least the subjects of reading, grammar, mathematics, social studies, and science.

In accordance with A.R.S. §15-2401, parent is defined as a parent of Arizona who is the parent or legal guardian of a qualified student. The statute further defines a qualified student as a resident of the state. Over the past several years, the ESA program eligibility categories have been expanded by legislation passed by the State Legislature and signed into law by the Governor with the 2022 Legislative Session culminating in the passage of HB 2853, establishing universal ESA eligibility for Arizona residents eligible to attend a public school. The following is a brief summary of the program's history and recent expansions.

The State Legislature established the ESA Program during the 2011 regular session. The legislature enacted §§15-2401 through 15-2404, which, among other provisions, allows parents of a child who meets specific eligibility criteria to receive state education monies if they agree not to enroll the child in a public school. Parents are required to spend these monies for statutory authorized educational expenses of the child, such as private school tuition, educational therapies, tutoring, tuition, and fees at an eligible post-secondary institution, or to buy curriculum or textbooks to educate the child.

Arizona's ESA program was initially established in 2011 with eligibility limited to students identified as a student with a disability under IDEA or covered under Section 504 of the Rehabilitation Act. Since the program's enactment, it has been incrementally and systematically expanded by increasing the categories of school aged children who are eligible to participate. The legislatively enacted expansions included:

- 2012 – ESA program was expanded to include students attending "D" or "F" schools, children in active-duty military families, and children who are wards of the juvenile court or in foster care.
- 2013 – ESA program was expanded to include incoming kindergartners who meet existing eligibility requirements.
- 2014 – ESA program was expanded to include siblings of current or former ESA program recipients and to preschools with disabilities.
- 2015 – ESA Program expanded to include children living on an Indian reservation in Arizona
- 2016 – ESA Program expanded to include children of a parent who is legally blind, deaf, or hard of hearing. The program was also expanded this year to include siblings of an eligible child.
- 2018 – Approved in the prior legislative session, the ESA Program was expanded to remove all eligibility requirements and was referred to the November 2018 ballot as Proposition 305 via a citizen-led referendum. Arizona voters overturned the law.
- 2019 – no bills expanding eligibility
- 2020 – no bills expanding eligibility
- 2021 – ESA program reduced the requirements for prior public school enrollment from 100 days to 45 days and eliminated the requirement for low-income students attending a “D” or “F” school.
- 2022 – ESA Program was expanded to remove most eligibility requirements opening the program to all students in Arizona.

Methodology

The Arizona Department of Education (ADE) provided financial and student data for the ESA program. The data included student count by eligibility category and total amount of expended funds by eligibility category. This data was analyzed to determine the enrollment growth each school year. Data was also utilized to determine the percentage of to the total student population each year using the ESA program and the total State funding expended for the program each school year.

Results

From School Year 2018 to School Year 2022, the ESA program grew by 8,227 students representing a 170 percent increase. In the 2018 school year the total student population enrolled in the ESA program was 4,839 students and in the 2022 school year this enrollment count grew to 13,066 students. The following table shows the enrollment growth each year and the percentage of total student population represented by the ESA program. Data provided indicates the total number of students who participated in the ESA program in a given year, not the total number of active accounts as of the end of the fiscal year identified. With the passage of universal ESA eligibility, the ESA program has grown significantly, however this analysis concludes with School Year 2022 and reflects data prior to HB 2853 (universal expansion) going into effect. This analysis examined the program participation from 2018 to 2022, therefore, this report does not reflect the 2023 increase in participation.

Table A – ESA Student Population as a Percentage of Total Student Population

	Total Student Population in Public Schools	Total Students Receiving ESAs	Total Student Count	Percentage students receiving ESAs
2018	1,108,598	4,839	1,113,437	0.43%
2019	1,141,691	6,266	1,147,957	0.55%
2020	1,153,141	7,652	1,160,793	0.66%
2021	1,119,258	10,579	1,129,837	0.94%
2022	1,132,999	13,066	1,146,065	1.14%

Table B – ESA Student with Disabilities Population

ESA applications are categorized in the following categories:

- Adoption/Foster Care – Adopted
- Adoption/Foster Care – Planned Adoption
- Attending a “D” or “F” School
- Parent is Legally Blind/Deaf/Hard of Hearing
- Active Military Duty
- Activity Military Duty Student with Disability
- Previously Enrolled in ESA Program
- Residing on a Native American Reservation
- Sibling of an Eligible ESA Student
- Student with Disability

The two categories that include students with disabilities include "Active Military Duty Student with Disability" and "Student with Disability". These categories represent more than half of the student population in the ESA program. The following table presents the population of these two eligibility categories from school year 2018 through school year 2022.

	Total Students receiving ESAs	Total Students with Disabilities Receiving ESAs	Percentage of ESAs Distributed to Students with Disabilities
2018	4,839	2,805	57.97%
2019	6,266	3,630	57.93%
2020	7,652	4,579	59.84%
2021	10,579	6,237	58.96%
2022	13,066	7,928	60.68%

Table C – Students with Disabilities Receiving ‘ESA’s as a Percentage of Total SPED Population

Students with disabilities can be qualified for the ESA Program upon application. However, once enrolled in the ESA program, the student can no longer be enrolled in a public school. To determine the population of students receiving an ESA as a population of the total student with disabilities population in the state, this population was added to the state-wide student with disabilities population. The following table presents the percentage of students with disabilities receiving the ESA from School Year 2018 through school year 2022.

	Total Student with Disabilities in Public Schools	Total Student with Disabilities Receiving ESAs	Total Student with Disabilities Count	Percentage of total Student with Disabilities Receiving ESAs
2018	132,773	2,805	135,578	2.07%
2019	143,152	3,630	146,782	2.47%
2020	147,790	4,579	152,369	3.01%
2021	144,470	6,237	150,707	4.14%
2022	145,084	7,928	153,012	5.18%

Table D – ESA Distributed Funds for Students with Disabilities

The Department of Education distributes ESA funds quarterly to the parents/guardians of eligible students. In 2018 the total expended funds were over \$47 million; in 2022 this amount had grown to almost \$147 million. The total funds distributed from school year 2018 to school year 2022 increased by over 300%. Students with a disability received more than 80% of the funds distributed each year during this same period. The following table presents the total value of ESAs distributed to students with disabilities as a percentage of total ESAs distributed each year.

	Total Value of ESAs Distributed	Total Value of ESAs Distributed to Students with Disabilities	Total Percentage of ESAs Distributed to Students with Disabilities
2018	\$ 56,816,197.12	\$ 47,195,795.72	83.07%
2019	\$ 79,004,708.74	\$ 65,383,326.35	82.76%
2020	\$ 104,584,155.86	\$ 87,601,728.57	83.76%
2021	\$ 138,327,401.60	\$ 114,311,791.59	82.64%
2022	\$ 176,000,387.10	\$ 146,385,820.39	83.17%

Conclusion

The ESA program eligibility has been expanded almost yearly since its original enactment in 2011. The percentage of students receiving ESA's has nearly tripled between 2018 to 2022, growing from .43% to 1.14% of the state's public school enrollment. Students with disabilities have accounted for approximately 60% of participants each year and have received more than 80% of the distributed funds each year.

Task Five: Analysis of Special Education Direct Program Costs

Objective: Identify the actual additional costs related to state and locally-funded special education services. Determine the total cost for providing public education to special education in comparison to the Arizona funding model provided.

Under the IDEA, all children with disabilities ages three through 21 are entitled to a *free appropriate public education (FAPE)*. In Arizona, children with disabilities are entitled to receive a FAPE through the school year in which they turn 22 years old. The IDEA obligates schools to identify, locate, and evaluate all children with disabilities, and guarantees eligible children with disabilities a FAPE, based on the child's unique needs, in the child's least restrictive environment.

In identifying the additional costs related to state and locally funded special education services both special education costs and related service costs were evaluated. Special education means specially designed instruction to meet the unique needs of a child with a disability. Related services means such developmental, corrective, and other supportive services as are required to assist a child with a disability to benefit from special education, and includes speech-language pathology and audiology services, interpreting services, psychological services, physical and occupational therapy, recreation, including therapeutic recreation, school nurse services designed to enable a child with a disability to receive a free and appropriate education, early identification and assessment of disabilities in children, counseling services, including rehabilitative counseling, orientation and mobility services, and medical services for diagnostic or evaluation purposes.

Costs from other Maintenance and Operations programs were included, when applicable, for providing other additional special education services, such as maintenance and food services to a separate special education facility.

Preschool and kindergarten students are counted as one-half of the actual student count for calculating the Average Daily Membership (ADM). The per-student costs and student/teacher ratios stated in this report are based on this one-half ADM to achieve comparability to state funding levels. This is particularly important to note when analyzing the preschool per-student cost figures.

Transportation costs were not evaluated as part of this Task, as they were analyzed as part of Task 2.

Programs for gifted students, remedial education, English language learner education, homebound or career exploration were not included in this analysis.

Methodology

Different data sets were collected to identify and allocate the additional expenditures each sample public school incurred. Expenditures were recorded for all students with disabilities within these schools by using the specific coding required by the state. Expenditures were taken from the LEA's expenditure reports for school year 2022. The additional special education expenditures are defined as the expenditures directly charged to the Special Education Program coding of the Maintenance and Operations and Unrestricted Capital Outlay Funds for school districts or of the schoolwide expenditures for charter schools that were separate from federal expenditures. All other costs except for costs associated with transportation, programs for gifted students, remedial education, English language learner education, homebound or career exploration within the Maintenance and Operations and Unrestricted Capital Outlay Funds for school districts or of the schoolwide expenditures for charter schools were used to calculate the cost of students without the additional costs necessary for students with disabilities.

To gather the data related to costs, LEAs were asked to provide several data sets, including the following:

- Total expenditures incurred by account code for school year 2022
- LEA chart of accounts to determine the coding used by each LEA to classify expenditures
- Paraprofessional and related service provider time studies

The paraprofessional time study involved asking all paraprofessional staff to complete a time study to provide an estimated breakdown of how much time was spent with each student within each of the different disabilities during the school year.

Related service provider time studies involved gathering the breakdown of how much time each related service provider spent with each student within each of the different disabilities within a typical month. This time study also provided an estimated breakdown of how much time related service providers spent with each student within each of the different disabilities during the school year.

The Arizona Department of Education provided student-level data to include the funded disability for each student. This data was used to determine the state funding provided to each LEA based on the funded average daily membership (ADM). This data was also used to determine the served ADM for each LEA as the data included students served regardless of the LEA receiving funding (i.e. students enrolled at the LEA outside of the 100-day funding period, etc.).

Time study information from the paraprofessional and related service provider time studies were consolidated and used to allocate the additional special education costs amongst the different disabilities. If no time information was submitted for a particular disability (only occurred on a few occasions), the time information submitted for the disability with a similar currently funded weight was used to allocate costs.

The ADE also provided total student ADM figures, different funding weights for different grade levels, and funded SPED ADM through each LEAs BSA 55-1 report. This report was used to aid in the calculation of total costs and the amount of funding received for each student within each disability.

Total cost per served ADM was calculated using the following formula:

- First calculating a per ADM cost without the additional SPED costs to calculate a per ADM cost without the additional costs associated with SPED.
- The additional SPED cost per ADM was then added to this cost per ADM without SPED costs.
- This was then multiplied by the served ADM to calculate total costs within each disability.

Funding was calculated for each disability based on the funding formula providing funding for student enrolled in the LEA for the first 100 days. The data provided by ADE provided a breakdown of the students that were funded and then reconciled to each District's BSA 55-1 for school year 2022 to show total funding received by each LEA for each disability.

Results

Cost Per Student - Derived from school accounting records utilizing the total cost concept described previously in the *Special Education Programs and Cost Analysis Phase I*. Costs were divided by the Average Daily Membership (ADM) for the students served by each LEA. These costs were compared to the funded formula from each disability category within the state funding formula. Based on the funding formula providing funding for the students enrolled in the public school for the first 100 days, LEAs will have a population of students they serve but do not receive funding.

The tables on the following tables represent the calculations in total. Table E identifies the totals by LEA and Table F identifies the totals by disability.

Table E – Student with Disability Population as a Percentage of LEA Population

LEA Name	Total ADM	Funded SPED ADM	Served SPED ADM
Amphitheater Unified School District	11,588	2,089	2,341
Arizona State School for the Deaf and the Blind	436	-	436
Casa Grande Elementary School District	6,026	880	1,013
Chandler Unified School District	42,298	4,702	5,106
Chinle Unified School District	3,001	306	332
Cottonwood Oak-Creek Unified School District	1,721	223	249
Crane Elementary School District	5,552	529	581
Duncan Unified School District	305	46	54
Edge School Inc.	152	28	35
Flagstaff Unified School District	8,597	1,226	1,382
Great Hearts	13,880	900	1,059
Horizon Community Learning Center	1,432	98	105
Lake Havasu Unified School District	5,094	710	797
Mesa Unified School District	54,833	9,019	10,149
Miami Unified School District	1,551	188	201
Parker Unified School District	1,647	334	384
Phoenix Union High School District	27,335	3,207	3,197
Pima Unified School District	1,030	183	181
Prescott Unified School District	3,491	438	503
Santa Cruz Unified School District	3,448	365	399
Sierra Vista Unified School District	4,444	440	506
Vail Unified School District	13,471	1,580	1,682
Washington Elementary School District	18,733	2,889	3,111
Whiteriver Unified School District	2,155	250	262
Grand Total	231,785	30,631	33,630

Table F - Additional Cost Incurred and Total Cost Per Student by Disability Category

The method of funding special education programs in Arizona public schools has gradually evolved to the present "weighted" formula. Under this method, funding for students with disabilities is distributed to public schools as part of the Group A and Group B program support level weights. The Group B program support level weights were previously identified in this analysis.

Additional costs are those excess state and local costs incurred by public schools to educate students with disabilities. These include only those costs above and beyond the cost of general education. The analysis did not allocate administrative and operational expenses from the general education program of the Maintenance and Operation Fund (M&O Fund) and Unrestricted Capital Outlay Fund for school districts or schoolwide expenses for charter schools. These costs are not considered additional because they would

be incurred regardless of the student with disability enrollment. Federal expenditures were excluded from the cost per student by category to provide comparability to the state aid funding formula. This information was derived from the school districts' detailed accounting records and inquiries with the schools' special education and finance personnel.

Total costs account for all costs incurred by a school to educate students in special education programs. This includes those costs associated with general education. Expenses that can be directly charged to specific disabilities were assigned. The average daily membership and percentage of students in each category were used to determine the portion allocated to special programs when the expenses could not be directly charged. Allocated expenses included the students' general and special education expenses related to teachers and aides, instructional supplies and services, principals and other campus support staff, district-wide administrators and support staff, facilities, and administrative supplies and services. Federally funded expenditures were not included in this study.

The following table presents the total cost per student by disability category.

Disability	ADM	Additional SPED Cost	SPED Cost per ADM	Total Cost	Cost per ADM
A	3,768	\$ 60,334,324	\$ 16,012	\$ 85,639,479	\$ 22,728
DD	2,690	25,421,172	9,451	43,004,662	15,988
ED	1,334	16,707,579	12,529	25,757,612	19,315
EDP	359	10,884,326	30,329	13,379,511	37,282
HI	550	13,461,368	24,468	15,273,661	27,762
MD	231	8,045,866	34,779	9,318,123	40,279
MDSSI	203	8,964,113	44,210	9,936,755	49,007
MIID	1,310	22,321,612	17,043	31,327,351	23,919
MOID	398	17,895,018	44,959	20,645,566	51,869
OHI	4,357	28,241,118	6,482	57,698,116	13,244
OI	310	8,588,802	27,705	10,654,378	34,368
PSD	340	6,168,399	18,147	8,320,480	24,478
SID	64	1,746,722	27,239	2,199,521	34,300
SLD	13,237	43,439,908	3,282	133,874,712	10,113
SLI	4,705	9,864,352	2,097	40,753,668	8,663
TBI	37	303,377	8,199	550,188	14,870
VI	173	3,177,358	18,340	4,027,799	23,249
Totals	34,065	\$285,565,414	\$ 8,383	\$ 512,361,582	\$ 15,041

The following table presents total cost over or under the state funded amount student by disability category:

Disability	ADM	Total Cost	Total Funded	Funded per ADM	Over/(Under) Funded	Over/(Under) Funded per ADM
A	3,768	\$ 85,639,479	\$119,805,956	\$ 31,796	\$ 34,166,477	\$ 9,068
DD	2,690	43,004,662	13,986,385	5,200	(29,018,277)	(10,788)
ED	1,334	25,757,612	6,886,050	5,164	(18,871,562)	(14,151)
EDP	359	13,379,511	11,324,067	31,555	(2,055,444)	(5,728)
HI	550	15,273,661	5,751,943	10,455	(9,521,718)	(17,307)
MD	231	9,318,123	5,567,945	24,068	(3,750,178)	(16,211)
MDSSI	203	9,936,755	5,986,502	29,525	(3,950,253)	(19,482)
MIID	1,310	31,327,351	7,278,215	5,557	(24,049,136)	(18,362)
MOID	398	20,645,566	9,760,067	24,521	(10,885,499)	(27,348)
OHI	4,357	57,698,116	22,881,501	5,252	(34,816,615)	(7,992)
OI	310	10,654,378	9,347,794	30,153	(1,306,584)	(4,215)
PSD	340	8,320,480	6,157,053	18,114	(2,163,427)	(6,365)
SID	64	2,199,521	1,989,928	31,031	(209,593)	(3,268)
SLD	13,237	133,874,712	67,909,369	5,130	(65,965,343)	(4,983)
SLI	4,705	40,753,668	23,909,709	5,082	(16,843,959)	(3,580)
TBI	37	550,188	-	-	(550,188)	(14,870)
VI	173	4,027,799	2,746,024	15,850	(1,281,775)	(7,399)
Totals	34,065	\$512,361,582	\$321,288,508	\$ 9,432	\$(191,073,074)	\$ (5,609)

Notes:

1. ADM figures are rounded to the nearest whole number. When calculating costs and funding, ADM figures were out to the ten thousandths (fourth place after the decimal).
2. Funding for TBI, if funded for, is included in other disabilities when funding is calculated.

Table G – Additional Cost Incurred by Sample LEAs Included in Analysis

The following table presents the additional cost per student by disability category. This represents all disability categories served by each LEA. The detailed analysis of each LEA by disability category is included in the appendices.

Local Educational Agency	ADM	Additional SPED Cost	Average Additional SPED Cost per ADM	Total Cost	Additional Total Cost per ADM
Amphitheater Unified School District	2,341	\$ 15,243,441	\$ 6,511	\$ 30,200,467	\$ 12,900
Arizona State School for the Deaf and the Blind	436	19,763,973	45,382	19,763,973	45,382
Casa Grande Elementary School District	1,013	7,658,204	7,559	13,347,902	13,174
Chandler Unified School District	5,106	40,837,764	7,998	73,742,264	14,442
Chinle Unified School District	332	1,906,580	5,738	3,880,404	11,678
Cottonwood Oak-Creek Unified School District	249	2,171,891	8,725	3,617,685	14,533
Crane Elementary School District	581	4,677,979	8,048	7,805,817	13,429
Duncan Unified School District	54	310,337	5,704	805,805	14,811
Edge School Inc.	35	163,064	4,600	440,149	12,416
Flagstaff Unified School District	1,382	9,805,259	7,094	18,994,201	13,742
Great Hearts	1,059	7,678,196	7,252	16,469,310	15,555
Horizon Community Learning Center	105	422,462	4,019	1,281,233	12,187
Lake Havasu Unified School District	797	708,935	890	5,279,787	6,625
Mesa Unified School District	10,149	76,469,191	7,534	148,561,322	14,637
Miami Unified School District	201	1,675,388	8,352	2,793,884	13,927
Parker Unified School District	384	1,555,513	4,055	4,132,874	10,774
Phoenix Union High School District	3,197	31,139,423	9,740	59,115,073	18,490
Pima Unified School District	181	998,106	5,528	2,061,357	11,417
Prescott Unified School District	503	4,554,096	9,055	7,066,793	14,051
Santa Cruz Unified School District	399	2,567,447	6,443	4,647,607	11,663
Sierra Vista Unified School District	506	3,924,874	7,755	6,919,994	13,673
Vail Unified School District	1,682	16,669,571	9,909	26,635,377	15,833
Washington Elementary School District	3,111	32,965,836	10,597	51,559,057	16,574
Whiteriver Unified School District	262	1,697,884	6,486	3,239,247	12,374
Total	34,065	\$ 285,565,414	\$ 8,383	\$ 512,361,582	\$ 15,041

ARIZONA DEPARTMENT OF EDUCATION
SPECIAL EDUCATION PROGRAMS AND COST ANALYSIS – PHASE II

Local Educational Agency	ADM	Total Cost	Additional Total Cost per ADM	Total Funding	Total Funding per ADM	Over/(Under) Funded	Over/(Under) Funded per ADM
Amphitheater Unified School District	2,341	\$ 30,200,467	\$ 12,900	\$ 18,997,088	\$ 8,115	\$ (11,203,379)	\$ (4,785)
Arizona State School for the Deaf and the Blind	436	19,763,973	45,382	-	-	-	-
Casa Grande Elementary School District	1,013	13,347,902	13,174	9,790,328	9,663	(3,557,574)	(3,511)
Chandler Unified School District	5,106	73,742,264	14,442	51,558,694	10,097	(22,183,570)	(4,345)
Chinle Unified School District	332	3,880,404	11,678	2,551,000	7,677	(1,329,404)	(4,001)
Cottonwood Oak-Creek Unified School District	249	3,617,685	14,533	2,088,573	8,390	(1,529,112)	(6,143)
Crane Elementary School District	581	7,805,817	13,429	6,086,427	10,471	(1,719,390)	(2,958)
Duncan Unified School District	54	805,805	14,811	453,853	8,342	(351,952)	(6,469)
Edge School Inc.	35	440,149	12,416	257,541	7,265	(182,608)	(5,151)
Flagstaff Unified School District	1,382	18,994,201	13,742	11,079,081	8,015	(7,915,120)	(5,727)
Great Hearts	1,059	16,469,310	15,555	8,090,892	7,642	(8,378,418)	(7,913)
Horizon Community Learning Center	105	1,281,233	12,187	846,856	8,056	(434,377)	(4,131)
Lake Havasu Unified School District	797	5,279,787	6,625	6,919,272	8,682	1,639,485	2,057
Mesa Unified School District	10,149	148,561,322	14,637	97,819,529	9,638	(50,741,793)	(4,999)
Miami Unified School District	201	2,793,884	13,927	1,756,149	8,754	(1,037,735)	(5,173)
Parker Unified School District	384	4,132,874	10,774	2,729,684	7,116	(1,403,190)	(3,658)
Phoenix Union High School District	3,197	59,115,073	18,490	34,503,536	10,792	(24,611,537)	(7,698)
Pima Unified School District	181	2,061,357	11,417	1,873,788	10,379	(187,569)	(1,038)
Prescott Unified School District	503	7,066,793	14,051	4,606,804	9,160	(2,459,989)	(4,891)
Santa Cruz Unified School District	399	4,647,607	11,663	3,535,348	8,871	(1,112,259)	(2,792)
Sierra Vista Unified School District	506	6,919,994	13,673	4,466,222	8,825	(2,453,772)	(4,848)
Vail Unified School District	1,682	26,635,377	15,833	18,095,507	10,757	(8,539,870)	(5,076)
Washington Elementary School District	3,111	51,559,057	16,574	31,126,257	10,006	(20,432,800)	(6,568)
Whiteriver Unified School District	262	3,239,247	12,374	2,056,079	7,854	(1,183,168)	(4,520)
Total	34,065	\$512,361,582	\$ 15,041	\$321,288,508	\$ 9,432	\$(191,073,074)	\$ (5,609)

Arizona School for the Deaf and Blind

The Arizona State Schools for the Deaf and Blind (ASDB) serves over 2,000 students who are blind, visually impaired, deaf, hard of hearing or deafblind. Because the entire population attending the ASDB represents students with disabilities, all costs were determined as an additional cost. The costs per student disability range from \$4,409 to \$83,637 per student. The following chart outlines the cost by disability category for students attending ASDB.

Arizona State Schools for the Deaf and Blind				
Disability	Served SPED ADM	Additional SPED Cost per ADM	Total Cost per ADM	Total Cost
HI	280	\$ 41,605	\$ 41,605	\$ 11,649,400
MD	48	59,063	59,063	2,805,493
MDSSI	61	83,637	83,637	5,101,857
VI	47	4,409	4,409	207,223
TOTAL	436		\$ 45,382	\$ 19,763,973

Conclusion

The representative sample students with disabilities amongst the sample LEAs included 14.5% of the total student populations of all schools included in the sample LEAs. On average, the total additional cost per student (measured by ADM) was \$15,041. The average amount of additional (Group B) funding per student funded by the state funding formula totaled \$9,432 which results in an average cost of \$5,609 additional cost to the LEA beyond the funding formula, or essentially underfunded. The disability category most underfunded was Moderate Intellectual Disability (MOID) costing an average of \$27,348 over what the state funding formula provides. The only disability category that presented itself as having positive variances to the state funding formula was Autism (A). This conclusion does not take away from the overall analysis that the current special education funding model does not sufficiently provide funding to address the student needs.

Appendices

The following appendices provide an analysis of each LEA included in the representative sample. For each LEA, any student counts of ten or fewer were redacted to protect the individual student identity. The totals include all student counts, costs and funding, however individual disability amounts may be redacted.

Appendix – Amphitheater Unified School District

Amphitheater Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Funded Total
A	193	\$ 1,983,896	\$ 10,303	\$ 3,214,280	\$ 16,692	182	\$ 964,160	\$ 4,858,463	\$ 5,822,623	\$ 30,237	\$ 2,608,343
DD	245	1,953,191	7,971	3,518,846	14,360	226	1,204,517	93,248	1,297,765	5,296	(2,221,081)
ED	123	3,493,161	28,348	4,280,394	34,737	107	576,978	44,329	621,307	5,042	(3,659,087)
EDP	13	316,307	23,693	401,595	30,082	14	77,361	310,184	387,545	29,030	(14,050)
HI	16	42,532	2,584	147,689	8,973	-	23,003	94,580	117,583	7,144	(30,106)
MD	12	158,104	13,206	234,595	19,595	11	59,410	293,021	352,431	29,437	117,836
MDSSI	11	150,079	13,993	218,597	20,382	10	51,531	343,571	395,102	36,839	176,505
MIID	55	794,404	14,376	1,147,420	20,765	52	280,722	21,605	302,327	5,471	(845,093)
MOID	16	426,424	26,292	530,040	32,681	15	83,175	299,102	382,277	23,570	(147,763)
OHI	334	3,721,888	11,141	5,856,319	17,530	297	1,585,821	122,821	1,708,642	5,115	(4,147,677)
OI	27	140,396	5,213	312,442	11,602	27	143,910	753,157	897,067	33,311	584,625
PSD	-	69,157	20,251	90,976	26,640	-	18,790	46,587	65,377	19,144	(25,599)
SID	-	4,317	1,999	18,118	8,388	-	11,887	57,844	69,731	32,283	51,613
SLD	947	1,631,029	1,722	7,682,327	8,111	836	4,465,215	345,787	4,811,002	5,079	(2,871,325)
SLI	335	295,978	884	2,434,225	7,273	298	1,552,703	123,283	1,675,986	5,008	(758,239)
TBI	-	46,221	30,814	55,805	37,203	-	-	-	-	-	(55,805)
VI	-	16,357	2,584	56,799	8,973	-	19,176	71,147	90,323	14,269	33,524
TOTAL	2,341	15,243,441	\$ 6,511	\$ 30,200,467	\$ 12,900	2,089	\$ 11,118,359	\$ 7,878,729	\$ 18,997,088	\$ 8,115	\$ (11,203,379)

Appendix – Casa Grande Elementary School District

Casa Grande Elementary School District												
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Funded Total	
A	124	\$ 1,668,669	\$ 13,452	\$ 2,365,246	\$ 19,068	121	\$ 623,144	\$ 3,229,562	\$ 3,852,706	\$ 31,060	\$ 1,487,460	
DD	102	577,733	5,662	1,150,778	11,278	94	509,695	38,878	548,573	5,376	(602,205)	
ED	28	103,966	3,778	258,490	9,394	25	126,209	10,136	136,345	4,955	(122,145)	
EDP	15	365,406	25,020	447,417	30,636	17	85,816	357,344	443,160	30,344	(4,257)	
HI	-	120,960	12,865	173,760	18,481	-	50,348	199,415	249,763	26,565	76,003	
MD	-	88,998	29,666	105,846	35,282	-	10,296	53,400	63,696	21,232	(42,150)	
MDSSI	-	207,202	52,456	229,384	58,072	-	20,334	139,548	159,882	40,476	(69,502)	
MIID	60	1,021,604	16,944	1,360,201	22,560	55	282,068	22,653	304,721	5,054	(1,055,480)	
MOID	12	589,252	49,392	656,245	55,008	11	59,150	225,821	284,971	23,887	(371,274)	
OHI	88	537,057	6,087	1,032,474	11,703	74	379,520	30,480	410,000	4,647	(622,474)	
OI	13	431,862	33,118	505,091	38,734	13	67,129	328,508	395,637	30,340	(109,454)	
PSD	16	224,697	14,119	314,083	19,735	13	81,639	202,408	284,047	17,848	(30,036)	
SID	-	95,456	33,144	111,629	38,760	-	14,826	76,806	91,632	31,817	(19,997)	
SLD	350	1,381,975	3,953	3,344,984	9,569	278	1,433,568	115,131	1,548,699	4,430	(1,796,285)	
SLI	179	171,626	961	1,174,648	6,577	156	814,302	64,537	878,839	4,921	(295,809)	
TBI	-	4,131	2,066	15,364	7,682	-	-	-	-	-	(15,364)	
VI	-	67,610	10,958	102,262	16,574	-	27,199	110,458	137,657	22,311	35,395	
TOTAL	1,013	\$ 7,658,204	\$ 7,559	\$ 13,347,902	\$ 13,174	880	\$ 4,585,243	\$ 5,205,085	\$ 9,790,328	\$ 9,663	\$ (3,557,574)	

Appendix – Chandler Unified School District

Chandler Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	641	\$ 8,408,719	\$ 13,119	\$ 12,539,030	\$ 19,563	672	\$ 3,585,028	\$ 17,951,488	\$ 21,536,516	\$ 33,601	\$ 8,997,486
DD	338	3,135,378	9,266	5,315,716	15,710	310	1,677,046	128,108	1,805,154	5,335	(3,510,562)
ED	163	1,854,014	11,388	2,903,071	17,832	144	779,167	59,659	838,826	5,152	(2,064,245)
EDP	42	1,335,623	31,760	1,606,604	38,204	66	360,832	1,414,441	1,775,273	42,215	168,669
HI	33	215,466	6,496	429,225	12,940	35	190,480	742,769	933,249	28,135	504,024
MD	19	491,713	25,346	616,726	31,790	18	97,852	491,951	589,803	30,402	(26,923)
MDSSI	23	671,629	29,361	819,039	35,805	24	130,867	843,471	974,338	42,594	155,299
MIID	188	3,550,003	18,924	4,758,824	25,368	185	985,043	76,316	1,061,359	5,658	(3,697,465)
MOID	53	2,637,081	50,182	2,975,696	56,626	52	277,429	1,013,147	1,290,576	24,559	(1,685,120)
OHI	719	5,482,291	7,629	10,113,345	14,073	658	3,538,600	272,096	3,810,696	5,303	(6,302,649)
OI	47	1,180,421	25,106	1,483,402	31,550	48	254,784	1,294,031	1,548,815	32,941	65,413
PSD	37	928,285	24,834	1,169,156	31,278	32	208,719	517,479	726,198	19,428	(442,958)
SID	-	18,842	13,604	27,766	20,048	-	7,800	36,868	44,668	32,251	16,902
SLD	1,859	7,180,914	3,863	19,160,990	10,307	1,629	8,706,892	673,676	9,380,568	5,046	(9,780,422)
SLI	910	1,936,223	2,127	7,800,462	8,571	800	4,193,975	330,789	4,524,764	4,972	(3,275,698)
TBI	-	45,773	7,629	84,438	14,073	-	-	-	-	-	(84,438)
VI	27	1,765,389	65,616	1,938,774	72,060	27	143,060	574,831	717,891	26,682	(1,220,883)
TOTAL	5,106	\$ 40,837,764	\$ 7,998	\$ 73,742,264	\$ 14,442	4,702	\$ 25,137,574	\$ 26,421,120	\$ 51,558,694	\$ 10,097	\$ (22,183,570)

Appendix – Chinle Unified School District

Chinle Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Fund ed Total
A	20	\$ 293,939	\$ 14,341	\$ 415,694	\$ 20,281	19	\$ 101,835	\$ 520,535	\$ 622,370	\$ 30,364	\$ 206,676
DD	20	114,202	5,852	230,139	11,792	17	86,025	6,828	92,853	4,758	(137,286)
ED	-	84,665	10,376	133,139	16,316	-	39,383	2,960	42,343	5,189	(90,796)
HI	-	20,395	10,198	32,276	16,138	-	-	-	-	-	(32,276)
MD	-	6,759	2,100	25,876	8,040	-	12,505	59,408	71,913	22,344	46,037
MIID	-	144,390	17,321	193,901	23,261	-	44,669	3,446	48,115	5,772	(145,786)
MOID	-	34,883	8,919	58,114	14,859	-	21,561	76,865	98,426	25,166	40,312
OHI	48	161,196	3,324	449,273	9,264	47	252,329	19,637	271,966	5,608	(177,307)
OI	-	100,799	21,680	128,416	27,620	-	25,475	123,921	149,396	32,132	20,980
PSD	-	18,287	16,328	24,940	22,268	-	7,220	17,899	25,119	22,428	179
SID	-	3,113	30,791	3,714	36,731	-	520	2,691	3,211	31,761	(503)
SLD	188	845,037	4,503	1,959,652	10,443	177	949,795	73,316	1,023,111	5,452	(936,541)
SLI	23	40,006	1,767	174,481	7,707	18	94,678	7,499	102,177	4,513	(72,304)
TBI	-	2,464	2,464	8,404	8,404	-	-	-	-	-	(8,404)
VI	-	36,445	36,445	42,385	42,385	-	-	-	-	-	(42,385)
TOTAL	332	\$ 1,906,580	\$ 5,738	\$ 3,880,404	\$ 11,678	306	\$ 1,635,995	\$ 915,005	\$ 2,551,000	\$ 7,677	\$ (1,329,404)

Appendix – Cottonwood Oak-Creek Unified School District

Cottonwood Oak-Creek Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Fund ed Total
A	16	\$ 459,232	\$ 29,306	\$ 550,236	\$ 35,114	22	\$ 110,680	\$ 574,514	\$ 685,194	\$ 43,726	\$ 134,958
DD	26	161,544	6,154	314,003	11,962	25	130,585	10,233	140,818	5,364	(173,185)
ED	-	16,427	2,140	61,000	7,948	-	35,725	2,759	38,484	5,014	(22,516)
EDP	-	-	-	-	-	-	15,444	64,309	79,753	#DIV/0!	79,753
MD	-	54,385	27,193	66,002	33,001	-	10,296	53,560	63,856	31,928	(2,146)
MDSSI	-	-	-	-	-	-	5,148	35,329	40,477	#DIV/0!	40,477
MIID	12	221,641	19,228	288,582	25,036	10	51,664	4,145	55,809	4,842	(232,773)
MOID	-	32,961	16,481	44,578	22,289	-	10,296	39,307	49,603	24,802	5,025
OHI	29	418,511	14,412	587,165	20,220	28	144,693	11,593	156,286	5,382	(430,879)
OI	-	-	-	-	-	-	5,148	30,110	35,258	#DIV/0!	35,258
PSD	-	10,589	4,244	25,080	10,052	-	12,860	31,883	44,743	17,933	19,663
SLD	92	737,554	8,003	1,272,822	13,811	73	378,508	30,255	408,763	4,435	(864,059)
SLI	57	54,809	960	386,554	6,768	47	243,537	19,479	263,016	4,605	(123,538)
VI	-	4,238	1,413	21,663	7,221	-	5,148	21,365	26,513	8,838	4,850
TOTAL	249	\$ 2,171,891	\$ 8,725	\$ 3,617,685	\$ 14,533	223	\$ 1,159,732	\$ 928,841	\$ 2,088,573	\$ 8,390	\$ (1,529,112)

Appendix – Crane Elementary School District

Crane Elementary School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	89	\$ 1,396,720	\$ 15,628	\$ 1,877,694	\$ 21,009	89	\$ 455,815	\$ 2,364,994	\$ 2,820,809	\$ 31,561	\$ 943,115
DD	59	1,212,292	20,450	1,531,262	25,831	49	268,250	20,167	288,417	4,865	(1,242,845)
ED	-	19,673	3,094	53,887	8,475	-	27,584	2,215	29,799	4,687	(24,088)
EDP	-	-	-	-	-	-	15,238	63,452	78,690	#DIV/0!	78,690
HI	-	113,403	16,200	151,067	21,581	-	-	-	-	-	(151,067)
MD	-	62,510	15,628	84,036	21,009	-	20,592	106,640	127,232	31,808	43,196
MDSSI	-	75,861	25,287	92,004	30,668	-	15,444	105,986	121,430	40,477	29,426
MIID	22	324,032	14,943	440,726	20,324	19	96,189	7,725	103,914	4,792	(336,812)
MOID	-	131,309	21,995	163,435	27,376	-	35,057	133,842	168,899	28,291	5,464
OHI	55	231,553	4,191	528,889	9,572	51	261,277	20,983	282,260	5,108	(246,629)
OI	12	252,854	20,549	319,069	25,930	12	63,345	284,762	348,107	28,290	29,038
PSD	-	221,132	26,077	266,764	31,458	-	44,993	111,552	156,545	18,460	(110,219)
SLD	247	576,150	2,328	1,907,490	7,709	224	1,155,320	92,785	1,248,105	5,044	(659,385)
SLI	61	52,086	859	378,399	6,240	56	289,009	23,211	312,220	5,149	(66,179)
VI	-	8,404	16,808	11,095	22,189	-	-	-	-	-	(11,095)
TOTAL	581	\$ 4,677,979	\$ 8,048	\$ 7,805,817	\$ 13,429	529	\$ 2,748,113	\$ 3,338,314	\$ 6,086,427	\$ 10,471	\$ (1,719,390)

Appendix – Duncan Unified School District

Duncan Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Funded Total
A	-	\$ 23,720	\$ 5,379	\$ 63,883	\$ 14,486	-	\$ 30,248	\$ 118,099	\$ 148,347	\$ 33,639	\$ 84,464
DD	-	29,090	9,979	55,636	19,086	-	19,287	827	20,114	6,900	(35,522)
ED	-	2,697	2,726	11,705	11,833	-	6,622	409	7,031	7,108	(4,674)
OHI	12	134,742	11,063	245,671	20,170	11	77,238	4,622	81,860	6,721	(163,811)
SLD	27	74,741	2,727	324,370	11,834	20	142,523	8,438	150,961	5,508	(173,409)
SLI	-	45,347	6,976	104,540	16,083	-	43,266	2,274	45,540	7,006	(59,000)
TOTAL	54	\$ 310,337	\$ 5,704	\$ 805,805	\$ 14,811	46	\$ 319,184	\$ 134,669	\$ 453,853	\$ 8,342	\$ (351,952)

Appendix – Edge Inc., High School

Edge School Inc.											
Disability	Served SPED ADM	Additonal SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	-	\$ 5,800	\$ 2,802	\$ 21,979	\$ 10,618	-	\$ 13,971	\$ 54,750	\$ 68,721	\$ 33,199	\$ 46,742
ED	-	32,261	3,658	101,201	11,474	-	52,780	3,193	55,973	6,346	(45,228)
MIID	-	6,018	5,696	14,277	13,512	-	7,131	431	7,562	7,157	(6,715)
OHI	-	71,372	9,567	129,677	17,383	-	36,851	2,229	39,080	5,239	(90,597)
SLD	16	47,613	2,968	173,015	10,784	12	81,287	4,918	86,205	5,373	(86,810)
TOTAL	35	\$ 163,064	\$ 4,600	\$ 440,149	\$ 12,416	28	\$ 192,020	\$ 65,521	\$ 257,541	\$ 7,265	\$ (182,608)

Appendix – Flagstaff Unified School District

Flagstaff Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Fund ed Total
A	92	\$ 2,292,792	\$ 25,015	\$ 2,902,136	\$ 31,663	90	\$ 480,722	\$ 2,394,103	\$ 2,874,825	\$ 31,365	\$ (27,311)
DD	84	1,172,981	14,020	1,729,188	20,668	76	410,422	31,361	441,783	5,280	(1,287,405)
ED	93	992,523	10,667	1,611,126	17,315	82	447,773	33,714	481,487	5,175	(1,129,639)
EDP	13	135,019	10,231	222,761	16,879	10	57,243	218,597	275,840	20,901	53,079
HI	-	99,668	11,672	156,431	18,320	-	9,174	32,638	41,812	4,897	(114,619)
MD	10	375,494	38,277	440,714	44,925	-	47,310	235,451	282,761	28,824	(157,953)
MDSSI	-	185,812	20,323	246,593	26,971	-	48,534	323,006	371,540	40,637	124,947
MIID	55	1,375,364	25,038	1,740,512	31,686	54	285,809	22,297	308,106	5,609	(1,432,406)
MOID	15	291,150	19,527	390,269	26,175	14	74,497	273,383	347,880	23,332	(42,389)
OHI	152	880,628	5,805	1,889,080	12,453	129	687,016	53,207	740,223	4,880	(1,148,857)
OI	13	252,222	19,342	338,910	25,990	13	71,530	360,488	432,018	33,130	93,108
PSD	12	193,823	16,179	273,467	22,827	12	77,127	191,221	268,348	22,400	(5,119)
SLD	601	1,171,481	1,949	5,167,455	8,597	537	2,884,747	221,987	3,106,734	5,169	(2,060,721)
SLI	218	331,074	1,517	1,781,868	8,165	189	992,897	78,235	1,071,132	4,908	(710,736)
TBI	-	2,676	669	29,268	7,317	-	-	-	-	-	(29,268)
VI	-	52,552	15,973	74,423	22,621	-	7,030	27,562	34,592	10,514	(39,831)
TOTAL	1,382	\$ 9,805,259	\$ 7,094	\$ 18,994,201	\$ 13,742	1,226	\$ 6,581,831	\$ 4,497,250	\$ 11,079,081	\$ 8,015	\$ (7,915,120)

Appendix – Great Hearts Charter Schools

Great Hearts Charter Schools											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	120	1,517,203	\$ 1,517,203	\$ 1,517,187	\$ 12,622	97	\$ 505,621	\$ 2,577,539	\$ 3,083,160	\$ 25,650	\$ 1,565,973
DD	99	883,472	883,472	883,513	8,940	93	471,967	37,904	509,871	5,159	(373,642)
ED	19	194,484	194,484	194,489	10,407	14	71,045	5,589	76,634	4,101	(117,855)
EDP	-	-	-	-	-	-	6,127	25,512	31,639	#DIV/0!	31,639
HI	-	19,493	19,493	19,490	2,565	13	65,885	271,448	337,333	44,396	317,843
MD	-	16,426	16,426	16,425	5,475	-	16,702	79,348	96,050	32,017	79,625
MIID	12	361,563	361,563	361,560	30,130	12	61,495	4,900	66,395	5,533	(295,165)
MOID	-	313,265	313,265	313,268	48,195	-	18,762	67,939	86,701	13,339	(226,567)
OHI	197	1,357,760	1,357,760	1,357,745	6,879	173	896,183	70,794	966,977	4,899	(390,768)
OI	-	162,220	162,220	162,220	40,555	-	20,820	71,335	92,155	23,039	(70,065)
SID	-	5,475	5,475	5,475	5,475	-	5,084	26,449	31,533	31,533	26,058
SLD	336	1,911,444	1,911,443	1,911,399	5,693	240	1,243,100	97,910	1,341,010	3,994	(570,389)
SLI	252	933,016	933,016	932,917	3,704	244	1,245,223	99,783	1,345,006	5,340	412,089
VI	-	2,375	2,375	2,376	1,188	-	5,326	21,102	26,428	13,214	24,052
TOTAL	1,059	\$ 7,678,196	\$ 7,252	\$ 7,678,064	\$ 7,252	900	\$ 4,633,340	\$ 3,457,552	\$ 8,090,892	\$ 7,642	\$ 412,828

Appendix – Horizon Community Learning Centers

Horizon Community Learning Centers											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	-	\$ 57,830	\$ 6,876	\$ 126,528	\$ 15,045	-	\$ 42,287	\$ 195,842	\$ 238,129	\$ 28,315	\$ 111,601
DD	-	98,513	11,272	169,914	19,441	-	44,437	3,569	48,006	5,493	(121,908)
ED	-	7,090	2,363	31,596	10,532	-	12,515	817	13,332	4,444	(18,264)
EDP	-	4,159	6,302	9,551	14,471	-	4,130	13,973	18,103	27,429	8,552
HI	-	12,604	6,302	28,942	14,471	-	11,342	41,896	53,238	26,619	24,296
OHI	36	136,785	3,820	429,326	11,989	34	191,459	13,806	205,265	5,732	(224,061)
SLD	29	63,349	2,179	300,784	10,348	27	148,738	11,052	159,790	5,497	(140,994)
SLI	16	35,830	2,179	170,121	10,348	15	78,503	6,305	84,808	5,159	(85,313)
VI	-	6,302	6,302	14,471	14,471	-	5,084	21,101	26,185	26,185	11,714
TOTAL	105	\$ 422,462	\$ 4,019	\$ 1,281,233	\$ 12,187	98	\$ 538,495	\$ 308,361	\$ 846,856	\$ 8,056	\$ (434,377)

Appendix – Lake Havasu Unified School District

Lake Havasu Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Funded Total
A	90	\$ 266,755	\$ 2,966	\$ 782,633	\$ 8,701	84	\$ 441,853	\$ 2,239,687	\$ 2,681,540	\$ 29,812	\$ 1,898,907
DD	25	59,614	2,406	201,717	8,141	20	116,297	8,139	124,436	5,022	(77,281)
ED	25	18,261	716	164,450	6,451	21	114,333	8,885	123,218	4,834	(41,232)
HI	-	1,946	354	33,490	6,089	-	-	-	-	-	(33,490)
MD	-	961	320	18,165	6,055	-	10,785	53,560	64,345	21,448	46,180
MDSSI	-	4,985	2,493	16,456	8,228	-	10,296	70,657	80,953	40,477	64,497
MIID	29	72,436	2,462	241,156	8,197	28	153,639	11,750	165,389	5,622	(75,767)
MOID	13	29,349	2,320	101,896	8,055	13	67,542	248,619	316,161	24,993	214,265
OHI	119	74,009	620	758,393	6,355	111	592,998	46,031	639,029	5,355	(119,364)
OI	-	2,769	923	19,974	6,658	-	15,933	74,259	90,192	30,064	70,218
PSD	12	29,999	2,492	99,053	8,227	11	71,164	176,438	247,602	20,565	148,549
SID	-	320	320	6,055	6,055	-	5,148	26,780	31,928	31,928	25,873
SLD	392	139,204	356	2,384,636	6,091	345	1,823,070	142,545	1,965,615	5,021	(419,021)
SLI	72	7,078	98	421,789	5,833	68	360,622	28,242	388,864	5,378	(32,925)
TBI	-	549	275	12,020	6,010	-	-	-	-	-	(12,020)
VI	-	700	233	17,904	5,968	-	-	-	-	-	(17,904)
TOTAL	797	\$ 708,935	\$ 890	\$ 5,279,787	\$ 6,625	710	\$ 3,783,680	\$ 3,135,592	\$ 6,919,272	\$ 8,682	\$ 1,639,485

Appendix – Mesa Unified School District

Mesa Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	1,305	\$ 24,118,553	\$ 18,486	\$ 33,385,469	\$ 25,589	1,244	\$ 6,590,278	\$ 33,221,595	\$ 39,811,873	\$ 30,515	\$ 6,426,404
DD	942	10,088,526	10,709	16,779,200	17,812	826	4,427,056	341,600	4,768,656	5,062	(12,010,544)
ED	433	3,848,510	8,895	6,921,509	15,998	380	2,056,047	157,166	2,213,213	5,116	(4,708,296)
EDP	140	1,942,081	13,850	2,938,017	20,953	125	654,012	2,684,246	3,338,258	23,807	400,241
HI	93	573,552	6,162	1,234,767	13,265	89	476,348	1,886,482	2,362,830	25,384	1,128,063
MD	39	794,697	20,187	1,074,293	27,290	37	200,663	997,818	1,198,481	30,445	124,188
MDSSI	38	622,929	16,320	894,056	23,423	37	199,398	1,313,165	1,512,563	39,627	618,507
MIID	292	4,733,280	16,234	6,804,266	23,337	286	1,532,983	118,270	1,651,253	5,663	(5,153,013)
MOID	102	3,570,833	35,098	4,293,530	42,201	97	520,487	1,911,125	2,431,612	23,900	(1,861,918)
OHI	1,359	7,466,818	5,493	17,122,520	12,596	1,220	6,507,402	504,540	7,011,942	5,158	(10,110,578)
OI	93	1,906,936	20,485	2,568,098	27,588	92	486,976	2,085,214	2,572,190	27,632	4,092
PSD	108	1,929,126	17,849	2,696,765	24,952	79	508,095	1,259,726	1,767,821	16,357	(928,944)
SID	27	404,876	15,267	593,252	22,370	26	136,626	679,868	816,494	30,788	223,242
SLD	3,786	10,897,740	2,879	37,788,672	9,982	3,244	17,302,989	1,341,041	18,644,030	4,925	(19,144,642)
SLI	1,344	2,828,102	2,105	12,373,020	9,208	1,203	6,352,377	497,454	6,849,831	5,098	(5,523,189)
TBI	14	36,078	2,672	131,963	9,775	-	-	-	-	-	(131,963)
VI	36	706,554	19,652	961,925	26,755	32	174,687	693,795	868,482	24,156	(93,443)
TOTAL	10,149	\$ 76,469,191	\$ 7,534	\$ 148,561,322	\$ 14,637	9,019	\$ 48,126,424	\$ 49,693,105	\$ 97,819,529	\$ 9,638	\$ (50,741,793)

Appendix – Miami Unified School District

Miami Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	17	\$ 127,225	\$ 7,584	\$ 220,770	\$ 13,160	17	\$ 89,522	\$ 447,604	\$ 537,126	\$ 32,018	\$ 316,356
DD	21	87,796	4,279	202,204	9,855	20	105,912	8,276	114,188	5,565	(88,016)
ED	-	24,160	2,910	70,447	8,486	-	47,756	3,432	51,188	6,166	(19,259)
HI	-	9,557	1,365	48,587	6,941	-	22,504	84,839	107,343	15,335	58,756
MD	-	1,946	7,584	3,377	13,160	-	1,321	6,831	8,152	31,769	4,775
MIID	-	16,049	2,910	46,798	8,486	-	29,652	2,280	31,932	5,790	(14,866)
MOID	-	9,137	4,569	20,290	10,145	-	11,559	39,308	50,867	25,434	30,577
OHI	16	22,084	1,365	112,274	6,941	16	90,217	6,688	96,905	5,991	(15,369)
OI	-	13,391	7,584	23,237	13,160	-	9,090	37,094	46,184	26,156	22,947
PSD	-	1,340	2,680	4,128	8,256	-	-	-	-	-	(4,128)
SID	-	3,609	3,609	9,185	9,185	-	5,148	26,780	31,928	31,928	22,743
SLD	95	1,317,503	13,891	1,846,297	19,467	87	481,312	36,009	517,321	5,455	(1,328,976)
SLI	24	38,860	1,622	172,406	7,198	24	126,600	9,902	136,502	5,699	(35,904)
VI	-	2,731	1,366	13,884	6,942	-	5,148	21,365	26,513	13,257	12,629
TOTAL	201	\$ 1,675,388	\$ 8,352	\$ 2,793,884	\$ 13,927	188	\$ 1,025,741	\$ 730,408	\$ 1,756,149	\$ 8,754	\$ (1,037,735)

Appendix – Parker Unified School District

Parker Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Fund ed Total
A	22	\$ 352,821	\$ 15,793	\$ 502,918	\$ 22,512	22	\$ 117,939	\$ 595,552	\$ 713,491	\$ 31,938	\$ 210,573
DD	39	302,678	7,778	564,151	14,497	35	192,098	14,435	206,533	5,307	(357,618)
ED	-	1,226	1,486	6,769	8,205	-	4,518	341	4,859	5,890	(1,910)
HI	-	7,548	1,677	37,782	8,396	-	23,815	95,443	119,258	26,502	81,476
MD	-	5,339	2,197	21,666	8,916	-	13,488	64,847	78,335	32,237	56,669
MIID	33	249,677	7,612	470,057	14,331	31	163,549	12,734	176,283	5,374	(293,774)
MOID	-	3,786	3,786	10,505	10,505	-	5,637	19,654	25,291	25,291	14,786
OHI	42	152,475	3,645	433,526	10,364	36	189,721	14,814	204,535	4,890	(228,991)
OI	-	55,775	55,775	62,494	62,494	-	5,148	30,110	35,258	35,258	(27,236)
PSD	-	12,976	20,118	17,310	26,837	-	4,158	10,308	14,466	22,428	(2,844)
SLD	175	319,717	1,828	1,495,201	8,547	143	753,985	59,269	813,254	4,649	(681,947)
SLI	61	91,157	1,485	503,438	8,204	55	288,436	22,683	311,119	5,070	(192,319)
VI	-	338	338	7,057	7,057	-	5,637	21,365	27,002	27,002	19,945
TOTAL	384	\$ 1,555,513	\$ 4,055	\$ 4,132,874	\$ 10,774	334	\$ 1,768,129	\$ 961,555	\$ 2,729,684	\$ 7,116	\$ (1,403,190)

Appendix – Phoenix Unified School District

Phoenix Union High School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	282	4,940,210	\$ 17,537	\$ 7,405,100	\$ 26,287	307	\$ 1,729,930	\$ 8,192,275	\$ 9,922,205	\$ 35,222	\$ 2,517,105
ED	145	3,379,924	23,254	4,651,817	32,004	138	779,876	57,199	837,075	5,759	(3,814,742)
EDP	62	4,061,067	65,789	4,601,181	74,539	76	431,169	1,639,668	2,070,837	33,548	(2,530,344)
HI	20	65,771	3,287	240,830	12,037	20	112,781	424,352	537,133	26,847	296,303
MD	40	892,730	22,539	1,239,301	31,289	39	217,632	1,030,665	1,248,297	31,516	8,996
MDSSI	25	479,658	19,380	696,209	28,130	29	163,920	1,027,346	1,191,266	48,133	495,057
MIID	260	5,089,503	19,563	7,365,794	28,313	254	1,432,660	105,077	1,537,737	5,911	(5,828,057)
MOID	81	1,797,402	22,201	2,505,774	30,951	83	468,820	1,634,585	2,103,405	25,981	(402,369)
OHI	334	2,572,493	7,710	5,492,025	16,460	330	1,858,265	136,292	1,994,557	5,978	(3,497,468)
OI	28	674,989	24,081	920,253	32,831	30	166,572	789,377	955,949	34,104	35,696
SID	14	306,065	22,308	426,116	31,058	13	71,702	338,925	410,627	29,929	(15,489)
SLD	1,837	6,659,548	3,625	22,737,233	12,375	1,825	10,284,933	754,337	11,039,270	6,008	(11,697,963)
SLI	54	64,774	1,192	540,256	9,942	51	289,405	21,226	310,631	5,716	(229,625)
TBI	-	126,407	42,136	152,658	50,886	-	-	-	-	-	(152,658)
VI	13	28,882	2,263	140,526	11,013	13	71,927	272,620	344,547	27,002	204,021
TOTAL	3,197	\$ 31,139,423	\$ 9,740	\$ 59,115,073	\$ 18,490	3,207	\$ 18,079,592	\$ 16,423,944	\$ 34,503,536	\$ 10,792	\$ (24,611,537)

Appendix – Pima Unified School District

Pima Unified School District											
Disability	Served SPED ADM	Additonal SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	21	\$ 148,850	\$ 7,153	\$ 271,404	\$ 13,042	25	\$ 138,014	\$ 676,758	\$ 814,772	\$ 39,153	\$ 543,368
DD	11	24,350	2,204	89,428	8,093	10	51,737	4,155	55,892	5,058	(33,536)
ED	-	95,456	16,688	129,140	22,577	-	29,446	2,365	31,811	5,561	(97,329)
HI	-	8,798	7,153	16,042	13,042	-	6,332	26,088	32,420	26,358	16,378
MD	-	94,010	31,337	111,678	37,226	-	15,444	80,340	95,784	31,928	(15,894)
MIID	-	43,413	5,530	89,639	11,419	-	45,665	3,246	48,911	6,231	(40,728)
MOID	-	-	-	-	-	-	515	1,965	2,480	-	2,480
OHI	16	206,491	12,568	303,249	18,457	14	74,686	5,759	80,445	4,896	(222,804)
PSD	-	-	-	-	-	-	1,934	4,795	6,729	-	6,729
SLD	93	364,565	3,904	914,517	9,793	95	550,794	39,353	590,147	6,320	(324,370)
SLI	21	12,173	578	136,260	6,467	21	105,893	8,504	114,397	5,429	(21,863)
TOTAL	181	\$ 998,106	\$ 5,528	\$ 2,061,357	\$ 11,417	183	\$ 1,020,460	\$ 853,328	\$ 1,873,788	\$ 10,379	\$ (187,569)

Appendix – Prescott Unified School District

Prescott Unified School District											
Disability	Served SPED ADM	Additonal SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Fund ed Total
A	65	1,087,673	\$ 16,787	\$ 1,411,353	\$ 21,783	61	\$ 323,387	\$ 1,622,807	\$ 1,946,194	\$ 30,038	\$ 534,841
DD	25	598,303	23,667	724,601	28,663	23	126,133	9,625	135,758	5,370	(588,843)
ED	38	423,964	11,231	612,542	16,227	35	185,700	14,367	200,067	5,300	(412,475)
EDP	-	308,723	39,328	347,943	44,324	-	37,019	146,838	183,857	23,421	(164,086)
HI	-	11,112	3,704	26,100	8,700	-	-	-	-	-	(26,100)
MD	-	14,199	14,199	19,195	19,195	-	5,148	26,620	31,768	31,768	12,573
MDSSI	-	24,384	24,384	29,380	29,380	-	-	-	-	-	(29,380)
MIID	13	375,155	28,880	440,049	33,876	10	53,467	4,130	57,597	4,434	(382,452)
MOID	-	175,508	20,361	218,577	25,357	9	46,317	169,415	215,732	25,027	(2,845)
OHI	84	360,715	4,319	778,020	9,315	82	436,886	33,704	470,590	5,634	(307,430)
OI	-	197,370	45,268	219,151	50,264	-	22,621	99,136	121,757	27,926	(97,394)
PSD	-	255,483	52,299	279,886	57,295	-	21,820	54,098	75,918	15,541	(203,968)
SLD	183	511,917	2,797	1,426,356	7,793	151	810,045	62,609	872,654	4,768	(553,702)
SLI	63	181,193	2,882	495,250	7,878	52	273,470	21,442	294,912	4,691	(200,338)
TBI	-	28,397	14,199	38,390	19,195	-	-	-	-	-	(38,390)
TOTAL	503	\$ 4,554,096	\$ 9,055	\$ 7,066,793	\$ 14,051	438	\$ 2,342,013	\$ 2,264,791	\$ 4,606,804	\$ 9,160	\$ (2,459,989)

Appendix – Santa Cruz Valley Unified School District

Santa Cruz Valley Unified School District												
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under) Fund ed Total	
A	34	\$ 54,675	\$ 1,620	\$ 230,918	\$ 6,840	34	\$ 186,348	\$ 898,395	\$ 1,084,743	\$ 32,131	\$ 853,825	
DD	36	39,100	1,092	226,064	6,312	34	179,961	14,187	194,148	5,421	(31,916)	
ED	-	339	101	17,865	5,321	-	8,850	561	9,411	2,803	(8,454)	
MD	-	334	101	17,559	5,321	-	19,730	88,214	107,944	32,710	90,385	
MDSSI	-	3,007	1,002	18,666	6,222	-	15,855	105,986	121,841	40,614	103,175	
MIID	11	42,737	3,976	98,857	9,196	11	62,541	4,445	66,986	6,231	(31,871)	
MOID	-	4,635	1,550	20,242	6,770	-	18,122	58,765	76,887	25,715	56,645	
OHI	32	80,441	2,478	249,877	7,698	31	178,301	13,007	191,308	5,894	(58,569)	
OI	-	1,323	361	20,426	5,581	-	16,782	82,087	98,869	27,013	78,443	
PSD	-	29,664	3,414	75,029	8,634	-	46,605	115,548	162,153	18,660	87,124	
SID	-	1,249	2,602	3,755	7,822	-	3,129	12,778	15,907	33,140	12,152	
SLD	170	2,299,903	13,542	3,186,350	18,762	159	918,441	65,538	983,979	5,794	(2,202,371)	
SLI	89	9,038	101	475,777	5,321	75	390,200	30,972	421,172	4,710	(54,605)	
TBI	-	1,002	1,002	6,222	6,222	-	-	-	-	-	(6,222)	
TOTAL	399	\$ 2,567,447	\$ 6,443	\$ 4,647,607	\$ 11,663	365	\$ 2,044,865	\$ 1,490,483	\$ 3,535,348	\$ 8,871	\$ (1,112,259)	

Appendix – Sierra Vista Unified School District

Sierra Vista Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	66	\$ 1,149,831	\$ 17,385	\$ 1,541,249	\$ 23,303	61	\$ 325,017	\$ 1,628,175	\$ 1,953,192	\$ 29,531	\$ 411,943
DD	46	365,313	7,860	640,333	13,778	39	212,632	16,320	228,952	4,926	(411,381)
ED	20	340,304	17,315	456,624	23,233	18	94,938	7,299	102,237	5,202	(354,387)
HI	-	34,094	4,037	84,070	9,955	-	7,997	30,648	38,645	4,576	(45,425)
MD	-	57,403	13,350	82,852	19,268	-	21,029	101,604	122,633	28,519	39,781
MIID	14	384,117	27,440	466,952	33,358	12	65,119	4,960	70,079	5,006	(396,873)
MOID	-	187,663	25,948	230,461	31,866	-	36,021	131,919	167,940	23,221	(62,521)
OHI	85	532,445	6,254	1,036,313	12,172	75	402,633	31,066	433,699	5,094	(602,614)
OI	-	4,932	3,171	14,138	9,089	-	8,572	21,838	30,410	19,550	16,272
PSD	-	27,176	15,474	37,569	21,392	-	8,097	20,076	28,173	16,042	(9,396)
SID	-	27,226	27,226	33,144	33,144	-	5,148	26,620	31,768	31,768	(1,376)
SLD	173	575,231	3,331	1,597,300	9,249	157	838,088	64,759	902,847	5,228	(694,453)
SLI	78	239,139	3,078	698,989	8,996	63	329,725	25,922	355,647	4,577	(343,342)
TOTAL	506	\$ 3,924,874	\$ 7,755	\$ 6,919,994	\$ 13,673	440	\$ 2,355,016	\$ 2,111,206	\$ 4,466,222	\$ 8,825	\$ (2,453,772)

Appendix – Vail Unified School District

Vail Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	248	\$ 4,827,306	\$ 19,448	\$ 6,297,577	\$ 25,372	245	\$ 1,302,982	\$ 6,561,152	\$ 7,864,134	\$ 31,683	\$ 1,566,557
DD	109	1,387,358	12,776	2,030,727	18,700	102	546,943	42,209	589,152	5,425	(1,441,575)
ED	64	358,031	5,603	736,541	11,527	60	326,686	24,764	351,450	5,500	(385,091)
EDP	23	697,163	29,716	836,136	35,640	25	133,687	525,834	659,521	28,112	(176,615)
HI	12	40,967	3,417	111,999	9,341	-	10,733	42,208	52,941	4,415	(59,058)
MD	18	591,289	31,996	700,762	37,920	18	97,090	494,393	591,483	32,007	(109,279)
MDSSI	-	349,006	47,291	392,727	53,215	-	39,948	260,726	300,674	40,742	(92,053)
MIID	67	1,138,711	17,001	1,535,517	22,925	66	354,272	27,278	381,550	5,696	(1,153,967)
MOID	14	488,199	35,249	570,246	41,173	14	73,181	272,204	345,385	24,938	(224,861)
OHI	270	2,573,131	9,513	4,175,650	15,437	260	1,388,831	107,698	1,496,529	5,533	(2,679,121)
OI	11	349,045	31,559	414,562	37,483	11	59,870	219,553	279,423	25,264	(135,139)
PSD	50	770,998	15,348	1,068,599	21,272	39	252,072	624,964	877,036	17,459	(191,563)
SID	-	49,038	17,027	66,099	22,951	-	16,122	76,702	92,824	32,231	26,725
SLD	533	1,998,111	3,747	5,156,944	9,671	493	2,644,261	203,754	2,848,015	5,341	(2,308,929)
SLI	244	917,296	3,754	2,365,013	9,678	233	1,224,958	96,297	1,321,255	5,407	(1,043,758)
VI	-	133,922	18,731	176,278	24,655	-	8,887	35,248	44,135	6,173	(132,143)
TOTAL	1,682	\$ 16,669,571	\$ 9,909	\$ 26,635,377	\$ 15,833	1,580	\$ 8,480,523	\$ 9,614,984	\$ 18,095,507	\$ 10,757	\$ (8,539,870)

Appendix – Washington Elementary School District

Washington Elementary School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	302	\$ 5,014,582	\$ 16,620	\$ 6,818,030	\$ 22,597	330	\$ 1,697,171	\$ 8,792,882	\$ 10,490,053	\$ 34,767	\$ 3,672,023
DD	423	2,965,719	7,003	5,496,750	12,980	384	2,058,716	158,956	2,217,672	5,237	(3,279,078)
ED	124	1,402,655	11,346	2,141,641	17,323	105	538,627	43,258	581,885	4,707	(1,559,756)
EDP	42	1,718,778	41,172	1,968,306	47,149	75	383,726	1,597,865	1,981,591	47,467	13,285
HI	27	392,415	14,553	553,573	20,530	27	139,952	568,611	708,563	26,278	154,990
MD	-	1,465,337	162,815	1,519,128	168,792	-	41,183	213,119	254,302	28,256	(1,264,826)
MDSSI	14	1,040,072	75,041	1,122,909	81,018	16	81,286	557,839	639,125	46,113	(483,784)
MIID	150	2,299,752	15,305	3,197,897	21,282	134	691,176	55,509	746,685	4,969	(2,451,212)
MOID	47	7,114,860	151,380	7,395,779	157,357	47	241,952	923,723	1,165,675	24,802	(6,230,104)
OHI	313	1,043,007	3,337	2,911,584	9,314	279	1,436,801	115,391	1,552,192	4,965	(1,359,392)
OI	38	2,801,575	74,018	3,027,811	79,995	39	198,813	922,094	1,120,907	29,614	(1,906,904)
PSD	71	1,395,180	19,734	1,817,768	25,711	62	397,236	984,871	1,382,107	19,549	(435,661)
SID	10	827,136	82,714	886,910	88,691	10	51,479	266,198	317,677	31,768	(569,233)
SLD	971	2,016,171	2,076	7,819,152	8,053	849	4,373,135	351,210	4,724,345	4,866	(3,094,807)
SLI	556	1,322,060	2,378	4,644,787	8,355	510	2,658,083	211,029	2,869,112	5,161	(1,775,675)
TBI	14	136,858	685	94,201	6,662	14	72,689	301,677	374,366	26,476	280,165
VI	-	9,679	136,858	142,835	142,835	-	-	-	-	-	(142,835)
TOTAL	3,111	\$ 32,965,836	\$ 10,597	\$ 51,559,061	\$ 16,574	2,889	\$ 15,062,025	\$ 16,064,232	\$ 31,126,257	\$ 10,006	\$ (20,432,804)

Appendix – Whiteriver Unified School District

Whiteriver Unified School District											
Disability	Served SPED ADM	Additional SPED Cost	Additional SPED Cost per ADM	Total Cost	Total Cost per ADM	Funded SPED ADM	State Provided Funding Unweighted ADM	State Provided Funding Weighted ADM	Total Funding	Total Funding per Unweighted Served SPED ADM	Over/(Under)Funded Total
A	-	\$ 137,323	\$ 18,889	\$ 180,129	\$ 24,777	-	\$ 38,893	\$ 194,340	\$ 233,233	\$ 32,082	\$ 53,104
DD	28	164,019	5,820	329,931	11,708	28	146,200	11,444	157,644	5,594	(172,287)
ED	-	13,788	2,070	53,000	7,958	-	35,322	2,753	38,075	5,717	(14,925)
HI	-	21,687	9,554	35,053	15,442	-	11,686	48,146	59,832	26,358	24,779
MD	-	67,739	18,308	89,525	24,196	-	20,025	98,654	118,679	32,075	29,154
MDSSI	-	47,632	24,938	58,878	30,826	-	9,833	67,478	77,311	40,477	18,433
MIID	15	77,763	5,265	164,730	11,153	15	79,399	6,106	85,505	5,789	(79,225)
MOID	-	57,321	9,554	92,652	15,442	-	31,377	117,922	149,299	24,883	56,647
OHI	-	23,226	3,130	66,914	9,018	-	33,861	2,654	36,515	4,921	(30,399)
OI	-	59,923	16,372	81,472	22,260	-	20,142	78,060	98,202	26,831	16,730
PSD	-	50,487	31,554	59,907	37,442	-	7,091	17,580	24,671	15,419	(35,236)
SLD	138	719,011	5,227	1,529,072	11,115	128	690,029	52,915	742,944	5,401	(786,128)
SLI	41	257,487	6,324	497,212	12,212	40	216,123	16,656	232,779	5,717	(264,433)
VI	-	478	9,560	772	15,448	-	322	1,068	1,390	27,800	618
TOTAL	262	\$ 1,697,884	\$ 6,486	\$ 3,239,247	\$ 12,374	250	\$ 1,340,303	\$ 715,776	\$ 2,056,079	\$ 7,854	\$ (1,183,168)