



Arizona Empowerment Scholarship Account (ESA) Program

Fiscal Year 2026 Quarter 4 Report

Pursuant to Arizona Revised Statutes §15-2406



ARIZONA DEPARTMENT OF EDUCATION

We are a service organization committed to raising academic outcomes and empowering parents.

Arizona Department of Education

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Honorable Katie Hobbs, Governor

Honorable Warren Petersen, President
Arizona Senate

Honorable Steve Montenegro, Speaker
Arizona House of Representatives

Richard Stavneak, Director
Joint Legislative Budget Committee

Ben Henderson, Director
Governor's Office of Strategic Planning and Budgeting

Transmitted herewith is the Fiscal Year 2026 Quarter 4 report of the Arizona Department of Education, Empowerment Scholarship Account program, conducted pursuant to Arizona Revised Statutes §15-2406.

Sincerely,

John Ward
Executive Director
Empowerment Scholarship Account Program
Arizona Department of Education

Arizona Empowerment Scholarship Account Program Fiscal Year 2026—Quarter 4 Report to Executive and Legislative Leadership

Key points

- **Seven out of ten ESA students participate under universal eligibility**—99,709 students received an Empowerment Scholarship in Quarter 4 and were eligible in 1 of 11 eligibility categories.
 - 71 percent of students participated under *universal* eligibility
 - 21 percent were *students with a disability*, which is higher than the 15 percent in district public schools
 - 8 percent of students participated in 1 of 8 other eligibility categories
- **Nearly 60 percent of universal-eligibility students newly enrolling this fiscal year came from public schools immediately prior to ESA participation**—Of universal-eligibility students in grades 1-12 enrolling in the ESA program in fiscal year 2026, 59.5 percent of them attended public school immediately prior to enrolling in the ESA program. This is slightly higher than the rate of ESA students in grades 1-12 who attended public school immediately prior to enrolling in the ESA program last year, in fiscal year 2025. However, it is a nearly 12 percentage-point increase over fiscal year 2024, and an over 38 percentage-point increase over fiscal year 2023, the first year of the ESA program’s universal expansion.
- **Largest ESA cohort is 3rd grade with 9,550 students.** Enrollment declines every grade thereafter.
- **Majority of ESA students with a disability have autism**—In Quarter 4, 54 percent, or 11,435 of the 20,997 ESA students with a disability had an autism diagnosis.
- **Three-quarters of ESA scholarships are between \$7,000 and \$9,000.**
- **The total scholarship awards for students enrolled in Quarter 4, on an annualized basis, is \$1,090,228,062.**
- **In Quarter 4, the ESA program daily processed over 13,460 items and services purchased by ESA families.**
- **Almost 57 percent of ESA families’ spending in Quarter 4 was for tuition, textbooks, or fees at a qualified school, online program, or eligible post-secondary institution.**

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Introduction

In accordance with Title 15, Chapter 19, Article 1 of the Arizona Revised Statutes, the Arizona Department of Education and the Empowerment Scholarship Account (ESA) program present this quarterly report to the Governor, the President of the Senate, the Speaker of the House of Representatives, the Director of the Joint Legislative Budget Committee, and the Director of the Governor's Office of Strategic Planning and Budgeting. This report reflects data and information from Quarter 4 of fiscal year 2026, covering April 1, 2026, through June 30, 2026. As stipulated in Arizona Revised Statutes (A.R.S.) §15-2406, this report includes the following:

1. The number of qualified students disaggregated by:

(a) Eligibility category

(b) The number of qualified students who are eligible pursuant to section 15-2401.01, who attended a public school in this state in the school year immediately preceding the first year of each qualified student's enrollment in the Arizona empowerment scholarship account program

(c) Grade level

(d) The school district or charter school that each qualified student attended in the school year immediately preceding the first year of each qualified student's enrollment in the Arizona empowerment scholarship account program, if applicable.

(e) English language learners

(f) Qualified students who are enrolled in the Arizona empowerment scholarship account program as a student with a disability

(g) The zip code of each qualified student's permanent residence

2. The annual award amount associated with each Arizona empowerment scholarship account

3. The amount of approved expenses disaggregated by type of expense as described in section 15-2402, subsection B, paragraph 4

Section 1: Number of ESA students disaggregated by:

a. Eligibility category

Table 1: Number of students by eligibility category

Fiscal Year 2026—Quarter 4

Eligibility category	Number of students
Ward of the Court—planned adoption	54
Parent is legally blind/deaf/hard of hearing	75
Attending D- or F-rated school	254
Residing on a Native American reservation	398
Ward of the Court—adopted	416
Previously in ESA program	765
Military—parent is active duty or was killed in the line of duty	937
Preschool—disability	1,420
Sibling	5,200
K-12—disability	19,577
K-12—universal	70,613
Total	99,709

b. Universal-eligibility students attending a public school immediately preceding ESA enrollment

Table 2: Number and percent of universal-eligibility students who attended a public school immediately prior to enrolling in ESA program¹

Fiscal Years 2023 through 2026

ESA program enrollment year	Number of universal-eligibility students attending public school immediately before ESA enrollment	Total number of universal-eligibility students enrolling in ESA program	Percent of universal-eligibility students attending public school immediately before ESA enrollment
FY 2023	6,157	29,176	21%
FY 2024	9,250	19,442	47.6%

¹ Pursuant to A.R.S. §15-2406, Table 2 only includes students who were eligible to enroll in the ESA program pursuant to A.R.S. §15-2401.01. As a result, this table only includes students in grades 1 through 12 who qualified to participate under universal eligibility. Kindergarten students who entered under universal eligibility could not have previously attended a public school.

FY 2025	7,021	12,243	57.3%
FY 2026	8,531	14,334	59.5%

c. Grade level

Table 3: Number of ESA students by grade level

Fiscal Year 2026—Quarter 4

Grade level	Number of students
Preschool—disability	1,420
Kindergarten	8,187
1st	8,823
2nd	8,857
3rd	9,550
4th	8,964
5th	8,611
6th	8,399
7th	8,091
8th	6,979
9th	6,269
10th	5,693
11th	5,119
12th	4,747
Total	99,709

d. School district or charter school attended immediately preceding ESA enrollment

Table 4: School district or charter school attended by ESA students immediately prior to their ESA program enrollment
Fiscal Years 2017 through 2026²

School district or charter school	Number of students
A+ Charter Schools	12
Academy Del Sol, Inc.	25
Academy of Mathematics and Science South, Inc.	191
Academy of Mathematics and Science, Inc.	55
Academy of Tucson, Inc.	16
Academy with Community Partners-Arizona, Inc	2
ACCEL	20
Accelerated Elementary and Secondary Schools	18
Accelerated Learning Center, Inc.	2
Acclaim Charter School	5
Acorn Montessori Charter School	34
Agua Fria Union High School District	65
Aguila Elementary School District	4
Ajo Unified School District	7
Akimel O'Otham Pee Posh Charter School, Inc.	2
Alhambra Elementary School District	147
All Aboard Charter School	1
Allen-Cochran Enterprises, Inc.	26
Alpine Elementary School District	1
Altavalle Elementary School District	24
American Basic Schools LLC	5
American Charter Schools Foundation d.b.a. Alta Vista High School	3
American Charter Schools Foundation d.b.a. Crestview College Preparatory High Sc	2

² Table 4 captures the Arizona school districts and charter schools that ESA students in all eligibility categories attended immediately prior to enrolling in the ESA program. However, this information is only reported from fiscal year 2017 through fiscal year 2026. It does not cover the period from fiscal years 2011 (when the ESA program was first implemented) through 2016. In fiscal year 2017, the Arizona Department of Education implemented a new student information system (SIS). Because of the risks of relying on student level data from 8 fiscal years earlier that were migrated from another SIS, we chose only to report on data beginning in fiscal year 2017 for the purposes of this report.

American Charter Schools Foundation d.b.a. Desert Hills High School	8
American Charter Schools Foundation d.b.a. Estrella High School	2
American Charter Schools Foundation d.b.a. Peoria Accelerated High School	4
American Charter Schools Foundation d.b.a. South Pointe High School	5
American Charter Schools Foundation d.b.a. South Ridge High School	3
American Charter Schools Foundation d.b.a. Sun Valley High School	2
American Charter Schools Foundation d.b.a. Ridgeview College Preparatory High School	10
American Leadership Academy, Inc.	1,235
American Virtual Academy	414
Amphitheater Unified School District	312
Antelope Union High School District	4
Anthem Preparatory Academy	129
Apache Elementary School District	3
Apache Junction Unified School District	130
ARCHES Academy	20
Archway Classical Academy Arete	64
Archway Classical Academy Chandler	60
Archway Classical Academy Cicero	41
Archway Classical Academy Glendale	56
Archway Classical Academy Lincoln	55
Archway Classical Academy North Phoenix	67
Archway Classical Academy Scottsdale	92
Archway Classical Academy Trivium	9
Archway Classical Academy Trivium East	12
Archway Classical Academy Trivium West	263
Archway Classical Academy Veritas	61
Arete Preparatory Academy	33
Arizona Agribusiness & Equine Center, Inc.	44
Arizona Autism Charter Schools	12
Arizona Autism Charter Schools, Inc.	165
Arizona Center for Youth Resources	1
Arizona Collaborative Learning Partners, Inc.	8
Arizona Community Development Corporation	38
Arizona Connections Academy Charter School, Inc.	586
Arizona Department of Juvenile Corrections	2
Arizona Education Solutions	326

Arizona Language Preparatory	4
Arizona Language Schools	8
Arizona Montessori Charter School at Anthem	2
Arizona School for the Arts	48
Arizona State Schools for the Deaf and the Blind	41
Arlington Elementary School District	11
Ash Creek Elementary School District	2
Ash Fork Joint Unified School District	6
Assist Enterprises, LLC	26
ASU Preparatory Academy	92
ASU Preparatory Academy - Casa Grande	7
ASU Preparatory Academy Digital	627
Autism Academy of Education and Development	5
Avondale Elementary School District	239
Avondale Learning d.b.a Precision Academy	2
AZ Compass Schools, Inc.	9
Baboquivari Unified School District #40	2
Bagdad Unified School District	22
Ball Charter Schools (Dobson)	21
Ball Charter Schools (Hearn)	32
Ball Charter Schools (Val Vista)	37
Balsz Elementary School District	38
Banner Children's Academy of Education & Development	1
BASIS Charter Schools, Inc.	608
Beaver Creek Elementary School District	16
Bell Canyon Charter School, Inc.	7
Benchmark School, Inc.	56
Benjamin Franklin Charter School - Queen Creek	291
Benson Unified School District	58
Bisbee Unified School District	10
Blue Adobe Project	3
Blue Ridge Unified School District No. 32	72
Blueprint Education	37
Bonita Elementary School District	4
Bouse Elementary School District	1
Boys & Girls Clubs of the East Valley d.b.a Mesa Arts Academy	1

Boys & Girls Clubs of the Valley	1
Breakthrough Academy	2
Bright Beginnings School, Inc.	20
Buckeye Elementary School District	309
Buckeye Union High School District	44
Bullhead City School District	77
CAFA, Inc. d.b.a Learning Foundation and Performing Arts Gilbert	43
CAFA, Inc. d.b.a Learning Foundation Performing Arts School	4
Calibre Academy	39
Cambridge Academy East, Inc	31
Camelback Education, Inc	13
Camp Verde Unified School District	113
Candeo Schools, Inc.	112
Canon Elementary School District	6
Canyon Rose Academy, Inc.	5
Carden of Tucson, Inc.	1
Career Development, Inc.	4
Career Success Schools	10
Carpe Diem Collegiate High School	13
Cartwright Elementary School District	183
CASA Academy	5
Casa Grande Elementary School District	323
Casa Grande Union High School District	42
Catalina Foothills Unified School District	222
Catholic Charities Westside Head Start (CACFP)	1
Caurus Academy, Inc	2
Cave Creek Unified School District	319
Cedar Unified School District	2
Center for Academic Success, Inc.	15
Center for Autism and Related Disorders	1
Challenge School, Inc.	26
Challenger Basic School, Inc.	16
Chandler Preparatory Academy	38
Chandler Unified School District #80	1,280
Child-Parent Centers, Inc.	7
Children's Center for Neurodevelopmental Studies	5

Chinle Unified School District	10
Chino Valley Unified School District	135
Choice Academies, Inc.	25
Cholla Academy	9
Cicero Preparatory Academy	58
CITY Center for Collaborative Learning	8
City Of Phoenix Human Services Department	3
Clarkdale-Jerome Elementary School District	27
Cochise Community Development Corporation	23
Cochise County Accommodation School District	1
Cochise Elementary School District	2
Colearn Academy Arizona	93
Co-Learn Club, Inc.	137
Colorado City Unified School District	92
Colorado River Union High School District	7
Compass High School, Inc.	2
Compass Points International, Inc	7
Concho Elementary School District	32
Concordia Charter School, Inc.	2
Congress Elementary School District	12
Continental Elementary School District	27
Coolidge Unified School District	77
Cornerstone Charter School, Inc	1
Cottonwood-Oak Creek Elementary School District	103
Country Gardens Charter Schools	3
Crane Elementary School District	267
Creighton Elementary School District	65
Crown Charter School, Inc	93
Daisy Education Corporation d.b.a Paragon Science Academy	22
Daisy Education Corporation d.b.a Sonoran Science Academy	31
Daisy Education Corporation d.b.a Sonoran Science Academy - Phoenix	10
Daisy Education Corporation d.b.a Sonoran Science Academy East	16
Daisy Education Corporation d.b.a Sonoran Science Academy Davis Monthan	3
Daisy Education Corporation d.b.a Sonoran Science Academy Peoria	13
Deer Valley Unified School District	1,337
Desert Choice Schools LLC	41

Desert Heights Charter Schools	33
Desert Rose Academy, Inc.	2
Desert Sage School	4
Desert Sky Community School, Inc.	7
Desert Star Academy	30
Desert Star Community School, Inc.	24
Desert Voices Oral Learning Center	2
Destiny School, Inc.	11
Devereux Arizona	2
Discovery Plus Academy	17
Double Adobe Elementary School District	1
Douglas Unified School District	47
Duncan Unified School District	9
Dysart Unified School District	902
EAGLE College Prep Harmony, LLC	1
EAGLE College Prep Maryvale, LLC	2
EAGLE College Prep Mesa, LLC.	3
EAGLE South Mountain Charter, Inc.	28
East Mesa Charter Elementary School, Inc.	11
Eastpointe High School, Inc.	6
Ed Ahead	1
Edge School, Inc.	4
Edison Project	33
Edkey Inc. d.b.a American Heritage Academy	41
Edkey, Inc.	25
Edkey, Inc. - Arizona Conservatory for Arts and Academics	6
Edkey, Inc. - Pathfinder Academy	156
Edkey, Inc. - Redwood Academy	8
Edkey, Inc. - Sequoia Charter School	2
Edkey, Inc. - Sequoia Choice Schools	2,285
Edkey, Inc. - Sequoia Pathway Academy	55
Edkey, Inc. - Sequoia Ranch School	3
Edkey, Inc. - Sequoia School for the Deaf and Hard of Hearing	14
Edkey, Inc. - Sequoia Village School	54
Edkey, Inc. d.b.a Arizona Conservatory for Arts and Academics	14
Edkey, Inc. d.b.a Sequoia Charter School	13

Educational Impact, Inc.	4
Educational Options Foundation	23
EDUPRIZE Schools, Inc.	90
Eduprize Schools, LLC	321
E-Institute Charter Schools, Inc.	3
Eleutheria LLC	1
Elfrida Elementary School District	5
Eloy Elementary School District	14
Empower Academy, LLC	2
Empower College Prep	16
Espiritu Community Development Corp.	3
Espiritu Schools	1
Ethos Academy - A Challenge Foundation Academy	13
Excalibur Charter Schools, Inc.	18
Explore Academy – Peoria	3
Fit Kids, Inc. d.b.a Champion Schools	59
Flagstaff Arts and Leadership Academy	5
Flagstaff Junior Academy	10
Flagstaff Montessori	18
Flagstaff Unified School District	156
Florence Unified School District	457
Flowing Wells Unified School District	78
Foothills Academy	2
Fort Huachuca Accommodation School District	42
Fort Thomas Unified School District	5
Foundation for Blind Children	8
Fountain Hills Unified School District	45
Fowler Elementary School District	57
Franklin Phonetic Primary School, Inc.	60
Fredonia-Moccasin Unified School District	14
Freedom Academy, Inc.	27
Freedom Preparatory Academy	130
Friendly House, Inc.	4
Gadsden Elementary School District	48
Ganado Unified School District	12
GAR, LLC d.b.a Student Choice High School	15

Gem Charter School, Inc.	2
Genesis Program, Inc.	1
George Gervin Youth Center, Inc.	5
Gila Bend Unified School District	4
Gilbert Unified School District	1,108
Glen Canyon Outdoor Academy	5
Glendale Elementary School District	185
Glendale Preparatory Academy	36
Glendale Union High School District	82
Globe Unified School District	53
Graham County Special Services	2
Grand Canyon Unified School District	5
Great Expectations Academy	25
Griffin Foundation, Inc. The	2
Hackberry Elementary School District	18
Happy Valley East	27
Happy Valley School, Inc.	42
Harvest Power Community Development Group, Inc.	38
Haven Montessori Children's House, Inc.	5
Hayden-Winkelman Unified School District	1
Heartwood AZ	18
Heber-Overgaard Unified School District	23
Heritage Academy Gateway, Inc.	136
Heritage Academy Laveen, Inc.	12
Heritage Academy Maricopa, Inc.	30
Heritage Academy Queen Creek, Inc.	1
Heritage Academy, Inc.	50
Heritage Elementary School	27
Hermosa Montessori Charter School	13
Highland Free School	3
Highland Prep	7
Higley Unified School District	509
Hillside Elementary School District	1
Hirsch Academy A Challenge Foundation	4
Hi-Star Center for Children	1
Holbrook Unified School District	13

Horizon Community Learning Center, Inc.	73
Humanities and Sciences Academy of the United States, Inc.	1
Humboldt Unified School District	265
Hyder Elementary School District	2
Imagine Avondale Elementary, Inc.	15
Imagine Avondale Middle, Inc.	4
Imagine Camelback Middle, Inc.	1
Imagine Charter Elementary at Camelback, Inc.	4
Imagine Charter Elementary at Desert West, Inc.	14
Imagine Coolidge Elementary, Inc.	29
Imagine Desert West Middle, Inc.	5
Imagine Middle at East Mesa, Inc.	5
Imagine Middle at Surprise, Inc.	14
Imagine Prep Coolidge, Inc.	13
Imagine Prep Superstition, Inc.	6
Imagine Prep Surprise, Inc.	10
Imagine Superstition Middle, Inc.	9
Incito Schools	19
Individualized Learning Centers, LLC	1
International Commerce Secondary Schools, Inc.	1
Isaac Elementary School District	87
J O Combs Unified School District	216
James Madison Preparatory School	12
Joseph City Unified School District	33
Juniper Tree Academy	81
Kaizen Education Foundation d.b.a Advance U	6
Kaizen Education Foundation d.b.a Colegio Petite Phoenix	21
Kaizen Education Foundation d.b.a Discover U Elementary School	15
Kaizen Education Foundation d.b.a El Dorado High School	1
Kaizen Education Foundation d.b.a Gilbert Arts Academy	30
Kaizen Education Foundation d.b.a Havasu Preparatory Academy	20
Kaizen Education Foundation d.b.a Liberty Arts Academy	42
Kaizen Education Foundation d.b.a Maya High School	3
Kaizen Education Foundation d.b.a Mission Heights Preparatory High School	29
Kaizen Education Foundation d.b.a New Heights	2
Kaizen Education Foundation d.b.a Skyview High School	2

Kaizen Education Foundation d.b.a South Pointe Elementary School	10
Kaizen Education Foundation d.b.a South Pointe Junior High School	2
Kaizen Education Foundation d.b.a Vista Grove Preparatory Academy	2
Kaizen Education Foundation d.b.a Vista Grove Preparatory Academy Elementary	7
Kaizen Education Foundation d.b.a Vista Grove Preparatory Academy Middle School	1
Kaleidoscope School	25
Kayenta Unified School District #27	3
Keystone Montessori Charter School, Inc.	22
Khalsa Family Services	25
Khalsa Montessori Elementary Schools	17
Kingman Academy of Learning	69
Kingman Unified School District	707
Kirkland Elementary School District	6
Kyrene Elementary School District	560
La Tierra Community School, Inc	17
Lake Havasu Unified School District	277
Laveen Elementary School District	254
LEAD Charter Schools	115
Leading Edge Academy Maricopa	104
Leading Edge Academy Queen Creek	74
Learn-it Systems, LLC	2
Legacy Education Group	2
Legacy Learning Community LLC	1
Legacy Traditional School - Avondale	64
Legacy Traditional School - Casa Grande	146
Legacy Traditional School - Chandler	73
Legacy Traditional School - Deer Valley	56
Legacy Traditional School - East Mesa	92
Legacy Traditional School - East Tucson	33
Legacy Traditional School - Gilbert	53
Legacy Traditional School - Glendale	103
Legacy Traditional School - Goodyear	60
Legacy Traditional School - Laveen Village	24
Legacy Traditional School – Laveen Village	28
Legacy Traditional School - Maricopa	97
Legacy Traditional School – Mesa	50

Legacy Traditional School - North Chandler	61
Legacy Traditional School - North Phoenix	20
Legacy Traditional School - Northwest Tucson	98
Legacy Traditional School – Peoria	110
Legacy Traditional School - Phoenix	63
Legacy Traditional School - Queen Creek	105
Legacy Traditional School - Surprise	206
Legacy Traditional School - West Surprise	134
Legacy Traditional School-San Tan	79
Leman Academy of Excellence, Inc.	599
Lexington Life Academy	1
Liberty Elementary School District	239
Liberty Leadership Academy	10
Liberty Traditional Charter School	12
Lincoln Preparatory Academy	34
Litchfield Elementary School District	534
Little Lamb Community School	24
Littlefield Unified School District	11
Littleton Elementary School District	157
Madison Elementary School District	347
Madison Highland Prep	2
Madison Highland Prep Phoenix	3
Maine Consolidated School District	19
Mammoth-San Manuel Unified School District	4
Marana Unified School District	414
Maricopa County Community College District d.b.a Gateway Early College High School	2
Maricopa County Detention Education Center	1
Maricopa County Head Start	2
Maricopa County Human Services	1
Maricopa County Regional School District	10
Maricopa Unified School District	394
Mary C O'Brien Accommodation School District	20
Mary Ellen Halvorson Educational Foundation. d.b.a: Tri-City Prep High School	7
Maryvale Preparatory Academy	34
Masada Charter School, Inc.	139
Math and Science Success Academy, Inc.	24

Mayer Unified School District	33
Mcnary Elementary School District	3
McNeal Elementary School District	2
Mesa Unified School District	1,965
Metropolitan Arts Institute, Inc.	7
Mexicayotl Academy, Inc.	8
Miami Unified School District	35
Milestones Charter School	10
Mingus Mountain Estate Residential Center, Inc.	12
Mingus Springs Charter School	20
Mingus Union High School District	28
Mobile Elementary School District	11
Mohave Accelerated Elementary School, Inc.	25
Mohave Accelerated Learning Center	11
Mohave County Juvenile Detention	5
Mohave Valley Elementary School District	49
Mohawk Valley Elementary School District	16
Montessori Academy, Inc.	25
Montessori Day Public Schools Chartered, Inc.	11
Montessori Education Centre Charter School	47
Montessori House, Inc. d.b.a. Lehi Montessori	10
Montessori Schoolhouse of Tucson, Inc.	9
Morenci Unified School District	15
Morrison Education Group, Inc.	14
Morristown Elementary School District	14
Mountain Oak Charter School, Inc.	60
Mountain Rose Academy, Inc.	2
Mountain School, Inc.	20
Murphy Elementary School District	7
Nadaburg Unified School District	102
New Horizon School for the Performing Arts	5
New Learning Ventures, Inc.	27
New School for the Arts	4
New School for the Arts Middle School	4
New World Educational Center	7
Noah Webster Schools – Mesa	18

Noah Webster Schools-Pima	2
Nogales Unified School District	76
North Phoenix Preparatory Academy	44
North Star Charter School, Inc.	4
Northern Arizona Council of Governments (NACOG)	1
Northland Preparatory Academy	7
Nosotros, Inc	10
Oasis Behavioral Health Hospital	1
Ombudsman Educational Services, Ltd., a subsidiary of Educational Services of Ame	9
Online School of Arizona	5
Open Doors Community School, Inc.	1
Oracle Elementary School District	15
Osborn Elementary School District	43
P.L.C. Charter Schools	20
PACE Preparatory Academy, Inc.	1
Page Unified School District #8	10
Painted Desert Montessori, LLC	7
Painted Pony Ranch Charter School	10
Palo Verde Elementary School District	28
Paloma Elementary School District	1
Palominas Elementary School District #49	61
Pan-American Elementary Charter	11
Paradise Valley Unified School District	873
Paragon Management, Inc.	197
Paramount Education Studies, Inc.	3
Park View School, Inc.	10
Parker Unified School District	22
PAS Charter, Inc., d.b.a Intelli-School	1
Patagonia Elementary School District	4
Patagonia Montessori Elementary School	6
Patagonia Union High School District	3
Pathfinder Charter School Foundation	4
Pathways In Education-Arizona, Inc.	1
Pathways School and Evaluation Center	5
Paul Revere Academy, Inc.	6
Payson Unified School District	202

Pearce Elementary School District	6
Pendergast Elementary School District	171
Pensar Academy	7
Peoria Unified School District	1,207
Phoenix Education Management, LLC,	2
Phoenix Elementary School District	75
Phoenix International Academy	10
Phoenix Union High School District	83
Picacho Elementary School District	3
Pima County Accommodation School District	28
Pima Prevention Partnership	2
Pima Prevention Partnership d.b.a Pima Partnership Academy	1
Pima Rose Academy, Inc.	1
Pima Unified School District	43
Pinal County Detention Education Center	3
Pinal Gila Community Child Services, Inc	6
Pine Forest Education Association, Inc.	13
Pine Strawberry Elementary School District	12
Pinnacle Education-Tempe, Inc.	2
Pinnacle Education-WMCB, Inc.	1
Pinon Unified School District	7
Pioneer Preparatory School	3
Pioneer Technology & Arts Academy of Arizona	5
Pointe Schools	8
Pomerene Elementary School District	8
Portable Practical Educational Preparation, Inc. (PPEP, Inc.)	954
Premier Prep Online Academy	13
Prescott Unified School District	202
Prescott Valley Charter School	17
Presidio School	16
Primavera Virtual Academy	80
Quartzsite Elementary School District	26
Queen Creek Unified School District	833
Ray Unified School District	19
Red Mesa Unified School District	1
Red Rock Elementary School District	27

Reid Traditional Schools' Painted Rock Academy, Inc.	28
Reid Traditional Schools' Valley Academy, Inc.	24
Research Based Education Corporation	14
Ridgeline Academy, Inc.	133
Rise Resource Center, Inc.	3
Riverside Elementary School District	12
Roosevelt Elementary School District	190
Roosevelt Preparatory Academy	113
Rosefield Charter Elementary School, Inc.	63
Round Valley Unified School District	123
Sacaton Elementary School District	6
Saddle Mountain Unified School District	175
Safford Unified School District	69
Sage Academy, Inc.	4
Sahuarita Unified School District	268
Salome Consolidated Elementary School District	2
San Carlos Unified School District	23
San Simon Unified School District	1
San Tan Montessori School, Inc.	108
Sanders Unified School District	16
Santa Cruz Elementary School District	4
Santa Cruz Valley Opportunities in Education, Inc.	9
Santa Cruz Valley Unified School District	45
Santa Cruz Valley Union High School District	3
Satori, Inc.	15
SC Jensen Corporation, Inc. d.b.a Intelli-School	2
Scholars Academy Sunnyslope	23
Science Technology Engineering and Math Arizona	11
Scottsdale Country Day School	16
Scottsdale Preparatory Academy	125
Scottsdale Unified School District	1,059
Sedona Charter School, Inc.	51
Sedona-Oak Creek JUSD #9	17
Self Development Academy-Phoenix	2
Self Development Charter School	23
Self Development Scottsdale Academy	2

Seligman Unified School District	7
Show Low Unified School District	171
Sierra Vista Unified School District	160
Skull Valley Elementary School District	1
Skyline Gila River Schools, LLC	4
Skyline Schools, Inc.	1
Skyview School, Inc.	19
SLAM Arizona, Inc.	1
Snowflake Unified School District	217
Solomon Elementary School District	11
Somerset Academy Arizona, Inc.	29
Somerton Elementary School District	50
Sonoita Elementary School District	22
South Phoenix Academy Inc.	10
South Valley Academy, Inc.	7
Southgate Academy, Inc.	6
Southwest Education Center	15
Specialized Education of Arizona	33
St. David Unified School District	56
St. Johns Unified School District	49
Stanfield Elementary School District	14
Star Autism Academy	2
STEER LLC	1
STEP UP Schools, Inc.	5
Stepping Stones Academy	29
Success School	48
Sun Valley Academy - Avondale, Inc.	17
Sun Valley Academy - Glendale, Inc.	7
Sun Valley Academy - South Mountain, Inc.	10
Sunnyside Unified School District	199
Superior Unified School District	3
Synergy Public School, Inc.	7
Tanque Verde Unified School District	93
Telesis Center for Learning, Inc.	10
Tempe Preparatory Academy	5
Tempe Elementary School District	242

Tempe Union High School District	94
Thatcher Unified School District	70
THE ACES	83
The Boys & Girls Clubs of the Valley	6
The Charter Foundation, Inc.	23
The Farm at Mission Montessori Academy	10
The French American School of Arizona	1
The Grande Innovation Academy	61
The Odyssey Preparatory Academy, Inc.	206
The Paideia Academies, Inc	28
The United School for Autism	4
ThrivePoint High School, Inc.	41
Tolleson Elementary School District	60
Tolleson Union High School District	53
Toltec Elementary School District	80
Tombstone Unified School District	26
Tonto Basin Elementary School District	5
Triumphant Learning Center	5
Trivium Preparatory Academy	37
Tucson Country Day School, Inc.	29
Tucson International Academy, Inc.	17
Tucson Preparatory School	1
Tucson Unified School District	942
Tucson Youth Development/ACE Charter High School	5
Twenty First Century Charter School, Inc. Bennett Academy	1
Unbound Academic Institute	16
Union Elementary School District	53
Upward Foundation	1
Vail Unified School District	433
Valentine Elementary School District	3
Valley of the Sun Waldorf Education Association, d.b.a Desert Marigold School	98
Valley Union High School District	1
Valor Preparatory Academy, LLC	18
Vector School District, Inc.	6
Veritas Preparatory Academy	97
Vernon Elementary School District	17

Victory Autism Academy Corporation	10
Victory Collegiate Academy Corporation	66
Villa Montessori Charter School	62
Vista College Preparatory, Inc.	38
Washington Elementary School District	467
Wellton Elementary School District	11
Wenden Elementary School District	1
West Gilbert Charter Elementary School, Inc.	25
West Gilbert Charter Middle School, Inc.	17
West Valley Arts and Technology Academy, Inc.	10
Western School of Science and Technology, Inc.	5
Whiteriver Unified School District	53
Wickenburg Unified School District	117
Willcox Unified School District	30
Williams Unified School District	28
Wilson Elementary School District	7
Window Rock Unified School District	40
Winslow Unified School District	31
Yarnell Elementary School District	5
Yavapai Accommodation School District	1
Yavapai County Juvenile Justice Center	2
Young Elementary School District	9
Young Scholars Academy Charter School Corp.	28
Youth Development Institute	1
Yucca Elementary School District	6
Yuma Elementary School District	541
Yuma Union High School District	68
Total school districts and charter schools	626
Total students	46,721

Summary: There are 46,721 students currently enrolled in the ESA program who entered the program between fiscal year 2017 through fiscal year 2026 and came from a public school immediately before enrolling in the ESA program. These ESA students came from 626 public school districts and charter schools.

e. English Language Learners

Table 5: Number of English Language Learners (ELL) enrolled in ESA program

Fiscal Year 2026—Quarter 4

ELL students
249

The number of ELL students enrolled in the ESA program is not fully represented in Table 5. The number of students in Table 5 only includes ESA students who previously attended public schools and were identified as ELL students at those public schools. ELL students not included in Table 5 are those who entered the ESA program as kindergarten students, or students who were previously in private school or homeschooled and never attended public schools.

f. ESA students with a disability

Table 6: Number of students enrolled in ESA program by disability category

Fiscal Year 2026—Quarter 4

Disability category		Number of students
504 Plan	504 Plan–Rehabilitation act of 1973	1,016
A-R	Autism–Resource Room	8,081
A-SC	Autism–Self Contained Classroom	3,354
DD	Developmental Delay	1,027
ED	Emotional Disturbance	271
ED-P	Emotional Disability–Separate facility/Private Placement	50
HI	Hearing Impairment	177
MD-R	Multiple Disabilities–Resource Room	165
MD-SC	Multiple Disabilities–Self Contained Classroom	100
MD-SSI	Multiple Disabilities–Severe Sensory Impairment	170
MiID	Mild Intellectual Disability	152
MoID	Moderate Intellectual Disability	142
OHI	Other Health Impairment	1,583
OI-R	Orthopedic Impairment–Resource	95
OI-SC	Orthopedic Impairment–Self Contained Classroom	38
P-SD	Preschool–Severe Delay	643
SID-R	Severe Intellectual Disability–Resource	9

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SID-SC	Severe Intellectual Disability–Self Contained Classroom	32
SLD	Specific Learning Disability	1,918
SLI	Speech or Language Impairment	1,778
TBI	Traumatic Brain Injury	12
VI	Visual Impairment	184
Total		20,997³

g. Zip codes

Table 7: Number of students enrolled in ESA program by zip code

Fiscal Year 2026—Quarter 4

Zip codes	Number of students				
85003	55	85025	1	85054	117
85004	43	85027	358	85060	1
85006	97	85028	371	85063	3
85007	131	85029	386	85082	3
85008	282	85031	156	85083	384
85009	229	85032	582	85085	688
85012	185	85033	304	85086	1,023
85013	313	85034	27	85087	416
85014	286	85035	231	85118	110
85015	239	85037	386	85119	287
85016	475	85038	3	85120	369
85017	132	85040	218	85121	17
85018	1,187	85041	724	85122	1,023
85019	119	85042	678	85123	261
85020	449	85043	287	85124	3
85021	635	85044	435	85128	389
85022	465	85045	115	85131	108
85023	361	85048	441	85132	895
85024	298	85050	562	85134	1
		85051	315	85137	22
		85053	329	85138	1,243

³ 21 percent of the students in the ESA program have a disability. The percentage of ESA students with a disability is higher than the 15 percent in district public schools.

85139	433
85140	1,418
85141	4
85142	2,459
85143	1,234
85144	517
85145	81
85147	22
85152	1
85153	3
85154	3
85172	13
85173	8
85191	8
85192	8
85193	60
85194	241
85201	435
85202	411
85203	614
85204	602
85205	475
85206	384
85207	570
85208	420
85209	494
85210	362
85211	1
85212	1,389
85213	590
85215	138
85216	1
85219	1
85223	1
85224	498

85225	681
85226	442
85232	1
85233	560
85234	900
85236	3
85238	4
85242	1
85244	1
85245	1
85247	2
85248	279
85249	847
85250	123
85251	341
85252	4
85253	720
85254	940
85255	1,068
85256	16
85257	157
85258	334
85259	308
85260	577
85261	2
85262	228
85263	15
85264	15
85266	221
85268	192
85281	133
85282	411
85283	398
85284	386
85285	6

85286	791
85288	46
85293	3
85295	895
85296	1,054
85297	883
85298	991
85299	2
85301	387
85302	347
85303	295
85304	389
85305	256
85306	327
85307	183
85308	966
85309	1
85310	365
85315	2
85320	22
85321	28
85322	7
85323	522
85324	37
85325	3
85326	1,454
85327	1
85328	1
85329	18
85330	2
85331	702
85332	29
85333	1
85334	3
85335	353

85336	29
85337	6
85338	1,249
85339	799
85340	886
85342	70
85343	8
85344	55
85345	610
85346	55
85347	10
85348	11
85349	42
85350	125
85351	7
85353	418
85354	194
85355	482
85356	78
85357	6
85359	3
85360	4
85361	231
85362	16
85363	121
85364	828
85365	1,566
85366	3
85367	377
85373	268
85374	398
85375	35
85377	19
85378	96
85379	1,041

85381	412
85382	523
85383	1,828
85384	1
85387	868
85388	789
85390	243
85392	431
85395	541
85396	1,036
85397	1
85412	1
85473	2
85501	120
85502	3
85503	1
85530	25
85531	11
85532	4
85533	17
85534	16
85535	1
85536	7
85539	24
85540	14
85541	459
85542	82
85543	85
85544	44
85545	9
85546	242
85547	2
85550	52
85551	6
85552	102

85553	9
85554	49
85601	8
85602	182
85603	48
85605	2
85606	27
85607	113
85609	5
85610	29
85611	44
85613	124
85614	99
85615	240
85616	108
85617	23
85618	9
85620	1
85621	308
85622	11
85623	41
85624	10
85625	38
85626	3
85627	1
85628	1
85629	849
85630	76
85631	23
85632	11
85634	6
85635	515
85637	49
85638	13
85640	1

85641	501
85643	123
85645	34
85646	12
85648	216
85650	287
85653	435
85658	223
85701	34
85704	374
85705	186
85706	292
85707	2
85708	81
85710	494
85711	327
85712	226
85713	270
85714	41
85715	278
85716	216
85718	486
85719	184
85728	2
85730	357
85731	1
85735	95
85736	90
85737	301
85739	179
85741	351
85742	557
85743	465
85745	430
85746	337

85747	447
85748	234
85749	285
85750	310
85755	277
85756	409
85757	307
85826	1
85828	1
85901	535
85902	8
85911	1
85923	16
85924	158
85925	146
85926	10
85928	12
85929	166
85930	13
85932	10
85933	38
85934	12
85935	66
85936	139
85937	343
85938	56
85939	155
85940	57
85941	101
85942	5
86001	158
86004	684
86005	196
86011	1
86015	41

86017	7
86018	43
86020	2
86021	545
86022	94
86023	11
86024	3
86025	41
86028	2
86029	2
86032	47
86033	10
86035	1
86039	3
86040	48
86043	1
86044	2
86045	12
86046	143
86047	70
86063	1
86083	1
86142	2
86250	1
86262	2
86301	387
86302	2
86303	261
86304	1
86305	342
86314	636
86315	413
86320	25
86321	40
86322	285

86323	447
86324	80
86325	82
86326	402
86327	292
86329	66
86331	6
86332	23
86333	132
86334	156
86335	102
86336	134
86337	24
86338	8
86351	53
86355	1
86396	1
86401	656
86403	211
86404	222
86405	2

86406	302
86409	691
86411	7
86413	262
86426	150
86429	46
86430	3
86431	1
86432	34
86434	8
86436	14
86438	34
86439	3
86440	50
86441	24
86442	191
86444	5
86445	4
86502	6
86503	19
86504	77

86505	37
86506	6
86507	1
86508	4
86510	5
86511	102
86512	24
86514	2
86515	60
86520	3
86535	1
86540	2
86544	1
Total	99,709

Section 2: Annual award amounts

Table 8: Annual award amount associated with each student enrolled in ESA program as of Fiscal Year 2026—Quarter 4

Amount ⁴	Number of students				
\$4,718	4	\$4,868	235	\$5,249	1
\$4,756	1	\$4,869	13	\$5,253	3
\$4,813	2,531	\$4,873	236	\$5,257	2
\$4,817	47	\$4,877	96	\$5,258	2
\$4,818	213	\$4,886	20	\$5,266	6
\$4,823	7	\$4,889	19	\$5,272	30
\$4,824	4	\$4,893	221	\$5,292	2
\$4,825	43	\$4,895	52	\$5,295	5
\$4,828	28	\$4,906	18	\$5,304	8
\$4,829	489	\$4,917	19	\$5,315	1
\$4,830	55	\$4,945	37	\$5,318	9
\$4,839	448	\$4,948	11	\$5,326	1
\$4,841	9	\$4,956	13	\$5,337	8
\$4,846	265	\$4,963	1	\$5,351	3
\$4,848	234	\$4,986	17	\$5,359	2
\$4,851	112	\$5,012	24	\$5,361	1
\$4,853	79	\$5,032	8	\$5,362	5
\$4,854	6	\$5,036	4	\$5,367	13
\$4,855	146	\$5,116	8	\$5,383	3
\$4,856	12	\$5,166	8	\$5,385	1
\$4,857	116	\$5,167	6	\$5,388	4
\$4,858	15	\$5,175	11	\$5,402	7
\$4,859	296	\$5,188	7	\$5,418	2
\$4,865	208	\$5,196	4	\$5,434	4
\$4,866	98	\$5,208	2	\$5,439	11
\$4,867	33	\$5,240	2	\$5,455	2
		\$5,241	1	\$5,481	3
		\$5,246	1	\$5,485	159

⁴ Rounded to the nearest dollar.

\$5,490	2
\$5,491	22
\$5,499	1
\$5,500	1
\$5,505	28
\$5,506	6
\$5,507	1
\$5,516	15
\$5,518	38
\$5,525	17
\$5,528	25
\$5,532	2
\$5,534	8
\$5,536	9
\$5,537	1
\$5,539	17
\$5,542	15
\$5,544	4
\$5,549	26
\$5,550	4
\$5,552	13
\$5,559	9
\$5,563	6
\$5,584	28
\$5,586	3
\$5,591	2
\$5,604	1
\$5,632	2
\$5,641	1
\$5,648	2
\$5,651	2
\$5,678	5
\$5,683	2
\$5,695	1
\$5,696	1

\$5,698	1
\$5,704	1
\$5,736	12
\$5,744	1
\$5,789	5
\$5,792	2
\$5,819	2
\$5,847	1
\$5,860	1
\$5,912	1
\$5,918	1
\$5,926	230
\$5,929	2
\$5,933	10
\$5,934	34
\$5,943	1
\$5,944	7
\$5,947	4
\$5,949	61
\$5,951	4
\$5,958	1
\$5,962	15
\$5,963	74
\$5,972	31
\$5,975	44
\$5,979	15
\$5,982	10
\$5,984	15
\$5,986	1
\$5,987	8
\$5,989	1
\$5,991	30
\$5,999	38
\$6,000	7
\$6,003	21

\$6,004	1
\$6,010	20
\$6,015	6
\$6,018	1
\$6,028	5
\$6,034	1
\$6,038	41
\$6,042	1
\$6,045	9
\$6,055	2
\$6,059	1
\$6,102	1
\$6,110	1
\$6,167	3
\$6,205	4
\$6,208	1
\$6,244	1
\$6,252	3
\$6,436	1
\$6,772	1
\$7,105	33
\$7,143	7
\$7,247	11,816
\$7,255	219
\$7,257	817
\$7,266	53
\$7,269	52
\$7,270	127
\$7,274	167
\$7,277	2,279
\$7,280	278
\$7,295	522
\$7,296	1,639
\$7,298	49
\$7,308	1,276

\$7,312	1,112
\$7,318	504
\$7,321	517
\$7,323	27
\$7,324	655
\$7,325	71
\$7,328	595
\$7,330	46
\$7,333	1,338
\$7,334	84
\$7,343	797
\$7,345	488
\$7,347	146
\$7,349	1,485
\$7,350	32
\$7,355	40
\$7,358	1,350
\$7,364	572
\$7,365	16
\$7,382	169
\$7,387	159
\$7,395	1,337
\$7,398	208
\$7,418	126
\$7,456	123
\$7,491	182
\$7,496	48
\$7,524	5
\$7,534	71
\$7,556	13
\$7,566	80
\$7,594	2
\$7,636	106
\$7,686	58
\$7,695	19

\$7,707	8,254
\$7,716	176
\$7,718	632
\$7,728	33
\$7,731	34
\$7,732	107
\$7,737	97
\$7,740	1,536
\$7,743	172
\$7,759	324
\$7,761	1,230
\$7,763	37
\$7,773	793
\$7,776	8
\$7,777	861
\$7,784	345
\$7,788	334
\$7,790	10
\$7,791	452
\$7,792	26
\$7,794	50
\$7,795	406
\$7,797	44
\$7,800	941
\$7,806	7
\$7,809	3
\$7,812	563
\$7,813	309
\$7,815	28
\$7,816	87
\$7,817	917
\$7,819	29
\$7,828	820
\$7,830	3
\$7,835	360

\$7,843	2
\$7,853	29
\$7,854	136
\$7,859	105
\$7,866	2
\$7,867	1
\$7,868	846
\$7,870	2
\$7,871	174
\$7,884	1
\$7,886	2
\$7,888	2
\$7,893	81
\$7,913	1
\$7,916	53
\$7,925	1
\$7,930	3
\$7,948	1
\$7,953	41
\$7,956	43
\$7,972	177
\$7,977	35
\$7,992	1
\$7,995	33
\$7,997	36
\$8,007	29
\$8,008	3
\$8,054	57
\$8,071	4,176
\$8,080	96
\$8,082	357
\$8,084	9
\$8,095	98
\$8,097	31
\$8,101	115

\$8,103	12
\$8,104	1,315
\$8,105	86
\$8,119	4
\$8,122	1
\$8,123	343
\$8,125	716
\$8,127	10
\$8,136	27
\$8,137	17
\$8,138	730
\$8,141	36
\$8,142	555
\$8,146	31
\$8,148	210
\$8,155	20
\$8,156	41
\$8,160	334
\$8,161	31
\$8,162	227
\$8,164	626
\$8,166	170
\$8,175	7
\$8,176	313
\$8,178	303
\$8,180	140
\$8,182	786
\$8,190	16
\$8,192	1,162
\$8,199	187
\$8,200	11
\$8,212	16
\$8,214	12
\$8,217	17
\$8,224	30

\$8,233	701
\$8,236	89
\$8,237	6
\$8,243	49
\$8,252	3
\$8,255	1,235
\$8,272	6
\$8,275	1
\$8,295	29
\$8,297	1
\$8,302	17
\$8,314	21
\$8,321	5
\$8,323	22
\$8,333	1
\$8,335	1
\$8,338	109
\$8,339	8
\$8,343	11
\$8,344	2
\$8,345	213
\$8,346	26
\$8,356	65
\$8,357	2
\$8,358	70
\$8,361	48
\$8,374	3
\$8,385	10
\$8,386	6
\$8,395	473
\$8,398	24
\$8,413	32
\$8,416	20
\$8,421	17
\$8,423	4

\$8,432	53
\$8,448	16
\$8,457	21
\$8,460	1
\$8,471	42
\$8,473	23
\$8,480	34
\$8,509	58
\$8,519	18
\$8,535	2
\$8,550	5
\$8,562	18
\$8,563	10
\$8,569	6
\$8,579	2
\$8,587	9
\$8,591	977
\$8,596	21
\$8,597	7
\$8,600	2
\$8,601	13
\$8,604	86
\$8,611	1
\$8,612	5
\$8,615	26
\$8,619	14
\$8,625	13
\$8,626	108
\$8,628	216
\$8,632	13
\$8,633	2
\$8,635	4
\$8,650	48
\$8,652	176
\$8,653	9

\$8,659	2
\$8,667	97
\$8,672	100
\$8,674	4
\$8,678	8
\$8,679	54
\$8,684	51
\$8,687	54
\$8,688	8
\$8,689	15
\$8,692	58
\$8,694	4
\$8,698	127
\$8,699	7
\$8,702	59
\$8,705	13
\$8,711	85
\$8,712	2
\$8,713	43
\$8,716	5
\$8,717	31
\$8,718	87
\$8,720	3
\$8,721	5
\$8,730	103
\$8,734	8
\$8,738	37
\$8,755	34
\$8,760	15
\$8,763	8
\$8,766	7
\$8,767	1
\$8,777	115
\$8,780	27
\$8,782	6

\$8,783	22
\$8,798	3
\$8,799	3
\$8,800	10
\$8,801	1
\$8,803	15
\$8,805	6
\$8,806	13
\$8,817	42
\$8,835	40
\$8,838	21
\$8,846	51
\$8,847	4
\$8,851	5
\$8,858	17
\$8,859	12
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\$44,422	2
\$44,456	1

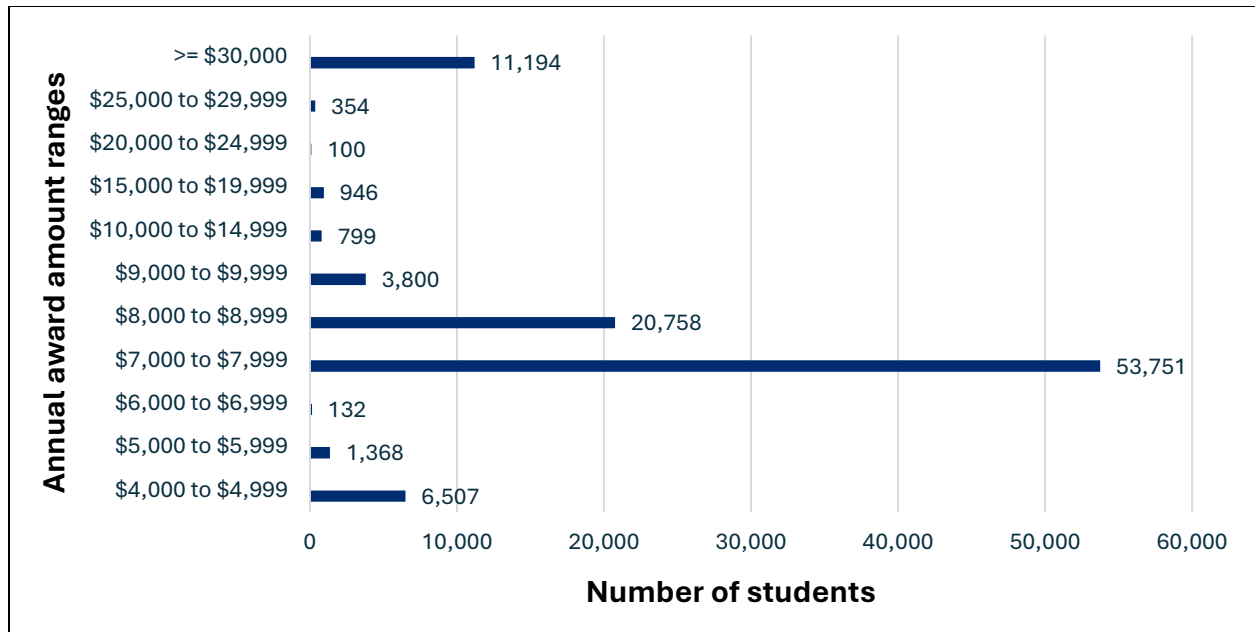
\$44,489	3
\$44,516	5
\$44,573	1
\$44,586	1
\$44,615	1
\$44,643	16
\$44,656	1
\$44,669	3
\$44,690	4
\$44,706	1
\$44,723	2
\$44,792	2
\$44,821	1
\$44,838	1
\$44,866	1
\$44,880	12
\$44,889	1

\$44,957	1
\$44,984	3
\$45,020	1
\$45,033	3
\$45,126	1
\$45,156	3
\$45,164	1
\$45,202	2
\$45,287	2
\$45,304	1
\$45,321	2
\$45,351	1
\$45,406	2
\$45,419	1
\$45,448	3
\$45,451	1
\$45,457	4

\$45,525	4
\$45,821	6
\$45,850	1
\$45,983	2
\$46,636	1
\$46,996	4
\$47,164	1
\$47,725	1
Total	99,709

Summary: The 99,709 ESA students on the program at the end of Quarter 4 of fiscal year 2026 had annual scholarship awards totaling \$1,090,228,062.

Figure 1: Number of ESA students by annual award amount ranges
Fiscal Year 2026—Quarter 4



Section 3: Approved expenses

Table 9: Number of and amount spent on approved items by expense category in ClassWallet Marketplace⁵
Fiscal Year 2026—Quarter 4

Spending category	Number of processed items	Spending	Percent of total spending
Supplemental material	258,813	\$9,941,072	35.1%
Computer hardware and technological devices	32,748	\$7,359,180	26.0%
Curriculum	173,841	\$7,245,400	25.6%
Associated goods and services for students with a disability	28,735	\$1,326,649	4.7%
Tuition or fees for an online learning program	6,007	\$632,538	2.2%
Tutoring and teaching services	5,327	\$547,026	1.9%
Assistive technology for students with a disability	3,733	\$518,757	1.8%
Services, classes, and extracurricular programs provided by a public school	4,476	\$227,948	0.8%
Tuition for life skills and vocational education for students with a disability	4,143	\$203,684	0.7%
Educational therapies and services for students with a disability	2,785	\$145,399	0.5%
School uniforms	4,202	\$126,355	0.4%
Tuition, textbooks, or fees at a qualified school	321	\$16,796	<.1%
Public transportation services to a qualified school	136	\$16,786	<.1%
Tuition, textbooks, or fees at an eligible postsecondary institution	299	\$15,187	<.1%
Educational and psychological evaluations for students with a disability	170	\$5,659	<.1%
Fees for nationally standardized tests or college admission	45	\$2,132	<.1%
Insurance or surety bond payments	27	\$1,436	<.1%
Total	525,808	\$28,332,004	
Average number of processed items per business day	8,216		

⁵ Marketplace is 1 of 4 options that ESA Holders have to spend their ESA funds on behalf of their ESA students. Currently, the Arizona ESA program is able to capture spending on the ClassWallet Marketplace on an item level. However, ClassWallet does not capture ESA Account Holders' spending on an item level when they spend their funds through "Pay Vendor", seek reimbursements, or use a ClassWallet-issued debit card. When ESA Holders spend their ESA funds through these other 3 options, ClassWallet currently only captures data on an order level. For this reason, Marketplace spending, which can be captured on an item level, is separated from the other spending options.

Table 10: Number of and amount spent on approved Pay Vendor, reimbursement, and debit card orders by category⁶
Fiscal Year 2026—Quarter 4

Spending category	Number of processed orders	Spending	Percent of total spending
Tuition, textbooks, or fees at a qualified school	52,722	\$111,979,504	57.8%
Tutoring and teaching services	107,715	\$33,549,907	17.3%
Tuition or fees for an online learning program	12,590	\$11,443,034	5.9%
Supplemental materials	87,622	\$9,104,150	4.7%
Curriculum	30,896	\$7,777,254	4.0%
Multiple categories ⁷	15,681	\$7,431,811	3.8%
Educational therapies and services for students with a disability	10,073	\$4,838,947	2.5%
Computer hardware and technological devices	4,037	\$2,212,669	1.1%
Services, classes, and extracurricular programs provided by a public school	7,010	\$1,810,470	0.9%
Tuition, textbooks, or fees at an eligible postsecondary institution	1,281	\$1,285,682	0.7%
Paraprofessionals for students with a disability	853	\$686,502	0.4%
Tuition for life skills and vocational education for students with a disability	1,090	\$613,147	0.3%
Associated goods and services for students with a disability	1,213	\$275,379	0.1%
Educational and psychological evaluations for students with a disability	326	\$262,794	0.1%
School uniforms	1,305	\$193,560	<.1%
Assistive technology for students with a disability	310	\$131,958	<.1%
Public transportation services to a qualified school	652	\$121,672	<.1%
Fees for nationally standardized tests or college admission	418	\$54,724	<.1%
Insurance or surety bond payments	11	\$2,072	<.1%
Total	335,805	\$193,775,236	
Average number of processed orders per business day	5,247		

⁶ When ESA Holders purchased items through ClassWallet’s “Pay Vendor”, used a ClassWallet debit card, or sought reimbursement from their ESAs for items they purchased with their private funds, these items were not captured on an item level by ClassWallet’s system, but instead were captured on an order basis. For this reason, Table 10 captures orders and not items. Orders may have included multiple items.

⁷ Items purchased by ESA Holders using the Pay Vendor, debit card, or reimbursement payment options were captured by ClassWallet on an order level. When there was more than 1 item on an order, and the items on the order were for different expense categories, the expense categories were not captured on an item level. As a result, we captured these items as “multiple categories”.