



**Arizona Department of Education  
Tom Horne  
Superintendent of Public Instruction**

# **SPECIAL EDUCATION COST STUDY**

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**Submitted in Compliance with  
ARS § 15-236.A**

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State of Arizona  
Department of Education

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ARS 15-263 (A) requires the ADE to conduct a cost study of special education programs every two years. The study must include, but is not limited to, the cost of providing special education programs to students defined in section 15-761. This section includes all “Group A and Group B” disability categories.

This cost study provides a complete picture of the funding needs for all of the children with disabilities who receive special education and related services under the Individuals with Disabilities Education Act in our public education agencies. This cost study also includes the non-disability categories under Group A so that school administrators and policy makers can know the extent to which Group A funding levels are sufficient to fund the delivery of special education services. These non-disability categories include gifted, remedial, career exploration and homebound.

The Joint Legislative Study Committee on Special Education and Regulations convened several meetings approximately five years ago. The final report of the Committee included a recommendation to have the cost study include Group A categories. Members of that Committee included: Senator John Huppenthal (co-chair), Representative Laura Knaperek (co-chair), Representative Linda Gray, Senator Ken Bennett, Senator Linda Aguirre, Representative Debora Norris, Steve Mishlove (ADE), Delia Alston, Michael Hunter, Teri Graf, Linda Irvin, Marolyn Haws, Steve Kaipers, Danielle Jones and Mimi Rogers.

# **Special Education Cost Study Fiscal Year 2004-2005**

## **Executive Summary**

### Purpose and Objective

Arizona Revised Statutes, Title 15, Section 236 requires that “the department of education shall by December 1, 1981 and every two years thereafter complete a cost study of special education programs. Such study shall include, but is not limited to, the costs of providing special education programs to students prescribed by § 15-761.”

The 2005, 2003, 2001, 1999 and 1997 Special Education Cost Studies were conducted by Heinfeld, Meech & Co., P.C., an independent certified public accounting firm under contract with the Arizona Department of Education (ADE). The studies were based on a compilation of data. The 2005 Cost Study is presented in the accompanying schedules. The compilation is in the format of schedules of information that represent the participating public school districts and charter schools, Arizona State Schools for the Deaf and the Blind, and private residential treatment facilities.

The three main objectives of the Special Education Cost Study are:

- To identify additional costs related to state and locally funded special education services at selected public school districts, charter schools, state operated schools and private residential treatment facilities; and
- To provide additional schedules and information which may aid in explaining and interpreting the results; and
- To identify total costs for providing public education to special education students, including those in “Group A” categories for special education and related services by statutory disabilities and for gifted, remedial, career exploration and homebound programs.

According to ARS § 15-761.30, special education is defined as “...the adjustment of the environmental factors, modification of the course of study and adaptation of teaching methods, material and techniques to provide educationally for those children who are gifted or disabled to such an extent that they need special education in order to receive educational benefit.”

Additionally, to the extent appropriate, each district is required to educate children with disabilities in regular education classes. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment shall occur only if, and to the extent that, the nature or severity of the disability prohibits satisfactory accomplishment of education in regular classes, even with the use of supplementary aids and services (see ARS § 15-764.A.3).

In summary, special education means specially designed instruction to enable a child with a disability to receive educational benefit. Each child shall be ensured access to the general curriculum so that the child can meet the state's academic standards.

The 2005 Special Education Cost Study participants are similar to those represented in the 2003, 2001, 1999 and 1997 Special Education Cost Studies. Data collection and summary processes are also represented in the same format as presented in the 2003, 2001, 1999 and 1997 Special Education Cost Studies.

### **Public School Cost Study**

Nine public school districts and two charter schools representing approximately 29 percent of the state's special education population were selected for cost study participation. The sample of students with disabilities is representative of the state's population of school-aged students with disabilities receiving special education and related services.

The objective of the study was to determine the per student total and additional cost expended from state and local funds for special education and related services by statutory disability categories and for gifted, remedial, career exploration and homebound education services.

Additional costs are those costs incurred by public schools in the provision of special education and related services to children with disabilities that are above the cost of providing regular education. These costs would not be incurred if the students were not classified as disabled or gifted, or were in remedial, career exploration or homebound programs.

The study also allocated administrative and operational expenses from regular education programs of the Maintenance and Operation Fund. These costs are not considered additional, because they would be incurred regardless of the disability enrollment. Therefore, the total cost information is presented in separate schedules for each public school.

Since the Cost Study is designed to review state and local funding, federal expenditures were excluded from the cost per student category to provide comparability to the state aid formula funding.

Capital outlay costs are reported in separate funds and are not reported as total, additional or excess costs.

### **Results**

Based upon the information provided by each of the local education agencies, complete results of the public school study are presented on pages 20 through 82. Comparison of per student costs to support levels can be found on pages 48 and 49 for grades K-12 and pages 73 and 74 for Preschool.

Using the FY 2005 costs per student, a projection of unfunded special education costs for FY 2006 was calculated. The FY 2006 estimated unfunded costs are illustrated on the table below. See Estimated Unfunded Special Education Costs, Public Schools - Grades K-12 - Additional and Preschool – Additional on pages xi and xiii for complete details.

<u>Grade Span</u>	<u>Unduplicated Student Count (2005 ADM)</u>	<u>FY 2006 Projected Unfunded Cost</u>
K-12	105,228.585	(\$ 12,782,820)
Preschool	4,630.000	17,637,262
<b>Total</b>	<u>109,858.585</u>	<u>\$ 4,854,442</u>

Note that preschool and kindergarten students are counted as one-half of the actual student count for calculating Average Daily Membership (ADM). The per student costs and student/teacher ratios stated in this report are based on this one-half ADM in order to achieve comparability to state funding levels. Also important to note is that the preschool disability categories of Speech/Language Delay and Moderate Delay do not have assigned group B weights. This accounts for the high FY 2006 projected total unfunded amount on page xiii (see explanation of weights in footnote \*\* on page xiii, Estimated Unfunded Special Education Costs, Public Schools – Preschool - Additional).

Although funding for many group B categories has increased since the 2003 school year there still exists a gap between state and local funding and public school expenditures for special education and related services. As shown in the table above, data collected for the 2005 school year projects an estimated unfunded amount of \$4.9 million for FY 2006.

The 2005 cost study was also performed to determine the total and additional cost of providing services to “Group A” students for K-12 special education and related services by statutory disability category and for gifted, remedial, career exploration and homebound services. Using the FY 2005 additional costs per student, a projection of unfunded costs was calculated. See Unfunded Special Education Costs – Public Schools – Grades K-12 – “Group A” Students – Additional on page xii for complete details.

<u>“Group A” Students - Unfunded Additional Cost</u>	
“Group A” costs	\$ 409,620,236
State funding	385,458,779
<b>Unfunded cost</b>	<u><u>\$ 24,161,457</u></u>

As previously discussed, the 2005 cost study was also performed to determine the total cost of providing services to special education students. Using the FY 2005 total costs per student, a projection of unfunded special education costs for FY 2006 was calculated. **The FY 2006 estimated unfunded total costs can be found on pages viii and x for K-12 and Preschool, respectively.**

## POLICY ISSUES TO CONSIDER

The focus of the Special Education Cost Study, historically, has been on the funding needs of the “Group B” weighted disability categories. By doing so, we have seen a substantially incomplete picture of the funding needs for all of the children with disabilities who receive special education services in our public education agencies. The “Group B” weighted categories comprise approximately twelve percent of the total special education population in any given year.

In addition to the “Group B” weighted disability categories, we expanded the scope of the Cost Study to include “Group A” categories for statutory disability categories and gifted, remedial, career exploration and homebound programs. We determined the actual costs associated with the delivery of services to the “Group A” categories included in the study and the extent to which the “Group A” funding level is sufficient to fund the provision of Special Education and other “Group A” specified services/programs. The cost study now provides a more comprehensive picture of the funding needs of our public education agencies.

In accordance with the Individuals with Disabilities Education Act of 1997 (IDEA’97) the funding system a state utilizes must ensure “placement neutral funding”. There are four “Group B” categories (Orthopedically Impaired, Multiply Disabled, Autistic, and Severely Mentally Retarded) that further differentiate weights based upon whether the students are placed in a “resource” versus “self-contained” program. This may give the impression to some people that this part of the current funding system is not placement neutral. In the past, the ADE recommended to the Joint Legislative Committee on Special Education Funding and Regulations that these differentiated weights be eliminated and that there be a blended weight established. Currently, the ADE has proposed legislation that would eliminate these differentiated weights.

### **State Operated School Special Education Cost Study**

The Arizona State Schools for the Deaf and the Blind (ASDB) was the sole participant in this part of the Cost Study. Institutional voucher reimbursement for state institutional placement was established by the Legislature (ARS § 15-201).

#### Methodology

Four major functions or services provided by ASDB were identified as cost centers for this study. The four functions were:

1. Special Education. Activities necessary to implement instruction and related services for preschool and school-aged students with disabilities during the regular school year and extended school year, as needed. Special Education was segregated in the following functions:
  - A. Administration and Operation. Generally, this includes the types of costs that are similar to costs charged by public schools.

B. Instruction and Support. Support activities dealing with specific teachers or students were classified under the “Instruction” cost center, whereas support activities benefiting special education on an agency-wide basis were allocated to “Administration and Operations.” When the agency provided services to more than one category of children with disabilities, the costs were allocated to the categories based upon the agency’s allocation of these costs, if determined to be reasonable by the CPA firm, or based upon the ratios of students for each category.

C. Extended School Year (ESY). Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS § 15-881.

2. Student Transportation. Activities involved in physically moving special education students from an off-campus residence to the school and back to the residence.

3. Other. Includes costs charged to residential, social services, student activities, and any federally funded expenditures.

4. Agency Administration. Activities concerned with the establishment and enforcement of policies related to the management of the whole and the general operation and maintenance of the physical facilities. Any such costs directly chargeable to special education were charged to “Administration and Operations.”

Note: Items 2, 3 and 4 above were **not** included in the calculation of per pupil special education costs.

Results

Complete results can be found on pages 90 through 96. A comparison of cost per student to voucher funding is presented on page 96.

ASDB incurred \$45.2 million in costs, of which approximately \$31.2 million was for special education nonfederal costs and approximately \$14.0 million for related services. The overall per student cost from state funding for special education was \$36,467 compared to \$28,312 for the fiscal year 2003 cost study.

The projected FY 2006 statewide total special education cost for ASDB is summarized in the following table of per pupil amounts (see Estimated Cost Not Funded By Voucher Payments, Arizona State Schools for the Deaf and the Blind on page xiv for details):

**Arizona State Schools for the Deaf and the Blind**

<b>Unduplicated Student Count</b>	<b>FY 2006 Projected Total Not</b>
<b><u>(2005 ADM)</u></b>	<b><u>Funded By Voucher</u></b>
534	\$9,269,160

It is important to note that ASDB receives an appropriation for education services in addition to the amounts reimbursed by institutional vouchers. The extent to which the additional appropriation reduces the unfunded voucher amount has not been calculated in this study.

### **Private Residential Treatment Facility Special Education Cost Study**

Five residential treatment facilities representing 67.2 percent of the residential education voucher student population were selected for participation in the Cost Study. The residential education voucher fund (ARS § 15-1181) provides funding for educational services for students placed by a state agency into residential treatment facilities. Under this funding provision, the residential treatment facility is reimbursed for both special education services and nonspecial education services.

Additional costs are those excess expenditures funded by the state and other sources (i.e., donations and private placement revenue) that are incurred by the residential treatment facilities to provide basic academic and special education services to their students. Included are only those educational costs that are beyond the treatment costs of these students and those costs that would not be incurred by the agency in the absence of the educational programs.

The study did not allocate agency-wide administrative and operational expenses to education since many of these costs would be incurred by the agencies, regardless of operating an educational program. The study, however, did include variable administrative expenditures and those costs directly attributable to the educational program when a school operating independently of the agency would require the service.

The study did not include educational costs that were beyond the legislative intent of the residential education voucher funding. These exclusions included expenditures for vocational education, summer school (other than ESY), and GED instruction. Also not included were expenditures funded by federal grants.

#### Results

Complete results can be found on pages 105 through 111. A comparison of the cost per student to voucher funding is presented on page 111. The projected FY 2006 statewide total education cost not funded by voucher payment is:

### **Private Residential Treatment Facilities**

<b>Unduplicated Student Count</b>	<b>FY 2006 Projected Total Not</b>
<b><u>(2005 ADM)</u></b>	<b><u>Funded By Voucher</u></b>
535.118	\$ 2,935,239

See Estimated Cost Not Funded By Voucher Payments - Statewide, Residential Treatment Centers on page xv for details.

## Summary Tables

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS  
TOTAL COSTS INCURRED - INCLUDING THOSE COSTS  
ASSOCIATED WITH BOTH REGULAR AND SPECIAL EDUCATION  
PUBLIC SCHOOLS - GRADES K-12**

**Fiscal Year 2005**

Category	2005 Statewide Unduplicated Student Count	2005 Funding Level		2006 Funding Level	
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded***	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***
<b>ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED</b>	94,349.235	\$ 1	\$ 94,349	\$ 1	\$ 94,349
<b>GROUP B RESOURCE</b>					
Hearing Impairment	952.900	(5,389)	(5,135,178)	(6,012)	(5,728,835)
Visual Impairment	406.050	(915)	(371,536)	(1,541)	(625,723)
Orthopedic Impairment	550.875	1,640	903,435	1,192	656,643
Moderate Mental Retardation	114.525	3,034	347,469	2,450	280,586
Multiple Disabilities (MD)	331.075	(2,334)	(772,729)	(3,091)	(1,023,353)
Autism	890.075	(7,543)	(6,713,836)	(8,300)	(7,387,623)
Severe Mental Retardation	28.250	18,088	510,986	17,331	489,601
MD - Severe Sensory Impairment	55.575	6,363	353,624	5,550	308,441
<b>GROUP B SELF-CONTAINED</b>					
ED - Separate Facility, Private School	1,219.600	2,224	2,712,390	1,615	1,969,654
Hearing Impairment	249.300	(1,902)	(474,169)	(2,525)	(629,483)
Visual Impairment	95.275	7,072	673,785	6,446	614,143
Orthopedic Impairment	259.225	2,688	696,797	1,978	512,747
Moderate Mental Retardation	1,922.225	752	1,445,513	168	322,934
Multiple Disabilities (MD)	966.125	(961)	(928,446)	(1,698)	(1,640,480)
Autism	1,792.175	(947)	(1,697,190)	(1,684)	(3,018,023)
Severe Mental Retardation	556.500	1,511	840,872	774	430,731
MD - Severe Sensory Impairment	489.600	3,363	1,646,525	2,550	1,248,480
<b>Total</b>	<b>105,228.585</b>		<b>\$ (5,867,339)</b>		<b>\$ (13,125,211)</b>

\* Calculated by subtracting the statutory support level for each category from the total cost per pupil as calculated by the cost study.

\*\* Calculated as described above except the statutory support levels in effect for fiscal year 2006 were used to project the unfunded amounts with the Group B add-on weights.

\*\*\* Product of statewide student count and unfunded cost per pupil.

Note: Refer to the K-12 Schedule 6 for an explanation of support level weights.

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS  
TOTAL COSTS INCURRED - INCLUDING THOSE COSTS  
ASSOCIATED WITH BOTH REGULAR AND SPECIAL EDUCATION  
PUBLIC SCHOOLS - GRADES K-12  
GROUP A STUDENTS**

**Fiscal Year 2005**

XI:

Category	2005 Statewide Unduplicated Student Count	2005 Funding Level	
		Total Cost Per Student	Estimated Total Amount*
<b>GROUP A RESOURCE</b>			
Speech/Language Impairment	19,271.780	\$ 4,099	\$ 78,995,026
Specific Learning Disability	51,735.530	7,332	379,324,906
Other Health Impairments	3,982.450	7,995	31,839,688
Mild Mental Retardation	1,699.425	10,847	18,433,663
Emotional Disability (ED)	4,037.000	8,143	32,873,291
<b>GROUP A SELF-CONTAINED</b>			
Speech/Language Impairment	366.925	11,344	4,162,397
Specific Learning Disability	5,974.300	8,239	49,222,258
Other Health Impairments	839.325	11,578	9,717,705
Mild Mental Retardation	3,806.825	11,570	44,044,965
Emotional Disability (ED)	2,635.675	11,249	29,648,708
<b>Total Group A disabilities</b>	94,349.235		\$ 678,262,607
<b>Gifted Program</b>	34,425.000	741	25,508,925
<b>Remedial Program</b>	**	**	3,124,511
<b>Career Exploration Program</b>	59,074.000	627	37,039,398
<b>Homebound Program</b>	469.000	4,414	2,070,166
<b>Total Group A</b>			746,005,607
<b>Funding:</b>			
<b>Total Group A Students (94,349.24 Students at \$2,893.18)</b>			(272,969,334)
<b>Elementary Funded for Group A Students</b>			
(.158 at 655,419.42 Students at \$2,893.18)			(299,606,924)
<b>High School Funded for Group A Students</b>			
(.105 at 282,608.31 Students at \$2,893.18)			(85,851,855)
<b>Total Unfunded Cost</b>			<u>\$ 87,577,494</u>

\* Calculated for each category by multiplying the total cost per pupil times the number of students.

\*\* Student counts are not available. Estimated total amount was obtained by using the Annual Report of the Arizona Superintendent of Public Instruction. The 2005 amount was projected based on averages of prior 10 years.

Note: Refer to the K-12 Schedule 6 for an explanation of support level weights.

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS  
TOTAL COSTS INCURRED - INCLUDING THOSE COSTS  
ASSOCIATED WITH BOTH REGULAR AND SPECIAL EDUCATION  
PUBLIC SCHOOLS - PRESCHOOL**

**Fiscal Year 2005**

Category	2005 Statewide Unduplicated Student Count	2005 Funding Level		2006 Funding Level	
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded***	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***
Speech/Language Delay	1,901.000	\$ 2,726	\$ 5,182,126	\$ 2,570	\$ 4,885,570
Hearing Impairment	78.500	4,952	388,732	4,281	336,059
Visual Impairment	71.500	822	58,773	148	10,582
Moderate Delay	1,646.500	8,976	14,778,984	8,820	14,522,130
Severe Delay	932.500	2,474	2,307,005	1,930	1,799,725
<b>Total</b>	4,630.000		\$ 22,715,620		\$ 21,554,066

x

\* Calculated by subtracting the statutory support level for each category from the total cost per pupil as calculated by the cost study.

\*\* Calculated as described above except the statutory support levels in effect for fiscal year 2006 were used to project the unfunded amounts with the Group B add-on weights.

\*\*\* Product of statewide student count and unfunded cost per pupil.

Note: Each Preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6. Also refer to the Preschool Schedule 6 for an explanation of support levels.

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS  
ADDITIONAL COSTS - ONLY INCLUDES THOSE COSTS  
ABOVE AND BEYOND THE COST OF REGULAR EDUCATION  
PUBLIC SCHOOLS - GRADES K-12**

**Fiscal Year 2005**

Category	2005 Statewide Unduplicated Student Count	2005 Funding Level		2006 Funding Level	
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded***	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***
<b>ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED</b>	94,349.235	\$ 1	\$ 94,349	\$ 1	\$ 94,349
<b>GROUP B RESOURCE</b>					
Hearing Impairment	952.900	(6,608)	(6,296,763)	(7,123)	(6,787,507)
Visual Impairment	406.050	(2,236)	(907,928)	(2,754)	(1,118,262)
Orthopedic Impairment	550.875	473	260,564	133	73,266
Moderate Mental Retardation	114.525	1,439	164,801	963	110,288
Multiple Disabilities (MD)	331.075	(3,594)	(1,189,884)	(4,243)	(1,404,751)
Autism	890.075	(8,804)	(7,836,220)	(9,453)	(8,413,879)
Severe Mental Retardation	28.250	17,622	497,822	16,973	479,487
MD - Severe Sensory Impairment	55.575	4,741	263,481	4,036	224,301
<b>GROUP B SELF-CONTAINED</b>					
ED - Separate Facility, Private School	1,219.600	3,052	3,722,219	2,551	3,111,200
Hearing Impairment	249.300	(1,359)	(338,799)	(1,874)	(467,188)
Visual Impairment	95.275	7,483	712,943	6,965	663,590
Orthopedic Impairment	259.225	3,464	897,955	2,862	741,902
Moderate Mental Retardation	1,922.225	876	1,683,869	400	768,890
Multiple Disabilities (MD)	966.125	(632)	(610,591)	(1,261)	(1,218,284)
Autism	1,792.175	(466)	(835,154)	(1,095)	(1,962,432)
Severe Mental Retardation	556.500	1,881	1,046,777	1,252	696,738
MD - Severe Sensory Impairment	489.600	4,025	1,970,640	3,320	1,625,472
<b>Total</b>	<b>105,228.585</b>		<b>\$ (6,699,919)</b>		<b>\$ (12,782,820)</b>

ix.

\* Calculated by subtracting the statutory support level for each category from the additional cost per pupil as calculated by the cost study. The additional costs are only those corresponding to the statutory support level, since costs funded by federal and state projects are removed. Therefore, this unfunded cost represents costs not funded by any appropriated source.

\*\* Calculated as described above except the statutory support levels in effect for fiscal year 2006 were used to project the unfunded amounts with the Group B add-on weights.

\*\*\* Product of statewide student count and unfunded cost per pupil.

Note: Refer to the K-12 Schedule 6 for an explanation of support level weights.

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS  
ADDITIONAL COSTS - ONLY INCLUDES THOSE COSTS  
ABOVE AND BEYOND THE COST OF REGULAR EDUCATION  
PUBLIC SCHOOLS - GRADES K-12  
GROUP A STUDENTS**

**Fiscal Year 2005**

Category	2005 Statewide Unduplicated Student Count	2005 Funding Level	
		Cost Per Student	Estimated Total Amount*
<b>GROUP A RESOURCE</b>			
Speech/Language Impairment	19,271.780	\$ 1,858	\$ 35,806,967
Specific Learning Disability	51,735.530	3,077	159,190,226
Other Health Impairments	3,982.450	3,940	15,690,853
Mild Mental Retardation	1,699.425	6,562	11,151,627
Emotional Disability (ED)	4,037.000	3,828	15,453,636
<b>GROUP A SELF-CONTAINED</b>			
Speech/Language Impairment	366.925	8,532	3,130,604
Specific Learning Disability	5,974.300	6,090	36,383,487
Other Health Impairments	839.325	9,346	7,844,331
Mild Mental Retardation	3,806.825	8,887	33,831,254
Emotional Disability (ED)	2,635.675	8,876	23,394,251
<b>Total Group A disabilities</b>	<b>94,349.235</b>		<b>341,877,236</b>
<b>Gifted Program</b>	<b>34,425.000</b>	<b>741</b>	<b>25,508,925</b>
<b>Remedial Program</b>	<b>**</b>	<b>**</b>	<b>3,124,511</b>
<b>Career Exploration Program</b>	<b>59,074.000</b>	<b>627</b>	<b>37,039,398</b>
<b>Homebound Program</b>	<b>469.000</b>	<b>4,414</b>	<b>2,070,166</b>
<b>Total</b>			<b>409,620,236</b>
<b>Funding:</b>			
<b>Elementary Funded for Group A Students</b> (.158 at 655,419.42 Students at \$2,893.18)			(299,606,924)
<b>High School Funded for Group A Students</b> (.105 at 282,608.31 Students at \$2,893.18)			(85,851,855)
<b>Unfunded Cost</b>			<b>\$ 24,161,457</b>

ix:

\* Calculated for each category by multiplying the cost per pupil times the number of students.

\*\* Student counts are not available. Estimated total amount was obtained by using the Annual Report of the Arizona Superintendent of Public Instruction. The 2005 amount was projected based on averages of prior 10 years.

Note: Refer to the K-12 Schedule 6 for an explanation of support level weights.

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS  
ADDITIONAL COSTS - ONLY INCLUDES THOSE COSTS  
ABOVE AND BEYOND THE COST OF REGULAR EDUCATION  
PUBLIC SCHOOLS - PRESCHOOL**

**Fiscal Year 2005**

Category	2005 Statewide Unduplicated Student Count	2005 Funding Level		2006 Funding Level	
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded***	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***
Speech/Language Delay	1,901.000	\$ 2,202	\$ 4,186,002	\$ 2,046	\$ 3,889,446
Hearing Impairment	78.500	3,905	306,543	3,234	253,869
Visual Impairment	71.500	80	5,720	(594)	(42,471)
Moderate Delay	1,646.500	7,888	12,987,592	7,732	12,730,738
Severe Delay	932.500	1,408	1,312,960	864	805,680
<b>Total</b>	4,630.000		\$ 18,798,817		\$ 17,637,262

ix:

\* Calculated by subtracting the statutory support level for each category from the additional cost per pupil as calculated by the cost study. The additional costs are only those corresponding to the statutory support level, since costs funded by federal and state projects are removed. Therefore, this unfunded cost represents costs not funded by any appropriated source.

\*\* Calculated as described above except the statutory support levels in effect for fiscal year 2006 were used to project the unfunded amounts with the Group B add-on weights.

\*\*\* Product of statewide student count and unfunded cost per pupil.

Note: Each Preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6. Also refer to the Preschool Schedule 6 for an explanation of support levels.

**ESTIMATED COST NOT FUNDED BY VOUCHER PAYMENTS  
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**

**Fiscal Year 2005**

Category	2005 Student Count	2005 Funding Level		2006 Funding Level	
		Cost Per Pupil Not Funded by Voucher *	Estimated Total Not Funded by Voucher ***	Projected Cost Per Pupil Not Funded By Voucher **	Projected Total Not Funded By Voucher ***
Visual Impairment	37.00	\$ 42,688	\$ 1,579,456	\$ 42,062	\$ 1,556,294
Hearing Impairment	292.00	12,950	3,781,400	12,328	3,599,776
Multiple Disabilities	103.00	17,711	1,824,233	16,974	1,748,322
Multiple Disabilities - Severe Sensory Impairment	102.00	23,996	2,447,592	23,184	2,364,768
<b>TOTAL</b>	534.00		\$ 9,632,681		\$ 9,269,160

AIX

\* Calculated by subtracting the annual voucher amount for each category from the additional cost per pupil as calculated by the cost study.

\*\* Calculated as described above except the annual voucher amounts in effect for fiscal year 2006 were used to project the unfunded amounts.

\*\*\* Product of statewide student count and unfunded cost per pupil.

Note: These amounts do not include the Preschool and Outreach, and Cooperative Programs.

In addition to the educational voucher payments, ASDB receives a separate, direct state appropriation. Therefore, the amounts not funded by the voucher payments are at least partially covered by this appropriation.

**ESTIMATED COST NOT FUNDED BY VOUCHER PAYMENTS - STATEWIDE  
RESIDENTIAL TREATMENT CENTERS**

**Fiscal Year 2005**

Category	2005 Statewide Student Count	2005 Funding Level		2006 Funding Level	
		Cost Per Pupil Not Funded by Voucher *	Estimated Total Not Funded by Voucher ***	Projected Cost Per Pupil Not Funded By Voucher **	Projected Total Not Funded By Voucher ***
Emotional Disability - Private School					
Elementary	42.990	\$ (2,058)	\$ (88,482)	\$ (2,684)	\$ (115,396)
High School	108.630	(2,376)	(258,126)	(3,386)	(367,874)
Specific Learning Disability	65.147	8,949	583,017	8,734	568,995
Non Special Education	293.299	9,288	2,724,015	9,072	2,660,883
Autism					
High School	0.620	(2,836)	(1,758)	(3,601)	(2,233)
Other Health Impairments	13.000	8,879	115,425	8,664	112,627
Mild Mental Retardation	8.820	8,157	71,945	7,942	70,046
Speech/Language Impairment	0.962	6,674	6,420	6,459	6,213
Traumatic Brain Injury	0.307	6,659	2,044	6,443	1,978
Student's Category not included in cost study	1.343	N/A	N/A	N/A	N/A
<b>TOTAL</b>	535.118		\$ 3,154,500		\$ 2,935,239

\* Calculated by subtracting the annual voucher amount for each category from the additional cost per pupil as calculated by the cost study.

\*\* Calculated as described above except the annual voucher amounts in effect for fiscal year 2006 were used to project the unfunded amounts.

\*\*\* Product of statewide student count and unfunded cost per pupil.

Note: Cost study amounts were not calculated separately for elementary and high school.

N/A No students in these categories were identified in the cost study (i.e. MOMR).

All students were one or less in these categories.

AX

**PART 1**

**PUBLIC SCHOOL COST STUDY**

# CONTENTS

	<b>Page</b>
EXECUTIVE SUMMARY	i-xv
INTRODUCTION	1
Authority for Cost Study	
Objectives	
Study Method	
<b>PART 1 PUBLIC SCHOOL COST STUDY</b>	
I. Public School Special Education Funding Procedures	3
II. Methodology	4
Sample Selection	4
Additional Cost Concept	5
Total Cost Concept	5
Cost Identification Methods	6
Cost Allocation Methods	6-7
Explanatory Note for Preschool and Kindergarten	7
III. Summary of Results	8
IV. Schedules	8-18
Schedules 1 through 6 were prepared separately for grade span K-12 and Preschool	
Programs for Disabled Students	
1 – District Total Cost Per Student by Category and Staff Ratio	20-30 51-58
1A – District Additional Cost Per Student by Category and Staff Ratio	31-41 59-66
2 – Composite Total Cost Per Student by Category	42&67
2A – Composite Additional Cost Per Student by Category	43&68
3 – Total Cost Per Student by District/Charter ADM Size	44&69
3A – Additional Cost Per Student by District/Charter ADM Size	45&70
4 – Average Number of Students Per Instructional Staff Member	46&71
5 – Average Number of Students Per Teacher by District/Charter ADM Size	47&72
6 – Comparison of Total Costs Per Student by Disability Category to Statutory Support Levels	48&73
6A – Comparison of Additional Costs Per Student by Disability Category to Statutory Support Levels	49&74
7 – Additional Cost Per Student based on Unduplicated ADM	76
8 – Additional Costs Per Student, Statutory Support Levels, and Statewide Student Counts by Disability Category – Fiscal Years 2005 and 2003	77

CONTENTS (Continued)

Programs for Gifted, Remedial, Career Exploration and Homebound Students

9 - Gifted Program: Educational Costs and Student/Staff Ratio	78
10 - Remedial Program: Educational Costs and Student/Staff Ratio	79
11 - Career Exploration Program: Educational Costs and Student/Staff Ratio	80
12 - Homebound Program: Educational Costs and Student/Staff Ratio	81

Capital Outlay

13 - Capital Outlay: Programs for Disabled, Gifted, Remedial and Career Exploration Students	82
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**PART 2 STATE OPERATED SCHOOL COST STUDY**

I. State Operated School Special Education Funding Procedures	84
II. Methodology	84-87
Student Count	84
Identification of Cost Centers	85
Cost Identification and Allocation Methods	86
III. Summary of Results	87
IV. Schedules	87-89
1 – Cost Summaries	90-94
2 – Cost per Student By Category of Disability and Program	95
3 – Comparison of Cost Per Student to Voucher Funding, Fiscal Years 2005 and 2003	96

**PART 3 RESIDENTIAL TREATMENT CENTER EDUCATION COST STUDY**

I. Residential Treatment Center (RTC) Education Funding Procedures	98
II. Methodology	99-102
Sample Selection	99
Additional Cost Concept	99-100
Identification of Cost Centers	100-101
Cost Identification and Allocation Methods	101-102
III. Summary of Results	102
IV. Schedules	102-104
1 – Cost Summaries	105-109
2 – Composite Average of Additional Cost Per Student Compared to Voucher Funding and Student/Staff Ratios by Category – All RTCs	110
3 – Comparison of Cost per Student to Voucher Funding Fiscal Years 2005 and 2003	111

## INTRODUCTION

### *Authority for Cost Study*

The Arizona Legislature requires this study under Arizona Revised Statutes (ARS), Section 15-236, Subsection A, which reads:

“The Department of Education shall, by December 1, 1981 and every two years thereafter, complete a cost study of special education programs. Such study shall include, but is not limited to, the cost of providing special education programs to students prescribed by Section 15-761.”

### *Objectives*

The objectives of this study are:

1. To identify the **additional** costs related to state and locally funded special education programs at selected school districts and charter schools, state operated schools, and residential treatment centers (RTCs) for the purpose of determining the relative costs of each of the disability conditions for which state aid may be given.

For purposes of the cost study, additional costs for **school districts and charter schools** are defined as those costs in excess of regular education program costs that are incurred as a direct result of having students who are disabled or students who are gifted. These additional costs would not be incurred if the students were not classified as disabled or gifted, or were in remedial, career exploration or homebound programs. All educational costs incurred by the **state operated school (ASDB)** are considered excess, including an applicable portion of agency administration. Additional costs for the **RTCs** are defined as those costs in excess of treatment costs that are incurred as a direct result of providing academic and special education services to students.

2. To identify the **total** costs related to state and locally funded special education programs at selected school districts and charter schools for the purpose of determining the relative costs of each of the disability conditions for which state aid may be given.

For purposes of the cost study, total costs for school districts and charter schools means all costs incurred by a school to educate students in special education programs.

3. To provide the legislature with additional schedules and information which may aid in explaining and interpreting the results.

### ***Study Method***

The fieldwork and data analysis was performed by Heinfeld, Meech & Co., P.C. under the guidance of Arizona Department of Education (ADE) personnel. Specific procedures and methodologies followed are provided in the narrative given for each part of the study.

The study is separated into three parts: the public school cost study, the state operated school cost study, and the RTC cost study. The sample consisted of nine public school districts, two charter schools, one state operated school, and five RTCs. Further analysis of the sample is provided in the narrative given for each part of the study.

Heinfeld, Meech & Co., P.C. and the ADE wish to thank all of the participants for their excellent cooperation and assistance in the cost study.

## I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

The method of funding special education programs in Arizona school districts has gradually evolved to the present "weighted" formula. Under this method, funding for special education is distributed to school districts as part of the group A and group B program support level weights.

**Group A** — The following disabilities are funded as part of group A programs:

- Specific Learning Disabled
- Emotional Disability
- Mild Mental Retardation
- Speech/Language Impairment
- Other Health Impairments
- Preschool Moderate Delay
- Preschool Speech/Language Delay

Group A also includes programs for career exploration, remedial education, homebound and gifted pupils.

The group A weights for elementary and high school are .158 and .105, respectively. These weights are applied to the districts' total average daily membership (ADM) student counts and the result is then multiplied by \$2,893.18, the 2004-05 statutory support level, to arrive at group A funding. Since funding for the group A disabled categories of elementary and high school students is combined with other programs, it is not possible to determine the funding provided for them alone.

The preschool group A weight of .450 and the base level of 1.00 are both entirely provided for educating preschool disabled students. Therefore, the combined weight of 1.45 is applied to the ADM student count for preschool and is then multiplied by \$2,893.18 to arrive at the funding provided for group A disabled preschool students.

**Group B** — Additional weights are applied to the student counts for each of the following disabilities:

Orthopedic Impairment - self contained	5.576
Orthopedic Impairment - resource	3.158
Multiple Disabilities - resource	6.024
Autism - resource	6.024
Severe Mental Retardation - resource	6.024
Emotional Disability - Private School, Separate Facility	4.647
Moderate Mental Retardation	4.421
Hearing Impairment	4.771
Autism - self contained	5.833
Severe Mental Retardation - self contained	5.833
Multiple Disabilities - self contained	5.833

I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES (continued)

**Group B** (continued)

Visual Impairment	4.806
Multiple Disabilities - Severe Sensory Impairment	6.531
Preschool Severe Delay	3.595
Group A categories (extended school year only)	0.003

These weights are applied to the ADM student count for each category and the results are multiplied by \$2,893.18 to determine the total funding the district receives for group B.

Total special education funding is the sum of group A, group B, and applicable state grants.

NOTE: The Traumatic Brain Injury (TBI) disability receives no group B weight, and districts reported these students in other categories they qualified for in addition to reporting them as TBI. For informational purposes, a per student cost was calculated for both categories by including these students and the associated costs in both categories. There were 71 Resource and 54 Self-Contained TBI students (ADM) included in the study.

II. METHODOLOGY

*Sample Selection*

The sample comprises approximately 30 percent of the total statewide K-12 special education student count (ADM) for the fiscal year ended June 30, 2005. The sample districts and their count of disabled students are as follows:

<u>Unified District</u>	<u>Unduplicated Disabled Student Count</u>	<u>Elementary District</u>	<u>Unduplicated Disabled Student Count</u>	<u>High School District</u>	<u>Unduplicated Disabled Student Count</u>	<u>Charter School</u>	<u>Unduplicated Disabled Student Count</u>
Amphitheater	2,120	Cartwright	1,988	Phoenix Union	2,620	Benjamin Franklin	50
Mesa	6,331	Tempe	1,451			Horizon Community	
Paradise Valley	3,574	Washington	2,912			Learning Center	130
Tucson	6,960						
Coolidge	423						

## II. METHODOLOGY (continued)

### *Additional Cost Concept*

Additional costs are those excess state and local costs incurred by public schools to educate students with special needs. This includes only those costs that are above and beyond the cost of regular education. In some cases, only a portion of a teacher's FTE was included if it was determined not to be fully excess. For example, teachers of self-contained classrooms may not be considered fully excess since the district would still need to provide a regular education teacher (or a portion thereof) if the students had no special needs. The schools' average class sizes for K-12 regular education were used as the basis for determining the portion of the FTE needed for special education. For preschool disabled, all instructional and instructional support costs (including teachers) are considered excess.

This portion of the study did not allocate administrative and operational expenses from Regular Education Programs, of the Maintenance and Operation Fund. These costs are not considered additional because they would be incurred regardless of the disabled enrollment. For information on the allocation of administrative and operational expenses from Regular Education Programs, see Total Cost Concept below.

Federal expenditures were excluded from the cost per student by category to provide comparability to the state aid funding formula. For informational purposes federal funds available on a per student basis is presented on Schedule 7.

Capital outlay costs are reported in separate funds and were not included in the above costs. Capital outlay cost is listed separately on Schedule 13.

### *Total Cost Concept*

Total costs mean all costs incurred by a school to educate students in special education programs. This includes those costs associated with regular education. Expenses that can be directly charged to specific disabilities were assigned. The average daily membership and percent of students in each category were used as the basis for determining the portion allocated to special programs when the expenses could not be directly charged. Allocated expenses included the students' regular 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, transportation, and administrative supplies and services.

## II. METHODOLOGY (continued)

### *Cost Identification Methods*

#### Programs for Disabled Students:

Fieldwork was performed to identify additional expenditures incurred by each of the participating districts. Expenditures were recorded separately for school-age students and preschool students. Expenditures were taken from the districts' budget and expenditure reports as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of contracts for salaries and the most reliable information for the other line items. The costs of extended school year (ESY) programs for the entire summer of 2004 were included to ensure accuracy and alleviate the need to estimate costs for the summer of 2005.

The additional expenditures consist of special education expenditures directly charged to Special Education Programs and Special Education Impact Aid Add-on Programs of the Maintenance and Operation (M&O) Fund and to applicable state grants.

Costs from other M&O programs were included, when applicable, for providing other additional special education services, such as maintenance and food services to a separate special education facility, and additional transportation costs incurred solely due to the students' special needs.

#### Programs for gifted students, remedial education, homebound and career exploration:

Expenditures were taken from the schools' budget and expenditure reports as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated using the balance of contracts for salaries and the most reliable information for the other line items.

### *Cost Allocation Methods*

Additional costs were allocated to the disability categories as follows:

- A. Instructional salaries and employee benefits were charged directly to each disability category based on the number of teacher and aide FTEs serving each category as determined by analyzing personnel assignments at the district.

## II. METHODOLOGY (continued)

Note: To neutralize the effect of salary differences due to teacher experience, the total of salaries and benefits was divided by the total FTEs to arrive at an average annual compensation (separate averages were computed for teachers and aides). The number of teacher and aide FTEs for each category was then multiplied by the respective average. This procedure prevented distortions, which might result from unusual concentrations of more experienced teachers in certain categories, which is not necessarily a related requirement for teaching students with the needs of those disabilities.

- B. Other expenditures, which could be directly charged to specific disabilities, were so assigned. This information was derived from the school districts' detailed accounting records and from inquiries with the schools' special education personnel.
- C. Additional expenditures not directly charged as described in steps A and B above were allocated based on the percentage of instructional staff FTEs in each category. The largest single direct special education disabled additional cost allocated in this manner was instruction support salaries and benefits, which primarily consisted of guidance and psychological services.
- D. ESY expenditures were directly allocated to the categories of the students being served.
- E. The salaries and benefits for teachers and instructional aides at five districts (Mesa Unified, Paradise Valley Unified, Washington Elementary, Phoenix Union and Tucson Unified) were sampled and the sample additional costs obtained were projected for the entire district based on the percent of each category's enrollment tested.
- F. Federally funded expenditures were analyzed to remove them from the study in a manner that was equitable to all disability categories.

### ***Explanatory Note for Preschool and Kindergarten:***

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 in order to achieve comparability to state funding levels. This is particularly important to note when analyzing the preschool per student cost figures. For example, a total cost of \$2,500 for a disability with one actual student translates into a cost of \$5,000 per student using ADM at one half (.5).

### III. SUMMARY OF RESULTS

The total state and local additional costs were approximately \$152.1 million for the 28,559 school-age disabled students at the participating districts.

The statewide average cost per student by disability ranged from a low of \$1,865 for Speech/Language Impairment - Resource to a high of \$32,911 for Severe Mental Retardation - Resource.

The average annual compensation (including salaries and employee related expenses from state, local and federal sources) for full-time teachers and instructional aides was \$42,046 and \$12,313, respectively.

The following points are important and should be considered when reviewing the schedules:

1. Federal funds were available for 23 percent of the additional costs for grades K-12 and 23 percent of the additional costs for preschool.
2. The additional per student costs exceeded the statutory support levels for all categories except Hearing Impairment - Resource and Self Contained, Multiple Disabilities (MD) - Resource and Self Contained, Autism - Resource and Self Contained, and Visual Impairment - Resource.

### IV. SCHEDULES

#### PROGRAMS FOR DISABLED STUDENTS

##### SCHEDULE 1

**K-12 — pages 20-30**

**Preschool — pages 51-58**

#### **TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**

**Purpose** — A separate Schedule 1 is provided for each school. It displays the total state and local cost per student by disability category. These costs are broken down into columns for each functional area of special education and for extended school year. The schedule also includes student/staff ratios and tuition-out costs for each category.

#### IV. SCHEDULES (continued)

##### **Source of Information**

***Cost Per Student*** — Derived from school accounting records utilizing the total cost concept described on page 5. Costs were divided by the Average Daily Membership (ADM) and percent of students in each special education category. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenditures. Costs are presented under the following headings:

***Administration*** — Includes administration expenses associated with operating a school.

***Instruction*** — Includes all instruction expenses for special education students.

***Instruction Support*** — Comprised of various support services associated with operating a school, including, but not limited to attendance, guidance, and media services.

***Operations*** — Includes maintenance, utilities, transportation and other facilities associated with operating a school.

***Extended School Year (ESY)*** — Total cost of providing services to the ESY students in a given category divided by the regular school year ADM.

***Total Cost per Student Attending District Facilities*** — Total of above per student costs.

***Total Cost Per Student Attending Private Facilities*** — Derived from district accounting records. Costs were directly charged to the specific disability categories as determined from District accounting records. Total costs were divided by the ADM student count of the students served.

***Average Cost Per Student*** — All costs above are totaled and divided by the ADM of both students attending District facilities and students attending private facilities.

***Student/Staff Ratio*** — Student count for each category divided by the number of full-time equivalent teachers and aides, according to the districts' personnel records and special education offices. The student count data is taken from the Special Education Census System using the duplicated count. An "N/A" indicates a ratio that was very high due to a high student count and a low number of teachers or aides and was therefore not considered meaningful.

IV. SCHEDULES (continued)

**SCHEDULE 1A**  
**K-12 — pages 31-41**  
**Preschool — pages 59-66**

**ADDITIONAL COST PER STUDENT**  
**BY CATEGORY AND STAFF RATIO**

**Purpose** — A separate Schedule 1A is provided for each school. It displays the total additional state and local cost per student by disability category. These costs are broken down into columns for each functional area of special education and for extended school year. The schedule also includes student/staff ratios and costs per Student Attending Private Facilities for each category.

**Source of Information**

*Cost Per Student* — Derived from school accounting records utilizing the total cost concept described on page 5. Costs were divided by the Average Daily Membership (ADM) duplicated student count obtained from the Special Education Census System. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenditures. Costs are presented under the following headings:

*Administration* — Includes administration expenses directly associated with managing the program.

*Instruction* — Includes all direct instruction expenses except tuition. Students tuitioned to other districts were counted at the district of attendance.

*Instruction Support* — Comprised primarily of guidance services, psychological services, occupational therapy, and physical therapy.

*Operations* — Includes maintenance, utilities, transportation and other facilities directly applicable to the disabled classrooms and students.

*Extended School Year (ESY)* — Same as Schedule 1.

*Total Cost per Student Attending District Facilities* — Total of above per student costs.

*Total Cost per Student Attending Private Facilities* — Same as Schedule 1.

*Average Cost Per Student* — Same as Schedule 1.

*Student/Staff Ratio* — Same as Schedule 1.

IV. SCHEDULES (continued)

**SCHEDULE 2**  
**K-12—page 42**  
**Preschool—page 67**

**COMPOSITE TOTAL COST PER STUDENT BY CATEGORY**

**Purpose** — Schedule 2 is a composite of all participating districts. The information presented and the source of the information is the same as that in Schedule 1.

**SCHEDULE 2A**  
**K-12—page 43**  
**Preschool—page 68**

**COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY**

**Purpose** — Schedule 2A is a composite of all participating districts. The information presented and the source of the information is the same as that in Schedule 1A.

**SCHEDULE 3**  
**K-12—page 44**  
**Preschool—page 69**

**TOTAL COST PER STUDENT BY DISTRICT/CHARTER ADM SIZE**

**Purpose** — Schedule 3 is designed to allow analysis of the total additional cost per student for each category by district ADM size.

**Source of Information**

**Cost Per Student** — Based on a weighted average, total costs were added together for each district ADM size and then divided by the ADM student count for those districts. This was done for each category.

**District Size** — Based on total district ADM reported for fiscal year 2005.

**Student Count** — Taken from the Special Education Census System using the duplicated count, including tuition-in students.

IV. SCHEDULES (continued)

**SCHEDULE 3A**  
**K-12—page 45**  
**Preschool—page 70**

**ADDITIONAL COST PER STUDENT BY DISTRICT/CHARTER ADM SIZE**

**Purpose** — Schedule 3A is designed to allow analysis of the additional cost per student for each category by district ADM size.

**Source of Information**

*Cost Per Student* — Based on a weighted average, total additional costs were added together for each district ADM size and then divided by the ADM student count for those districts. This was done for each category.

*District Size* — Based on total district ADM reported for fiscal year 2005.

*Student Count* — Taken from the Special Education Census System using the duplicated count, including tuition-in students.

**SCHEDULE 4**  
**K-12—page 46**  
**Preschool—page 71**

**AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER**

**Purpose** — Schedule 4 displays the student/teacher and student/aide ratios, which have a significant effect on the relative cost levels for the categories. An "N/A" indicates a ratio that was very high due to a small number of teachers/aides, and was therefore not considered meaningful.

**Source of Information**

*Student Count* — Taken from the Special Education Census System using the ADM duplicated count and including tuition-in students.

*Teachers and Aides* — Number of full-time equivalent teachers and aides according to personnel records and special education offices at the sample districts.

IV. SCHEDULES (continued)

**SCHEDULE 5**  
**K-12—page 47**  
**Preschool—page 72**

**AVERAGE NUMBER OF STUDENTS PER TEACHER BY  
DISTRICT/CHARTER ADM SIZE**

**Purpose** — Schedule 5 is designed to allow analysis of the average number of students per teacher for each category by district ADM size.

**Source of Information**

*Student Count* — Taken from the Special Education Census System using the duplicated count and including tuition-in students.

*District Size* — Based on total district ADM reported for fiscal year 2005.

*Teachers* — Number of full-time equivalent teachers according to personnel records and special education offices at the sample districts.

**SCHEDULE 6**  
**K-12—page 48**  
**Preschool—page 73**

**COMPARISON OF TOTAL COSTS PER STUDENT  
BY DISABILITY CATEGORY TO STATUTORY SUPPORT LEVELS**

**Purpose** — The purpose of Schedule 6 is to compare total costs to total state and local funding from support level weights. Note that disabled K-12 students are also reported through the regular attendance system and generate funding as regular education students. For preschool, State funding is provided only for disabled students and therefore all of the funding is considered to be provided for special education needs.

**Source of Information**

*Cost Per Student* — Refer to Schedule 2 for the cost of the designated categories.

*Cost Index* — The cost per student divided by \$2,893.18 which was the per student support level for the 2004-05 school year. This base was used to make the index comparable to the statutory weights.

*Dollars Per Student* — The statutory weight multiplied by \$2,893.18.

*Statutory Weight* — From ARS, Section 15-943.

IV. SCHEDULES (continued)

**SCHEDULE 6A**  
**K-12—page 49**  
**Preschool—page 74**

**COMPARISON OF ADDITIONAL COSTS PER STUDENT  
BY DISABILITY CATEGORY TO STATUTORY SUPPORT LEVELS**

**Purpose** — The purpose of Schedule 6 is to compare additional costs to additional state and local funding from support level weights. Note that disabled K-12 students are also reported through the regular attendance system and generate funding as regular education students. For preschool, State funding is provided only for disabled students and therefore all of the funding is considered to be provided for special education needs.

**Source of Information**

*Cost Per Student* — Refer to Schedule 2 for the cost of the designated categories.

*Cost Index* — The cost per student divided by \$2,893.18 which was the per student support level for the 2004-05 school year. This base was used to make the index comparable to the statutory weights.

*Dollars Per Student* — The statutory weight multiplied by \$2,893.18.

*Statutory Weight* — From ARS, Section 15-943.

**SCHEDULE 7**  
**page 76**

**ADDITIONAL COST PER STUDENT BASED  
ON UNDUPLICATED ADM**

**Purpose** — Schedule 7 shows for each participating district the overall per student additional cost for a disabled student from state and local funds. It also discloses the per student federal funds available for disabled programs, regardless of use. Costs are shown separately for grade span K-12 and Preschool.

**Source of Information**

*Unduplicated Count* — Taken from the ADE Special Education Census Reporting System.

*Per Student Costs* — Derived from the districts' accounting records. Total operating costs, not including costs for Capital Outlay, were divided by the unduplicated count plus the tuition count for each participating district.

IV. SCHEDULES (continued)

**SCHEDULE 8**  
**K-12 and Preschool—page 77**

**ADDITIONAL COSTS PER STUDENT, STATUTORY SUPPORT LEVELS,  
AND STATEWIDE STUDENT COUNTS BY DISABILITY CATEGORY  
FISCAL YEARS 2005 AND 2003**

**Purpose** — Compares additional costs to additional state and local funding from support level weights for 2005 and 2003. Note that disabled K-12 students are also reported through the regular attendance system and generate funding as regular education students.

**Source of Information**

*Fiscal Year 2005* — Refer to Schedule 6 for K-12 and Schedule 6 for Preschool.

*Fiscal Year 2003*— Refer to the prior Cost Study dated March 2004, Schedule 6 for K-12 and Schedule 6 for Preschool.

*Student Counts* – Taken from the Special Education Census System using the statewide unduplicated ADM count.

**PROGRAMS FOR GIFTED STUDENTS**

**SCHEDULE 9**  
**page 78**

**EDUCATIONAL COSTS AND STUDENT/STAFF RATIO**

**Purpose** — Schedule 9 is designed to indicate the total additional and per student costs expended for instructing gifted students, and the student/teacher ratio.

**Source of Information**

*Costs* — Derived from district accounting records. Total costs were divided by the student count obtained from district records. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenses. Costs were divided by the ADM unduplicated student count obtained from the Special Education Census System.

*Student/Teacher Ratio* — Gifted student enrollment divided by the number of full-time equivalent teachers, according to personnel records at the participating districts. The enrollment data is taken from district records. Instructional aides for the gifted program were rare and are not a significant factor in the costs.

IV. SCHEDULES (continued)

**PROGRAMS FOR REMEDIAL STUDENTS**

**SCHEDULE 10**

**page 79**

**EDUCATIONAL COSTS AND STUDENT/STAFF RATIO**

**Purpose** — Schedule 10 is designed to indicate the total additional and per student costs expended for instructing remedial students, and the student/teacher ratio.

**Source of Information**

*Costs* — Derived from district accounting records. Total costs were divided by the student count obtained from district records. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenses. Costs were divided by the ADM unduplicated student count obtained from the Special Education Census System.

*Student/Teacher Ratio* — Remedial student enrollment divided by the number of full-time equivalent teachers, according to personnel records at the participating districts. The enrollment data is taken from district records. Instructional aides for the remedial program were rare and are not a significant factor in the costs.

**PROGRAMS FOR CAREER EXPLORATION**

**SCHEDULE 11**

**page 80**

**EDUCATIONAL COSTS AND STUDENT/STAFF RATIO**

**Purpose** — Schedule 11 is designed to indicate the total additional and per student costs expended for instructing career exploration students, and the student/teacher ratio.

**Source of Information**

*Costs* — Derived from district accounting records. Total costs were divided by the student count obtained from district records. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenses. Costs were divided by the ADM unduplicated student count obtained from the Special Education Census System.

*Student/Teacher Ratio* — Career exploration student enrollment divided by the number of full-time equivalent teachers, according to personnel records at the participating districts. The enrollment data is taken from district records. Instructional aides for the career exploration program were rare and are not a significant factor in the costs.

IV. SCHEDULES (continued)

**PROGRAMS FOR HOMEBOUND STUDENTS**

**SCHEDULE 12**

**page 81**

**EDUCATIONAL COSTS AND STUDENT/STAFF RATIO**

**Purpose** — Schedule 12 is designed to indicate the total additional and per student costs expended for instructing homebound students, and the student/teacher ratio.

**Source of Information**

*Costs* — Derived from district accounting records. Total costs were divided by the student count obtained from district records. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenses. Costs were divided by the ADM unduplicated student count obtained from the Special Education Census System.

*Student/Teacher Ratio* — Homebound student enrollment divided by the number of full-time equivalent teachers, according to personnel records at the participating districts. The enrollment data is taken from district records. Instructional aides for the homebound program were rare and are not a significant factor in the costs.

IV. SCHEDULES (continued)

**CAPITAL OUTLAY**

**SCHEDULE 13**

**page 82**

**PROGRAMS FOR DISABLED, GIFTED,  
REMEDIAL AND CAREER EXPLORATION**

**Purpose** — This schedule discloses the total and per student costs for capital outlay expenditures for the K-12, Preschool, Gifted, Remedial and Career Exploration programs.

**Source of Information**

*Total Costs* — Derived from district financial records.

*Per Student Costs* — Total costs divided by the student count as indicated in Schedules 7 and 9.

**SCHEDULES 1 THROUGH 6**

**K-12**

**SCHEDULE 1**  
**TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Amphitheater Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 249	\$ 25	\$ 1,685	\$ 45	\$ 342	\$ 58	\$ 332	\$ 242	\$ 2	\$ 2,980	\$ 0	\$ 2,980	47.80	299.80
Specific Learning Disability	556	56	3,993	161	687	63	767	562	0	6,845	0	6,845	19.17	64.18
Other Health Impairments	545	55	3,857	100	837	58	747	546	0	6,745	0	6,745	20.85	62.76
Mild Mental Retardation	545	54	4,343	116	1,895	77	793	589	47	8,459	0	8,459	14.32	48.99
Emotional Disability	575	58	3,970	803	1,296	68	785	574	13	8,142	10,800	8,143	26.05	34.28
Hearing Impairment	687	66	9,140	146	1,830	1,996	1,322	1,033	0	16,220	0	16,220	3.65	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	3,170	3,170	0.00	0.00
Orthopedic Impairment	484	48	3,515	90	1,500	172	683	503	0	6,995	0	6,995	33.08	26.90
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	566	57	4,262	496	1,873	93	802	591	0	8,740	2,877	4,844	17.24	43.48
Autism	664	64	7,271	138	2,265	199	1,225	951	0	12,777	0	12,777	13.68	5.54
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	37	3	1,427	13	342	48	158	134	170	2,332	0	2,332	17.74	296.60
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	651	63	4,553	45	1,495	244	994	876	0	8,921	0	8,921	16.97	5.66
Specific Learning Disability	593	59	3,056	95	958	108	774	688	12	6,343	0	6,343	11.28	17.88
Other Health Impairments	595	57	4,857	46	1,362	174	956	840	102	8,989	0	8,989	9.92	7.20
Mild Mental Retardation	717	69	6,829	77	2,888	241	1,236	1,082	69	13,208	0	13,208	8.69	4.45
Emotional Disability (ED)	743	72	6,437	925	2,382	232	1,207	1,060	119	13,177	0	13,177	7.62	5.48
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	1,620	1,620	17,618	18,325	0.00	0.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	1,002	96	10,217	95	5,780	499	1,795	1,569	128	21,181	2,623	18,910	5.62	3.03
Moderate Mental Retardation	820	77	10,169	110	3,865	366	1,656	1,439	81	18,583	0	18,583	5.92	2.93
Multiple Disabilities (MD)	674	65	6,630	179	2,288	231	1,157	1,013	442	12,679	3,762	10,947	7.50	5.33
Autism	797	75	9,362	91	2,981	345	1,582	1,376	201	16,810	0	16,810	7.44	2.91
Severe Mental Retardation	823	77	10,776	117	3,818	393	1,731	1,503	439	19,677	0	19,677	7.57	2.38
MD - Severe Sensory Impairment	760	72	8,752	116	2,944	312	1,461	1,273	795	16,485	4,517	11,964	6.98	3.39
Traumatic Brain Injury***	102	8	3,562	35	1,104	132	437	372	0	5,752	0	5,752	16.00	8.51

Page 20

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
K-12  
Fiscal Year 2005**

**Cartwright Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 250	\$ 17	\$ 2,056	\$ 66	\$ 237	\$ 13	\$ 196	\$ 118	\$ 0	\$ 2,953	\$ 0	\$ 2,953	73.18	238.00
Specific Learning Disability	556	34	5,884	132	752	35	526	254	0	8,173	0	8,173	15.84	74.53
Other Health Impairments	626	34	6,213	136	1,091	45	675	280	0	9,100	0	9,100	17.87	15.58
Mild Mental Retardation	654	34	8,416	134	1,243	51	757	289	0	11,578	0	11,578	9.07	26.95
Emotional Disability	552	36	5,037	138	626	32	476	255	0	7,152	0	7,152	23.32	66.71
Hearing Impairment	551	34	4,789	132	2,944	77	512	515	0	9,554	0	9,554	29.59	26.09
Visual Impairment	723	32	8,018	131	6,791	1,321	949	568	0	18,533	0	18,533	12.35	7.86
Orthopedic Impairment	954	34	7,581	143	2,677	98	1,446	399	0	13,332	0	13,332	65.11	2.95
Moderate Mental Retardation	1,013	34	15,821	144	2,930	108	1,582	420	0	22,052	0	22,052	4.35	6.06
Multiple Disabilities (MD)	1,138	34	11,771	148	3,651	127	1,871	466	0	19,206	0	19,206	11.39	2.54
Autism	888	34	8,686	141	2,442	88	1,294	375	0	13,948	0	13,948	16.22	4.05
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	49	0	1,644	1	233	8	113	18	0	2,066	0	2,066	30.41	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	1,087	34	12,440	17	3,373	102	1,718	440	0	19,211	0	19,211	5.34	3.52
Specific Learning Disability	826	33	9,462	10	1,894	63	1,143	342	0	13,773	20,485	14,177	6.00	8.59
Other Health Impairments	1,249	25	20,337	24	4,844	145	2,293	488	0	29,405	0	29,405	2.96	2.95
Mild Mental Retardation	918	34	9,282	12	2,546	75	1,329	377	0	14,573	0	14,573	7.26	4.45
Emotional Disability (ED)	1,017	33	13,417	15	2,779	92	1,574	413	0	19,340	20,485	19,366	4.37	5.00
ED - Separate Facility, Private School	1,139	34	14,182	18	3,573	110	1,837	458	617	21,968	20,485	21,818	4.54	3.32
Hearing Impairment	0	0	0	0	0	0	0	0	1,650	1,650	15,175	16,825	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	1,180	25	8,770	22	4,048	135	2,134	462	0	16,776	0	16,776	24.57	1.81
Moderate Mental Retardation	1,007	34	10,607	15	3,074	89	1,532	410	0	16,768	0	16,768	6.51	3.70
Multiple Disabilities (MD)	1,029	34	10,973	15	5,610	93	1,583	418	0	19,755	0	19,755	6.23	3.71
Autism	1,040	34	11,522	16	3,589	94	1,610	422	730	19,057	24,801	20,357	5.88	3.55
Severe Mental Retardation	1,326	37	14,017	22	4,817	134	2,208	530	0	23,091	0	23,091	5.55	2.26
MD - Severe Sensory Impairment	1,437	34	17,284	26	10,824	157	2,527	567	0	32,856	0	32,856	4.25	2.02
Traumatic Brain Injury***	437	0	8,113	12	2,659	69	1,010	159	0	12,459	0	12,459	8.30	5.36

Page 21

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
K-12  
Fiscal Year 2005**

**Coolidge Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 289	\$ 70	\$ 1,678	\$ 67	\$ 273	\$ 42	\$ 226	\$ 420	\$ 17	\$ 3,082	\$ 0	\$ 3,082	45.08	87.67	
Specific Learning Disability	680	148	3,968	173	618	121	520	975	0	7,203	0	7,203	23.01	13.60	
Other Health Impairments	1,282	149	9,158	461	1,783	406	884	1,740	0	15,863	0	15,863	12.01	2.21	
Mild Mental Retardation	757	149	4,604	209	982	157	567	1,075	111	8,611	0	8,611	21.30	8.15	
Emotional Disability	728	149	4,471	195	710	143	550	1,037	0	7,983	0	7,983	19.56	10.20	
Hearing Impairment	797	149	4,856	229	3,256	176	591	1,125	0	11,179	0	11,179	22.29	6.57	
Visual Impairment	880	149	5,010	268	4,739	215	641	1,230	617	13,749	0	13,749	44.59	4.29	
Orthopedic Impairment	1,530	149	12,463	580	6,137	523	1,033	2,054	83	24,552	0	24,552	6.30	1.82	
Moderate Mental Retardation	741	149	4,222	201	655	149	557	1,053	430	8,157	0	8,157	29.33	8.06	
Multiple Disabilities (MD)	1,594	149	12,312	611	4,140	554	1,072	2,136	198	22,766	0	22,766	6.78	1.60	
Autism	1,672	149	12,109	648	3,109	591	1,118	2,234	37	21,667	0	21,667	9.36	1.39	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Traumatic Brain Injury***	287	0	3,088	138	440	136	173	364	0	4,626	0	4,626	20.98	6.67	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Mild Mental Retardation	1,009	149	6,104	238	1,005	235	563	1,277	0	10,580	44,809	13,339	9.38	3.77	
Emotional Disability (ED)	770	149	3,144	123	392	121	418	973	0	6,090	33,580	15,272	17.98	7.41	
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Moderate Mental Retardation	1,171	177	6,800	267	855	265	651	1,481	76	11,743	65,041	20,340	8.62	3.30	
Multiple Disabilities (MD)	1,838	149	13,058	635	5,942	628	1,062	2,328	92	25,732	64,422	32,840	6.85	1.23	
Autism	1,597	149	11,360	520	6,102	514	917	2,022	55	23,236	37,213	28,486	6.72	1.56	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	895	149	4,978	183	3,045	181	493	1,131	290	11,345	0	11,345	10.30	5.33	
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	

Page 22

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
K-12  
Fiscal Year 2005**

**Mesa Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 180	\$ 18	\$ 1,999	\$ 37	\$ 214	\$ 20	\$ 342	\$ 154	\$ 0	\$ 2,964	\$ 0	\$ 2,964	49.00	0.00
Specific Learning Disability	462	45	4,783	125	558	50	851	393	4	7,271	0	7,271	23.40	173.86
Other Health Impairments	462	46	4,682	95	674	54	901	395	0	7,309	0	7,309	25.85	60.27
Mild Mental Retardation	536	66	5,547	304	942	100	1,454	484	0	9,433	0	9,433	15.23	12.45
Emotional Disability	471	53	4,806	642	907	59	946	405	0	8,289	0	8,289	21.29	49.32
Hearing Impairment	509	59	7,134	259	3,611	458	1,247	451	0	13,728	0	13,728	9.22	1,802.78
Visual Impairment	585	89	10,571	1,081	2,788	179	2,138	561	0	17,992	0	17,992	6.22	23.64
Orthopedic Impairment	648	103	8,705	337	1,808	4,825	2,502	630	0	19,558	0	19,558	12.07	6.42
Moderate Mental Retardation	689	115	6,529	383	1,164	221	2,860	681	0	12,642	0	12,642	69.05	3.62
Multiple Disabilities (MD)	670	109	11,864	835	1,666	741	2,685	656	0	19,226	0	19,226	5.67	10.78
Autism	534	67	5,240	1,276	877	103	1,483	484	0	10,064	0	10,064	31.57	10.67
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	787	146	16,516	280	3,275	295	3,729	806	0	25,834	0	25,834	3.64	8.06
Traumatic Brain Injury***	150	27	3,770	72	374	53	676	151	0	5,273	0	5,273	21.31	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	572	80	6,433	114	631	122	1,781	526	13	10,272	36,897	10,655	7.65	22.38
Other Health Impairments	701	121	10,530	156	909	222	2,949	692	0	16,280	44,321	16,891	5.18	6.23
Mild Mental Retardation	592	85	5,924	265	958	133	1,917	549	141	10,564	42,661	10,867	9.84	8.43
Emotional Disability (ED)	569	82	5,935	625	893	114	1,676	518	105	10,517	39,041	11,242	8.95	12.71
ED - Separate Facility, Private School	708	122	7,196	146	938	221	2,946	697	0	12,974	44,321	13,740	7.12	4.90
Hearing Impairment	597	88	10,558	237	2,745	516	1,999	558	0	17,298	0	17,298	4.31	244.29
Visual Impairment	741	131	13,662	1,080	2,311	261	3,208	737	1,869	24,000	0	24,000	3.61	11.07
Orthopedic Impairment	1,080	227	17,134	461	3,432	5,102	5,876	1,148	988	35,448	0	35,448	3.59	2.50
Moderate Mental Retardation	637	100	7,058	288	1,679	168	2,322	607	373	13,232	0	13,232	8.41	6.68
Multiple Disabilities (MD)	838	157	13,471	839	2,309	838	3,925	852	1,494	24,723	40,801	24,851	4.15	4.39
Autism	679	112	7,618	1,279	1,643	198	2,681	660	994	15,864	43,320	17,722	8.32	5.14
Severe Mental Retardation	816	156	11,267	380	3,107	307	3,945	837	1,631	22,446	43,211	22,954	5.62	3.49
MD - Severe Sensory Impairment	843	168	16,303	249	2,297	339	4,306	878	0	25,383	0	25,383	3.19	5.38
Traumatic Brain Injury***	222	65	7,189	128	1,169	156	1,840	275	0	11,044	0	11,044	8.55	12.13

Page 23

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
K-12  
Fiscal Year 2005**

**Paradise Valley Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 177	\$ 25	\$ 2,681	\$ 65	\$ 294	\$ 163	\$ 220	\$ 243	\$ 1	\$ 3,869	\$ 0	\$ 3,869	39.64	70.33
Specific Learning Disability	385	55	5,404	171	587	18	468	524	0	7,612	0	7,612	20.77	44.19
Other Health Impairments	414	55	6,775	125	934	23	550	592	0	9,468	0	9,468	16.76	11.68
Mild Mental Retardation	515	57	10,152	173	2,533	46	788	804	0	15,068	0	15,068	12.94	3.91
Emotional Disability	419	59	5,820	166	663	18	522	579	0	8,246	0	8,246	20.45	19.60
Hearing Impairment	380	55	5,657	311	1,093	13	455	511	0	8,475	0	8,475	17.19	0.00
Visual Impairment	419	54	9,026	503	2,640	25	565	752	0	13,984	0	13,984	8.82	20.52
Orthopedic Impairment	464	53	6,286	121	2,062	39	695	714	0	10,434	0	10,434	0.00	3.62
Moderate Mental Retardation	651	60	14,116	181	2,842	76	1,104	1,086	0	20,116	0	20,116	7.34	2.03
Multiple Disabilities (MD)	473	55	10,330	282	2,879	95	696	720	0	15,530	0	15,530	9.25	6.27
Autism	537	56	12,105	140	1,771	54	855	860	0	16,378	0	16,378	9.06	3.44
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	788	55	22,485	128	4,924	120	1,507	1,424	0	31,431	0	31,431	5.26	1.29
Traumatic Brain Injury***	225	10	6,949	24	1,136	43	483	441	0	9,311	0	9,311	24.89	3.27
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	740	15	40,997	11	4,164	324	1,728	1,557	0	49,536	0	49,536	1.98	0.88
Specific Learning Disability	413	55	5,468	45	430	20	409	568	37	7,445	20,699	7,457	11.38	15.54
Other Health Impairments	405	51	5,479	0	588	22	440	578	76	7,639	0	7,639	13.79	8.02
Mild Mental Retardation	472	55	8,508	43	1,277	32	561	699	271	11,918	24,311	12,039	8.63	5.36
Emotional Disability (ED)	484	63	7,277	33	545	22	499	678	42	9,643	0	9,643	8.72	10.00
ED - Separate Facility, Private School	1,070	56	13,055	1	2,033	40	644	777	633	18,309	24,345	19,332	4.87	5.53
Hearing Impairment	436	55	8,154	185	1,150	22	466	617	991	12,076	7,182	10,336	7.14	18.38
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	442	66	2,496	0	126	6	352	561	0	4,049	0	4,049	21.37	0.00
Moderate Mental Retardation	481	56	7,722	43	1,618	32	566	710	1,143	12,371	27,431	14,901	10.37	4.88
Multiple Disabilities (MD)	557	56	12,412	156	3,837	110	769	883	617	19,397	36,706	21,623	6.53	3.07
Autism	547	56	10,957	13	2,248	50	743	861	916	16,391	28,042	18,650	8.03	3.05
Severe Mental Retardation	517	57	9,548	43	3,230	40	654	788	1,131	16,008	0	16,008	8.54	3.91
MD - Severe Sensory Impairment	604	56	19,583	1	3,869	64	887	987	1,285	27,336	27,744	27,605	3.33	3.61
Traumatic Brain Injury***	148	14	5,798	0	352	16	217	242	0	6,787	0	6,787	10.23	19.25

Page 24

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1**  
**TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Phoenix Union High School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 95	\$ 4	\$ 1,082	\$ 5	\$ 317	\$ 312	\$ 164	\$ 119	\$ 0	\$ 2,098	\$ 0	\$ 2,098	53.46	508.10	
Specific Learning Disability	623	96	4,644	128	1,183	54	830	915	0	8,473	0	8,473	24.51	331.42	
Other Health Impairments	972	99	6,749	126	2,505	156	1,474	1,325	0	13,406	0	13,406	19.55	13.13	
Mild Mental Retardation	654	99	5,078	198	1,298	63	886	952	0	9,228	0	9,228	18.23	417.22	
Emotional Disability	694	147	5,330	342	1,465	77	964	2,422	0	11,441	0	11,441	18.15	85.00	
Hearing Impairment	1,142	101	11,186	120	4,900	341	1,805	1,576	0	21,171	0	21,171	6.08	45.66	
Visual Impairment	1,770	106	11,739	595	11,661	403	2,981	2,250	0	31,505	0	31,505	8.69	4.01	
Orthopedic Impairment	649	72	4,244	642	1,597	96	964	896	0	9,160	0	9,160	34.44	19.38	
Moderate Mental Retardation	2,189	85	15,893	173	7,445	547	3,811	2,706	0	32,849	0	32,849	5.00	3.23	
Multiple Disabilities (MD)	2,081	101	12,647	738	8,557	490	3,547	2,615	0	30,776	0	30,776	10.65	2.95	
Autism	597	96	4,218	124	1,083	47	781	884	0	7,830	0	7,830	33.33	200.00	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	542	96	3,635	6,658	2,533	357	678	888	0	15,387	0	15,387	50.00	0.00	
Traumatic Brain Injury***	551	2	4,384	0	2,123	165	1,027	643	0	8,895	0	8,895	14.52	11.25	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Specific Learning Disability	711	96	4,149	4	798	62	989	809	6	7,624	22,279	7,788	13.93	125.44	
Other Health Impairments	1,008	97	7,381	0	1,939	150	1,543	1,155	0	13,273	0	13,273	8.17	22.57	
Mild Mental Retardation	1,004	100	6,408	73	1,915	149	1,534	1,152	108	12,443	23,683	12,708	10.48	14.23	
Emotional Disability (ED)	857	147	5,231	212	1,357	105	1,261	2,359	0	11,529	0	11,529	11.53	32.40	
ED - Separate Facility, Private School	1,141	98	7,100	0	2,451	190	1,790	1,310	10	14,090	22,343	17,165	9.99	9.82	
Hearing Impairment	1,333	114	9,966	0	4,703	389	2,118	1,608	0	20,231	0	20,231	5.65	20.33	
Visual Impairment	1,560	113	12,614	678	10,047	315	2,571	1,806	0	29,704	0	29,704	4.55	12.50	
Orthopedic Impairment	897	106	4,263	1,307	1,329	103	1,304	1,024	0	10,333	0	10,333	16.86	17.35	
Moderate Mental Retardation	1,432	99	8,215	73	3,599	279	2,337	1,651	240	17,925	24,856	18,364	10.34	5.36	
Multiple Disabilities (MD)	1,662	99	10,068	422	6,176	346	2,761	1,918	40	23,492	25,220	23,656	8.10	4.56	
Autism	1,718	100	9,144	0	4,674	363	2,866	1,984	1,873	22,722	27,525	25,181	10.22	3.95	
Severe Mental Retardation	1,754	104	9,079	70	4,759	369	2,923	2,025	1,211	22,294	24,415	22,741	11.56	3.59	
MD - Severe Sensory Impairment	1,397	99	8,528	1,522	9,342	343	2,267	1,625	316	25,439	22,301	24,832	8.81	6.47	
Traumatic Brain Injury***	814	9	7,080	0	2,995	383	1,493	948	0	13,722	36,320	14,415	10.30	7.85	

Page 23

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
K-12  
Fiscal Year 2005**

**Tempe Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 261	\$ 31	\$ 2,018	\$ 16	\$ 350	\$ 36	\$ 369	\$ 196	\$ 0	\$ 3,277	\$ 0	\$ 3,277	44.76	1,206.87
Specific Learning Disability	609	69	5,136	43	831	56	938	459	35	8,176	0	8,176	19.00	30.97
Other Health Impairments	589	68	4,812	41	767	54	894	443	0	7,668	0	7,668	22.00	31.17
Mild Mental Retardation	694	69	7,251	61	976	71	1,244	526	0	10,892	0	10,892	10.50	13.92
Emotional Disability	606	71	4,869	41	860	55	900	456	17	7,875	0	7,875	20.94	43.41
Hearing Impairment	704	69	7,791	62	1,606	753	1,266	534	216	13,001	0	13,001	7.82	23.13
Visual Impairment	881	70	12,197	99	1,660	219	1,887	675	0	17,688	0	17,688	4.49	8.94
Orthopedic Impairment	627	69	5,777	47	3,163	60	997	473	171	11,384	0	11,384	12.66	47.78
Moderate Mental Retardation	1,214	70	16,928	167	4,989	160	3,054	940	0	27,522	0	27,522	7.72	1.95
Multiple Disabilities (MD)	1,097	70	14,084	143	9,346	135	2,645	847	0	28,367	0	28,367	14.26	2.16
Autism	676	69	6,448	57	1,998	68	1,170	512	107	11,105	0	11,105	13.86	12.08
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	57	0	1,403	12	120	10	198	45	0	1,845	0	1,845	34.86	44.78
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	804	70	6,827	58	605	49	1,483	597	0	10,493	0	10,493	7.52	7.66
Specific Learning Disability	922	70	10,249	83	1,729	69	1,899	692	0	15,713	0	15,713	5.51	4.46
Other Health Impairments	808	66	7,409	65	1,508	54	1,567	603	78	12,158	0	12,158	10.82	4.41
Mild Mental Retardation	995	68	11,647	100	2,117	83	2,185	750	126	18,071	43,663	18,717	5.99	3.11
Emotional Disability (ED)	886	71	8,815	73	2,225	61	1,749	662	80	14,622	0	14,622	7.90	4.14
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	1,860	1,860	32,290	32,732	0.00	0.00
Hearing Impairment	803	63	8,268	68	708	751	1,606	601	0	12,868	0	12,868	6.63	5.74
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	1,270	66	16,410	161	4,354	134	3,202	971	214	26,782	0	26,782	7.57	1.60
Moderate Mental Retardation	890	69	9,339	78	2,829	65	1,810	667	555	16,302	35,043	17,155	7.55	3.86
Multiple Disabilities (MD)	1,035	70	12,165	106	3,124	84	2,295	782	258	19,919	0	19,919	5.96	2.89
Autism	1,071	70	13,366	114	2,302	95	2,429	810	532	20,789	0	20,789	5.13	2.76
Severe Mental Retardation	1,210	72	14,783	139	3,275	116	2,872	920	774	24,161	50,475	27,244	6.34	2.00
MD - Severe Sensory Impairment	1,665	71	25,366	235	6,483	182	4,501	1,282	286	40,071	0	40,071	3.27	1.25
Traumatic Brain Injury***	126	0	4,054	26	269	22	443	101	0	5,041	0	5,041	11.17	17.24

Page 26

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1**  
**TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Tucson Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 443	\$ 53	\$ 4,211	\$ 52	\$ 691	\$ 99	\$ 758	\$ 389	\$ 0	\$ 6,696	\$ 0	\$ 6,696	19.63	0.00
Specific Learning Disability	443	53	4,110	59	663	20	761	390	1	6,500	0	6,500	20.60	284.56
Other Health Impairments	451	54	4,467	54	744	24	849	418	7	7,068	0	7,068	17.92	93.59
Mild Mental Retardation	488	57	7,136	59	1,111	33	1,250	547	28	10,709	0	10,709	8.82	76.07
Emotional Disability	453	56	4,334	64	770	49	877	428	0	7,031	0	7,031	18.55	50.20
Hearing Impairment	438	53	3,181	69	5,247	77	705	415	0	10,185	0	10,185	35.10	52.45
Visual Impairment	411	50	1,815	130	4,523	280	409	324	0	7,942	0	7,942	0.00	0.00
Orthopedic Impairment	486	57	7,034	155	1,094	33	1,231	540	0	10,630	0	10,630	9.12	81.21
Moderate Mental Retardation	461	55	3,730	53	849	26	963	455	0	6,592	0	6,592	15.89	18.52
Multiple Disabilities (MD)	561	64	10,134	78	5,587	54	2,057	805	0	19,340	0	19,340	5.83	11.67
Autism	477	56	3,671	204	1,003	30	1,132	509	0	7,082	0	7,082	59.87	11.26
Severe Mental Retardation	1,017	104	21,078	174	6,412	185	7,042	2,398	0	38,410	0	38,410	6.57	1.33
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	525	60	6,897	67	1,486	44	1,660	677	0	11,416	0	11,416	13.58	9.99
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	493	58	4,391	21	829	102	1,233	562	0	7,689	0	7,689	13.66	11.60
Specific Learning Disability	484	57	4,875	26	731	21	1,126	528	44	7,892	6,616	7,890	10.17	45.06
Other Health Impairments	538	62	6,445	31	1,274	37	1,719	717	20	10,843	5,074	10,827	9.24	8.38
Mild Mental Retardation	520	60	5,622	24	1,099	31	1,528	656	20	9,560	16,798	9,595	10.75	8.95
Emotional Disability (ED)	518	62	5,763	36	1,073	56	1,499	647	11	9,665	10,748	9,669	9.89	11.19
ED - Separate Facility, Private School	628	70	9,029	47	2,179	62	2,708	1,033	0	15,756	0	15,756	7.71	3.94
Hearing Impairment	481	57	6,237	36	5,334	78	1,096	561	0	13,880	0	13,880	7.58	94.28
Visual Impairment	650	71	11,833	140	6,971	337	2,946	1,156	0	24,104	0	24,104	5.13	4.24
Orthopedic Impairment	705	76	12,391	161	2,948	84	3,548	1,302	0	21,215	0	21,215	5.33	3.28
Moderate Mental Retardation	678	74	11,117	58	2,676	77	3,251	1,207	96	19,234	12,692	19,082	6.22	3.24
Multiple Disabilities (MD)	611	68	7,997	47	3,371	57	2,515	972	165	15,803	16,800	15,803	9.00	4.17
Autism	691	75	9,370	209	2,809	80	3,396	1,254	115	17,999	30,597	18,105	9.46	2.65
Severe Mental Retardation	671	73	9,771	57	2,610	75	3,179	1,184	129	17,749	0	17,749	7.80	3.11
MD - Severe Sensory Impairment	670	73	8,523	57	7,380	74	3,165	1,179	230	21,351	0	21,351	10.57	2.87
Traumatic Brain Injury***	523	60	5,758	24	1,121	32	1,551	664	0	9,733	0	9,733	10.03	13.22

Page 27

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1**  
**TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Washington Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 233	\$ 54	\$ 2,183	\$ 167	\$ 281	\$ 510	\$ 266	\$ 114	\$ 0	\$ 3,808	\$ 0	\$ 3,808	54.11	347.50
Specific Learning Disability	490	109	5,000	381	719	112	591	249	2	7,653	0	7,653	20.61	83.85
Other Health Impairments	556	109	5,275	427	1,298	215	787	312	0	8,979	0	8,979	23.57	11.53
Mild Mental Retardation	854	109	8,977	756	3,985	705	1,687	602	0	17,675	0	17,675	14.47	2.74
Emotional Disability	525	105	5,199	1,057	1,157	190	727	291	0	9,251	0	9,251	17.84	14.94
Hearing Impairment	489	110	3,250	577	2,513	399	576	245	0	8,159	0	8,159	3,300.00	18.86
Visual Impairment	644	109	4,641	3,186	3,226	1,032	1,053	398	0	14,289	0	14,289	5,750.00	4.60
Orthopedic Impairment	920	119	7,316	1,767	4,259	1,136	1,810	647	0	17,974	0	17,974	113.79	2.20
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	549	120	6,082	1,233	867	134	678	283	0	9,946	0	9,946	14.86	126.32
Autism	1,079	109	9,217	1,546	6,020	1,317	2,369	821	0	22,478	0	22,478	39.89	1.55
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	236	31	5,568	181	1,066	188	458	164	0	7,892	0	7,892	10.53	100.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	593	109	5,523	373	1,445	1,224	746	325	54	10,392	0	10,392	9.31	9.56
Specific Learning Disability	554	109	3,799	294	1,083	200	625	286	113	7,063	0	7,063	13.72	13.65
Other Health Impairments	660	109	5,446	419	2,043	373	946	390	202	10,588	22,533	11,051	11.04	5.64
Mild Mental Retardation	632	108	5,621	728	1,823	333	870	364	234	10,713	28,791	11,596	9.88	6.96
Emotional Disability (ED)	607	109	5,075	566	1,568	286	787	338	49	9,385	0	9,385	10.72	8.31
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	2,676	2,676	20,920	22,591	0.00	0.00
Hearing Impairment	530	109	3,238	395	2,726	457	554	263	0	8,272	20,034	10,471	15.95	16.91
Visual Impairment	754	90	3,554	2,556	4,514	1,208	1,419	526	909	15,530	0	15,530	0.00	2.43
Orthopedic Impairment	747	65	5,354	1,600	4,413	1,015	1,634	576	416	15,820	0	15,820	39.52	2.03
Moderate Mental Retardation	701	107	6,181	1,757	2,482	453	1,089	434	370	13,574	27,316	15,124	10.05	4.66
Multiple Disabilities (MD)	780	109	5,749	2,830	3,126	571	1,309	506	210	15,190	20,177	15,387	14.14	3.23
Autism	854	109	7,847	1,117	3,793	916	1,532	578	1,193	17,939	27,333	19,774	9.15	2.79
Severe Mental Retardation	958	109	8,156	2,246	4,738	865	1,849	680	239	19,840	26,664	20,444	10.70	2.11
MD - Severe Sensory Impairment	1,923	109	21,044	4,631	13,454	2,456	4,769	1,619	1,534	51,539	23,518	36,156	4.85	0.72
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00

Page 28

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1**  
**TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Ben Franklin Charter School**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 571	\$ 138	\$ 1,932	\$ 34	\$ 67	\$ 836	\$ 78	\$ 604	\$ 0	\$ 4,260	\$ 0	\$ 4,260	68.25	146.25
Specific Learning Disability	1,575	219	10,643	55	106	327	124	960	0	14,009	0	14,009	5.63	89.67
Other Health Impairments	1,578	219	10,705	55	106	255	124	960	0	14,002	0	14,002	5.58	96.11
Mild Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Emotional Disability	2,055	219	15,902	55	106	353	124	960	0	19,774	0	19,774	3.53	60.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Autism	3,587	219	15,159	55	106	670	124	960	0	20,880	0	20,880	9.52	1.82
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Mild Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Emotional Disability (ED)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00

Page 29

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1**  
**TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Horizon Community Learning Center**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 916	\$ 91	\$ 2,518	\$ 249	\$ 180	\$ 59	\$ 154	\$ 341	\$ 0	\$ 4,508	\$ 0	\$ 4,508	73.08	73.08
Specific Learning Disability	1,215	91	3,087	254	180	86	154	341	0	5,408	0	5,408	35.15	38.54
Other Health Impairments	1,172	91	2,751	253	180	82	154	341	0	5,024	0	5,024	50.70	32.53
Mild Mental Retardation	3,548	91	12,197	291	180	297	154	341	0	17,099	0	17,099	3.77	0.00
Emotional Disability	898	91	2,392	249	180	58	154	341	0	4,363	0	4,363	95.95	65.14
Hearing Impairment	1,255	91	1,991	255	180	90	154	341	0	4,357	0	4,357	0.00	17.24
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	962	91	2,087	250	180	63	154	341	0	4,128	0	4,128	400.00	34.48
Autism	1,240	91	2,169	254	180	89	154	341	0	4,518	0	4,518	216.67	19.23
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	784	91	2,588	247	180	47	154	341	0	4,432	0	4,432	64.52	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Mild Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Emotional Disability (ED)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	20,215	20,215	0.00	0.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00

Page 30

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1A**  
**ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO**  
**K-12**  
**Fiscal Year 2005**

**Amphitheater Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 14	\$ 1	\$ 539	\$ 5	\$ 222	\$ 53	\$ 61	\$ 52	\$ 2	\$ 949	\$ 0	\$ 949	47.80	299.80	
Specific Learning Disability	40	3	1,475	73	422	53	171	145	0	2,382	0	2,382	19.17	64.18	
Other Health Impairments	37	3	1,381	13	576	48	161	137	0	2,356	0	2,356	20.85	62.76	
Mild Mental Retardation	52	4	1,939	31	1,642	68	224	191	47	4,198	0	4,198	14.32	48.99	
Emotional Disability	39	3	1,355	711	1,021	58	166	141	13	3,507	10,800	3,511	26.05	34.28	
Hearing Impairment	169	13	6,613	57	1,564	1,986	723	615	0	11,740	0	11,740	3.65	0.00	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	3,170	3,170	0.00	0.00	
Orthopedic Impairment	39	3	1,345	13	1,271	164	169	144	0	3,148	0	3,148	33.08	26.90	
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Multiple Disabilities (MD)	47	4	1,734	407	1,607	83	203	173	0	4,258	2,877	3,341	17.24	43.48	
Autism	146	11	4,743	50	1,998	189	627	533	0	8,297	0	8,297	13.68	5.54	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Traumatic Brain Injury***	37	3	1,427	13	342	48	158	134	170	2,332	0	2,332	17.74	296.60	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	133	10	4,231	45	1,495	244	568	483	0	7,209	0	7,209	16.97	5.66	
Specific Learning Disability	83	6	2,932	95	958	108	354	301	12	4,849	0	4,849	11.28	17.88	
Other Health Impairments	135	11	4,527	46	1,362	174	578	491	102	7,426	0	7,426	9.92	7.20	
Mild Mental Retardation	186	15	6,078	77	2,888	241	799	679	69	11,032	0	11,032	8.69	4.45	
Emotional Disability (ED)	172	13	5,747	925	2,382	232	737	627	119	10,954	0	10,954	7.62	5.48	
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	1,620	1,620	17,618	18,325	0.00	0.00	
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Orthopedic Impairment	280	22	9,177	95	5,780	499	1,201	1,021	128	18,203	2,623	16,295	5.62	3.03	
Moderate Mental Retardation	283	22	9,243	110	3,865	366	1,215	1,032	81	16,217	0	16,217	5.92	2.93	
Multiple Disabilities (MD)	174	14	5,791	179	2,288	231	745	634	442	10,498	3,762	9,189	7.50	5.33	
Autism	267	21	8,601	91	2,981	345	1,146	974	201	14,627	0	14,627	7.44	2.91	
Severe Mental Retardation	305	24	9,641	117	3,818	393	1,305	1,110	439	17,152	0	17,152	7.57	2.38	
MD - Severe Sensory Impairment	241	19	7,854	116	2,944	312	1,035	880	795	14,196	4,517	10,540	6.98	3.39	
Traumatic Brain Injury***	102	8	3,357	35	1,104	132	437	372	0	5,547	0	5,547	16.00	8.51	

Page 31

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Cartwright Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 26	\$ 0	\$ 713	\$ 1	\$ 125	\$ 5	\$ 59	\$ 10	0	\$ 939	\$ 0	\$ 939	73.18	238.00	
Specific Learning Disability	110	0	3,216	3	530	17	254	40	0	4,170	0	4,170	15.84	74.53	
Other Health Impairments	172	0	3,502	5	866	27	399	63	0	5,034	0	5,034	17.87	15.58	
Mild Mental Retardation	211	0	5,764	6	1,022	33	487	77	0	7,600	0	7,600	9.07	26.95	
Emotional Disability	82	0	2,230	2	393	13	190	30	0	2,940	0	2,940	23.32	66.71	
Hearing Impairment	104	0	2,116	3	2,721	59	240	301	0	5,544	0	5,544	29.59	26.09	
Visual Impairment	299	0	5,483	8	6,580	1,304	690	365	0	14,729	0	14,729	12.35	7.86	
Orthopedic Impairment	508	0	4,915	13	2,455	81	1,174	185	0	9,331	0	9,331	65.11	2.95	
Moderate Mental Retardation	567	0	13,155	15	2,708	90	1,310	207	0	18,052	0	18,052	4.35	6.06	
Multiple Disabilities (MD)	692	0	9,105	18	3,429	110	1,599	252	0	15,205	0	15,205	11.39	2.54	
Autism	442	0	6,020	12	2,220	70	1,022	161	0	9,947	0	9,947	16.22	4.05	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Traumatic Brain Injury***	49	0	1,644	1	233	8	113	18	0	2,066	0	2,066	30.41	0.00	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	641	0	11,386	17	3,373	102	1,482	235	0	17,236	0	17,236	5.34	3.52	
Specific Learning Disability	396	0	9,163	10	1,894	63	916	145	0	12,587	20,485	13,062	6.00	8.59	
Other Health Impairments	915	0	18,642	24	4,844	145	2,116	334	0	27,020	0	27,020	2.96	2.95	
Mild Mental Retardation	473	0	7,843	12	2,546	75	1,093	173	0	12,215	0	12,215	7.26	4.45	
Emotional Disability (ED)	581	0	12,398	15	2,779	92	1,344	212	0	17,421	20,485	17,491	4.37	5.00	
ED - Separate Facility, Private School	693	0	12,496	18	3,573	110	1,601	253	617	19,361	20,485	19,474	4.54	3.32	
Hearing Impairment	0	0	0	0	0	0	0	0	1,650	1,650	15,175	16,825	0.00	0.00	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Orthopedic Impairment	847	0	8,592	22	4,048	135	1,958	309	0	15,911	0	15,911	24.57	1.81	
Moderate Mental Retardation	561	0	9,174	15	3,074	89	1,297	205	0	14,415	0	14,415	6.51	3.70	
Multiple Disabilities (MD)	583	0	9,938	15	5,610	93	1,347	213	0	17,799	0	17,799	6.23	3.71	
Autism	594	0	9,894	16	3,589	94	1,374	217	730	16,508	24,801	18,320	5.88	3.55	
Severe Mental Retardation	845	0	12,524	22	4,817	134	1,953	308	0	20,603	0	20,603	5.55	2.26	
MD - Severe Sensory Impairment	991	0	15,569	26	10,824	157	2,291	362	0	30,220	0	30,220	4.25	2.02	
Traumatic Brain Injury***	437	0	8,003	12	2,659	69	1,010	159	0	12,349	0	12,349	8.30	5.36	

Page 32

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Coolidge Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 48	\$ 0	\$ 793	\$ 23	\$ 129	\$ 23	\$ 29	\$ 61	\$ 17	\$ 1,123	\$ 0	\$ 1,123	45.08	87.67	
Specific Learning Disability	168	0	2,087	80	312	80	101	213	0	3,041	0	3,041	23.01	13.60	
Other Health Impairments	768	0	7,269	368	1,475	364	463	974	0	11,681	0	11,681	12.01	2.21	
Mild Mental Retardation	243	0	2,715	117	675	116	147	309	111	4,433	0	4,433	21.30	8.15	
Emotional Disability	214	0	2,582	103	403	102	129	271	0	3,804	0	3,804	19.56	10.20	
Hearing Impairment	283	0	2,967	136	2,949	134	171	359	0	6,999	0	6,999	22.29	6.57	
Visual Impairment	366	0	3,121	176	4,432	174	221	465	617	9,572	0	9,572	44.59	4.29	
Orthopedic Impairment	1,016	0	10,575	487	5,830	482	612	1,288	83	20,373	0	20,373	6.30	1.82	
Moderate Mental Retardation	227	0	2,334	109	348	108	137	288	430	3,981	0	3,981	29.33	8.06	
Multiple Disabilities (MD)	1,080	0	10,423	518	3,833	513	651	1,370	198	18,586	0	18,586	6.78	1.60	
Autism	1,158	0	10,220	555	2,802	549	698	1,468	37	17,487	0	17,487	9.36	1.39	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Traumatic Brain Injury***	287	0	3,088	138	440	136	173	364	0	4,626	0	4,626	20.98	6.67	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Mild Mental Retardation	495	0	5,215	238	1,005	235	299	628	0	8,115	44,809	11,073	9.38	3.77	
Emotional Disability (ED)	256	0	2,732	123	392	121	154	324	0	4,102	33,580	13,949	17.98	7.41	
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Moderate Mental Retardation	558	0	5,786	267	855	265	336	707	76	8,850	65,041	17,913	8.62	3.30	
Multiple Disabilities (MD)	1,324	0	11,890	635	5,942	628	798	1,680	92	22,989	64,422	30,600	6.85	1.23	
Autism	1,083	0	10,179	520	6,102	514	653	1,374	55	20,480	37,213	26,764	6.72	1.56	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	381	0	4,330	183	3,045	181	229	483	290	9,122	0	9,122	10.30	5.33	
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	

Page 33

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Mesa Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 19	\$ 6	\$ 927	\$ 10	\$ 90	\$ 15	\$ 169	\$ 24	0	\$ 1,260	\$ 0	\$ 1,260	49.00	0.00
Specific Learning Disability	45	14	2,009	56	238	35	403	58	4	2,862	0	2,862	23.40	173.86
Other Health Impairments	52	16	1,954	27	359	39	460	66	0	2,973	0	2,973	25.85	60.27
Mild Mental Retardation	113	35	2,729	234	617	85	999	143	0	4,955	0	4,955	15.23	12.45
Emotional Disability	56	23	2,049	573	589	44	500	72	0	3,906	0	3,906	21.29	49.32
Hearing Impairment	90	28	4,341	189	3,289	444	796	114	0	9,291	0	9,291	9.22	1,802.78
Visual Impairment	194	60	7,970	1,016	2,488	165	1,718	247	0	13,858	0	13,858	6.22	23.64
Orthopedic Impairment	232	72	5,932	268	1,488	4,810	2,054	295	0	15,151	0	15,151	12.07	6.42
Moderate Mental Retardation	272	85	3,752	313	844	206	2,411	346	0	8,229	0	8,229	69.05	3.62
Multiple Disabilities (MD)	252	79	9,086	765	1,346	726	2,237	321	0	14,812	0	14,812	5.67	10.78
Autism	117	36	2,463	1,207	557	88	1,034	148	0	5,650	0	5,650	31.57	10.67
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	370	115	13,738	211	2,954	280	3,281	471	0	21,420	0	21,420	3.64	8.06
Traumatic Brain Injury***	66	21	3,214	58	309	50	586	84	0	4,388	0	4,388	21.31	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	161	50	6,292	114	631	122	1,427	205	13	9,015	36,897	9,415	7.65	22.38
Other Health Impairments	293	91	8,741	156	909	222	2,597	373	0	13,382	44,321	14,056	5.18	6.23
Mild Mental Retardation	176	55	4,478	265	958	133	1,558	224	141	7,988	42,661	8,314	9.84	8.43
Emotional Disability (ED)	148	52	4,499	625	893	114	1,312	188	105	7,936	39,041	8,727	8.95	12.71
ED - Separate Facility, Private School	292	91	7,196	146	938	221	2,588	371	0	11,843	44,321	12,637	7.12	4.90
Hearing Impairment	186	58	8,872	237	2,745	516	1,644	236	0	14,494	0	14,494	4.31	244.29
Visual Impairment	321	100	12,511	1,080	2,311	261	2,847	409	1,869	21,709	0	21,709	3.61	11.07
Orthopedic Impairment	618	193	16,307	461	3,432	5,102	5,477	786	988	33,364	0	33,364	3.59	2.50
Moderate Mental Retardation	222	69	5,640	288	1,679	168	1,964	282	373	10,685	0	10,685	8.41	6.68
Multiple Disabilities (MD)	400	125	11,638	839	2,309	838	3,547	509	1,494	21,699	40,801	21,851	4.15	4.39
Autism	262	82	6,058	1,279	1,643	198	2,321	333	994	13,170	43,320	15,206	8.32	5.14
Severe Mental Retardation	405	126	9,877	380	3,107	307	3,590	515	1,631	19,938	43,211	20,500	5.62	3.49
MD - Severe Sensory Impairment	447	139	15,374	249	2,297	339	3,965	569	0	23,379	0	23,379	3.19	5.38
Traumatic Brain Injury***	206	64	7,189	128	1,169	156	1,827	262	0	11,001	0	11,001	8.55	12.13

Page 34

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Paradise Valley Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 18	\$ 0	\$ 1,542	\$ 8	\$ 129	\$ 161	\$ 47	\$ 41	\$ 1	\$ 1,947	\$ 0	\$ 1,947	39.64	70.33	
Specific Learning Disability	33	0	2,871	45	221	12	84	73	0	3,339	0	3,339	20.77	44.19	
Other Health Impairments	66	0	4,275	0	572	17	170	148	0	5,248	0	5,248	16.76	11.68	
Mild Mental Retardation	152	0	7,547	43	2,156	40	392	341	0	10,671	0	10,671	12.94	3.91	
Emotional Disability	45	0	3,133	33	275	12	115	101	0	3,714	0	3,714	20.45	19.60	
Hearing Impairment	28	0	3,129	185	727	7	71	62	0	4,209	0	4,209	17.19	0.00	
Visual Impairment	73	0	6,546	379	2,282	19	189	311	0	9,799	0	9,799	8.82	20.52	
Orthopedic Impairment	128	0	3,873	1	1,713	33	329	285	0	6,362	0	6,362	0.00	3.62	
Moderate Mental Retardation	266	0	11,352	43	2,442	69	684	594	0	15,450	0	15,450	7.34	2.03	
Multiple Disabilities (MD)	122	0	7,812	156	2,515	89	314	273	0	11,281	0	11,281	9.25	6.27	
Autism	182	0	9,556	13	1,402	47	468	406	0	12,074	0	12,074	9.06	3.44	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	437	0	19,967	2	4,560	114	1,125	977	0	27,182	0	27,182	5.26	1.29	
Traumatic Brain Injury***	160	0	6,481	1	1,069	42	412	358	0	8,523	0	8,523	24.89	3.27	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	646	0	29,946	11	4,164	324	1,662	1,443	0	38,196	0	38,196	1.98	0.88	
Specific Learning Disability	63	0	4,739	45	430	20	162	141	37	5,637	20,699	5,650	11.38	15.54	
Other Health Impairments	83	0	4,659	0	588	22	213	185	76	5,826	0	5,826	13.79	8.02	
Mild Mental Retardation	122	0	6,758	43	1,277	32	314	273	271	9,090	24,311	9,239	8.63	5.36	
Emotional Disability (ED)	84	0	5,801	33	545	22	217	190	42	6,934	0	6,934	8.72	10.00	
ED - Separate Facility, Private School	711	0	10,421	1	2,033	40	391	339	633	14,569	24,345	16,163	4.87	5.53	
Hearing Impairment	85	0	7,670	185	1,150	22	219	190	991	10,512	7,182	9,415	7.14	18.38	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Orthopedic Impairment	22	0	2,496	0	126	6	56	48	0	2,754	0	2,754	21.37	0.00	
Moderate Mental Retardation	121	0	5,952	43	1,618	32	312	271	1,143	9,492	27,431	12,472	10.37	4.88	
Multiple Disabilities (MD)	202	0	10,453	156	3,837	110	519	451	617	16,345	36,706	18,957	6.53	3.07	
Autism	192	0	9,211	13	2,248	50	493	428	916	13,551	28,042	16,324	8.03	3.05	
Severe Mental Retardation	155	0	7,850	43	3,230	40	399	346	1,131	13,194	0	13,194	8.54	3.91	
MD - Severe Sensory Impairment	247	0	17,559	1	3,869	64	634	551	1,285	24,210	27,744	24,958	3.33	3.61	
Traumatic Brain Injury***	60	0	4,912	0	352	16	155	135	0	5,630	0	5,630	10.23	19.25	

Page 33

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Phoenix Union High School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 75	\$ 0	\$ 953	\$ 0	\$ 288	\$ 311	\$ 139	\$ 87	\$ 0	\$ 1,853	\$ 0	\$ 1,853	53.46	508.10
Specific Learning Disability	118	0	1,516	4	456	35	221	138	0	2,488	0	2,488	24.51	331.42
Other Health Impairments	458	2	3,566	0	1,765	137	854	535	0	7,317	0	7,317	19.55	13.13
Mild Mental Retardation	148	3	1,942	75	569	44	276	174	0	3,231	0	3,231	18.23	417.22
Emotional Disability	193	52	2,227	219	744	58	360	1,652	0	5,505	0	5,505	18.15	85.00
Hearing Impairment	651	8	8,148	0	4,195	322	1,214	822	0	15,360	0	15,360	6.08	45.66
Visual Impairment	1,286	14	8,738	476	10,964	384	2,397	1,505	0	25,764	0	25,764	8.69	4.01
Orthopedic Impairment	275	1	1,923	551	1,058	82	512	320	0	4,722	0	4,722	34.44	19.38
Moderate Mental Retardation	1,780	8	13,361	73	6,856	532	3,318	2,077	0	28,005	0	28,005	5.00	3.23
Multiple Disabilities (MD)	1,576	5	9,520	615	7,830	471	2,938	1,838	0	24,793	0	24,793	10.65	2.95
Autism	93	0	1,090	0	356	28	172	108	0	1,847	0	1,847	33.33	200.00
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	37	0	508	6,534	1,806	338	69	111	0	9,403	0	9,403	50.00	0.00
Traumatic Brain Injury***	551	2	4,384	0	2,123	165	1,027	643	0	8,895	0	8,895	14.52	11.25
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	207	1	2,558	4	798	62	386	242	6	4,264	22,279	4,465	13.93	125.44
Other Health Impairments	503	2	5,321	0	1,939	150	938	587	0	9,440	0	9,440	8.17	22.57
Mild Mental Retardation	497	4	4,308	73	1,915	149	927	581	108	8,562	23,683	8,918	10.48	14.23
Emotional Disability (ED)	352	51	3,729	212	1,357	105	657	1,791	0	8,254	0	8,254	11.53	32.40
ED - Separate Facility, Private School	636	2	5,090	0	2,451	190	1,186	742	10	10,307	22,343	14,790	9.99	9.82
Hearing Impairment	783	9	8,978	0	4,703	389	1,459	989	0	17,310	0	17,310	5.65	20.33
Visual Impairment	1,055	18	11,609	678	10,047	315	1,966	1,237	0	26,925	0	26,925	4.55	12.50
Orthopedic Impairment	345	1	2,674	1,307	1,329	103	643	402	0	6,804	0	6,804	16.86	17.35
Moderate Mental Retardation	934	5	6,157	73	3,599	279	1,742	1,091	240	14,120	24,856	14,795	10.34	5.36
Multiple Disabilities (MD)	1,157	4	8,039	422	6,176	346	2,157	1,349	40	19,690	25,220	20,213	8.10	4.56
Autism	1,214	4	7,613	0	4,674	363	2,262	1,415	1,837	19,382	27,525	23,388	10.22	3.95
Severe Mental Retardation	1,236	6	7,009	70	4,759	369	2,303	1,442	1,211	18,405	24,415	19,580	11.56	3.59
MD - Severe Sensory Impairment	892	3	6,716	1,522	9,342	343	1,663	1,056	316	21,853	22,301	21,991	8.81	6.47
Traumatic Brain Injury***	778	3	6,116	0	2,995	383	1,449	907	0	12,631	36,320	13,358	10.30	7.85

Page 36

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Tempe Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio		
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide	
<b>RESOURCE</b>															
Speech/Language Impairment	\$ 25	\$ 0	\$ 740	\$ 5	\$ 103	\$ 17	\$ 88	\$ 20	\$ 0	\$ 998	\$ 0	\$ 998	44.76	1,206.87	
Specific Learning Disability	92	0	2,329	19	289	15	322	73	35	3,174	0	3,174	19.00	30.97	
Other Health Impairments	83	0	2,068	17	237	14	291	66	0	2,776	0	2,776	22.00	31.17	
Mild Mental Retardation	180	0	4,466	37	438	30	632	143	0	5,926	0	5,926	10.50	13.92	
Emotional Disability	77	0	1,997	16	306	13	269	61	17	2,756	0	2,756	20.94	43.41	
Hearing Impairment	185	0	4,977	38	1,063	742	648	147	216	8,016	0	8,016	7.82	23.13	
Visual Impairment	362	0	9,383	74	1,117	217	1,268	288	0	12,709	0	12,709	4.49	8.94	
Orthopedic Impairment	108	0	2,962	22	2,619	18	378	86	171	6,364	0	6,364	12.66	47.78	
Moderate Mental Retardation	695	1	14,114	143	4,445	116	2,436	553	0	22,503	0	22,503	7.72	1.95	
Multiple Disabilities (MD)	578	1	11,269	119	8,802	96	2,027	460	0	23,352	0	23,352	14.26	2.16	
Autism	157	0	3,634	32	1,455	26	552	125	107	6,088	0	6,088	13.86	12.08	
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Traumatic Brain Injury***	57	0	1,403	12	120	9	198	45	0	1,844	0	1,844	34.86	44.78	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	285	0	6,822	58	605	47	997	226	0	9,040	0	9,040	7.52	7.66	
Specific Learning Disability	403	1	9,158	83	1,729	67	1,414	321	0	13,176	0	13,176	5.51	4.46	
Other Health Impairments	316	0	6,496	65	1,508	53	1,107	251	78	9,874	0	9,874	10.82	4.41	
Mild Mental Retardation	488	1	10,433	100	2,117	81	1,711	388	126	15,445	43,663	16,158	5.99	3.11	
Emotional Disability (ED)	358	0	7,572	73	2,225	60	1,255	285	80	11,908	0	11,908	7.90	4.14	
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	1,860	1,860	32,290	32,732	0.00	0.00	
Hearing Impairment	333	0	7,694	68	708	767	1,166	265	0	11,001	0	11,001	6.63	5.74	
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	
Orthopedic Impairment	784	1	15,300	161	4,354	130	2,747	624	214	24,315	0	24,315	7.57	1.60	
Moderate Mental Retardation	380	0	8,005	78	2,829	63	1,333	302	555	13,545	35,043	14,523	7.55	3.86	
Multiple Disabilities (MD)	516	1	10,944	106	3,124	86	1,810	411	258	17,256	0	17,256	5.96	2.89	
Autism	556	1	11,908	114	2,302	92	1,947	442	532	17,894	0	17,894	5.13	2.76	
Severe Mental Retardation	677	1	13,771	139	3,275	113	2,374	539	774	21,663	50,475	25,029	6.34	2.00	
MD - Severe Sensory Impairment	1,146	1	23,913	235	6,483	191	4,016	912	286	37,183	0	37,183	3.27	1.25	
Traumatic Brain Injury***	126	0	3,032	26	269	21	443	101	0	4,018	0	4,018	11.17	17.24	

Page 37

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Tucson Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 32	\$ 3	\$ 2,396	\$ 10	\$ 350	\$ 88	\$ 349	\$ 112	\$ 0	\$ 3,340	\$ 0	\$ 3,340	19.63	0.00
Specific Learning Disability	32	3	2,294	17	322	9	352	113	1	3,143	0	3,143	20.60	284.56
Other Health Impairments	40	4	2,652	12	403	12	441	141	7	3,712	0	3,712	17.92	93.59
Mild Mental Retardation	77	7	5,320	17	770	22	842	269	28	7,352	0	7,352	8.82	76.07
Emotional Disability	43	6	2,519	22	429	37	468	150	0	3,674	0	3,674	18.55	50.20
Hearing Impairment	27	2	1,366	27	4,906	66	296	137	0	6,827	0	6,827	35.10	52.45
Visual Impairment	0	0	0	88	4,182	268	0	46	0	4,584	0	4,584	0.00	0.00
Orthopedic Impairment	75	7	5,218	113	753	22	823	263	0	7,274	0	7,274	9.12	81.21
Moderate Mental Retardation	51	4	1,915	11	507	15	554	177	0	3,234	0	3,234	15.89	18.52
Multiple Disabilities (MD)	151	13	8,319	37	5,245	43	1,649	527	0	15,984	0	15,984	5.83	11.67
Autism	66	6	1,856	162	662	19	723	231	0	3,725	0	3,725	59.87	11.26
Severe Mental Retardation	606	53	19,262	132	6,070	174	6,633	2,121	0	35,051	0	35,051	6.57	1.33
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	114	10	5,081	25	1,145	33	1,251	400	0	8,059	0	8,059	13.58	9.99
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	83	7	3,202	21	829	102	906	290	0	5,440	0	5,440	13.66	11.60
Specific Learning Disability	73	6	4,712	26	731	21	799	256	44	6,668	6,616	6,669	10.17	45.06
Other Health Impairments	127	11	5,379	31	1,274	37	1,392	445	20	8,716	5,074	8,707	9.24	8.38
Mild Mental Retardation	110	10	4,332	24	1,099	31	1,201	384	20	7,211	16,798	7,256	10.75	8.95
Emotional Disability (ED)	107	12	4,918	36	1,073	56	1,172	375	11	7,760	10,748	7,774	9.89	11.19
ED - Separate Facility, Private School	218	19	7,454	47	2,179	62	2,381	761	0	13,121	0	13,121	7.71	3.94
Hearing Impairment	70	6	4,912	36	5,334	78	769	289	0	11,494	0	11,494	7.58	94.28
Visual Impairment	239	21	9,730	140	6,971	337	2,619	884	0	20,941	0	20,941	5.13	4.24
Orthopedic Impairment	294	26	11,452	161	2,948	84	3,221	1,030	0	19,216	0	19,216	5.33	3.28
Moderate Mental Retardation	267	24	9,273	58	2,676	77	2,924	935	96	16,330	12,692	16,246	6.22	3.24
Multiple Disabilities (MD)	200	18	6,618	47	3,371	57	2,188	700	165	13,364	16,800	13,364	9.00	4.17
Autism	281	25	7,874	209	2,809	80	3,070	982	115	15,445	30,597	15,572	9.46	2.65
Severe Mental Retardation	261	23	8,327	57	2,610	75	2,852	912	129	15,246	0	15,246	7.80	3.11
MD - Severe Sensory Impairment	259	23	7,294	57	7,380	74	2,838	907	230	19,062	0	19,062	10.57	2.87
Traumatic Brain Injury***	112	10	5,758	24	1,121	32	1,224	392	0	8,673	0	8,673	10.03	13.22

Page 38

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Washington Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 20	\$ 0	\$ 834	\$ 18	\$ 187	\$ 504	\$ 62	\$ 20	\$ 0	1,645	\$ 0	\$ 1,645	54.11	347.50
Specific Learning Disability	59	0	2,261	78	529	99	177	57	2	3,262	0	3,262	20.61	83.85
Other Health Impairments	123	0	2,523	123	1,108	202	371	119	0	4,569	0	4,569	23.57	11.53
Mild Mental Retardation	420	0	6,223	452	3,794	693	1,271	409	0	13,262	0	13,262	14.47	2.74
Emotional Disability	108	0	2,549	764	973	178	326	105	0	5,003	0	5,003	17.84	14.94
Hearing Impairment	52	0	472	270	2,321	386	156	50	0	3,707	0	3,707	3,300.00	18.86
Visual Impairment	211	0	1,888	2,882	3,035	1,020	637	205	0	9,878	0	9,878	5,750.00	4.60
Orthopedic Impairment	449	0	4,321	1,435	4,051	1,122	1,357	437	0	13,172	0	13,172	113.79	2.20
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	73	0	3,057	899	658	120	220	71	0	5,098	0	5,098	14.86	126.32
Autism	645	0	6,464	1,242	5,829	1,305	1,953	628	0	18,066	0	18,066	39.89	1.55
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	112	0	4,781	94	1,012	185	339	109	0	6,632	0	6,632	10.53	100.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	160	0	3,600	373	1,445	1,224	484	156	54	7,496	0	7,496	9.31	9.56
Specific Learning Disability	120	0	2,881	294	1,083	200	363	117	113	5,171	0	5,171	13.72	13.65
Other Health Impairments	226	0	4,035	419	2,043	373	684	220	202	8,202	22,533	8,756	11.04	5.64
Mild Mental Retardation	202	0	4,119	728	1,823	333	611	196	234	8,246	28,791	9,247	9.88	6.96
Emotional Disability (ED)	174	0	3,662	566	1,568	286	525	169	49	6,999	0	6,999	10.72	8.31
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	2,676	2,676	20,920	22,591	0.00	0.00
Hearing Impairment	97	0	2,316	395	2,726	457	292	94	0	6,377	20,034	8,929	15.95	16.91
Visual Impairment	398	0	3,554	2,556	4,514	1,208	1,204	387	909	14,730	0	14,730	0.00	2.43
Orthopedic Impairment	489	0	4,786	1,600	4,413	1,015	1,478	476	416	14,673	0	14,673	39.52	2.03
Moderate Mental Retardation	275	0	4,929	1,757	2,482	453	832	268	370	11,366	27,316	13,160	10.05	4.66
Multiple Disabilities (MD)	346	0	4,816	2,830	3,126	571	1,047	337	210	13,283	20,177	13,551	14.14	3.23
Autism	420	0	6,434	1,117	3,793	916	1,271	409	1,193	15,553	27,333	17,778	9.15	2.79
Severe Mental Retardation	525	0	7,078	2,246	4,738	865	1,587	511	239	17,789	26,664	18,568	10.70	2.11
MD - Severe Sensory Impairment	1,490	0	18,595	4,631	13,454	2,456	4,507	1,450	1,534	48,117	23,518	34,678	4.85	0.72
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00

Page 39

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Ben Franklin Charter School**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 93	\$ 0	\$ 821	\$ 0	\$ 0	\$ 783	\$ 0	\$ 0	\$ 0	\$ 1,697	\$ 0	\$ 1,697	68.25	146.25
Specific Learning Disability	815	0	8,876	0	0	242	0	0	0	9,933	0	9,933	5.63	89.67
Other Health Impairments	818	0	8,938	0	0	169	0	0	0	9,925	0	9,925	5.58	96.11
Mild Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Emotional Disability	1,295	0	14,135	0	0	268	0	0	0	15,698	0	15,698	3.53	60.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Autism	2,826	0	13,392	0	0	585	0	0	0	16,803	0	16,803	9.52	1.82
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Mild Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Emotional Disability (ED)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00

Page 40

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.  
 \*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.  
 \*\*\* Refer to the explanatory note for TBI category on Page 4.  
 Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 K-12  
 Fiscal Year 2005**

**Horizon Community Learning Center**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	Total Cost Per Student Attending Private Facilities	Average Cost Per Student**	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
<b>RESOURCE</b>														
Speech/Language Impairment	\$ 303	\$ 0	\$ 527	\$ 5	\$ 0	\$ 27	\$ 0	\$ 0	\$ 0	\$ 862	\$ 0	\$ 862	73.08	73.08
Specific Learning Disability	603	0	1,096	9	0	54	0	0	0	1,762	0	1,762	35.15	38.54
Other Health Impairments	559	0	760	9	0	50	0	0	0	1,378	0	1,378	50.70	32.53
Mild Mental Retardation	2,936	0	10,206	46	0	265	0	0	0	13,453	0	13,453	3.77	0.00
Emotional Disability	286	0	401	4	0	26	0	0	0	717	0	717	95.95	65.14
Hearing Impairment	643	0	0	10	0	58	0	0	0	711	0	711	0.00	17.24
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	349	0	96	5	0	32	0	0	0	482	0	482	400.00	34.48
Autism	627	0	178	10	0	57	0	0	0	872	0	872	216.67	19.23
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	172	0	597	3	0	16	0	0	0	788	0	788	64.52	0.00
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Mild Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Emotional Disability (ED)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	20,215	20,215	0.00	0.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Multiple Disabilities (MD)	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Traumatic Brain Injury***	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00

Page 41

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.  
 \*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.  
 \*\*\* Refer to the explanatory note for TBI category on Page 4.  
 Note: Refer to schedule explanation on page 10.

**SCHEDULE 2**  
**COMPOSITE TOTAL COST PER STUDENT BY CATEGORY**  
(Average Per Student Cost of All Sample Districts)  
**K-12**  
**Fiscal Year 2005**

Category	No. of Students (ADM)	District of Attendance								Extended School Year	Total Cost Per Student Attending District Facilities*	Tuition Out		Average Cost Per Student**
		Administration		Instruction		Instruc. Support		Operations				No. of Students (ADM)	Total Cost Per Student Attending Private Facilities	
		Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					
<b>RESOURCE</b>														
Speech/Language Impairment	12,993.99	\$ 271	\$ 34	\$ 2,593	\$ 63	\$ 373	\$ 138	\$ 400	\$ 226	\$ 1	\$ 4,099	0.00	\$ 0	\$ 4,099
Specific Learning Disability	12,966.26	493	61	4,728	135	688	46	724	454	3	7,332	0.00	0	7,332
Other Health Impairments	1,026.86	528	64	5,043	131	891	68	782	486	2	7,995	0.00	0	7,995
Mild Mental Retardation	326.86	592	71	6,760	186	1,407	94	1,088	630	19	10,847	0.00	0	10,847
Emotional Disability	661.98	514	71	4,858	338	900	62	769	628	3	8,143	0.05	10,800	8,143
Hearing Impairment	328.24	528	64	5,298	193	3,627	201	837	551	8	11,307	0.00	0	11,307
Visual Impairment	123.27	718	75	7,273	720	4,726	354	1,275	786	25	15,952	0.66	3,170	15,883
Orthopedic Impairment	166.19	644	73	7,179	327	2,138	1,231	1,405	664	9	13,670	0.00	0	13,670
Moderate Mental Retardation	15.66	930	81	11,338	182	3,018	168	1,796	1,145	60	18,718	0.00	0	18,718
Multiple Disabilities (MD)	67.61	783	77	10,278	413	4,062	217	1,660	935	6	18,431	1.98	2,877	17,988
Autism	140.60	714	73	7,241	541	1,980	255	1,257	710	8	12,779	0.00	0	12,779
Severe Mental Retardation	1.00	1,017	104	21,078	174	6,412	185	7,042	2,398	0	38,410	0.00	0	38,410
MD - Severe Sensory Impairment	7.45	755	79	18,753	1,035	4,271	187	1,843	1,228	0	28,151	0.00	0	28,151
Traumatic Brain Injury***	71.44	287	31	4,618	62	841	58	841	348	13	7,099	0.00	0	7,099
<b>SELF-CONTAINED</b>														
Speech/Language Impairment	157.67	634	96	6,424	299	1,578	991	892	388	42	11,344	0.00	0	11,344
Specific Learning Disability	2,143.02	588	79	4,882	65	757	75	1,004	621	27	8,098	16.49	26,329	8,239
Other Health Impairments	353.77	619	78	6,799	121	1,420	149	1,488	663	71	11,408	4.06	26,437	11,578
Mild Mental Retardation	1,417.78	678	78	6,454	174	1,483	126	1,480	707	112	11,292	21.36	29,966	11,570
Emotional Disability (ED)	880.07	637	81	6,413	327	1,339	120	1,332	731	51	11,031	9.02	32,640	11,249
ED - Separate Facility, Private School	234.63	930	78	9,951	37	2,087	114	1,836	912	493	16,438	103.22	23,163	18,562
Hearing Impairment	106.77	578	73	7,799	129	3,989	279	1,403	604	72	14,926	5.54	12,197	14,794
Visual Impairment	12.47	845	103	11,432	932	5,358	433	2,761	1,011	995	23,870	0.00	0	23,870
Orthopedic Impairment	77.79	842	100	11,598	429	3,369	955	3,285	1,168	210	21,956	0.99	2,623	21,713
Moderate Mental Retardation	653.35	866	86	8,505	261	2,573	187	2,172	981	325	15,956	30.23	26,588	16,436
Multiple Disabilities (MD)	294.21	865	80	9,539	448	3,860	239	2,035	1,057	346	18,469	21.89	23,273	18,808
Autism	566.18	764	84	9,389	511	2,592	214	2,380	957	680	17,571	57.22	30,647	18,822
Severe Mental Retardation	206.91	902	112	10,638	315	3,321	260	3,232	1,059	961	20,800	8.78	31,921	21,280
MD - Severe Sensory Impairment	131.96	938	96	14,354	409	5,653	283	2,931	1,109	492	26,265	20.19	17,631	25,151
Traumatic Brain Injury***	54.08	427	36	6,392	46	1,577	166	1,350	528	0	10,522	0.44	36,320	10,731

Page 42

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.

\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

\*\*\* Refer to the explanatory note for TBI category on Page 4.

Note: Refer to schedule explanation on page 11.

**SCHEDULE 2A**  
**COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY**  
(Average Per Student Cost of All Sample Districts)  
**K-12**  
**Fiscal Year 2005**

Category	No. of Students (ADM)	District of Attendance										Tuition Out		Average Cost Per Student**	
		Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities*	No. of Students (ADM)	Total Cost Per Student Attending Private Facilities		
		Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other						
<b>RESOURCE</b>															
Speech/Language Impairment	12,993.99	\$ 27	\$ 2	\$ 1,288	\$ 9	\$ 191	\$ 130	\$ 160	\$ 50	\$ 1	\$ 1,858	0.00	\$ 0	\$ 1,858	
Specific Learning Disability	12,966.26	60	4	2,237	38	337	31	279	88	3	3,077	0.00	0	3,077	
Other Health Impairments	1,026.86	93	4	2,703	30	573	54	340	141	2	3,940	0.00	0	3,940	
Mild Mental Retardation	326.86	151	9	4,311	95	1,037	78	641	221	19	6,562	0.00	0	6,562	
Emotional Disability	661.98	73	9	2,387	237	531	47	308	233	3	3,828	0.05	10,800	3,828	
Hearing Impairment	328.24	110	6	2,924	100	3,264	188	410	185	8	7,195	0.00	0	7,195	
Visual Impairment	123.27	298	12	4,853	618	4,348	341	838	393	25	11,726	0.66	3,170	11,682	
Orthopedic Impairment	166.19	232	18	4,789	229	1,815	1,218	990	312	9	9,612	0.00	0	9,612	
Moderate Mental Retardation	15.66	499	10	8,844	89	2,608	149	1,344	659	60	14,262	0.00	0	14,262	
Multiple Disabilities (MD)	67.61	362	13	7,828	301	3,687	204	1,232	527	6	14,160	1.98	2,877	13,838	
Autism	140.60	281	8	4,838	432	1,648	239	829	343	8	8,626	0.00	0	8,626	
Severe Mental Retardation	1.00	606	53	19,262	132	6,070	174	6,633	2,121	0	35,051	0.00	0	35,051	
MD - Severe Sensory Impairment	7.45	370	23	16,101	921	3,867	178	1,417	759	0	23,636	0.00	0	23,636	
Traumatic Brain Injury***	71.44	123	11	3,815	34	715	52	687	231	13	5,681	0.00	0	5,681	
<b>SELF-CONTAINED</b>															
Speech/Language Impairment	157.67	201	1	4,601	299	1,578	991	621	198	42	8,532	0.00	0	8,532	
Specific Learning Disability	2,143.02	146	10	4,052	65	757	75	590	212	27	5,934	16.49	26,329	6,090	
Other Health Impairments	353.77	202	17	5,641	121	1,420	149	1,161	368	71	9,150	4.06	26,437	9,346	
Mild Mental Retardation	1,417.78	240	18	4,954	174	1,483	125	1,103	358	112	8,567	21.36	29,966	8,887	
Emotional Disability (ED)	880.07	193	20	5,209	327	1,339	120	970	403	51	8,632	9.02	32,640	8,876	
ED - Separate Facility, Private School	234.63	512	20	8,209	37	2,087	114	1,474	520	493	13,466	103.22	23,163	16,497	
Hearing Impairment	106.77	158	22	6,458	129	3,989	280	1,052	295	72	12,455	5.54	12,197	12,444	
Visual Impairment	12.47	424	47	10,170	932	5,358	433	2,393	690	995	21,442	0.00	0	21,442	
Orthopedic Impairment	77.79	397	43	10,669	429	3,369	955	2,911	844	210	19,827	0.99	2,623	19,613	
Moderate Mental Retardation	653.35	425	26	6,867	261	2,573	187	1,783	617	325	13,064	30.23	26,588	13,670	
Multiple Disabilities (MD)	294.21	429	16	8,019	448	3,860	239	1,666	693	346	15,716	21.89	23,273	16,247	
Autism	566.18	336	30	7,909	511	2,592	214	2,037	633	680	14,942	57.22	30,647	16,433	
Severe Mental Retardation	206.91	469	62	9,192	315	3,321	260	2,862	728	961	18,170	8.78	31,921	18,757	
MD - Severe Sensory Impairment	131.96	510	42	12,968	409	5,653	284	2,577	760	492	23,695	20.19	17,631	22,922	
Traumatic Brain Injury***	54.08	316	22	6,013	46	1,577	166	1,259	444	0	9,843	0.44	36,320	10,057	

Page 43

\* Includes costs associated with Extended School Year but not Students Attending Private Facilities.  
\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.  
\*\*\* Refer to the explanatory note for TBI category on Page 4.  
Note: Refer to schedule explanation on page 11.

**SCHEDULE 3**  
**TOTAL COST PER STUDENT BY DISTRICT/CHARTER ADM SIZE**  
**K-12**  
**Fiscal Year 2005**

Category	District/Charter ADM 0-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
<b>RESOURCE</b>				
Speech/Language Impairment	\$ 3,596	\$ 0	\$ 3,061	\$ 4,399
Specific Learning Disability	7,214	0	7,675	7,241
Other Health Impairments	12,234	0	7,298	8,036
Mild Mental Retardation	8,933	0	10,466	11,160
Emotional Disability	7,253	0	7,914	8,255
Hearing Impairment	10,269	0	10,958	11,373
Visual Impairment	13,750	0	17,379	15,778
Orthopedic Impairment	24,552	0	10,778	13,779
Moderate Mental Retardation	8,158	0	26,611	19,109
Multiple Disabilities (MD)	13,447	0	15,625	18,572
Autism	16,075	0	12,218	12,569
Severe Mental Retardation	0	0	0	38,409
MD - Severe Sensory Impairment	0	0	0	28,150
Traumatic Brain Injury*	4,497	0	2,146	8,012
<b>SELF-CONTAINED</b>				
Speech/Language Impairment	0	0	15,522	10,709
Specific Learning Disability	0	0	8,514	8,211
Other Health Impairments	0	0	11,727	11,546
Mild Mental Retardation	13,339	0	14,886	11,062
Emotional Disability (ED)	15,272	0	15,423	10,264
ED - Separate Facility, Private School	20,215	0	24,717	17,749
Hearing Impairment	0	0	13,813	14,832
Visual Impairment	0	0	0	23,949
Orthopedic Impairment	0	0	21,132	21,835
Moderate Mental Retardation	20,340	0	17,323	16,260
Multiple Disabilities (MD)	32,840	0	14,439	19,679
Autism	28,486	0	19,123	18,651
Severe Mental Retardation	0	0	23,431	21,006
MD - Severe Sensory Impairment	11,344	0	23,993	25,751
Traumatic Brain Injury*	0	0	7,468	11,243

Page 44

Includes 1 district/2 charters.

Includes 0 districts.

Includes 3 districts.

Includes 5 districts.

\*Refer to explanatory note for TBI category on page 4.

Note: Refer to schedule explanation on page 11.

**SCHEDULE 3A**  
**ADDITIONAL COST PER STUDENT BY DISTRICT/CHARTER ADM SIZE**  
**K-12**  
**Fiscal Year 2005**

Category	District/Charter ADM 0-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
<b>RESOURCE</b>				
Speech/Language Impairment	\$ 1,138	\$ 0	\$ 960	\$ 2,129
Specific Learning Disability	3,145	0	3,252	3,028
Other Health Impairments	8,236	0	2,862	4,117
Mild Mental Retardation	4,774	0	6,175	6,865
Emotional Disability	3,225	0	3,162	4,052
Hearing Impairment	6,161	0	6,561	7,292
Visual Impairment	9,571	0	13,129	11,583
Orthopedic Impairment	20,373	0	6,661	9,741
Moderate Mental Retardation	3,979	0	21,761	14,679
Multiple Disabilities (MD)	9,534	0	12,417	14,297
Autism	12,085	0	7,575	8,486
Severe Mental Retardation	0	0	0	35,052
MD - Severe Sensory Impairment	0	0	0	23,636
Traumatic Brain Injury*	2,066	0	2,146	6,424
<b>SELF-CONTAINED</b>				
Speech/Language Impairment	0	0	13,683	7,750
Specific Learning Disability	0	0	6,991	5,999
Other Health Impairments	0	0	9,944	9,218
Mild Mental Retardation	11,073	0	12,563	8,321
Emotional Disability (ED)	13,949	0	13,092	7,874
ED - Separate Facility, Private School	20,215	0	23,538	15,565
Hearing Impairment	0	0	12,392	12,446
Visual Impairment	0	0	0	21,520
Orthopedic Impairment	0	0	18,735	19,796
Moderate Mental Retardation	17,913	0	14,896	13,440
Multiple Disabilities (MD)	30,600	0	12,477	16,977
Autism	26,764	0	16,697	16,264
Severe Mental Retardation	0	0	21,029	18,466
MD - Severe Sensory Impairment	9,121	0	21,916	23,474
Traumatic Brain Injury*	0	0	7,179	10,509

Page 45

Includes 1 district/2 charters.   Includes 0 districts.   Includes 3 districts.   Includes 5 districts.

\*Refer to explanatory note for TBI category on page 4.

Note: Refer to schedule explanation on page 12.

**SCHEDULE 4**  
**AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER**  
**K-12**  
**Fiscal Year 2005**

Category	Elementary		High School		Unified	
	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide
<b>RESOURCE</b>						
Speech/Language Impairment	55.89	351.19	53.46	508.10	30.81	340.14
Specific Learning Disability	17.96	57.03	24.51	331.42	21.45	93.87
Other Health Impairments	19.53	15.07	19.55	13.13	19.10	27.65
Mild Mental Retardation	10.30	8.32	18.23	417.22	11.86	12.24
Emotional Disability	19.35	24.67	18.15	85.00	20.67	30.36
Hearing Impairment	24.02	21.95	6.08	45.66	18.43	70.30
Visual Impairment	11.73	6.07	8.69	4.01	13.74	26.15
Orthopedic Impairment	42.45	3.05	34.44	19.38	14.62	6.40
Moderate Mental Retardation	6.84	2.20	5.00	3.23	11.47	3.20
Multiple Disabilities (MD)	13.82	5.10	10.65	2.95	7.37	7.38
Autism	21.58	2.22	33.33	200.00	18.85	5.58
Severe Mental Retardation	0.00	0.00	0.00	0.00	6.57	1.33
MD - Severe Sensory Impairment	0.00	0.00	50.00	0.00	4.77	1.60
Traumatic Brain Injury*	21.44	66.67	14.52	11.25	18.52	14.79
<b>SELF-CONTAINED</b>						
Speech/Language Impairment	8.67	8.22	0.00	0.00	8.74	4.52
Specific Learning Disability	10.71	11.07	13.93	125.44	9.62	21.24
Other Health Impairments	9.12	5.10	8.17	22.57	8.57	7.63
Mild Mental Retardation	8.24	5.17	10.48	14.23	9.89	7.44
Emotional Disability (ED)	7.93	5.97	11.53	32.40	9.15	10.42
ED - Separate Facility, Private School	4.54	3.32	9.99	9.82	6.03	4.77
Hearing Impairment	10.98	10.39	5.65	20.33	5.87	98.02
Visual Impairment	0.00	2.43	4.55	12.50	4.18	6.37
Orthopedic Impairment	16.64	1.85	16.86	17.35	4.95	3.11
Moderate Mental Retardation	7.94	4.10	10.34	5.36	7.54	4.51
Multiple Disabilities (MD)	8.71	3.26	8.10	4.56	7.14	3.83
Autism	6.55	2.88	10.22	3.95	8.54	3.26
Severe Mental Retardation	7.27	2.11	11.56	3.59	6.42	3.29
MD - Severe Sensory Impairment	3.86	1.21	8.81	6.47	7.37	3.70
Traumatic Brain Injury*	9.08	6.96	10.30	7.85	9.78	12.52

\*Refer to explanatory note for TBI category on page 4.  
Note: Refer to schedule explanation on page 12.

**SCHEDULE 5**  
**AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT/CHARTER ADM SIZE**  
**K-12**  
**Fiscal Year 2005**

Category	District/Charter ADM 0-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
<b>RESOURCE</b>				
Speech/Language Impairment	52.51	0.00	54.19	32.73
Specific Learning Disability	21.18	0.00	17.73	21.83
Other Health Impairments	11.47	0.00	20.52	19.40
Mild Mental Retardation	18.11	0.00	10.59	12.02
Emotional Disability	22.09	0.00	23.61	19.30
Hearing Impairment	25.71	0.00	13.79	16.42
Visual Impairment	44.59	0.00	6.26	13.54
Orthopedic Impairment	6.30	0.00	31.95	16.80
Moderate Mental Retardation	29.33	0.00	6.84	8.39
Multiple Disabilities (MD)	13.33	0.00	13.44	7.67
Autism	13.50	0.00	14.11	22.05
Severe Mental Retardation	0.00	0.00	0.00	6.57
MD - Severe Sensory Impairment	0.00	0.00	0.00	5.43
Traumatic Brain Injury*	0.00	0.00	12.22	9.57
<b>SELF-CONTAINED</b>				
Speech/Language Impairment	0.00	0.00	6.72	9.09
Specific Learning Disability	0.00	0.00	9.12	11.15
Other Health Impairments	0.00	0.00	8.05	8.83
Mild Mental Retardation	9.38	0.00	7.45	10.10
Emotional Disability (ED)	17.98	0.00	6.45	9.76
ED - Separate Facility, Private School	0.00	0.00	4.54	6.65
Hearing Impairment	0.00	0.00	6.63	6.11
Visual Impairment	0.00	0.00	0.00	4.97
Orthopedic Impairment	0.00	0.00	6.75	5.88
Moderate Mental Retardation	8.62	0.00	6.56	8.43
Multiple Disabilities (MD)	6.85	0.00	6.81	7.70
Autism	6.72	0.00	6.05	8.80
Severe Mental Retardation	0.00	0.00	6.42	6.88
MD - Severe Sensory Impairment	10.30	0.00	4.50	4.65
Traumatic Brain Injury*	0.00	0.00	12.22	9.57

Includes 1 district/2 charters.

Includes 0 district.

Includes 3 districts.

Includes 5 districts.

\*Refer to explanatory note for TBI category on page 4.

Note: Refer to schedule explanation on page 13.

**SCHEDULE 6**  
**COMPARISON OF TOTAL COSTS PER STUDENT BY DISABILITY CATEGORY**  
**TO STATUTORY SUPPORT LEVELS**  
**K-12**  
**Fiscal Year 2005**

Category	Cost Study Results				Statutory Support Level****	
	Total Cost Per Student*	Less Total Costs from State Grants**	Total Cost from Support Level Funding	Cost Index***	Additional Dollars Per Student	Statutory Weight
<b>ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED</b>	\$ 11	\$ 1	\$ 10	0.003	\$ 9	0.003
<b>GROUP B RESOURCE</b>						
Hearing Impairment	11,307	0	11,307	3.908	13,803	4.771
Visual Impairment	15,883	13	15,870	5.485	13,905	4.806
Orthopedic Impairment	13,670	2	13,668	4.724	9,137	3.158
Moderate Mental Retardation	18,718	32	18,686	6.459	12,791	4.421
Multiple Disabilities (MD)	17,988	3	17,985	6.216	17,429	6.024
Autism	12,779	1	12,778	4.417	17,429	6.024
Severe Mental Retardation	38,410	0	38,410	13.276	17,429	6.024
MD - Severe Sensory Impairment	28,151	0	28,151	9.730	18,895	6.531
<b>GROUP B SELF-CONTAINED</b>						
ED - Separate Facility, Private School	18,562	0	18,562	6.416	13,445	4.647
Hearing Impairment	14,794	0	14,794	5.113	13,803	4.771
Visual Impairment	23,870	54	23,816	8.232	13,905	4.806
Orthopedic Impairment	21,713	17	21,696	7.499	16,132	5.576
Moderate Mental Retardation	16,436	3	16,433	5.680	12,791	4.421
Multiple Disabilities (MD)	18,808	3	18,805	6.500	16,876	5.833
Autism	18,822	23	18,799	6.498	16,876	5.833
Severe Mental Retardation	21,280	0	21,280	7.355	16,876	5.833
MD - Severe Sensory Impairment	25,151	2	25,149	8.693	18,895	6.531

Page 48

\* Includes costs from all state and local, but not federal, sources. Includes costs for tuition and Extended School Year (ESY).

\*\* Costs from state grants are removed to arrive at additional cost corresponding to statutory support level funds. In 2004-05, the only state grant applicable to K-12 was for Extended School Year.

\*\*\* Cost index based on 2004-05 statutory support level (\$2,893.18 = 1)

\*\*\*\* The support level shown is the statutory add-on weight and reflects state and local contributions.

No resource students in this category were identified in the cost study.

Note: Refer to schedule explanation on page 13.

The MD-Severe Sensory Impairment (Resource) category consists of 7.45 ADM.

For information purposes, the 2005-06 statutory per student support level is \$3,001.

**SCHEDULE 6A**  
**COMPARISON OF ADDITIONAL COSTS PER STUDENT BY DISABILITY CATEGORY**  
**TO STATUTORY SUPPORT LEVELS**  
**K-12**  
**Fiscal Year 2005**

Category	Cost Study Results				Statutory Support Level****	
	Additional Cost Per Student*	Less Additional Costs from State Grants**	Additional Cost from Support Level Funding	Cost Index***	Additional Dollars Per Student	Statutory Weight
<b>ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED</b>	\$ 11	\$ 1	\$ 10	0.003	\$ 9	0.003
<b>GROUP B RESOURCE</b>						
Hearing Impairment	7,195	0	7,195	2.487	13,803	4.771
Visual Impairment	11,682	13	11,669	4.033	13,905	4.806
Orthopedic Impairment	9,612	2	9,610	3.322	9,137	3.158
Moderate Mental Retardation	14,262	32	14,230	4.918	12,791	4.421
Multiple Disabilities (MD)	13,838	3	13,835	4.782	17,429	6.024
Autism	8,626	1	8,625	2.981	17,429	6.024
Severe Mental Retardation	35,051	0	35,051	12.115	17,429	6.024
MD - Severe Sensory Impairment	23,636	0	23,636	8.170	18,895	6.531
<b>GROUP B SELF-CONTAINED</b>						
ED - Separate Facility, Private School	16,497	0	16,497	5.702	13,445	4.647
Hearing Impairment	12,444	0	12,444	4.301	13,803	4.771
Visual Impairment	21,442	54	21,388	7.393	13,905	4.806
Orthopedic Impairment	19,613	17	19,596	6.773	16,132	5.576
Moderate Mental Retardation	13,670	3	13,667	4.724	12,791	4.421
Multiple Disabilities (MD)	16,247	3	16,244	5.615	16,876	5.833
Autism	16,433	23	16,410	5.672	16,876	5.833
Severe Mental Retardation	18,757	0	18,757	6.483	16,876	5.833
MD - Severe Sensory Impairment	22,922	2	22,920	7.922	18,895	6.531

Page 49

\* Includes costs from all state and local, but not federal, sources. Includes costs for tuition and Extended School Year (ESY).

\*\* Costs from state grants are removed to arrive at additional cost corresponding to statutory support level funds. In 2004-05, the only state grant applicable to K-12 was for Extended School Year.

\*\*\* Cost index based on 2004-05 statutory support level (\$2,893.18 = 1)

\*\*\*\* The support level shown is the statutory add-on weight and reflects state and local contributions. No resource students in this category were identified in the cost study.

Note: Refer to schedule explanation on page 14.

The MD-Severe Sensory Impairment (Resource) category consists of 7.45 ADM.

For information purposes, the 2005-06 statutory per student support level is \$3,001.

**SCHEDULES 1 THROUGH 6**

**PRESCHOOL**

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Amphitheater Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 542	\$ 19	\$ 1,196	\$ 6	\$ 512	\$ 37	\$ 449	\$ 258	\$ 0	\$ 3,019	\$ 0	\$ 3,019	17.63	22.53
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	1,473	53	3,577	17	2,845	100	1,218	704	643	10,630	4,079	10,453	8.07	6.73
Severe Delay	2,964	53	9,630	43	6,379	257	2,456	1,190	1,908	24,880	2,623	21,334	3.58	2.39

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Cartwright Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
Speech/Language Delay	\$ 378	\$ 20	\$ 1,969	\$ 2	\$ 280	\$ 11	\$ 293	\$ 147	\$ 0	\$ 3,100	\$ 0	\$ 3,100	30.78	18.75
Hearing Impairment	1,119	34	10,851	11	1,656	172	1,141	1,013	0	15,997	0	15,997	6.56	2.82
Visual Impairment	711	34	4,269	4	652	190	592	296	0	6,748	0	6,748	16.67	7.16
Moderate Delay	825	34	6,808	6	934	36	747	287	0	9,677	0	9,677	8.31	6.02
Severe Delay	947	35	8,422	8	1,209	47	902	315	0	11,885	0	11,885	7.33	4.27

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Coolidge Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 932	\$ 85	\$ 3,367	\$ 30	\$ 333	\$ 30	\$ 414	\$ 899	\$ 134	\$ 6,224	\$ 0	\$ 6,224	9.49	8.65
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	2,367	149	8,805	87	2,175	86	1,027	2,182	267	17,145	0	17,145	6.00	2.10
Severe Delay	3,839	149	15,351	156	4,901	155	1,634	3,400	796	30,381	0	30,381	4.27	1.09

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Mesa Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 234	\$ 16	\$ 5,875	\$ 0	\$ 609	\$ 0	\$ 2,266	\$ 534	\$ 0	\$ 9,534	\$ 0	\$ 9,534	7.62	14.32
Hearing Impairment	472	31	12,731	0	1,963	0	7,059	1,500	383	24,139	0	24,139	3.96	2.53
Visual Impairment	475	31	16,403	0	2,057	0	7,378	1,556	0	27,900	0	27,900	2.87	3.03
Moderate Delay	433	56	6,357	92	873	5	3,212	823	111	11,962	0	11,962	7.50	6.98
Severe Delay	450	30	8,543	0	2,138	2	4,531	1,056	229	16,979	0	16,979	5.74	4.36

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Paradise Valley Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 165	\$ 14	\$ 2,910	\$ 0	\$ 230	\$ 0	\$ 299	\$ 315	\$ 22	\$ 3,955	\$ 0	\$ 3,955	12.93	52.52
Hearing Impairment	420	0	12,653	0	1,279	0	1,333	1,157	0	16,842	0	16,842	3.79	3.55
Visual Impairment	0	0	0	0	0	0	0	0	2,508	2,508	11,807	12,434	0.00	0.00
Moderate Delay	582	54	6,674	38	2,336	0	1,004	1,079	204	11,971	0	11,971	7.99	5.34
Severe Delay	677	54	9,403	73	2,750	0	1,295	1,335	661	16,248	27,962	16,567	5.50	4.02

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Tempe Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 1,104	\$ 35	\$ 7,101	\$ 25	\$ 881	\$ 0	2,358	\$ 520	\$ 6	\$ 12,030	\$ 0	\$ 12,030	6.93	19.84
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	2,944	69	20,159	0	3,013	0	6,568	1,332	0	34,085	0	34,085	2.47	6.40
Moderate Delay	1,775	69	9,006	156	1,629	0	3,641	868	18	17,162	0	17,162	6.61	7.15
Severe Delay	3,028	71	17,012	0	5,391	0	6,758	1,369	261	33,890	0	33,890	3.76	3.22

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Tucson Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 508	\$ 50	\$ 4,320	\$ 6	\$ 2,349	\$ 0	\$ 2,967	\$ 1,133	\$ 0	\$ 11,333	\$ 30,155	\$ 11,982	8.36	30.88
Hearing Impairment	534	50	4,166	0	9,761	0	3,668	1,360	0	19,539	0	19,539	13.06	8.64
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	609	50	7,009	0	4,770	0	5,690	2,017	21	20,166	30,241	20,196	7.07	5.98
Severe Delay	608	50	6,755	0	4,747	0	5,663	2,009	217	20,049	30,196	20,127	7.80	5.59

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1  
TOTAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
PRESCHOOL\*  
Fiscal Year 2005**

**Washington Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 167	\$ 26	\$ 3,019	\$ 1	\$ 34	\$ 1	\$ 639	\$ 226	\$ 13	\$ 4,126	\$ 18,159	\$ 4,174	14.40	51.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	571	109	5,014	780	74	3	1,507	569	223	8,850	18,026	9,239	9.14	9.58
Severe Delay	636	108	6,948	262	111	0	2,114	764	564	11,507	17,099	12,337	11.40	5.66

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 8.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Amphitheater Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 354	\$ 0	\$ 1,196	\$ 6	\$ 512	\$ 37	\$ 294	\$ 115	\$ 0	\$ 2,514	\$ 0	\$ 2,514	17.63	22.53
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	955	0	3,577	17	2,845	100	792	311	643	9,240	4,079	9,100	8.07	6.73
Severe Delay	2,446	0	9,630	43	6,379	257	2,029	797	1,908	23,489	2,623	20,165	3.58	2.39

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Cartwright Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 114	\$ 0	\$ 1,969	\$ 2	\$ 280	\$ 11	\$ 153	\$ 25	\$ 0	\$ 2,554	\$ 0	\$ 2,554	30.78	18.75
Hearing Impairment	673	0	10,851	11	1,656	172	906	808	0	15,077	0	15,077	6.56	2.82
Visual Impairment	265	0	4,269	4	652	190	356	91	0	5,827	0	5,827	16.67	7.16
Moderate Delay	380	0	6,808	6	934	36	511	82	0	8,757	0	8,757	8.31	6.02
Severe Delay	491	0	8,422	8	1,209	47	661	106	0	10,944	0	10,944	7.33	4.27

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Coolidge Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 638	\$ 0	\$ 3,367	\$ 30	\$ 333	\$ 30	\$ 263	\$ 528	\$ 134	\$ 5,323	\$ 0	\$ 5,323	9.49	8.65
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	1,853	0	8,805	87	2,175	86	763	1,533	381	15,683	0	15,683	6.00	2.10
Severe Delay	3,325	0	15,351	156	4,901	155	1,370	2,751	796	28,805	0	28,805	4.27	1.09

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Mesa Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 17	\$ 0	\$ 5,875	\$ 0	\$ 609	\$ 0	\$ 2,079	\$ 364	\$ 0	\$ 8,944	\$ 0	\$ 8,944	7.62	14.32
Hearing Impairment	55	0	12,731	0	1,963	0	6,699	1,173	383	23,004	0	23,004	3.96	2.53
Visual Impairment	58	0	16,403	0	2,057	0	7,018	1,229	0	26,765	0	26,765	2.87	3.03
Moderate Delay	23	26	6,357	92	873	5	2,858	502	111	10,847	0	10,847	7.50	6.98
Severe Delay	34	0	8,543	0	2,138	2	4,172	731	229	15,849	0	15,849	5.74	4.36

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Paradise Valley Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 74	\$ 0	\$ 2,910	\$ 0	\$ 230	\$ 0	\$ 235	\$ 204	\$ 22	\$ 3,675	\$ 0	\$ 3,675	12.93	52.52
Hearing Impairment	420	0	12,653	0	1,279	0	1,333	1,157	0	16,842	0	16,842	3.79	3.55
Visual Impairment	0	0	0	0	0	0	0	0	2,508	2,508	11,807	12,434	0.00	0.00
Moderate Delay	241	0	6,674	38	2,336	0	763	663	204	10,919	0	10,919	7.99	5.34
Severe Delay	332	0	9,403	73	2,750	0	1,052	913	661	15,184	27,962	15,530	5.50	4.02

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Tempe Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 842	\$ 0	\$ 7,101	\$ 25	\$ 881	\$ 0	\$ 2,113	\$ 334	\$ 6	\$ 11,302	\$ 0	\$ 11,302	6.93	19.84
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	2,425	0	20,159	0	3,013	0	6,083	961	0	32,641	0	32,641	2.47	6.40
Moderate Delay	1,259	0	9,006	156	1,629	0	3,159	499	18	15,726	0	15,726	6.61	7.15
Severe Delay	2,495	0	17,012	0	5,391	0	6,259	989	261	32,407	0	32,407	3.76	3.22

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Tucson Unified School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 97	\$ 0	\$ 4,320	\$ 6	\$ 2,349	\$ 0	\$ 2,640	\$ 861	\$ 0	\$ 10,273	\$ 30,155	\$ 10,959	8.36	30.88
Hearing Impairment	123	0	4,166	0	9,761	0	3,342	1,088	0	18,480	0	18,480	13.06	8.64
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	198	0	7,009	0	4,770	0	5,363	1,745	21	19,106	30,241	19,139	7.07	5.98
Severe Delay	197	0	6,755	0	4,747	0	5,336	1,737	217	18,989	30,196	19,075	7.80	5.59

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 1A  
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO  
 PRESCHOOL\*  
 Fiscal Year 2005**

**Washington Elementary School District**

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities **	Total Cost Per Student Attending Private Facilities	Average Cost Per Student ***	Student/Staff Ratio	
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					Teacher	Aide
Speech/Language Delay	\$ 64	\$ 0	\$ 3,019	\$ 1	\$ 34	\$ 1	\$ 578	\$ 185	\$ 13	\$ 3,895	\$ 18,159	\$ 3,945	14.40	51.00
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Moderate Delay	139	0	5,014	780	74	3	1,246	400	223	7,879	18,026	8,307	9.14	9.58
Severe Delay	207	0	6,948	262	111	0	1,855	596	564	10,543	17,099	11,510	11.40	5.66

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Students Attending Private Facilities.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 10.

**SCHEDULE 2  
COMPOSITE TOTAL COST PER STUDENT BY CATEGORY  
PRESCHOOL\*  
Fiscal Year 2005**

Category	No. of Students (ADM)	District of Attendance								Tuition Out		Average Cost Per Student***		
		Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities**		No. of Students (ADM)	Total Cost Per Student Attending Private Facilities
		Compen- sation	Other	Compen- sation	Other	Compen- sation	Other	Compen- sation	Other					
Speech/Language Delay	1,141.38	\$ 329	\$ 25	\$ 3,930	\$ 4	\$ 679	\$ 4	\$ 1,348	\$ 476	\$ 9	\$ 6,804	6	\$ 28,251	\$ 6,921
Hearing Impairment	6.51	923	34	10,670	4	4,248	20	5,115	1,683	253	22,950	0	0	22,950
Visual Impairment	6.49	915	50	13,586	3	2,484	73	4,365	1,442	335	23,253	4	11,807	18,922
Moderate Delay	461.32	700	65	6,351	185	1,820	9	2,844	1,012	148	13,134	5	16,581	13,171
Severe Delay	312.99	786	59	8,215	75	2,593	10	3,680	1,240	393	17,051	15	17,317	17,070

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Tuition Out costs.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 11.

**SCHEDULE 2A  
COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY  
PRESCHOOL\*  
Fiscal Year 2005**

Category	District of Attendance											Tuition Out		Average Cost Per Student***
	No. of Students (ADM)	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student Attending District Facilities**	No. of Students (ADM)	Total Cost Per Student Attending Private Facilities	
		Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					
Speech/Language Delay	1,141.38	\$ 132	\$ 0	\$ 3,930	\$ 4	\$ 679	\$ 4	\$ 1,182	\$ 339	\$ 9	\$ 6,279	6.30	\$ 28,251	\$ 6,398
Hearing Impairment	6.51	526	0	10,670	4	4,248	20	4,789	1,393	253	21,903	0.00	0	21,903
Visual Impairment	6.49	439	0	13,586	3	2,484	73	3,993	1,140	335	22,053	4.00	11,807	18,180
Moderate Delay	461.32	278	5	6,351	185	1,820	9	2,532	715	149	12,044	5.04	16,581	12,093
Severe Delay	312.99	370	0	8,215	75	2,593	10	3,362	949	393	15,967	15.33	17,317	16,037

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 7.

\*\* Includes Extended School Year costs but not Tuition Out costs.

\*\*\* Includes costs associated with Extended School Year and Students Attending Private Facilities.

Note: Refer to schedule explanation on page 11.

**SCHEDULE 3  
TOTAL COST PER STUDENT (ONE ADM) BY DISTRICT ADM SIZE  
PRESCHOOL\*  
Fiscal Year 2005**

Category	District ADM 0-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	\$ 6,223	\$ 0	\$ 6,159	6,981
Hearing Impairment	0	0	15,998	22,630
Visual Impairment	0	0	21,894	15,527
Moderate Delay	17,260	0	11,963	13,877
Severe Delay	30,381	0	25,451	16,258

Includes 1 district.

Includes 0 districts.

Includes 3 districts.

Includes 4 districts.

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

Note: Refer to schedule explanation on page 11.

Note: Charter schools do not have Preschool program.

**SCHEDULE 3A  
 ADDITIONAL COST PER STUDENT (ONE ADM) BY DISTRICT ADM SIZE  
 PRESCHOOL\*  
 Fiscal Year 2005**

Category	District ADM 0-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	\$ 5,323	\$ 0	\$ 5,560	6,503
Hearing Impairment	0	0	15,077	21,576
Visual Impairment	0	0	20,683	15,300
Moderate Delay	15,685	0	10,763	12,840
Severe Delay	28,806	0	24,177	15,246

Includes 1 district.

Includes 0 districts.

Includes 3 districts.

Includes 4 districts.

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

Note: Refer to schedule explanation on page 12.

Note: Charter schools do not have Preschool program.

**SCHEDULE 4  
AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER  
PRESCHOOL\*  
Fiscal Year 2005**

Category	Elementary		Unified	
	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide
Speech/Language Delay	13.42	31.60	9.41	22.12
Hearing Impairment	6.56	2.82	4.74	3.11
Visual Impairment	3.99	6.71	2.87	3.03
Moderate Delay	9.40	7.96	7.44	5.86
Severe Delay	7.79	5.14	6.07	4.37

Includes 3 districts.

Includes 5 districts.

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

Note: Refer to schedule explanation on page 12.

Note: Charters do not have Preschool program.

**SCHEDULE 5**  
**AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT ADM SIZE**  
**PRESCHOOL\***  
**Fiscal Year 2005**

Category	District ADM 000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	9.49	0.00	13.01	10.28
Hearing Impairment	0.00	0.00	6.56	4.74
Visual Impairment	0.00	0.00	3.99	2.87
Moderate Delay	6.00	0.00	7.69	8.13
Severe Delay	4.27	0.00	4.16	6.78

Includes 1 district.

Includes 0 districts.

Includes 3 districts.

Includes 4 districts.

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

Note: Refer to schedule explanation on page 13.

Note: Charters do not have Preschool program.

**SCHEDULE 6**  
**COMPARISON OF TOTAL COSTS PER STUDENT (ONE ADM) BY DISABILITY CATEGORY**  
**TO STATUTORY SUPPORT LEVELS**  
**PRESCHOOL\***  
**Fiscal Year 2005**

Category	Cost Study Results				Statutory Support Level*****	
	Total Cost Per Student**	Less Total Costs from State Grants***	Total Cost from Support Level Funding	Cost Index****	Additional Dollars Per Student	Statutory Weight
Speech/Language Delay	\$ 6,921	\$ 1	\$ 6,920	2.392	\$ 4,195	1.450
Hearing Impairment	22,950	0	22,950	7.932	17,998	6.221
Visual Impairment	18,922	0	18,922	6.540	18,100	6.256
Moderate Delay	13,171	10	13,161	4.549	4,195	1.450
Severe Delay	17,070	33	17,037	5.889	14,596	5.045

Page 73

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

\*\* Includes costs from all state and local, but not federal, sources. Includes costs for tuition and Extended School Year (ESY).

\*\*\* Costs from Extended School Year state grants are removed to arrive at total cost corresponding to statutory support level funds. State Preschool grant costs are not removed since their purpose is not supplementary, but is rather to provide for funding shortfalls resulting from increased enrollment.

\*\*\*\* Cost index based on 2004-05 statutory support level (\$2,893.18 = 1)

\*\*\*\*\* The support level reflects state and local contributions. The weights include the base support level (BSL) (1.000), the group A weight for preschool (.450), and the applicable statutory add-on weight for the category. This differs from the K-12 Schedule 6 in which only the add-on weight is compared. This difference is due to the fact that state funding is provided only for Preschool students that are disabled. In other words, there is no "regular education" program for Preschool students as there is for K-12 students. Therefore, the cost per student may be compared directly to the funds generated by all three weights (the BSL, group A weight and add-on weight). It should be noted that there is no add-on weight for the Speech/ Language Delay and Moderate Delay categories and as a result the costs are compared only to the BSL and group A weight (total of 1.450).

Note: Refer to schedule explanation on page 13.

Note: For information purposes, the 2005-06 statutory per student support level is \$3,001.

Note: Charter schools do not have Preschool program

**SCHEDULE 6A**  
**COMPARISON OF ADDITIONAL COSTS PER STUDENT (ONE ADM) BY DISABILITY CATEGORY**  
**TO STATUTORY SUPPORT LEVELS**  
**PRESCHOOL\***  
**Fiscal Year 2005**

Category	Cost Study Results				Statutory Support Level*****	
	Additional Cost Per Student**	Less Additional Costs from State Grants***	Additional Cost from Support Level Funding	Cost Index****	Additional Dollars Per Student	Statutory Weight
Speech/Language Delay	\$ 6,398	\$ 1	\$ 6,397	2.211	\$ 4,195	1.450
Hearing Impairment	21,903	0	21,903	7.571	17,998	6.221
Visual Impairment	18,180	0	18,180	6.284	18,100	6.256
Moderate Delay	12,093	10	12,083	4.176	4,195	1.450
Severe Delay	16,037	33	16,004	5.532	14,596	5.045

Page 74

\* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

\*\* Includes costs from all state and local, but not federal, sources. Includes costs for tuition and Extended School Year (ESY).

\*\*\* Costs from Extended School Year state grants are removed to arrive at additional cost corresponding to statutory support level funds. State Preschool grant costs are not removed since their purpose is not supplementary, but is rather to provide for funding shortfalls resulting from increased enrollment.

\*\*\*\* Cost index based on 2004-05 statutory support level (\$2,893.18 = 1)

\*\*\*\*\* The support level reflects state and local contributions. The weights include the base support level (BSL) (1.000), the group A weight for preschool (.450), and the applicable statutory add-on weight for the category. This differs from the K-12 Schedule 6 in which only the add-on weight is compared. This difference is due to the fact that state funding is provided only for Preschool students that are disabled. In other words, there is no "regular education" program for Preschool students as there is for K-12 students. Therefore, the cost per student may be compared directly to the funds generated by all three weights (the BSL, group A weight and add-on weight). It should be noted that there is no add-on weight for the Speech/ Language Delay and Moderate Delay categories and as a result the costs are compared only to the BSL and group A weight (total of 1.450).

Note: Refer to schedule explanation on page 14.

Note: For information purposes, the 2005-06 statutory per student support level is \$3,001.

Note: Charter schools do not have Preschool program

**SCHEDULES 7 THROUGH 14**

**SCHEDULE 7**  
**ADDITIONAL COST PER STUDENT BASED ON UNDUPLICATED ADM**  
**Fiscal Year 2005**

District/Charter	K-12			Preschool*		
	Student Count (ADM)	Per Student Costs State and Local Funds	Federal Funds Available Per Student	Student Count (ADM)	Per Student Costs State and Local Funds	Federal Funds Available Per Student
Amphitheater Unified	2,120	\$ 3,965	\$ 1,545	55	\$ 9,038	\$ 5,864
Benjamin Franklin	50	6,570	0	N/A	N/A	N/A
Cartwright Elementary	1,988	5,375	1,714	102	6,331	2,012
Coolidge Unified	423	5,063	1,874	15	14,710	5,928
Horizon Community Learning Center	130	1,508	929	N/A	N/A	N/A
Mesa Unified	6,331	5,255	1,930	333	15,231	4,533
Paradise Valley Unified	3,574	5,571	1,246	157	12,968	4,939
Phoenix Union High School	2,620	6,707	1,577	N/A	N/A	N/A
Tempe Elementary	1,451	5,380	1,885	79	21,891	2,581
Tucson Unified	6,960	6,016	1,659	248	20,445	5,977
Washington Elementary	2,912	5,446	1,188	236	11,484	3,643
Cost Study Average (Weighted)	28,559	5,534	1,616	1,225	14,679	4,447

Page 76

\* Each preschool student is counted as .5 for ADM purposes. Refer to explanatory note for preschool on page 7.

N/A District does not have Preschool program.

Note: The tuition out ADM is not presented in the Student Count (ADM) data, however the tuition out costs are included in the Per Student Costs State and Local Funds data.

Note: Refer to schedule explanation on page 14.

**SCHEDULE 8**  
**ADDITIONAL COSTS PER STUDENT, STATUTORY SUPPORT LEVELS,**  
**AND STATEWIDE STUDENT COUNTS BY DISABILITY CATEGORY**

**Fiscal Years 2005 and 2003**

Category	Additional Cost from Support Level Funding*		Statutory Support Level in Dollars Per Student**		Unduplicated Student Count	
	2005	2003	2005	2003	2005	2003
<b>ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED</b>	\$ 10	\$ 12	\$ 9	\$ 8	94,349	83,752
<b>GROUP B RESOURCE</b>						
Hearing Impairment	7,195	13,802	13,803	13,139	953	812
Visual Impairment	11,669	23,110	13,905	13,235	406	357
Orthopedic Impairment	9,610	13,613	9,137	8,697	551	500
Moderate Mental Retardation	14,230	13,164	12,791	12,175	115	133
Multiple Disabilities (MD)	13,835	9,510	17,429	16,589	331	201
Autism	8,625	31,174	17,429	16,589	890	475
Severe Mental Retardation	35,051	2,202	17,429	16,589	28	32
MD - Severe Sensory Impairment	23,636	21,162	18,895	17,986	56	48
<b>GROUP B SELF-CONTAINED</b>						
ED - Separate Facility, Private School	16,497	21,944	13,445	12,797	1,220	1,153
Hearing Impairment	12,444	9,706	13,803	13,139	249	917
Visual Impairment	21,388	43,434	13,905	13,235	95	266
Orthopedic Impairment	19,596	19,089	16,132	15,356	259	240
Moderate Mental Retardation	13,667	13,926	12,791	12,175	1,922	1,748
Multiple Disabilities (MD)	16,244	24,657	16,876	16,063	966	859
Autism	16,410	15,454	16,876	16,063	1,792	1,267
Severe Mental Retardation	18,757	27,383	16,876	16,063	557	412
MD - Severe Sensory Impairment	22,920	20,952	18,895	17,986	490	417
<b>PRESCHOOL***</b>						
Speech/Language Delay	6,397	9,112	4,195	3,993	1,901	1,592
Hearing Impairment	21,903	14,226	17,998	17,132	79	37
Visual Impairment	18,180	29,882	18,100	17,228	72	44
Moderate Delay	12,083	13,050	4,195	3,993	1,647	1,184
Severe Delay	16,004	16,708	14,596	13,893	933	676
<b>Total Students</b>					<b>109,861</b>	<b>97,122</b>

Page 77

\* Includes only costs corresponding to statutory support level funds. Excludes federal sources and state grants. Includes tuition and Extended School Year Costs.

\*\* The statutory support level is determined by multiplying the statutory add-on weight for each category times the base support level. For preschool, this includes the base support level (1.00), the group A weight for preschool (.45), and the applicable statutory add-on weight.

\*\*\* Each Preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 7.

Note: Refer to schedule explanation on page 15.

The MD-Severe Sensory Impairment (Resource) category consists of 7.45 and 14.00 ADM for the 2005 and 2003 cost studies, respectively.

The Visual Impairment (Self-Contained) category consists of 12.47 and 12.56 ADM for the 2005 and 2003 cost studies, respectively.

**SCHEDULE 9  
EDUCATIONAL COSTS AND STUDENT/ STAFF RATIO  
GIFTED PROGRAM  
Fiscal Year 2005**

District/Charter	Compensation	Other	Total Operating Costs	Per Student Costs	Student Count	Student/Teacher Ratio
Amphitheater Unified	\$ 512,899	\$ 5,038	\$ 517,937	\$ 301	1,720 **	133
Benjamin Franklin Charter	N/A	N/A	N/A	N/A	N/A	N/A
Cartwright Elementary	0	0	0	0	228	*
Coolidge Unified	N/A	N/A	N/A	N/A	139	*
Horizon Learning Center	N/A	N/A	N/A	N/A	N/A	N/A
Mesa Unified	1,842,180	65,541	1,907,721	1,077	1,772 **	65
Paradise Valley Unified	1,912,458	24,620	1,937,078	1,247	1,553 **	53
Phoenix Union High School	288,297	0	288,297	933	309 **	73
Tempe Elementary	503,755	14,866	518,621	649	799 **	94
Tucson Unified	1,952,103	58,808	2,010,911	514	3,914 **	115
Washington Elementary	1,448,492	61,465	1,509,957	911	1,657 **	75
Cost Study Totals and Averages	\$ 8,460,184	\$ 230,338	\$ 8,690,522	\$ 741	11,724 **	94

\* Student/Teacher ratio not applicable.

\*\* Only Districts/Charters with non-federal expenditures in the Gifted program will be included in the Student Count Totals.

Note: Refer to schedule explanation on page 15.

N/A: District/Charter does not have Gifted program, or program has no recorded expenditures.

**SCHEDULE 10**  
**EDUCATIONAL COSTS AND STUDENT/ STAFF RATIO**  
**REMEDIAL PROGRAM**  
**Fiscal Year 2005**

District/Charter	Compensation	Other	Total Operating Costs	Per Student Costs	Student Count	Student/Teacher Ratio
Amphitheater Unified	\$ 370,231	\$ 0	\$ 370,231	\$ 57	6,489 *	174
Benjamin Franklin Charter	N/A	N/A	N/A	N/A	N/A	N/A
Cartwright Elementary	0	0	0	0	2,135	31
Coolidge Unified	0	0	0	0	1,275	134
Horizon Learning Center	N/A	N/A	N/A	N/A	N/A	N/A
Mesa Unified	716,980	0	716,980	27	26,793 *	200
Paradise Valley Unified	0	0	0	0	3,386	143
Phoenix Union High School	0	0	0	0	24,275	291
Tempe Elementary	0	0	0	0	7,577	351
Tucson Unified	0	0	0	0	57,167	458
Washington Elementary	195,415	579	195,994	15	13,313 *	337
Cost Study Totals and Averages	\$ 1,282,626	\$ 579	\$ 1,283,205	\$ 28	46,595 *	1,022

\* Only Districts/Charters with non-federal expenditures in the Remedial program will be included in the Student Count Totals.

Note: Refer to schedule explanation on page 16.

N/A: District/Charter does not have Remedial program.

**SCHEDULE 11**  
**EDUCATIONAL COSTS AND STUDENT/ STAFF RATIO**  
**CAREER EXPLORATION PROGRAM**  
**Fiscal Year 2005**

Page 80

District/Charter	Compensation	Other	Total Operating Costs	Per Student Costs	Student Count	Student/Teacher Ratio
Amphitheater Unified	\$ 700,435	\$ 884	\$ 701,319	\$ 430	1,631	110
Benjamin Franklin Charter	N/A	N/A	N/A	N/A	N/A	N/A
Cartwright Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Coolidge Unified	409,680	35,467	445,147	742	600	73
Horizon Learning Center	N/A	N/A	N/A	N/A	N/A	N/A
Mesa Unified	4,017,415	145,847	4,163,262	**	**	*
Paradise Valley Unified	354,887	0	354,887	89	4,000	817
Phoenix Union High School	9,914,785	1,399,181	11,313,966	1,115	10,146	82
Tempe Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Tucson Unified	4,346,263	0	4,346,263	395	11,000	2,115
Washington Elementary	N/A	N/A	N/A	N/A	N/A	N/A
Cost Study Totals and Averages	\$ 19,743,465	\$ 1,581,379	\$ 17,161,582 **	\$ 627	27,377	1,008

\* Student/Teacher ratio not applicable.

\*\* District does not track number of students, therefore the District is not included in the totals.

Note: Refer to schedule explanation on page 16.

N/A: District/Charter does not have Career Exploration program.

**SCHEDULE 12**  
**EDUCATIONAL COSTS AND STUDENT/ STAFF RATIO**  
**HOMEBOUND PROGRAM**  
**Fiscal Year 2005**

District	Compensation	Other	Total Operating Costs	Per Student Costs	Student Count	Student/Teacher Ratio
Amphitheater Unified	\$ 26,258	\$ 2,275	\$ 28,533	\$ 2,378	12	*
Benjamin Franklin Charter	N/A	N/A	N/A	N/A	N/A	N/A
Cartwright Elementary	10,578	0	10,578	5,289	2	*
Coolidge Unified	N/A	N/A	N/A	N/A	N/A	N/A
Horizon Learning Center	N/A	N/A	N/A	N/A	N/A	N/A
Mesa Unified	48,243	275	48,518	1,941	25	*
Paradise Valley Unified	269,507	0	269,507	6,494	42	*
Phoenix Union High School	90,349	14,506	104,855	3,495	30	19
Tempe Elementary	10,116	0	10,116	5,058	2	*
Tucson Unified	287,230	2,669	289,899	5,271	55	8
Washington Elementary	8,313	0	8,313	1,188	7	*
Cost Study Totals and Averages	\$ 750,594	\$ 19,725	\$ 770,319	\$ 4,414	175	6

\* Student/Teacher ratio not applicable.

Note: Refer to schedule explanation on page 17.

N/A: District/Charter does not have Homebound program.

**SCHEDULE 13  
CAPITAL OUTLAY  
PROGRAMS FOR DISABLED, GIFTED, REMEDIAL AND CAREER EXPLORATION STUDENTS  
Fiscal Year 2005**

District/Charter	K-12 Disabled		Preschool Disabled		Gifted		Remedial		Career Exploration	
	Total Costs	Per Student Costs	Total Costs	Per Student Costs*	Total Costs	Per Student Costs	Total Costs	Per Student Costs	Total Costs	Per Student Costs
Amphitheater Unified	\$ 155,107	\$ 73	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Benjamin Franklin Charter	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cartwright Elementary	4,611	2	243	2	0	0	0	0	N/A	N/A
Coolidge Unified	19,904	47	504	33	0	0	0	0	7,545	13
Horizon Learning Center	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mesa Unified	797,329	126	709,920	2,132	10,059	6	0	0	379,699	**
Paradise Valley Unified	133,279	37	5,164	33	17,111	11	0	0	0	0
Phoenix Union High School	45,500	17	N/A	N/A	0	0	0	0	80,000	8
Tempe Elementary	57,158	39	0	0	2,178	3	0	0	N/A	N/A
Tucson Unified	68,500	10	0	0	10,000	3	0	0	0	0
Washington Elementary	1,007,253	346	46,221	196	23,163	14	5,592	**	N/A	N/A
Cost Study Totals and Averages	\$ 2,288,641	\$ 81	\$ 762,052	\$ 904	\$ 62,511	\$ 6	\$ 0	\$ 0	\$ 87,545	\$ 8

Page 82

\* Each preschool student is counted as .5 for ADM purposes. Refer to explanatory note for preschool on page 7.

\*\* District does not track number of students in program, therefore the costs are not included in the total.

N/A District/Charter does not have program.

Note: Refer to schedule explanation on page 18.

Note: There were no Capital Outlay expenditures for the Homebound program.

**PART 2**

**STATE OPERATED SCHOOL COST STUDY**

**Arizona State School for the Deaf and the Blind (ASDB)  
Inclusive**

## I. STATE OPERATED SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

The amounts paid for voucher students placed in state institutions has been set by the Arizona State Legislature in the Arizona Revised Statutes (ARS), Section 15-1204, Subsection E, which reads:

"If approved, the voucher, in an amount not exceeding the sum of the following, shall be paid directly to the institution or deposited with the county treasurer to the credit of the school, with notice to the county school superintendent:

- "1. For group A, the base level multiplied by two."
- "2. For group B, the sum of the base for kindergarten through eight and the support level weight for the category, multiplied by the base level." (See Public School Cost Study for definitions of group B category.)
- "3. For both group A and group B, one hundred dollars for capital outlay costs and fifty dollars for transportation costs."

For fiscal year ending June 30, 2005, this translated into the following per student amounts for the categories applicable to ASDB (the only participant in the state operated school cost study):

Hearing Impairment (HI)	\$16,847
Multiple Disabilities (MD)	19,919
Visual Impairment (VI)	16,948
Multiple Disabilities-Severe Sensory Impairment (MDSSI)	21,939

In addition to the state institutional voucher funds, state agencies received monies from the state general fund and federal sources. It is important to note that only state voucher and general fund expenditures were included in the per student costs, and not federal expenditures.

## II. METHODOLOGY

### Student Count

The average daily membership (ADM) student count for ASDB is as follows:

ASDB – Tucson	266
Phoenix Day School for the Deaf	268
Preschool and Outreach	154
Cooperative Programs	<u>1,127</u>
TOTAL	<u><u>1,815</u></u>

## II. METHODOLOGY (concluded)

### Identification of Cost Centers

The major functions or services provided by the state funded agency were identified as cost centers for purposes of this study. The functions used were as follows:

- A. ***Special Education*** — Activities necessary to carry out a state-approved instructional program for school-age disabled students during the regular school year and the extended school year as needed. Special Education was segregated into the following functions:
  1. ***Administration and Operations*** — Activities concerned with: a) the establishment and enforcement of agency policies related to management of the special education program; and b) the operation and maintenance of the agency's physical facilities dedicated to instruction as well as any overhead costs chargeable to special education. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Administration and Operations.
  2. ***Instruction and Instruction Support*** — Activities conducted during the regular school year concerned with: a) teaching of special education students by certified teachers and aides or assistants; and b) providing technical, personal, and logistical support to facilitate and enhance the instructional process. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Instruction and Instruction Support. Normally, support activities dealing directly with specific teachers or students would be classified under the "Instruction" cost center, whereas support activities benefiting special education on an agency-wide basis would be classified under "Administration and Operations". When the agency provided services to more than one category of disabled children, the costs were allocated to the categories based on the agency's allocation of these costs if determined reasonable by the accountants, or based on the ratios of students for each category.
  3. ***Extended School Year (ESY)*** — Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS Section 15-881.
- B. ***Student Transportation*** — Activities involved in physically moving special education students from an off-campus residence to the school and back to the residence.
- C. ***Other*** — Includes all costs not charged to another cost center. The major expenses included were residential, social services, student activities, and any federally funded expenditures.
- D. ***Agency Administration*** — Activities concerned with the establishment and enforcement of policies related to the management of the agency as a whole and the operation and maintenance of the physical facilities. Any such costs directly chargeable to special education were charged to "Administration and Operations."

## II. METHODOLOGY (concluded)

### **Cost Identification and Allocation Methods**

Costs were taken primarily from the agency's payroll records and accounting ledgers as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of annual salary amounts and the most reliable information for the other line items. The records generally provided a good segregation of expenditures by cost center. Adjustments between cost centers were performed when necessary to meet the objectives of the cost study.

Inquiries of agency personnel were made as needed to clarify information provided by the records for the purpose of allocating expenditures to the appropriate cost center. Unless otherwise noted, allocations of instructional expenditures to the categories were based on the ratios of students served.

- A. **Salaries** — Payroll records were analyzed and the actual salaries of special education teachers, aides, and support personnel were identified. During this process, the full-time equivalents (FTEs) of all personnel were identified as special education, transportation, agency administration or "other" for subsequent use in allocating certain other costs. Instruction and instruction support personnel were allocated to the student categories based on reviews of class rosters and/or discussion with appropriate personnel.
- B. **Employee Benefits** — Employee benefits were distributed to the various cost centers in the same proportion as the corresponding salaries.
- C. **Professional Services** — Professional services were allocated as a direct charge depending on the nature of the service.
- D. **Supplies and Materials** — Most supplies and materials were charged to the various cost centers based on actual usage.
- E. **Occupancy Costs** — Many of the occupancy costs such as rent and utilities were direct charges because separate buildings and meters were used. When allocations were necessary, square footage was the primary basis.
- F. **Equipment** — Allocated as a direct charge to the cost centers based on the item's purpose. Significant instructional expenditures were directly charged to the appropriate student category.
- G. **Other Expenses** — This category includes expenditures such as postage, travel, conference fees, dues, subscriptions, and miscellaneous costs. These items were primarily direct charges to the cost centers.

## II. METHODOLOGY (concluded)

- H. *Allocation of Agency Administration* — The total expenditures accumulated in the "Agency Administration" cost center were reallocated to the other cost centers based on the ratio of full-time equivalent personnel identified during the analysis of salaries. All agency administration at ASDB is considered excess since the primary purpose of the agency is to provide education.

## III. SUMMARY OF RESULTS

The total agency costs for ASDB was \$45.2 million of which approximately \$31.2 million was for special education and \$14.0 million was for related services. Of total costs, 6.8% were total agency administrative costs and 4.4% were student transportation costs. The special education cost per student from state and local funds was \$36,467, compared to \$28,312 for the fiscal year 2003 study.

The principal expenditures were for instructional compensation (salaries and employee related expenses) which averaged \$40,400 per teacher and \$14,649 per instructional aide.

The state operated school cost study is summarized on Schedules 1 through 3.

## IV. SCHEDULES

### SCHEDULE 1 pages 90-94

#### COST SUMMARY

**Purpose** — Schedule 1 presents costs for the total agency and for each program.

#### **Source of Information**

*Total Agency Costs* — Amounts taken from the agency's accounting ledgers.

*Agency Administration* — Costs taken from financial records by analysis.

*Other* — Costs taken from financial records by analysis.

*Student Transportation* — Costs taken from financial records by analysis.

*Special Education Costs* — These costs were compiled using the methods and procedures described. The primary sources of information were the agency's accounting ledgers, payroll records, class lists, and interviews with agency personnel.

#### IV. SCHEDULES (continued)

***Student Count (ADM)*** — The counts were primarily based on the Arizona Department of Education voucher payment reports. Adjustments to these counts were made as necessary to distribute the student counts to various programs and to add nonvouchered students. These adjustments were based on the agency's enrollment records.

***Student to Instructional Staff Ratios*** — Student Count by category divided by Teacher and Instructional Aide FTEs, as determined by payroll records and discussion with agency personnel. Teacher FTEs included in this calculation include all instructors working with students (physical education, art, music, etc.) in addition to the classroom teachers.

### **SCHEDULE 2** **page 95**

#### **COST PER STUDENT BY CATEGORY OF DISABILITY AND PROGRAM**

**Purpose** — Schedule 2 is designed to provide a detailed analysis of education costs per student for each category and program. Costs in this schedule are analyzed by "Administration and Operations" and "Instruction and Support." These categories are further detailed by "Compensation" and "Other."

#### **Source of Information**

***Instruction and Support Costs*** — Obtained from Schedule 1.

***Administration and Operations Costs*** — Costs from Schedule 1 were allocated to categories based on student counts.

***Compensation*** — Includes salaries and benefits from Schedule 1.

***Other*** — Includes all costs other than compensation from Schedule 1.

***Total Cost Per Student*** — Costs divided by the student count.

IV. SCHEDULES (continued)

**SCHEDULE 3**  
**page 96**

**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING,  
FISCAL YEARS 2005 AND 2003**

**Purpose** — Schedule 3 is designed to provide a comparison of total costs per student by disability between the FY2005 cost study and the FY2003 cost study. The costs represent an overall average of the basic K-12 programs and, therefore, do not include the Preschool and Outreach, or Cooperative Programs.

**Source of Information**

*Cost Per Student 2005* — Refer to Schedule 2.

*Cost Per Student 2003*— Refer to the prior Cost Study dated March 2004, Schedule 3.

*Voucher Funding Per Student 2005* — Refer to page 95.

*Voucher Funding Per Student 2003* — Refer to prior Cost Study dated March 2004.

**SCHEDULE 1**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COST SUMMARY -TOTAL AGENCY**  
**Fiscal Year 2005**

Line Item	Special Education**						Total Spec. Ed.	Student Trans.**	Other	Total* Preschool & Outreach	Total* Cooperative Program	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support											
		HI	VI	MD	MDSSI	ESY							
Salaries	\$ 1,514,409	\$ 4,333,769	\$ 1,304,911	\$ 2,158,487	\$ 2,648,041	\$ 0	\$ 11,959,617	\$ 1,173,413	\$ 2,107,466	\$ 2,263,912	\$ 8,799,980	\$ 2,159,008	\$ 28,463,396
Employee Benefits	484,611	1,386,806	417,572	690,716	847,373	0	3,827,078	375,492	674,389	724,451	2,815,993	690,883	9,108,286
Professional Services	25,084	44,992	5,570	15,581	18,071	262	109,560	7,343	510,306	249,067	381,124	6,306	1,263,706
Supplies & Materials	141,722	20,932	2,063	6,548	7,198	3,908	182,371	126,891	274,461	38,073	315,589	79,940	1,017,325
Occupancy	1,358,087	0	47	60	20	0	1,358,214	14,481	1,380,220	9,341	21,554	12,743	2,796,553
Equipment	60,088	3,991	405	1,262	1,291	340	67,377	51,435	516,705	12,592	340,750	58,062	1,046,921
Other	414,884	109,274	9,203	32,212	40,869	2,176	608,618	11,048	468,353	30,047	325,663	55,537	1,499,266
<b>TOTAL</b>	<b>\$ 3,998,885</b>	<b>\$ 5,899,764</b>	<b>\$ 1,739,771</b>	<b>\$ 2,904,866</b>	<b>\$ 3,562,863</b>	<b>\$ 6,686</b>	<b>\$ 18,112,835</b>	<b>\$ 1,760,103</b>	<b>\$ 5,931,900</b>	<b>\$ 3,327,483</b>	<b>\$ 13,000,653</b>	<b>\$ 3,062,479</b>	<b>\$ 45,195,453</b>
Allocation of: ESY Agency Admin.	1,360,761	4,266	44	1,543	833	(6,686)	1,360,761	206,594	316,063	203,532	975,529	(3,062,479)	0
<b>TOTAL COSTS</b>	<b>\$ 5,359,646</b>	<b>\$ 5,904,030</b>	<b>\$ 1,739,815</b>	<b>\$ 2,906,409</b>	<b>\$ 3,563,696</b>	<b>\$ 0</b>	<b>\$ 19,473,596</b>	<b>\$ 1,966,697</b>	<b>\$ 6,247,963</b>	<b>\$ 3,531,015</b>	<b>\$ 13,976,182</b>	<b>\$ 0</b>	<b>\$ 45,195,453</b>
Student Count (ADM)	534	292	37	103	102		534.00	534.00					
COST PER STUDENT	\$ 10,037	\$ 20,219	\$ 47,022	\$ 28,218	\$ 34,938		\$ 36,467	\$ 3,683					
Student/Teacher Ratio		3.95	2.38	1.80	3.22								
Student/Aide Ratio		16.26	6.70	5.27	16.67								

\* See detailed program expenditures on following schedules.

\*\*Includes Tucson Campus and PDSB. (See individual schedules on following pages.)

NOTE: Refer to schedule explanation on page 87.

**SCHEDULE 1**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COST SUMMARY - ASDB TUCSON CAMPUS**  
**Fiscal Year 2005**

Line Item	Special Education							Student Trans.	Agency Administration	TOTAL ASDB TUCSON
	Admin. and Operations	Instruction and Support					Total Spec. Ed.			
		HI	VI	MD	MDSSI	ESY				
Salaries	\$ 895,429	\$ 2,085,282	\$ 1,304,911	\$ 1,453,568	\$ 2,143,476	\$ 0	\$ 7,882,666	\$ 515,476	\$ 0	\$ 8,398,142
Employee Benefits	286,537	667,290	417,572	465,142	685,912	0	2,522,453	164,952	0	2,687,405
Professional Services	23,492	5,981	5,570	8,323	3,555	200	47,121	2,382	0	49,503
Supplies & Materials	81,223	8,214	2,063	4,182	2,466	239	98,387	37,552	0	135,939
Occupancy	1,255,620	0	47	60	20	0	1,255,747	6,908	0	1,262,655
Equipment	34,952	2,042	405	899	566	0	38,864	26,641	0	65,505
Other	404,478	20,902	9,203	15,771	7,986	0	458,340	8,573	0	466,913
Subtotal From ASDB Total	\$ 2,981,731	\$ 2,789,711	\$ 1,739,771	\$ 1,947,945	\$ 2,843,981	\$ 439	\$ 12,303,578	\$ 762,484	\$ 0 495,348	\$ 13,066,062 495,348
TOTAL	\$ 2,981,731	\$ 2,789,711	\$ 1,739,771	\$ 1,947,945	\$ 2,843,981	\$ 439	\$ 12,303,578	\$ 762,484	\$ 495,348	\$ 13,561,410
Allocation of: ESY Agency Admin.	373,772	268	44	44	83	(439)	0 373,772	121,576	(495,348)	0
TOTAL COSTS	\$ 3,355,503	\$ 2,789,979	\$ 1,739,815	\$ 1,947,989	\$ 2,844,064	\$ 0	\$ 12,677,350	\$ 884,060	\$ 0	\$ 13,561,410
Student Count (ADM)	266.00	120	37	39	70		266.00	266.00		
COST PER STUDENT	\$ 12,615	\$ 23,250	\$ 47,022	\$ 49,948	\$ 40,629		\$ 47,659	\$ 3,324		
Student/Teacher Ratio		3.48	2.38	2.05	1.49					
Student/Aide Ratio		11.45	6.71	9.96	4.09					

NOTE: Refer to schedule explanation on page 87.

**SCHEDULE 1**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COST SUMMARY - PHOENIX DAY SCHOOL FOR THE DEAF**  
**Fiscal Year 2005**

Line Item	Special Education					Total Spec. Ed.	Student Trans.	Agency Administration	TOTAL PDSB
	Admin. and Operations	Instruction and Support							
		HI	MD	MDSSI	ESY				
Salaries	\$ 618,980	\$ 2,248,487	\$ 704,919	\$ 504,565	\$ 0	\$ 4,076,951	\$ 657,937	\$ 0	\$ 4,734,888
Employee Benefits	198,074	719,516	225,574	161,461	0	1,304,625	210,540	0	1,515,165
Professional Services	3,048	39,011	7,258	14,516	62	63,895	4,961	0	68,856
Supplies & Materials	60,499	12,718	2,366	4,732	3,669	83,984	89,339	0	173,323
Occupancy	102,467	0	0	0	0	102,467	7,573	0	110,040
Equipment	25,136	1,949	363	725	340	28,513	24,794	0	53,307
Other	10,406	88,372	16,441	32,883	2,176	150,278	2,475	0	152,753
Subtotal From ASDB Total	\$ 1,018,610	\$ 3,110,053	\$ 956,921	\$ 718,882	\$ 6,247	\$ 5,810,713	\$ 997,619	\$ 0 1,072,007	\$ 6,808,332 1,072,007
TOTAL	\$ 1,018,610	\$ 3,110,053	\$ 956,921	\$ 718,882	\$ 6,247	\$ 5,810,713	\$ 997,619	\$ 1,072,007	\$ 7,880,339
Allocation of: ESY Agency Admin.	986,989	3,998	1,499	750	(6,247)	0 986,989	85,018	(1,072,007)	0
TOTAL COSTS	\$ 2,005,599	\$ 3,114,051	\$ 958,420	\$ 719,632	\$ 0	\$ 6,797,702	\$ 1,082,637	\$ 0	\$ 7,880,339
Student Count (ADM)	268.00	172	64	32		268.00	268.00		
COST PER STUDENT	\$ 7,484	\$ 18,105	\$ 14,975	\$ 22,489		\$ 25,365	\$ 4,040		
Student/Teacher Ratio		4.36	3.34	4.94					
Student/Aide Ratio		23.02	14.16	28.19					

NOTE: Refer to schedule explanation on page 87.

**SCHEDULE 1**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COST SUMMARY - COOPERATIVE PROGRAMS**  
**Fiscal Year 2005**

Page 93

Line Item	Special Education						Total Spec. Ed.	Other	Agency Administration	TOTAL COOPERATIVE PROGRAMS
	Admin. and Operations	Instruction and Support								
		HI	VI	MD	MDSSI	ESY				
Salaries	\$ 1,504,918	\$ 4,440,331	\$ 1,404,938	\$ 607,576	\$ 796,188	\$ 0	\$ 8,753,951	\$ 46,029	\$ 0	\$ 8,799,980
Employee Benefits	481,574	1,420,906	449,580	194,424	254,780	0	2,801,264	14,729	0	2,815,993
Professional Services	0	181,668	71,348	82,188	45,920	0	381,124	0	0	381,124
Supplies & Materials	0	156,323	56,312	58,892	44,062	0	315,589	0	0	315,589
Occupancy	0	9,445	4,247	4,415	3,447	0	21,554	0	0	21,554
Equipment	0	177,761	56,038	64,728	42,223	0	340,750	0	0	340,750
Other	0	149,910	62,146	64,099	49,508	0	325,663	0	0	325,663
Subtotal From ASDB Total	\$ 1,986,492	\$ 6,536,344	\$ 2,104,609	\$ 1,076,322	\$ 1,236,128	\$ 0	\$ 12,939,895	\$ 60,758	\$ 975,529	\$ 13,000,653 975,529
TOTAL	\$ 1,986,492	\$ 6,536,344	\$ 2,104,609	\$ 1,076,322	\$ 1,236,128	\$ 0	\$ 12,939,895	\$ 60,758	\$ 975,529	\$ 13,976,182
Allocation of: ESY Agency Admin.	975,529	0	0	0	0	0	975,529		(975,529)	0
TOTAL COSTS	\$ 2,962,021	\$ 6,536,344	\$ 2,104,609	\$ 1,076,322	\$ 1,236,128	\$ 0	\$ 13,915,424	\$ 60,758	\$ 0	\$ 13,976,182
Student Count (ADM)	1,127.00	535.00	205.00	225.00	162.00		1,127.00			
COST PER STUDENT	\$ 2,628	\$ 12,217	\$ 10,266	\$ 4,784	\$ 7,630		\$ 12,347			
Student/Teacher Ratio		8.46	8.44	18.30	14.14					
Student/Aide Ratio		30.07	12.69	84.60	44.42					

NOTE: Refer to schedule explanation on page 87. ASDB provides specific required educational services for MDSSI and MD students. The balance of their educational program is provided by the home school district. The HI and VI students receive their entire educational program through ASDB.

**SCHEDULE 1**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COST SUMMARY - PRESCHOOL AND OUTREACH PROGRAMS**  
**Fiscal Year 2005**

Line Item	Special Education					Student Trans.	Outreach	Other	Agency Administration	TOTAL PRESCHOOL & OUTREACH
	Admin. and Operations	Instruction and Support			Total Spec. Ed.					
		HI	VI	ESY						
Salaries	\$ 301,666	\$ 629,582	\$ 378,362	\$ 0	\$ 1,309,610	\$ 0	\$ 908,273	\$ 46,029	\$ 0	\$ 2,263,912
Employee Benefits	96,533	201,466	121,076	0	419,075	0	290,647	14,729	0	724,451
Professional Services	485	138,316	109,366	900	249,067	0	0	0	0	249,067
Supplies & Materials	38,009	64	0	0	38,073	0	0	0	0	38,073
Occupancy	9,341	0	0	0	9,341	0	0	0	0	9,341
Equipment	12,507	85	0	0	12,592	0	0	0	0	12,592
Other	29,847	200	0	0	30,047	0	0	0	0	30,047
Subtotal From ASDB Total	\$ 488,388	\$ 969,713	\$ 608,804	\$ 900	\$ 2,067,805	\$ 0	\$ 1,198,920	\$ 60,758	\$ 0 268,315	\$ 3,327,483 268,315
TOTAL	\$ 488,388	\$ 969,713	\$ 608,804	\$ 900	\$ 2,067,805	\$ 0	\$ 1,198,920	\$ 60,758	\$ 268,315	\$ 3,595,798
Allocation of: ESY Agency Admin.	203,532	540	360	(900)	0 203,532		62,913	1,870	(268,315)	0 0
TOTAL COSTS	\$ 691,920	\$ 970,253	\$ 609,164	\$ 0	\$ 2,271,337	\$ 0	\$ 1,261,833	\$ 62,628	\$ 0	\$ 3,595,798
Student Count (ADM)	154.00	86.00	68.00		154.00	154.00				
COST PER STUDENT	\$ 4,493	\$ 11,282	\$ 8,958		\$ 14,749	\$ 0				
Student/Teacher Ratio		6.29	9.22							
Student/Aide Ratio		10.24	17.66							

NOTE: Refer to schedule explanation on page 87.

**SCHEDULE 2**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COST PER STUDENT BY CATEGORY OF DISABILITY AND PROGRAM**  
**Fiscal Year 2005**

Category/Program	Administration and Operations		Instruction and Support		TOTAL
	Compensation	Other	Compensation	Other	
<b>VISUAL IMPAIRMENT</b>					
ASDB Tucson Campus	\$ 5,751	\$ 6,864	\$ 46,554	\$ 467	\$ 59,636
Preschool and Outreach	3,816	677	7,345	1,608	13,446
Cooperative Programs	2,568	60	9,046	1,220	12,894
<b>HEARING IMPAIRMENT</b>					
ASDB Tucson Campus	5,751	6,864	22,938	309	35,862
Phoenix Day School for the Deaf	6,476	1,008	17,256	826	25,566
Preschool and Outreach	3,816	677	9,663	1,612	15,768
Cooperative Programs	2,568	60	10,956	1,262	14,846
<b>MULTIPLE DISABILITIES</b>					
ASDB Tucson Campus	5,751	6,864	49,198	750	62,563
Phoenix Day School for the Deaf	6,476	1,008	14,539	413	22,436
Cooperative Programs	2,568	60	3,564	1,219	7,411
<b>MULTIPLE DISABILITIES-SEVERE SENSORY IMPAIRMENT</b>					
ASDB Tucson Campus	5,751	6,864	40,420	208	53,243
Phoenix Day School for the Deaf	6,476	1,008	20,813	1,652	29,949
Cooperative Programs	2,568	60	6,487	1,143	10,258

NOTE: Refer to schedule explanation on page 88.

**SCHEDULE 3**  
**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**  
**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING**  
**Fiscal Years 2005 and 2003**

Category/Program	Cost per Student		Voucher Funding per Student	
	2005	2003	2005	2003
Visual Impairment	\$ 59,636	\$ 48,156	\$ 16,948	\$ 16,139
Hearing Impairment	29,797	23,387	16,847	16,043
Multiple Disabilities	37,630	33,308	19,919	18,967
Multiple Disabilities/ Severe Sensory Impairment	45,935	30,289	21,939	20,890

NOTE: Refer to schedule explanation on page 89. These amounts do not include the Preschool and Outreach, and Cooperative Programs. In addition to the educational voucher payments, ASDB receives a separate, direct state appropriation. Therefore, the amounts not funded by the voucher payments are at least partially covered by this appropriation.

**PART 3**

**RESIDENTIAL TREATMENT CENTER  
EDUCATIONAL COST STUDY**

## I. RESIDENTIAL TREATMENT CENTER EDUCATION FUNDING PROCEDURES

The amounts paid for voucher students placed in private institutions has been set by the Arizona State Legislature in the Arizona Revised Statutes (ARS), Section 15-1184, Subsection D, which reads:

"If approved, the appropriate voucher shall be issued in an amount not exceeding the sum of the following and shall be paid directly to the private residential facility in a manner prescribed by the superintendent of public instruction:

- "1. For group A and for placements not requiring special education services, the base level multiplied by two.
- "2. For group B, the sum of the support level weight as provided in ARS Section 15-943, paragraph 2, subdivision (a) for kindergarten programs through grade eight or for grades nine through 12, whichever is appropriate, and the support level weight for the category, multiplied by the base level. (See the Public School Cost Study for definitions of group B category.)
- "3. For both group A and group B, two hundred forty dollars for capital outlay costs or related services and fifty dollars for transportation or related services costs. Beginning with fiscal year 1991-1992, the amounts provided in this paragraph for capital outlay and transportation are increased by the growth rate prescribed by law, subject to appropriation."

For fiscal year ending June 30, 2005, this translated into the following schedule for voucher payments for the categories of students enrolled at the participating RTCs:

	<u>Annual</u>	<u>Daily</u>
Emotional Disability--Private School (EDP)		
Elementary	\$ 17,095	\$ 95.50
High School	17,413	97.28
Autism (A)		
Elementary	20,526	114.67
High School	20,845	116.45
Other Health Impairments (OHI),		
Mild Mental Retardation (MIMR)		
Traumatic Brain Injury (TBI)		
Specific Learning Disability (SLD)		
Speech/Language Impairments (SLI) and		
Non Special Education (NSE)		
Elementary and High School	6,807	38.03

In addition to the voucher payments, RTCs may receive funds that may be used for educational purposes from private placements, donations, and federal grants. It is important to note that federally funded expenditures were not included in the per student costs.

## II. METHODOLOGY

### Sample Selection

The sample of RTCs was selected with the objective of being representative of these agencies state-wide in terms of the size of the voucher enrollment, the type of institution, and the location of the institution. The RTCs visited represent 67% of the private institution voucher enrollment for fiscal year 2004-2005. These RTCs and their actual student count on an average daily membership (ADM) basis are listed below.

Smithey-Link Education Center	39
Arizona Children's Home	61
Canyon State Academy	132
Prehab of Arizona, Inc.	53
Youth Development Institute	74
TOTAL	<u>359</u>

Note: The counts listed above, and those used elsewhere in the study to calculate per student costs, include some nonvouchered students not placed by the state that are receiving the same services as those that are vouchered.

### Additional Cost Concept

Additional costs are those excess expenditures, funded by state and other nonfederal sources (i.e., donations and private placement revenue), that are incurred by the RTCs to provide basic academic and special educational programs to their students. Included are only those costs that are above and beyond the treatment costs of these students, and those costs that would not be incurred by the agency in the absence of the educational programs.

The study did not allocate agency-wide administrative and operational expenditures to education since many of these costs would be incurred by the agencies regardless of operating an educational program. However, the study did include variable administrative expenditures and those costs directly attributable to the educational program when the service would be required by a school operating independently of an agency. Examples of these costs include: a) the applicable educational percentage of salaries and employee-related benefits for administrators and support staff directly engaged in the coordination of treatment and educational services; b) placement and intake procedures; and c) educational records processing.

## II. METHODOLOGY (continued)

The study did not include educational costs that were beyond the intent of the voucher funding received from the Arizona Department of Education such as vocational education, summer school (other than ESY), and GED programs. Also not included were expenditures funded by federal grants.

### **Identification of Cost Centers**

The major functions or services provided by the private RTCs were identified as cost centers for purposes of this study. The functions used were as follows:

- A. *Academic Education* — Activities necessary to carry out a state-approved regular and special education program for school-age students during the regular school year and the extended school year as needed. Academic education was segregated into the following functions:
  1. *Administration and Operations* — Activities concerned with: a) the establishment and enforcement of agency policies related to management of the education program; and b) the operation and maintenance of the agency's physical facilities dedicated to instruction as well as any overhead costs chargeable to education. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Administration and Operations.
  2. *Instruction and Instruction Support* — Activities conducted during the regular school year concerned with: a) teaching of students by certified teachers and aides or assistants; and b) providing technical, personal, and logistical support to facilitate and enhance the instructional process. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Instruction and Instruction Support. Normally, support activities dealing directly with specific teachers or students would be classified under the "Instruction" cost center, whereas support activities benefiting special education on an agency-wide basis would be classified under "Administration and Operations". When the agency provided services to more than one category of students, the costs were allocated to the categories based on the agency's allocation of these costs if determined reasonable by the accountants, or based on the ratios of students for each category.
  3. *Extended School Year (ESY)* — Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS Section 15-881. These costs were allocated to the categories based on the ratios of the students served.

## II. METHODOLOGY (continued)

4. *Student Transportation* — Activities involved in physically moving students solely to facilitate the instructional program.
- B. *Other Education* — Includes educational costs that are not funded by the voucher monies such as; vocational education, summer school (other than ESY), GED, and federally funded expenditures.
- C. *Other* — Includes all costs not charged to another cost center. The major expenditures include; treatment, residential, social services, student activities, and other noneducational programs of the agency.
- D. *Agency Administration* — Activities concerned with the establishment and enforcement of policies related to the management of the agency as a whole and the operation and maintenance of the physical facilities. Any such costs directly attributable to education were charged to "Administration and Operations", as described in the "Additional Cost Concept" section above.

### **Cost Identification and Allocation Methods**

Costs were taken primarily from the agencies' payroll records and accounting ledgers. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of annual salary amounts and the most reliable information for the other line items. The records generally provided a good segregation of expenditures by cost center. Adjustments between cost centers were performed when necessary to meet the objectives of the cost study and to maintain consistency between agencies.

Inquiries of agency personnel were made as needed to clarify information provided by the records for the purpose of allocating expenditures to the appropriate cost center. Unless otherwise noted, allocations of instructional expenditures were based on the ratios of students served.

- A. *Salaries* — Payroll records were analyzed to identify all educational personnel and their salaries. Instruction and instruction support personnel were allocated to the student categories based on reviews of class rosters and/or discussions with appropriate personnel.
- B. *Employee Benefits* — Employee benefits were distributed to the various cost centers in the same proportion as the corresponding salaries.
- C. *Professional Services* — Professional services were allocated as a direct charge to the cost center and student category depending on the nature of the service.
- D. *Supplies and Materials* — Most supplies and materials were charged to the various cost centers based on actual usage.

## II. METHODOLOGY (continued)

- E. **Occupancy Costs** — Most occupancy costs such as rent and utilities were allocated to the cost centers based on square footage. Direct charges were made when separate building and meters were used.
- F. **Depreciation** — Allocated as a direct charge to the cost centers based on the item's purpose.
- G. **Other Expenses** — Includes expenditures such as; postage, travel, conference fees, dues, subscriptions, and miscellaneous costs. These items were primarily direct charges to the cost centers.

## III. SUMMARY OF RESULTS

The five participating agencies expended approximately \$5.4 million in state and other nonfederal funds to provide educational services to students at an average cost of \$15,051.

The principal expenditures were made for instructional compensation (salaries and employee related expenses). The average annual compensation for teachers was \$33,711 and for aides, \$20,325.

The residential treatment center education cost study results are summarized on Schedules 1 through 3.

## IV. SCHEDULES

### SCHEDULE 1 pages 105-109

#### COST SUMMARY

**Purpose** — A separate Schedule 1 for each RTC presents costs for the total agency by cost center, the annual and daily educational cost per student, and the student/staff ratios.

#### Source of Information

**Total Agency Costs** — Amounts taken from the agency's accounting ledgers.

**Agency Administration** — Costs taken from financial records by analysis.

**Other** — Costs taken from financial records by analysis.

**Student Transportation** — Costs taken from financial records by analysis.

#### IV. SCHEDULES (continued)

*Academic Education Costs* — These costs were compiled using the methods and procedures described. The primary sources of information were the agency's accounting ledgers, payroll records, class lists, and interviews with agency personnel.

*Student Count (ADM)* — The counts were primarily based on the Arizona Department of Education voucher payment reports. Additions to these counts were made as needed to include students not placed by the state that were enrolled in the same educational program. This information was derived from agencies' enrollment records. All counts represent an average daily membership (ADM), as they were based on the number of enrollment days divided by 179 (days in the standard school year).

*Student to Instructional Staff Ratios* — Student count by category divided by teacher and instructional aide FTEs, as determined by payroll records and discussion with agency personnel.

### SCHEDULE 2 page 110

#### COMPOSITE AVERAGE OF ADDITIONAL COST PER STUDENT COMPARED TO VOUCHER FUNDING AND STUDENT/STAFF RATIOS BY CATEGORY- ALL RESIDENTIAL TREATMENT CENTERS

**Purpose** — Schedule 2 is designed to present the average cost and student/staff ratios for all the participating RTCs and to compare the average cost to voucher funding.

#### **Source of Information**

*Number of Students* — Total of participating RTC student counts from Schedule 1.

*Annual Cost Per Student* — Total educational costs of all participating agencies by category divided by the total student count by category.

*Annual Voucher Funding* — Refer to page 98.

*Daily Cost Per Student* — Annual cost per student divided by 179 days.

*Daily Voucher Funding* — Refer to page 98.

*Student to Instructional Staff Ratios* — Student count divided by the total of teacher and instructional aide FTEs by category for all participating RTCs.

IV. SCHEDULES (continued)

**SCHEDULE 3**

**Page 111**

**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING  
ALL RESIDENTIAL TREATMENT CENTERS  
FISCAL YEARS 2005 AND 2003**

**Purpose** — Schedule 3 is designed to provide a comparison of total costs per student by category between the FY2005 cost study and the FY2003 cost study.

**Source of Information**

*Cost Per Student 2005* — Refer to Schedule 2.

*Cost Per Student 2003* — Refer to the prior Cost Study dated March 2004, Schedule 2.

*Voucher Funding Per Student 2005* — Refer to page 98.

*Voucher Funding Per Student 2003* — Refer to prior Cost Study dated March 2004.

**SCHEDULE 1  
COST SUMMARY  
Smithey-Link Education Center  
Fiscal Year 2005**

Line Item	Academic Education								Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support				Extended Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE	OHI							
Salaries	\$133,949	\$174,015	\$4,336	\$39,760	\$3,154	\$0	\$0	\$355,214	\$0	\$3,510,652	592,616	\$4,458,482
Employee Benefits	33,554	43,590	1,086	9,960	790	0	0	88,980	0	879,406	148,448	1,116,834
Professional Services	20,828	1,796	45	410	33	0	0	23,112	0	343,680	165,511	532,303
Supplies & Materials	20,362	22,677	565	5,182	412	0	0	49,198	0	372,734	142,702	564,634
Occupancy	49,364	0	0	0	0	0	0	49,364	0	114,954	287,687	452,005
Depreciation	18,580	0	0	0	0	0	0	18,580	0	74,625	186,182	279,387
Other	12,549	3,294	82	753	60	0	0	16,738	0	529,551	445,998	992,287
<b>TOTAL</b>	<b>\$289,186</b>	<b>\$245,372</b>	<b>\$6,114</b>	<b>\$56,065</b>	<b>\$4,449</b>	<b>\$0</b>	<b>\$0</b>	<b>\$601,186</b>	<b>\$0</b>	<b>\$5,825,602</b>	<b>1,969,144</b>	<b>\$8,395,932</b>
Allocate:												
Transportation								0				0
Extended School Year		20,391	508	4,659	370			\$25,928				25,928
<b>TOTAL COSTS</b>	<b>\$289,186</b>	<b>\$265,763</b>	<b>\$6,622</b>	<b>\$60,724</b>	<b>\$4,819</b>	<b>\$0</b>	<b>\$0</b>	<b>\$627,114</b>	<b>\$0</b>	<b>\$5,825,602</b>	<b>1,969,144</b>	<b>\$8,421,860</b>
Student Count (ADM)	39.289	30.899	0.770	7.060	0.560			39.289				
COST PER STUDENT	\$7,360	\$8,601	\$8,600	\$8,601	\$8,605			\$15,961				
Administration & Operations		7,360	7,360	7,360	7,360							
ANNUAL COST PER STUDENT		\$15,961	\$15,960	\$15,961	\$15,965							
DAILY COST PER STUDENT		\$89.17	\$89.16	\$89.17	\$89.19							
Student/Teacher Ratio		13.1	13.1	13.1	13.1							
Student/Aide Ratio		11.2	11.2	11.2	11.2							

Note : Refer to schedule explanation on page 102.

**SCHEDULE 1  
COST SUMMARY  
ARIZONA CHILDREN'S HOME  
Fiscal Year 2005**

Line Item	Academic Education									Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support					Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE	A	OHI							
Salaries	\$167,164	\$417,823	\$22,736	\$58,933	\$3,579	\$1,059	\$0	\$0	\$671,294	\$0	\$13,203,099	\$1,831,170	\$15,705,563
Employee Benefits	32,594	81,467	4,433	11,491	698	206	0	0	130,889	0	2,574,350	357,043	3,062,282
Professional Services	79,722	8,003	435	1,129	69	20	0	0	89,378	0	4,835,086	137,084	5,061,548
Supplies & Materials	18,705	32,192	1,752	4,540	276	81	0	0	57,546	0	1,510,080	74,123	1,641,749
Occupancy	46,805	0	0	0	0	0	0	0	46,805	0	1,218,401	51,335	1,316,541
Depreciation	14,529	0	0	0	0	0	0	0	14,529	0	164,759	60,126	239,414
Other	81,445	4,996	272	704	43	13	0	0	87,473	0	3,087,875	325,025	3,500,373
<b>TOTAL</b>	<b>\$440,964</b>	<b>\$544,481</b>	<b>\$29,628</b>	<b>\$76,797</b>	<b>\$4,665</b>	<b>\$1,379</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,097,914</b>	<b>\$0</b>	<b>\$26,593,650</b>	<b>\$2,835,906</b>	<b>\$30,527,470</b>
Allocate:													
Transportation	0	0	0	0	0	0			0				0
Extended School Year									0				0
<b>TOTAL COSTS</b>	<b>\$440,964</b>	<b>\$544,481</b>	<b>\$29,628</b>	<b>\$76,797</b>	<b>\$4,665</b>	<b>\$1,379</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,097,914</b>	<b>\$0</b>	<b>\$26,593,650</b>	<b>\$2,835,906</b>	<b>\$30,527,470</b>
Student Count (ADM)	60.872	50.448	2.746	7.118	0.433	0.127			60.872				
COST PER STUDENT	\$7,244	\$10,793	\$10,791	\$10,790	\$10,765	\$10,820			\$18,037				
Administration & Operations		7,244	7,244	7,244	7,244	7,244							
ANNUAL COST PER STUDENT		\$18,037	\$18,035	\$18,034	\$18,009	\$18,064							
DAILY COST PER STUDENT		\$100.77	\$100.75	\$100.75	\$100.61	\$100.92							
Student/Teacher Ratio		8.95	8.95	8.95	8.98	8.93							
Student/Aide Ratio		5.11	5.11	5.11	5.12	5.10							

Note : Refer to schedule explanation on page 102.

**SCHEDULE 1  
COST SUMMARY  
CANYON STATE ACADEMY  
Fiscal Year 2005**

Line Item	Academic Education											Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support							Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	MIMR	OHI	SLI	TBI	NSE							
Salaries	\$314,564	\$98,292	\$81,418	\$17,844	\$8,606	\$42	\$2,194	\$498,466	\$0	\$0	\$1,021,426	\$0	\$0	\$0	\$1,021,426
Employee Benefits	48,681	15,211	12,600	2,762	1,332	7	339	77,141	0	0	158,073	0	0	0	158,073
Professional Services	8,667	15,620	12,938	2,836	1,368	7	349	55,522	0	0	97,307	0	0	0	97,307
Supplies & Materials	42,205	55,903	46,306	10,149	4,894	24	1,248	198,714	0	0	359,443	0	0	0	359,443
Occupancy	122,214	0	0	0	0	0	0	0	0	0	122,214	0	0	0	122,214
Depreciation	11,452	0	0	0	0	0	0	0	0	0	11,452	0	0	0	11,452
Other	55,272	5,638	4,670	1,023	494	2	126	20,040	0	0	87,265	0	0	0	87,265
<b>TOTAL</b>	<b>\$603,055</b>	<b>\$190,664</b>	<b>\$157,932</b>	<b>\$34,614</b>	<b>\$16,694</b>	<b>\$82</b>	<b>\$4,256</b>	<b>\$849,883</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,857,180</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,857,180</b>
Allocate: Transportation Extended School Year											0 0				0 0
<b>TOTAL COSTS</b>	<b>\$603,055</b>	<b>\$190,664</b>	<b>\$157,932</b>	<b>\$34,614</b>	<b>\$16,694</b>	<b>\$82</b>	<b>\$4,256</b>	<b>\$849,883</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,857,180</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,857,180</b>
Student Count (ADM)	132.223	23.300	19.300	4.230	2.040	0.010	0.520	82.823			132.223				
COST PER STUDENT	\$4,561	\$8,183	\$8,183	\$8,183	\$8,183	\$8,200	\$8,185	\$10,261			\$14,046				
Administration & Operations		4,561	4,561	4,561	4,561	4,561	4,561	4,561							
ANNUAL COST PER STUDENT		\$12,744	\$12,744	\$12,744	\$12,744	\$12,761	\$12,746	\$14,822							
DAILY COST PER STUDENT		\$71.20	\$71.20	\$71.20	\$71.20	\$71.29	\$71.20	\$82.81							
Student/Teacher Ratio		11.4	11.4	11.4	11.4	11.4	11.4	7.2							
Student/Aide Ratio		0.0	0.0	0.0	0.0	0.0	0.0	82.8							

Note : Refer to schedule explanation on page 102.

**SCHEDULE 1  
COST SUMMARY  
Prehab of Arizona, Inc.  
Fiscal Year 2005**

Line Item	Academic Education								Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support				Extended Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE	OHI							
Salaries	\$87,525	\$63,450	\$61,942	\$170,970	\$1,938	\$0	\$0	\$385,825	\$0	\$7,267,041	\$1,931,339	\$9,584,205
Employee Benefits	21,236	15,395	15,029	41,481	470	0	0	93,611	0	1,763,153	468,588	2,325,352
Professional Services	6,943	4,346	4,243	0	0	0	0	15,532	0	1,688,786	104,891	1,809,209
Supplies & Materials	12,117	2,640	2,577	7,115	81	0	0	24,530	0	831,714	295,123	1,151,367
Occupancy	92,786	0	0	0	0	0	0	92,786	0	1,014,466	272,689	1,379,941
Depreciation	0	0	0	0	0	0	0	0	0	0	8,250	8,250
Other	42,735	753	735	2,030	23	0	0	46,276	0	460,230	865,610	1,372,116
<b>TOTAL</b>	<b>\$263,342</b>	<b>\$86,584</b>	<b>\$84,526</b>	<b>\$221,596</b>	<b>\$2,512</b>	<b>\$0</b>	<b>\$0</b>	<b>\$658,560</b>	<b>\$0</b>	<b>\$13,025,390</b>	<b>3,946,490</b>	<b>\$17,630,440</b>
Allocate:												
Transportation								0				0
Extended School Year								0				0
<b>TOTAL COSTS</b>	<b>\$263,342</b>	<b>\$86,584</b>	<b>\$84,526</b>	<b>\$221,596</b>	<b>\$2,512</b>	<b>\$0</b>	<b>\$0</b>	<b>\$658,560</b>	<b>\$0</b>	<b>\$13,025,390</b>	<b>3,946,490</b>	<b>\$17,630,440</b>
Student Count (ADM)	52.791	11.229	10.962	30.257	0.343			52.791				
<b>COST PER STUDENT</b>	<b>\$4,988</b>	<b>\$7,711</b>	<b>\$7,711</b>	<b>\$7,324</b>	<b>\$7,324</b>			<b>\$12,475</b>				
Administration & Operations		4,988	4,988	4,988	4,988							
<b>ANNUAL COST PER STUDENT</b>		<b>\$12,699</b>	<b>\$12,699</b>	<b>\$12,312</b>	<b>\$12,312</b>							
<b>DAILY COST PER STUDENT</b>		<b>\$70.94</b>	<b>\$70.94</b>	<b>\$68.78</b>	<b>\$68.78</b>							
Student/Teacher Ratio		9.2	9.2	9.2	9.2							
Student/Aide Ratio		105.6	105.6	105.6	105.6							

Note : Refer to schedule explanation on page 102.

**SCHEDULE 1  
COST SUMMARY  
YOUTH DEVELOPMENT INSTITUTE  
Fiscal Year 2005**

Page 109

Line Item	Academic Education									Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support					Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE	MIMR	OHI							
Salaries	\$135,997	\$187,715	\$94,829	\$368,399	\$9,252	\$26,830	\$0	\$0	\$823,022	\$0	\$5,299,504	\$0	\$6,122,526
Employee Benefits	28,369	39,157	19,781	76,848	1,930	5,597	0	0	171,682	0	1,105,473	0	1,277,155
Professional Services	195	1,239	626	2,432	61	177	0	0	4,730	0	403,942	0	408,672
Supplies & Materials	2,049	14,581	7,366	28,621	719	2,085	0	0	55,421	0	821,222	0	876,643
Occupancy	68,772	0	0	0	0	0	0	0	68,772	0	421,376	0	490,148
Depreciation	32,588	0	0	0	0	0	0	0	32,588	0	203,515	0	236,103
Other	7,730	1,403	709	2,754	69	201	0	0	12,866	0	293,699	0	306,565
<b>TOTAL</b>	<b>\$275,700</b>	<b>\$244,095</b>	<b>\$123,311</b>	<b>\$479,054</b>	<b>\$12,031</b>	<b>\$34,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,169,081</b>	<b>\$0</b>	<b>\$8,548,731</b>	<b>\$0</b>	<b>\$9,717,812</b>
Allocate:													
Transportation	0	0	0	0	0	0			0				0
Extended School Year									0				0
<b>TOTAL COSTS</b>	<b>\$275,700</b>	<b>\$244,095</b>	<b>\$123,311</b>	<b>\$479,054</b>	<b>\$12,031</b>	<b>\$34,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,169,081</b>	<b>\$0</b>	<b>\$8,548,731</b>	<b>\$0</b>	<b>\$9,717,812</b>
Student Count (ADM)	74.260	20.290	10.250	39.820	1.000	2.900			74.260				
COST PER STUDENT	\$3,713	\$12,030	\$12,030	\$12,030	\$12,031	\$12,031			\$15,743				
Administration & Operations		3,713	3,713	3,713	3,713	3,713							
ANNUAL COST PER STUDENT		\$15,743	\$15,743	\$15,743	\$15,744	\$15,744							
DAILY COST PER STUDENT		\$72.89	\$72.89	\$72.89	\$72.89	\$72.89							
Student/Teacher Ratio		6.75	6.75	6.75	6.75	6.75							
Student/Aide Ratio		3.86	3.86	3.86	3.86	3.86							

Note : Refer to schedule explanation on page 102.

**SCHEDULE 2**  
**COMPOSITE AVERAGE OF ADDITIONAL COST PER STUDENT COMPARED TO VOUCHER FUNDING**  
**AND STUDENT/STAFF RATIOS BY CATEGORY**  
**ALL RESIDENTIAL TREATMENT CENTERS**  
**Fiscal Year 2005**

Factor	Category							
	Emotional Disability- Private School	Specific Learning Disability	Non Special Education	Autism	Other Health Impairments	Mild Mental Retardation	Speech/Language Impairment	Traumatic Brain Injury
Number of Students (ADM)	136.17	44.03	167.08	0.43	5.97	5.23	0.01	0.52
Annual Cost Per Student	\$15,037	\$15,036	\$15,375	\$18,009	\$14,966	\$14,244	\$12,761	\$12,746
Annual Voucher Funding								
Elementary	17,095	6,087	6,087	20,526	6,087	6,087	6,087	6,087
High School	17,413	6,087	6,087	20,845	6,087	6,087	6,087	6,087
Daily Cost Per Student	84.00	84.00	85.89	100.61	83.61	79.58	71.29	71.20
Daily Voucher Funding								
Elementary	95.50	34.01	34.01	114.67	34.01	34.01	34.01	34.01
High School	97.28	34.01	34.01	116.45	34.01	34.01	34.01	34.01
Student/Teacher Ratio	9.39/1	9.04/1	7.66/1	8.98/1	7.81/1	9.64/1	11.7/1	10.74/1
Student/Aide Ratio	7.57/1	13.07/1	12.25/1	5.12/1	7.19/1	20.17/1	N/A	N/A

Note: Refer to schedule explanation on page 103.

N/A: There were no aides working with students in this category.

**SCHEDULE 3**  
**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING**  
**ALL RESIDENTIAL TREATMENT CENTERS**  
**Fiscal Years 2005 and 2003**

Category/Program	Cost per Student		Voucher Funding per Student	
	2005	2003	2005	2003
Emotional Disability - Private School	\$15,037	\$14,406		
Elementary	*	*	17,095	16,287
High School	*	*	17,413	16,590
Specific Learning Disability	15,036	14,742	6,087	5,808
Non Special Education	15,375	14,379	6,087	5,808
Autism**	18,009	15,364		
Elementary	*	*	20,526	19,553
High School	*	*	20,845	19,856
Other Health Impairments	14,966	15,631	6,087	5,808
Mild Mental Retardation	14,244	N/A	6,087	N/A
Speech/Language Impairment	12,761	N/A	6,087	N/A
Traumatic Brain Injury	12,746	N/A	6,087	N/A

Page 111

\* Costs were not calculated separately for elementary and high school.

\*\* Sample RTCs included less than one ADM in this category.

N/A - No students in this category attended the sample RTCs in Fiscal Year 2003.

Note: Refer to schedule explanation on page 104.