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Special Education Cost Study

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State of Arizona

Department of Education

Members of the Arizona Legislature

On behalf of the Arizona Department of Education (ADE), I am pleased to present the bi-annual Special Education Cost Study for Fiscal Year 2007, as required by Arizona Revised Statutes (A.R.S.) §15-236, Subsection A. The bi-annual cost study provides important information regarding special education costs and funding, and continues to be a vital tool to help ensure that sufficient funding is provided to special education students.

Approximately 117,000 students with disabilities were enrolled in Arizona schools in FY2007, comprising 11% of the state's total student population. Arizona schools' special education programs provide vital resources and services to help these students acquire the knowledge, tools and life skills they need to achieve success.

I want to especially thank the participating districts, charters, residential treatment centers, and the Arizona State Schools for the Deaf and the Blind for their time, effort and cooperation during the course of the cost study. I also want to express appreciation to the special education community groups and individuals for their input and support of this important study.

On behalf of our team at the Arizona Department of Education, I look forward to working with you, the members of the Legislature, the members of the special education community, and education leaders to improve and enhance special education in Arizona.

EXECUTIVE SUMMARY

Pursuant to Arizona Revised Statutes (A.R.S) §15-236(A), The Arizona Department of Education (ADE) has completed the Fiscal Year 2007, bi-annual cost study of special education programs. The objectives of this cost study were to: 1) Identify the statewide additional costs for special education related to state and locally-funded special education services at school districts and charter schools, state operated schools, and residential treatments centers; and 2) Determine the percentage of the additional cost of special education that is funded by the state.

Special Education Costs and the Funding Gap Increased in FY2007

Since the last cost study, special education additional costs increased by $144.79 million, with a total cost of $817.60 million in Fiscal Year (FY) 2007. The funding gap, defined as the portion of additional costs for special education that the state does not fund, increased to $97.52 million in FY2007. Table 1 illustrates the FY2007 additional costs and funding.

Table 1
Total Special Education Additional Costs and Funding
Comparison of FY2005 and FY2007

		FY2005	FY2007	Difference FY05 to FY07
Group A	Cost	$438,769,695	$506,275,200	$67,505,505
	State Funding	$386,277,687	$452,562,764	$66,285,077
	Local Funding	$52,492,008	$53,712,436	$1,220,428
	State's Portion	*88.03%*	*89.39%*	
Group B	Cost	$156,452,816	$204,383,622	$47,930,806
	State Funding	$163,247,084	$216,001,604	$52,754,521
	Local Funding[1]	($6,794,268)	($11,617,982)	($4,823,684)
	State's Portion	*104.34%*	*105.68%*	
Preschool	Cost	$49,998,342	$74,764,372	$24,766,030
	State Funding	$31,199,525	$35,373,840	$4,174,315
	Local Funding	$18,798,817	$39,390,532	$20,591,715
	State's Portion	*62.40%*	*47.31%*	
ASDB	Cost	$19,468,187	$21,925,146	$2,456,959
	State Voucher Funding	$9,835,835	$10,932,002	$1,096,167
	Other Funding	$9,632,352	$10,993,144	$1,360,792
	Vouchers Portion	*50.52%*	*49.86%*	
RTCs	Cost	$8,116,477	$10,248,388	$2,131,911
	State Voucher Funding	$4,961,816	$5,209,734	$247,918
	Other Funding	$3,154,661	$5,038,654	$1,883,993
	Vouchers Portion	*61.13%*	*50.83%*	
Total Funding (Same as Total Costs)		$672,805,517	$817,596,728	$144,791,211
	State Funding	$595,521,947	$720,079,944	$124,557,997
	Local and/or Other Funding	$77,283,570	$97,516,784	$20,233,214
	State's Portion	*88.51%*	*88.07%*	

[1] Indicates there was an excess in state funding

Source: Analysis of FY2007 Cost Study Schedules.

First time ADE performed cost study since 1995—This FY2007 cost study was performed by ADE's Audit Unit. The previous five cost studies were contracted out to the public accounting firm Heinfeld, Meech & Co., P.C. We retained the firm to provide assistance in a consulting role to help ensure methodological consistency and quality control. In addition, Ms. Joanne Phillips, retired Deputy Associate Superintendent for ADE Exceptional Student Services, provided important guidance and review.

Similar methodology with additional analysis—We employed the same methodology as previous cost studies but also included analysis of cost increases due to changes in the number of students and the cost of services.[1] Additionally, we determined whether state funding has kept pace with the increasing costs of providing special education services.

Similar to the FY2005 Cost Study, this cost study reviewed nine school districts, two charter schools, five residential treatment centers (RTCs), and the Arizona State Schools for the Deaf and the Blind (ASDB) to participate in this cost study. These entities are the same as those represented in the FY2005 Cost Study with the exception of one charter school and two residential treatment centers. Also similar to previous cost studies, the cost information per disability category derived from the entities selected, approximately 27% of the state's special education population, was then applied to the statewide special education population, per disability category, to estimate the overall cost of special education.

Special education in Arizona—Arizona provided funding to educate 117,095 students with disabilities in FY2007, with most, 116,290, attending public school districts and charter schools. The remaining students attended the state operated schools (528) and residential treatment centers (277). Special education law requires that students must receive an evaluation, which determines a disability category and develops an Individual Education Program (IEP) which designates the types of services needed. For funding purposes, Arizona separates the disability categories into two groups: Group A and Group B. Group A comprises those students with milder disabilities. Group B includes students with more severe disabilities and therefore requires more funding to provide for the increased services needed. Preschool disability categories are also defined in statute. The statutes provide different funding formulas for Group A, Group B and preschool students. Funding for ASDB and RTCs is provided by the Legislature primarily through vouchers.

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[1] It is important to note that this cost study and all previous studies focused on the statutory mandate to determine "the cost of providing special education programs to students." As such, assessing the amount and quality of services was beyond the scope of the cost study.

Group A Funding Gap Continued in FY2007

The overall funding gap (total state funding for Group A versus Group A costs) for Group A increased from $52.49 million in FY2005, to $53.71 million in FY2007.[2] Overall Group A costs increased by approximately $67.51 million, due primarily to an increase in the cost of services, $60.05 million, and a change in enrollment in various disability categories, $7.46 million. A review of specific Group A categories' cost per student found cost increases in 7 of the 10 Group A special education categories. Additionally, the state's portion of funding for Group A increased slightly in FY2007, with the state providing 89.39% of the funding, whereas in FY2005, the state provided 88.03%.

However, the state's current statutory funding formula for Group A students makes it difficult to determine the adequacy of state funding for Group A students with disabilities for two reasons. First, Group A funding formulas do not address Group A categories. Unlike Group B funding, which provides a specific funding weight for each disability category, Group A funding is derived by totaling the results of three formulas based on overall student enrollment. Second, the Group A funding must also fund non-special education student categories including Gifted students, Homebound students, Remedial students, and Career Exploration students.

Group B Remained More Than Fully Funded in FY2007

Although Group B costs increased $47.93 million from FY2005 to FY2007, the state continued to more than fully fund Group B special education students. Group B cost increases can be attributed to an increase in student population (54.33% of the increase), and also an increase in the cost of providing services (45.67%). Within the 17 Group B categories, the cost per student increased significantly in 5 categories, with increases ranging from 24.11% to 74.47%. The cost per student declined significantly in three categories, ranging from 15.78% to 57.72%.

The state's percentage of funding for Group B also increased in FY2007. In FY2007, the state funded Group B costs at a rate of 105.68%, increasing from 104.34% in FY2005.[3] After the FY2005 cost study, the Legislature increased weights in four Group B categories that were underfunded. As a result, FY2007 funding for these categories nearly equaled or exceeded costs.

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[2] The FY2005 Cost Study reported a funding gap of $24 million. That figure, however, was based on an inaccurate gifted student count provided by ADE.

[3] Even though Group B is "overfunded" based on statutory formulas, this funding is part of the total state funding payment districts and charters receive. This funding is deposited in the maintenance and operation part of their budget and can be used for most school expenses, including special education.

The Preschool Funding Gap Increased

Although preschool special education costs sharply increased since the last cost study, the state's portion of funding significantly decreased. Preschool costs for FY2007 increased approximately $24.76 million or 49.53% from FY2005. This is primarily attributable to an increase in the cost of services in four of the five preschool special education categories, and also the change in student enrollment between categories. For example, one category's cost per student (PSL) increased 101.39% from FY2005.

Overall, the state's portion of funding preschool dropped from 62.40% of total funding in FY2005, down to 47.31% in FY2007. As a result, for FY2007, schools had to use local and other monies to fund most of the $24.76 million cost increase. Specifically, the state provided an additional $4.17 million or 16.83% of the cost increase, whereas the schools' local funds provided $20.59 million, or 83.12% of the cost increase.

The State Voucher Funding Portion for ASDB Slightly Decreased

ASDB costs increased from $19.47 million in FY2005, to $21.93 million in FY2007, with state funding from vouchers, other appropriations, and other sources of revenue providing funding. In three of the four disability categories at ASDB, costs per student increased from 11.92% to 20.67%. The portion of funding provided by state vouchers decreased slightly, from covering 50.52% of costs in FY2005, down to 49.86% of FY2007 costs.

The State's Share of RTC Voucher Funding Has Also Declined

Residential treatment center special education costs increased from $8.12 million in FY2005, to $10.25 million in FY2007, or 26.27%. Cost increases were due primarily to increases in the number of students served in several categories (72.99%). Increases in the costs of providing services comprised the remainder of the cost increase (27.01%).

Like ASDB, RTCs are provided state funding with vouchers. However, increased state funding covered approximately $248,000 of the $2.13 million cost increase for FY2007. As a result, RTCs had to use a greater amount of other revenue sources to help defray the increased costs.

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INTRODUCTION & BACKGROUND

The Arizona Department of Education (ADE) has conducted the 2007 Special Education Cost Study, pursuant to the provisions of Arizona Revised Statutes (A.R.S.) §15-236(A):

> "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."

This cost study was performed by ADE's Audit Unit. The previous five cost studies were contracted out to the public accounting firm Heinfeld, Meech & Co., P.C. We retained the firm to provide assistance in a consulting role to help ensure methodological consistency and quality control. In addition, Ms. Joanne Phillips, retired Deputy Associate Superintendent for ADE Exceptional Student Services, provided important guidance and review.

The objectives of this cost study were to:

- Identify the statewide additional costs for special education related to state and locally-funded special education services at school districts and charter schools, state operated schools, and residential treatment centers.[4]

- Determine the percentage of the additional cost of special education that is funded by the state.

This Cost Study Includes Additional Analysis to More Accurately Address Costs and Funding

With this study, we provided some further analysis than previous cost studies. This additional information is intended to assist legislators, legislative staff, schools and those in the special education community in better understanding special education costs and funding. First, we further analyzed costs to determine cost increases attributed to the increase in the number of special education students, including changes in student enrollment within the various disability categories. We also analyzed cost increases due to the increases in the costs of services provided. Without taking into account the student population factor, the total cost increase could be mistakenly assumed to be fully attributable to increases in cost of services.

[4] It is important to note that this cost study and all previous studies focused on the statutory mandate to determine "the cost of providing special education programs to students." As such, the appropriateness or quality of services was beyond the scope of the cost study.

Second, in terms of funding, we focused on the state's portion of funding provided for the various special education groups and categories. Funding for special education is comprised of state funding based on statutorily mandated formulas, state vouchers, local funding derived from property taxes and other levies, and other sources of revenue such as donations, and federal funding.

Special Education Requirements and Classifications

Statutes require all school districts and charters in Arizona to provide a variety of special education services to students who need them. A.R.S. §15-761 defines special education as specially designed instruction that meets the unique needs of a child with a disability, and that is provided without cost to the parents of the child. These services are provided to students based on their individual needs. To determine a student's specific needs, a team comprised of educators, related service providers and the parents develop an Individual Education Program, or IEP, for each student with disabilities. The IEP specifies the types and levels of special education services that the student will receive. For example, an IEP will specify the goals to be achieved, whether the child will receive services in a regular or resource classroom, or be placed in a self-contained classroom (which only includes other special education students), the amount of time the child will spend in various activities, and addresses other issues, such as special assistive technology needs.

Arizona's students with disabilities are classified based on their particular disability or disabilities. These disability classifications include, for example, hearing impaired, autism, mild mentally retarded, orthopedic impairment, and others. For state funding purposes, Arizona places the various disability categories into groups. Group A includes the milder disability categories, but also includes the non-special education categories such as Gifted, Remedial, Homebound and Career Exploration. Group B includes the more severe disabilities. There is also a preschool group that comprises the preschool disability categories. Table 2, (see page 3), lists the special education disability categories by group, provides the commonly used acronym for each category, and lists the categories that can be further classified as either resource or self-contained.

Table 2
Disability Categories/Service Codes and Their Abbreviations

Disability Categories	**Abbreviation**
Group A	
Emotional Disability	ED
Mild Mental Retardation	MIMR
Other Health Impairment	OHI
Specific Learning Disability	SLD
Speech/Language Impairment	SLI
Group B	
Autism	A
Emotional Disability Separate Facility, Private School[1]	EDP
Hearing Impairment	HI
Multiple Disability	MD
Multiple Disability Severe Sensory Impairment	MDSSI
Moderate Mental Retardation	MOMR
Orthopedic Impairment	OI
Severe Mental Retardation	SMR
Vision Impairment	VI
Preschool[2]	
Preschool Hearing Impaired	PHI
Vision Impaired Preschool	VIPS
Preschool Severe Delay	PSD
Preschool Moderate Delay	PMD
Preschool Speech Language Delay	PSL
Other[3]	
Traumatic Brain Injury	TBI
Service Codes	
Resource[4]	R
Self-Contained[5]	SC

[1] This category is always self contained.
[2] All preschool students are designated as self-contained for the purposes of this report.
[3] Does not receive state funding.
[4] Typically refers to students who spend a majority of their time in a regular classroom.
[5] Typically refers to students who spend a majority of their time outside a regular classroom.

Source: ADE *Instructions for Required Reports.*

Special Education Provided By Arizona Schools

Special education services for Arizona's students were provided by public school districts, charter schools, the Arizona State Schools for the Deaf and the Blind, and residential treatment centers. Table 3 (see page 4) lists public school regular and special education student counts for FY2005 and FY2007.

- There were 238 public school districts and 360 charter schools that provided special education to nearly 116,290 students in FY2007. About 11% of all public and charter school students received some type of special education service.

- Arizona State Schools for the Deaf and the Blind is a state agency that administers special education services to hearing and vision impaired students through either its Tucson Campus (which includes the Arizona School for the Deaf and the Arizona School for the Blind), the Phoenix Day School for the Deaf, or one of its five regional cooperative programs. During FY2007, approximately 2,000 special education students were served by this agency. The cost study methodology focused on students in four disability categories at the Tucson and Phoenix campuses. For FY2007, these comprised 528 students.

- Residential Treatment Centers (RTCs) are private facilities licensed by either the Arizona Department of Economic Security or Arizona Department of Health Services and which have been approved by ADE for providing special education services to students. In FY2007, there were 16 RTCs serving 649 students, 277 of which are special education students.

Table 3
Regular and Special Education Student Counts
FY2005 and FY2007

	FY2005	FY2007	% Change
Public Schools			
K-12 Special Education	105,228.59	111,650.55	6.1%
K-12 Non-Special Education	832,799.15	906,817.19	8.9%
Total K-12	938,027.74	1,018,467.74	8.6%
Preschool Special Education	4,630.00	4,639.70	0.2%
ASDB			
Tucson Campus	266.00	253.50	(4.7%)
Phoenix Campus	268.00	274.60	2.46%
Total ASDB	534.00	528.10	(1.1%)
Residential Treatment Centers			
Special Education	241.82	277.43	15.2%
Non Special Education	293.30	371.37	26.3%
Total RTCs	535.12	648.80	21.2%
Total Special Education	110,634.41	117,095.78	5.8%

Source: Auditor analysis of FY2007 information from ADE's Student Accountability Information System, the FY2007 ASDB school enrollment records, ADE's FY2007 RTC voucher payment reports, and the FY2005 Special Education Cost Study.

State Special Education Additional Funding Determined by Statutory Formulas

Statutory funding formulas for special education help ensure that additional funding is provided for special education services in Arizona. Public school districts, charter schools, ASDB, and RTCs receive state funding for special education. Public schools, including charters, receive the Base Level (BL) funding for all regular and special education students.[5] In addition to the BL, Group A funding is based on regular and special education enrollment multiplied by various factors (See Appendix A, page a-ii). Special education funding for Group B is determined by multiplying the BL by the statutorily defined support level weight or multiplier for each disability category. The amount of the weight or multiplier is designed to sufficiently fund the costs for each category. Preschool special education is funded using two methods. For three of the five categories, Group B weights are applied. The other two categories do not receive any additional funding.

The state funds RTCs and ASDB differently. ASDB and the RTCs receive their funding through vouchers from ADE, as set forth in A.R.S. §15-1184, and A.R.S. §15-1204. In addition, ASDB receives an annual budget appropriation from the Legislature.

Scope and Methodology

Scope—As in previous cost studies, this cost study identifies Arizona's public schools' additional costs for special education for FY2007. In terms of analyzing the funding of those costs, we included state funding, local funding, and other funding sources. However, any costs supported by federal funds were excluded. In addition, special education costs borne by other entities whose source of income is not the state such as private schools, Head Start, or private service providers, were not included.

Methodology—For the FY2007 cost study, we replicated the methodology utilized in the FY2005 and previous cost studies. Basically, the cost study methodology involves the following five steps:

- **Step One** selects a sample of districts, charters, and RTCs for analysis, and also includes certain programs at ASDB. A sample has been used due to the large numbers of districts and schools. In FY2007, the entities studied in the sample comprised 27% of Arizona's special education population. The FY2007 study selected the same nine districts for analysis as were used in the FY2005 study. One of the same two charters was selected. The FY2005 charter not studied in FY2007 excluded themselves due to administrative problems. Three of the five RTCs used in the FY2005 study were also selected in the FY2007 study. One of

[5] Base Level is the statutorily-defined base amount of state funding a school receives for each full-time student, whether regular or special education. For FY2007, the Base Level was $3,133.53.

the RTCs for FY2007 was eventually excluded from the study as it was unable to provide accounting records in a timely manner, and the other no longer provided educational services.

- **Step Two** determines actual additional costs per student for each disability category. This includes a time-intensive and detailed analysis of school budget, attendance and expenditure information. For example, ADE auditors reviewed 1,681 student files to verify special education enrollment, and surveyed 1,202 teachers to calculate the amount of time spent with each student to determine the teacher costs per student. Further detail regarding cost study methodology can be found in Appendices A, B, and C (see pages a-i through a-xvii).

- **Step Three** determines the statewide special education population. This is done by gathering information from ADE's Student Accountability Information System (SAIS). Schools report special education enrollment and attendance information by special education disability category to SAIS.

- **Step Four** determines overall statewide costs. This is done by multiplying the additional cost per student for each disability category by its corresponding statewide student count, and then adding up all the categories to provide a sum of all costs.

- **Step Five** determines state and local or other funding provided for special education. State funding is determined by using SAIS attendance information per disability category, and multiplying that by the statutory funding formula for that disability category. The totals for each of the disability categories are then compiled into statewide totals. Funding for the Group A portion was determined based on statutory formulas and SAIS attendance information.

Local or other funding is presumed to be the remainder of the costs not covered by state funding. This is because much of a school's special education expenditures are funded from their maintenance and operation fund, which is comprised of and essentially blends state monies and local funds, in accordance with state accounting guidelines. Furthermore, although state accounting forms for schools provide for earmarking expenditures by disability category, in reality that practice is too time-consuming and costly. For example, the salary of a teacher teaching several disability categories would require a multitude of bookkeeping entries to distribute costs proportionally among each disability category.

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CHAPTER 1: PUBLIC SCHOOLS ANALYSES

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Summary Analysis

Public School Special Education Costs and the Funding Gap Increased in FY2007

The cost study found that public school special education additional costs increased by $140.20 million since the last cost study, totaling $785.42 million in FY2007. Cost increases were attributed to both an increase in the number of students serviced (25%), and also the increase in cost of services provided (75%). The funding gap, defined as the amount of additional special education costs not funded by the state, increased to $81.48 million in FY2007. The funding gap total reflects Group A, Group B and Preschool funding. The funding gap for Group A increased slightly in FY2007 to $53.71 million. Group B funding continued to be more than fully funded by the state with an excess of $11.62 million. The Preschool funding gap more than doubled, from $18.80 million in FY2005 to $39.39 million in FY2007.

Following this summary analysis for Chapter 1, the report provides more detailed analyses for each of the three groups: Group A, Group B, and Preschool.

***Two reasons for increased costs*—**Our analyses indicate that the $140.20 million cost increase can be attributed to both a change in the number or proportion of students in the various disability categories ($35.08 million), and also the increase in the cost of providing special education services ($105.11 million). As mentioned previously, trends within the three special education categories impacted overall costs. For example,

- **Group A—**Although the SLD-R cost per student increased by only 26.94%, because there is a significant population of those students (53,169), costs for this category increased by $48.48 million for FY2007.

- **Group B—**Four disability categories (A-R, A-SC, OI-R, and OI-SC) experienced significant cost increases ranging from $4.62 million to $20.14 million, due to either increases in student counts or increases in costs of services.

- **Preschool—**In total, the five preschool disability categories experienced an extremely high increase in costs, 49.53% or $24.76 million total. The primary reason for the increase was due to the increase in cost of services.

Table 4 (see page 9) illustrates analyses of Public School Special Education cost increases.

Table 4
Total Public School Special Education
And Other Group A Non-Special Education Costs
FY2005 and FY2007

	FY2005[1]	FY2007	Difference	% Change
SPED – Group A, B, and PS				
Student Count	109,858.59	116,290.25	6,431.66	5.85%
Cost	$548,328,395	$688,669,516	$140,341,121	25.59%
Difference due to Student Count		$40,370,949		
Difference due to Cost of Services		$99,970,172		
Non-SPED – Group A[3]				
Student Count	133,306.00	126,379.00	(6,927)	(5.20%)
Cost	$96,892,458	$96,753,678	($138,780)	(0.14%)
Difference due to Student Count		($5,289,884)		
Difference due to Cost of Services		$5,140,676		
Total				
Student Count	243,164.59	242,669.25	(495.34)	(0.20%)
Cost	$645,220,853	$785,423,194	$140,202,341	21.73%
Difference due to Student Count[2]		$35,081,065		
Difference due to Cost of Services		$105,110,848		

1 Reflects adjusted numbers due to more accurate information now available for FY2005.
2 Although the overall student count decreased slightly, costs increased because of changes in the number and proportion of students within each disability category.
3 The difference in cost does not equal the sum of the "Difference due to Student Count" and the "Difference due to Cost of Services" because the change in Remedial cost could not be attributed to either of these reasons.

Source: Summary Schedule A, B, C, G, H, and I and the FY2005 Special Education Cost Study.

***State funding fell slightly behind in covering increased costs*—**Our analysis of funding indicated that the state's portion of funding public school special education decreased slightly (0.37%). When the state's portion decreases, public school local funds must fund the difference. For FY2007, that was estimated to be an additional $16.99 million. Some trends or changes within Group A, B, and Preschool may help explain overall public school funding changes. For example:

- **Group A—**The state's portion of Group A funding increased slightly, from 88.03% to 89.39% from FY2005 to FY2007. However, the main difficulty in relating Group A special education funding to Group A special education costs still remains because the statutory funding formula includes other non-special education categories. In addition, the funding formula provides only a lump sum amount to the schools. As a result, analysis between special education costs and funding cannot be made.

- **Group B—**Although Group B, as a whole, is more than fully funded by state monies, some categories are overfunded by as much as 95.32%, and some are underfunded, with the state covering only 59.02% of the additional costs.

- **Preschool—**The state's portion of funding preschool special education has dropped significantly since the FY2005 study, from 62.40 % down to 47.31%. As a result, school's local and other funding provided an additional $20.59 million in funding in FY2007.

Table 5, provides analyses of FY2005 and FY2007 Public Schools funding.

Table 5
Public School Special Education Funding
FY2005 and FY2007

		FY2005	FY2007	Difference FY2005 to FY2007
Group A	Cost	$438,769,695	$506,275,200	$67,505,505
	State Funding	$386,277,687	$452,562,764	$66,285,077
	Local Funding	$52,492,008	$53,712,436	$1,220,428
	State's Portion	*88.03%*	*89.39%*	
Group B	Cost	$156,452,816	$204,383,622	$47,930,806
	State Funding	$163,247,084	$216,001,604	$52,754,520
	Local Funding[1]	($6,794,268)	($11,617,982)	($4,823,684)
	State's Portion	*104.34%*	*105.68%*	
Preschool	Cost	$49,998,342	$74,764,372	$24,766,030
	State Funding	$31,199,525	$35,373,840	$4,174,315
	Local Funding	$18,798,817	$39,390,532	$20,591,715
	State's Portion	*62.40%*	*47.31%*	
Total Funding (Same as Total Costs)		$645,220,853	$785,423,194	$140,202,341
State Funding		$580,724,296	$703,938,208	$123,213,912
Local Funding		$64,496,557	$81,484,986	$16,988,429
State's Portion		90.00%	89.63%	(0.37%)
Local Portion		10.00%	10.37%	0.37%

[1] Indicates there was an excess in state funding

Source: Analysis of costs and funding information from Summary Tables A, B, and C

Group A Analysis

Group A Funding Gap Continued in FY2007

Group A continues to not be fully funded by the state, falling over $53.71 million short of estimated Group A education costs. Group A costs increased by $67.51 million from FY2005[6] to FY2007, primarily due to increased service costs for some special education students, and to a lesser extent, the enrollment increase or change in some special education Group A categories. Although the increase in Group A funding from the state nearly matched the increased costs, increasing by $66.29 million, the funding gap between costs and state funding continues.[7] The state's current Group A funding formula makes it difficult to determine whether the state is sufficiently funding Group A special education.

Group A costs increased by 15.39%—Group A costs increased from FY2005 to FY2007 by over $67.51 million, or over 15.39%, primarily because the cost of providing services to Group A students has increased, and partly due to an increase in Group A special education students. As shown in Table 6 (see page 12), $60.05 million of this cost increase is due to the increased cost of providing services to students, whereas $7.46 million can be attributed to the student count changes in various categories within Group A. As discussed in the Introduction and Background (see pages 1 through 6), Group A is comprised of both special education and non-special education students. As shown in Table 6 (see page 12), the Group A special education student count and cost increases accounted for almost all of the $67.51 million cost increase.

Examining Group A cost per student for the special education categories found cost increases in 7 of the 10 categories. Categories ED-R, ED-SC, and MIMR-R had the highest cost per student increases from FY2005. For example, MIMR-R increased by almost $3,000 per student, and ED-R increased by over $2,000 per student.

While most categories had cost per student increases, three categories' cost per student declined. For example, the cost per student classified as SLI-R went from about $1,850 to $1,400. SLI-SC costs decreased by over 50.33% from about $8,550 to $3,740, and SLD-SC decreased slightly, from $6,090, to $5,968.

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6 During the course of this cost study, we determined that ADE did not provide an accurate count of students in the Gifted category for the FY2005 cost study, underreporting Gifted students by 39,338. This increase in Gifted students for FY2005 thus increased overall Group A costs by $29,149,459 for that year.

7 As mentioned in the report Introduction and Background (see pages 1 through 6), Group A is comprised of special education students in various disability categories, and also students that are classified as Gifted, Homebound, Remedial, or Career Exploration. For this and all previous cost studies, the non-special education categories are also included due to the statutory funding formula which determines funding for all of Group A as a whole, and does not determine specific funding for either Group A special education or non-special education.

Table 6
Total and Per Category Group A Costs
FY2005 and FY2007

		FY2005	FY2007	FY2005 Cost Per Student	FY2007 Cost Per Student	Difference	% Change
SPED							
ED-R	Student Count	4,037.000	4,392.700			355.700	8.81%
	Cost	$15,453,636	$25,778,809	$3,828	$5,869	$2,041	53.31%
ED-SC	Student Count	2,635.675	2,502.800			(132.875)	(5.04%)
	Cost	$23,394,251	$26,135,680	$8,876	$10,443	$1,567	17.65%
MIMR-R	Student Count	1,699.425	1,740.600			41.175	2.42%
	Cost	$11,151,627	$16,521,931	$6,562	$9,492	$2,930	44.65%
MIMR-SC	Student Count	3,806.825	3,843.975			37.150	0.98%
	Cost	$33,831,254	$36,524,195	$8,887	$9,502	$615	6.92%
OHI-R	Student Count	3,982.450	5,747.000			1,764.550	44.31%
	Cost	$15,690,853	$26,099,820	$3,940	$4,541	$601	15.27%
OHI-SC	Student Count	839.325	976.825			137.500	16.38%
	Cost	$7,844,331	$9,807,467	$9,346	$10,040	$694	7.43%
SLD-R	Student Count	51,735.530	53,168.675			1,433.145	2.77%
	Cost	$159,190,226	$207,673,990	$3,077	$3,906	$829	26.94%
SLD-SC	Student Count	5,974.300	4,825.250			(1,149.050)	(19.23%)
	Cost	$36,383,487	$28,797,341	$6,090	$5,968	($122)	(2.00%)
SLI-R	Student Count	19,271.780	21,398.950			2,127.170	11.04%
	Cost	$35,806,967	$30,694,327	$1,858	$1,434	($424)	(22.80%)
SLI-SC	Student Count	366.925	397.825			30.900	8.42%
	Cost	$3,130,604	$1,487,962	$8,532	$3,740	($4,795)	(56.20%)
Student Count		94,349.24	98,994.60			4,645.37	4.92%
Cost		$341,877,237	$409,521,522	$3,624	$4,137	$67,644,285	19.79%
Change due to Student Count			$12,744,832				
Change due to Cost of Services			$54,899,453				
Non-SPED							
Gifted	Student Count	73,763[1]	76,260			2,497	3.39%
	Cost	$54,658,383	$47,269,770	$741	$620	($121)	(16.33%)
Homebound	Student Count	469	836			367	78.25%
	Cost	$2,070,166	$3,717,394	$4,414	$4,447	$33	0.75%
Remedial	Student Count	-	-			-	-
	Cost	$3,124,511	$3,134,940	-	-	-	-
Career Exploration	Student Count	59074	49283			(9791)	(16.57%)
	Cost	$37,039,398	$42,631,574	$627	$865	$238	37.96%
Student Count		133,306	126,379			(6,927)	(5.20%)
Cost		$96,892,458	$96,753,678	$727	$766	($138,780)	(0.14%)
Change due to Student Count			($5,289,884)				
Change due to Cost of Services			$5,140,676				
Total							
Student Count		227,655.24	225,373.60			(2,281.64)	(1.00%)
Cost		$438,769,695	$506,275,200			$67,505,505	15.39%
Change due to Student Count[2]			$7,454,948				
Change due to Cost of Services			$60,040,129				

[1] Reflects adjusted numbers due to more accurate information available.
[2] Increase costs caused by change in the proportion of students within each category.

Source: Summary Schedule A and D, and FY2005 Special Education Cost Study.

Another factor contributing to an increase in Group A costs is the increased number of special education Group A students. Although the total number of Group A students actually decreased by almost 2,300, the number of special education Group A students increased by over 4,600. Specifically, three of the categories—OHI-R, SLD-R, and SLI-R—had a combined increase of over 5,300 students, which led to a significant portion of

the increase in costs. Only two Group A categories, ED-SC and SLD-SC, had a combined decrease of about 1,300 students.

Non-Special Education Group A costs decreased slightly—In contrast to costs for special education Group A students, costs for non-special education Group A students declined slightly by almost $139,000, or 0.14%, from FY2005 to FY2007, primarily because the number of non-special education students declined. While there was a significant decrease in costs due to fewer non-special education students, there was almost a corresponding increase in costs due to service cost increases. Specifically, total costs for non-special education Group A students increased by $7.25 million for 3 of the categories—Career Exploration, Remedial, and Homebound, although they decreased by almost $7.39 million for the Gifted category. Additionally, the cost per student went up in Homebound and Career Exploration categories, and declined for the Gifted category.

State Group A funding continues to fall short of estimated costs—Although the state funded a slightly higher percentage of the Group A costs in FY2007, a funding gap of over $53.71 million still exists, mirroring the FY2005 cost study results. Because the state's Group A funding formula lacks specific weights for Group A special education students, and also includes funding for several non-special education student categories, determining appropriate Group A special education funding is difficult.

- The funding gap between Group A costs and state funding grew slightly from $52.49 million in FY2005, to $53.71 million in FY2007. Even though the funding gap increased slightly, the state's portion of Group A funding increased from 88.03% of the funding total in FY2005, to 89.39% in FY2007. Schools must use more local funds to close the funding gap. From FY2005 to FY2007, local funds expended increased overall by $1.22 million.

- The state's current statutory funding formula for Group A students makes it difficult to determine the adequacy of state funding for Group A students with disabilities for two reasons. First, Group A funding formulas do not address Group A categories. Unlike Group B funding, which provides a specific funding weight for each disability category, Group A funding is derived by totaling the results of three formulas based on overall student enrollment. Second, the Group A funding must also fund non-special education student categories including Gifted students, Homebound students, Remedial students, and Career Exploration students.

Table 7
Additional Cost and Funding of Group A
FY2005 and FY2007

	FY2005[1]	FY2007	Difference	% Change
Student Count	227,655.235	225,373.600	(2281.635)	(1.0%)
Cost	$438,769,694	$506,275,200	$67,505,506	15.4%
Change due to Student Count[2]		$7,454,948		
Change due to Cost of Services		$60,040,129		
State Funding	$386,277,687	$452,562,764	$66,285,077	17.2%
Not Funded by State	$52,492,007	$53,712,436	$1,220,429	2.3%
Percentage Funded by State	*88.03%*	*89.39%*	*1.36%*	

[1] Reflects adjusted numbers due to more accurate Gifted enrollment information utilized.
[2] Increase caused by change in the proportion of students within each category.

Source: Summary Schedule A and G and the 2005 Special Education Cost Study.

Group B Analysis

Group B Remained More Than Fully Funded in FY2007

Similar to the FY2005 results, the state continued to fully fund Group B special education costs in FY2007. The overall Group B cost increase from FY2005 to FY2007, $47.93 million, resulted from an increase in the student population (54.33%), and increased cost of services (45.67%). However, the state's statutory formulas for funding Group B provided an additional $52.75 million for FY2007 compared to FY2005, providing sufficient funds to cover the $47.93 million cost increase.

Group B cost increase due to both more students and increased cost of services— Statewide Group B expenditures for FY2007 were $204.38 million, an increase of about $47.93 million or 30.64%, from FY2005. Group B student population increases accounted for $26.04 million of the growth in expenditures, while $21.89 million was attributed to the increase in the cost of services. In addition:

- Group B student count increased by 1,776.60 from FY2005 to FY2007.
- Seven of the 17 Group B need categories experienced significant cost per student increases (10% or more) between FY2005 and FY2007: A-R, A-SC, HI-SC, MD-SC, MOMR-R, OI-R, and SMR-SC.
- Three of the need categories experienced significant cost per student decreases: SMR-R, MDSSI-R, and MD-R.
- The average cost per student for the remaining categories remained fairly constant.

Table 8 (see page 16) lists by category Group B student counts, costs, differences, and totals for FY2005 and FY2007.

Table 8
Total, Average, and Per Category Disability Costs of Group B
FY2005 and FY2007

		FY2005	FY2007	FY2005 Cost Per Student	FY2007 Cost Per Student	Student Count and Cost Per Student Difference	% Change
A-R	Student Count	890.075	1,564.675			674.600	75.79%
	Cost	$7,676,897	$18,814,867	$8,625	$12,025	$3,400	39.42%
A-SC	Student Count	1792.175	2,505.525			713.350	39.80%
	Cost	$29,409,592	$48,194,733	$16,410	$19,235	$2,825	17.22%
EDP-SC	Student Count	1219.600	1,303.925			84.325	6.91%
	Cost	$20,119,741	$21,549,427	$16,497	$16,527	$30	0.18%
HI-R	Student Count	952.900	1,011.075			58.175	6.11%
	Cost	$6,856,116	$7,738,779	$7,195	$7,654	$459	6.38%
HI-SC	Student Count	249.300	172.950			(76.350)	(30.63%)
	Cost	$3,102,289	$2,838,714	$12,444	$16,413	$3,969	31.89%
MD-R	Student Count	331.075	377.450			46.375	14.01%
	Cost	$4,580,423	$4,397,863	$13,835	$11,652	($2,183)	(15.78%)
MD-SC	Student Count	966.125	254.500			(711.625)	(73.66%)
	Cost	$15,693,735	$5,956,117	$16,244	$23,403	$7,159	44.07%
MDSSI-R	Student Count	55.575	51.625			(3.950)	(7.11%)
	Cost	$1,313,571	$913,283	$23,636	$17,691	($5,945)	(25.15%)
MDSSI-SC	Student Count	489.600	547.250			57.650	11.77%
	Cost	$11,221,632	$13,605,981	$22,920	$24,862	$1,942	8.47%
MOMR-R	Student Count	114.525	156.100			41.575	36.30%
	Cost	$1,629,691	$2,756,940	$14,230	$17,661	$3,431	24.11%
MOMR-SC	Student Count	1922.225	2,015.400			93.175	4.85%
	Cost	$26,271,049	$27,502,334	$13,667	$13,646	($21)	(0.15%)
OI-R	Student Count	550.875	591.425			40.550	7.36%
	Cost	$5,293,909	$9,916,399	$9,610	$16,767	$7,157	74.47%
OI-SC	Student Count	259.225	1,219.375			960.150	370.39%
	Cost	$5,079,773	$25,222,929	$19,596	$20,685	$1,089	5.56%
SMR-R	Student Count	28.250	27.275			(0.975)	(3.45%)
	Cost	$990,191	$404,220	$35,051	$14,820	($20,231)	(57.72%)
SMR-SC	Student Count	556.500	415.075			(141.425)	(25.41%)
	Cost	$10,438,271	$8,657,460	$18,757	$20,858	$2,101	11.20%
VI-R	Student Count	406.050	399.325			(6.725)	(1.66%)
	Cost	$4,738,197	$4,986,189	$11,669	$12,487	$818	7.01%
VI-SC	Student Count	95.275	43.000			(52.275)	(54.87%)
	Cost	$2,037,742	$927,386	$21,388	$21,567	$179	0.84%
Total							
Student Count		10,879.350	12,655.950			1,776.600	16.33%
Total Cost		$156,452,816	$204,383,622			$47,930,805	30.64%
Difference due to Student Count			$26,039,498				
Difference due to Cost of Services			$21,891,308				
Average Cost per Student				$14,380.71	$16,149.21	$1,768.50	12.30%

Source: Schedules B and H, and FY2005 Special Education Cost Study.

Group B more than fully funded by statutory formulas—Group B statutory funding formulas continued to provide more than full funding for Group B in FY2007, providing $216 million in funding, as compared to $204.38 million in estimated costs.[8] Table 9 illustrates the comparison of overall state funding and costs for FY2005 and FY2007.

Table 9
Funding of Group B
FY2005 and FY2007

	Total Cost	Total State Funding	Difference	% Funded by the State
FY2005	$156,452,816	$163,247,084	$6,794,268	104.34%
FY2007	$204,383,622	$216,001,604	$11,617,982	105.68%
Increase	$47,930,806	$52,754,520	$4,823,714	

Source: Schedules B and FY2005 Special Education Cost Study.

Even though Group B as a whole was more than fully funded by the state, the study also found that some of the specific disability categories within Group B were either over or under funded.[9] For example:

- State funding was greater than the cost per student for 9 of the 17 Group B disability categories: A-R, HI-R, MD-R, MDSSI-R, MDSSI-SC, MOMR-SC, OI-SC, SMR-R, and VI-R ranging from 0.16% to 95.32% more.

- In contrast, state funding was less than the average cost per student in 8 categories: A-SC, EDP-SC, HI-SC, MD-SC, MOMR-R, OI-R, SMR-SC, and VI-SC ranging from 59.02%, to 95.02% of estimated costs.

Table 10 (see page 18) illustrates the relationship between state funding and costs for each Group B disability category.

[8] As detailed in the report's Introduction and Background (see page 1 through 6), Group B funding is determined through statutorily-mandated formulas that provide additional levels of funding for each of the Group B disability categories.

[9] We use the phrase "over or under funded" to more simply denote the relationship between the amount of funding the statutory funding formulas provide for Group B need categories, versus the estimated costs determined per need category.

Table 10
Comparison of Group B Additional Costs and State Funding
FY2007

Category	Additional Cost Per Student	Additional State Funding Per Student	State Funding Per Student Greater Than Cost	State Funding Per Student Less Than Cost	% Funded by the State
A--R	$12,024.78	$18,876.38	$6,851.61		156.98%
A--SC	$19,235.38	$18,277.88		$957.50	95.02%
EDP--SC	$16,526.58	$15,109.88		$1,416.70	91.43%
HI--R	$7,654.01	$14,950.07	$7,296.06		195.32%
HI--SC	$16,413.50	$14,950.07		$1,463.43	91.08%
MD--R	$11,651.51	$18,876.38	$7,224.87		162.01%
MD--SC	$23,403.21	$18,277.88		$5,125.33	78.10%
MDSSI--R	$17,690.70	$24,902.16	$7,211.46		140.76%
MDSSI--SC	$24,862.46	$24,902.16	$39.70		100.16%
MOMR--R	$17,661.37	$13,853.34		$3,808.04	78.44%
MOMR--SC	$13,646.09	$13,853.34	$207.24		101.52%
OI--R	$16,766.96	$9,895.69		$6,871.27	59.02%
OI--SC	$20,685.13	$21,223.40	$538.27		102.60%
SMR--R	$14,820.17	$18,876.38	$4,056.21		127.37%
SMR--SC	$20,857.58	$18,277.88		$2,579.70	87.63%
VI--R	$12,486.54	$15,059.75	$2,573.20		120.61%
VI--SC	$21,567.11	$15,059.75		$6,507.36	69.83%

Source: Schedule B.

Recent Group B weight increases appropriate—In addition, this cost study found that recent increases in four Group B statutory funding weights resulted in bringing funding more in line with costs. To address underfunding of four Group B categories (MDSSI-SC, OI-SC, EDP-SC, and MDSSI-R) found in the FY2005 cost study, the Legislature increased the funding weights for use beginning in FY2007. We determined the impact of these funding weight increases by using two analyses. First, we calculated the percentage of costs covered in FY2007 using the previous weights, and then calculated the percentage of costs covered using the new weights. We found that the weight increases were indeed needed and provided approximately full funding in three categories (EDP-SC, MDSSI-SC, and OI-SC), and more than full funding in the fourth category (MDSSI-R).

Table 11
Percent of Non-Federal Expenditures Covered by Group B Funding FY2005, Unadjusted FY2007, and Actual FY2007

	Group B Weights		Percent of Expenditures Covered by Funding		
	Previous Weights	Current Weights	FY2005	Unadjusted FY2007[1]	Actual FY2007
EDP-SC	4.647	4.822	81.50%	88.11%	91.43%
MDSSI-R	6.531	7.947	79.94%	115.68%	140.76%
MDSSI-SC	6.531	7.947	82.44%	82.31%	100.16%
OI-SC	5.576	6.773	82.32%	84.47%	102.60%

[1] Unadjusted is calculated using old (FY2005) weights.

Source: Calculated using FY2007 costs on Summary Schedule B and FY2005 Special Education Cost Study.

Preschool Analysis

The Preschool Funding Gap Increased

While the costs for special education preschool students increased by $24.76 million from FY2005 to FY2007, the funding provided by the state to cover these costs increased by only about $4.17 million. Specifically, for FY2007, the state provided funding for only 47.31% of the costs for preschool special education, significantly less than the 62.40% that the state provided in FY2005. As a result, schools had to rely more on local funding sources, approximately $20.59 million, to cover the increased preschool costs.

Special education preschool costs have significantly increased—Special education preschool costs have increased significantly from FY2005 to FY2007, primarily due to the increase in the cost of services. Specifically, total cost for preschool special education students in FY2005 was $50.00 million, and costs increased by 49.53% to about $74.76 million in FY2007. As shown in Table 12, costs increased in 4 of the disability categories, with PSL almost doubling in cost, from $12.16 million to $21.03 million. Additionally, PSD increased from $14.92 million to $21.78 million, and PMD rose from $19.89 million to $28.56 million. As shown in Table 12, the only category that declined in cost was VIPS, which went from $1.30 million to $1.08 million.

Table 12
Total and Category Costs of Preschool
FY2005 and FY2007

		FY2005	FY2007	FY2005 Cost Per Student	FY2007 Cost Per Student	Difference	% Change
PHI	Student Count	78.500	93.925			15.425	19.65%
	Cost	$1,719,386	$2,316,277	$21,903	$24,661	$2,758	12.59%
PMD	Student Count	1,646.500	1,797.575			151.075	9.18%
	Cost	$19,894,660	$28,557,990	$12,083	$15,887	$3,804	31.48%
PSD	Student Count	932.500	1,033.000			100.500	10.78%
	Cost	$14,923,730	$21,781,275	$16,004	$21,085	$5,081	31.75%
PSL	Student Count	1,901.000	1,632.075			(268.925)	(14.15%)
	Cost	$12,160,697	$21,025,548	$6,397	$12,883	$6,486	101.39%
VIPS	Student Count	71.500	83.125			11.625	16.26%
	Cost	$1,299,870	$1,083,282	$18,180	$13,032	($5,148)	(28.32%)
Total							
Student Count		4,630.000	4,639.700			9.700	0.21%
Cost		$49,998,342	$74,764,372	$10,799	$16,114	$24,766,030	49.53%
Difference due to Student Count			$1,586,618				
Difference due to Cost of Services			$223,179,411				

Source: Summary Schedules C and F, and the FY2005 Special Education Cost Study

Although an increase in the costs of services contributed to the majority of the special education cost increase, a part of the cost increase can be attributed to the change in student counts for each category. While the overall number of preschool students increased only slightly from 4,630 in FY2005 to 4,639 in FY2007, the number of students in 4 of the 5 need categories increased. The only category that declined was PSL, which went from 1,901 to 1,632 students. However, even though PSL declined in terms of student count, its cost per student significantly rose from about $6,400 to about $12,900. Cost per student in PHI, PMD, and PSL all increased as well. VIPS was the only category to see a decrease from about $18,200 per student to about $13,000 per student.

***Preschool funding has not kept pace with costs*—**Although the state's funding for special education preschool students has increased, it has not risen as much as costs. As shown in Table 13, the funding provided by the state for preschool special education students increased 13.38%, from about $31.20 million to $35.37 million from FY2005 to FY2007, or a $4.17 million increase. However, by comparison, costs rose by 49.53%, or almost $24.76 million. As a result of state funding not keeping up with costs, schools had to contribute an increased amount of funding from other sources, $20.59 million, to provide for these services.

Table 13
Funding of Preschool
FY2005 and FY2007

		FY2005	FY2007	FY2005 State Funding Per Student	FY2007 State Funding Per Student	Difference	% Change
PHI	Student Count	78.500	93.925			15.425	19.65%
	State Funding	$1,412,843	$1,830,945	$17,998	$19,494	$1,496	8.31%
PMD	Student Count	1,646.500	1,797.575			151.075	9.18%
	State Funding	$6,907,068	$8,167,495	$4,195	$4,544	$349	8.31%
PSD	Student Count	932.500	1,033.000			100.500	10.78%
	State Funding	$13,610,770	$16,330,345	$14,596	$15,809	$1,213	8.31%
PSL	Student Count	1,901.000	1,632.075			(268.925)	(14.15%)
	State Funding	$7,974,695	$7,415,526	$4,195	$4,544	$349	8.31%
VIPS	Student Count	71.500	83.125			11.625	16.26%
	State Funding	$1,294,150	$1,629,530	$18,100	$19,603	$1,503	8.31%
Total Funding (Same as Total Costs)		$49,998,342	$74,764,372			$24,766,030	
State Funding		$31,199,526	$35,373,840			$4,174,314	13.38%
Local Funding		$18,798,816	$39,390,532			$20,591,716	109.54%
State's Portion		62.40%	47.31%			(15.09%)	
Local Portion		37.60%	52.69%			15.09%	

Source: Schedule C and FY2005 Special Education Cost Study.

Public Schools Analyses
Summary Schedules

Summary Schedule A
Estimated Group A Costs Not Funded by the State
Additional Costs
Only Including Those Costs Above and Beyond the Cost of Regular Education
Public Schools - Grades K-12
FY2007

		FY2007 Funding Level	
Category	***FY2007 Statewide Unduplicated Student Count***	***Additional Cost Per Student***	***Estimated Total Amount***
Costs:			
ED--R	4,392.700	$5,869	$25,778,809
ED--SC	2,502.800	$10,443	$26,135,680
MIMR--R	1,740.600	$9,492	$16,521,931
MIMR--SC	3,843.975	$9,502	$36,524,195
OHI--R	5,747.000	$4,541	$26,099,820
OHI--SC	976.825	$10,040	$9,807,467
SLD--R	53,168.675	$3,906	$207,673,990
SLD--SC	4,825.250	$5,968	$28,797,341
SLI--R	21,398.950	$1,434	$30,694,327
SLI--SC	397.825	$3,740	$1,487,962
Total Group A Special Education	98,994.600		$409,521,522
Gifted	76,260.000	$620	$47,269,770
Homebound	836.000	$4,447	$3,717,394
Remedial[1]	-	-	$3,134,940
Career Exploration	49,283.000	$865	$42,631,574
Total Group A Non-Special Education	126,379.000		$96,753,678
Total Group A Costs			$506,275,200
State Funding:			
Group A Special Education add-on of .003[2]	98,994.600		$930,608
Elementary Funded for Group A Students[3]	701,693.640		$347,406,935
High School Funded for Group A Students[4]	316,774.102		$104,225,221
Total State Funding			$452,562,764
Total Cost Not Funded by the State			***$53,712,437***

1 Student Counts are not available. Estimated total amount for remedial was obtained by using the Annual Report of the Arizona Superintendent of Public Instruction. The FY2007 amount was projected based on the average of the prior 3 years.
2 Total Group A disability students multiplied by the base level of $3,133.53 and the add-on weight of .003
3 Total elementary students in the state multiplied by the base level of $3,133.53 and the Group A weight for elementary of .158
4 Total high school students in the state multiplied by the base level of $3,133.53 and the Group A weight for high school of .105
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2A and Schedule 9, Base Level Amount and weights are determined in A.R.S. 15-943

Summary Schedule B
Estimated Group B Costs Not Funded by the State
Additional Costs
Only Those Costs Above and Beyond the Cost of Regular Education
Public Schools - Grades K-12
FY2007

Category	*FY2007 Statewide Unduplicated Count*	*Additional Cost Per Student*	*Total Additional Costs*	*Additional State Funding Per Student*	*Total Additional State Funding*	*Cost Per Student Not Funded by the State* [1]	*Estimated Total Costs Not Funded by the State* [2]
A--R	1,564.675	$12,025	$18,814,867	$18,876	$29,535,407	($6,852)	($10,720,541)
A--SC	2,505.525	$19,235	$48,194,733	$18,278	$45,795,687	$958	$2,399,047
EDP--SC	1,303.925	$16,527	$21,549,427	$15,110	$19,702,152	$1,417	$1,847,274
HI--R	1,011.075	$7,654	$7,738,779	$14,950	$15,115,644	($7,296)	($7,376,864)
HI--SC	172.950	$16,413	$2,838,714	$14,950	$2,585,615	$1,463	$253,100
MD--R	377.450	$11,652	$4,397,863	$18,876	$7,124,891	($7,225)	($2,727,028)
MD--SC	254.500	$23,403	$5,956,117	$18,278	$4,651,721	$5,125	$1,304,397
MDSSI--R	51.625	$17,691	$913,283	$24,902	$1,285,574	($7,211)	($372,292)
MDSSI--SC	547.250	$24,862	$13,605,981	$24,902	$13,627,709	($40)	($21,728)
MOMR--R	156.100	$17,661	$2,756,940	$13,853	$2,162,506	$3,808	$594,434
MOMR--SC	2,015.400	$13,646	$27,502,334	$13,853	$27,920,014	($207)	($417,679)
OI--R	591.425	$16,767	$9,916,399	$9,896	$5,852,557	$6,871	$4,063,842
OI--SC	1,219.375	$20,685	$25,222,929	$21,223	$25,879,282	($538)	($656,353)
SMR--R	27.275	$14,820	$404,220	$18,876	$514,853	($4,056)	($110,633)
SMR--SC	415.075	$20,858	$8,657,460	$18,278	$7,586,691	$2,580	$1,070,769
VI--R	399.325	$12,487	$4,986,189	$15,060	$6,013,733	($2,573)	($1,027,543)
VI--SC	43.000	$21,567	$927,386	$15,060	$647,569	$6,507	$279,817
Total	***12,655.950***		***$204,383,622***		***$216,001,604***		***($11,617,982)***

1 Calculated by subtracting the Additional Cost Per Student from the Additional State Funding Per Student
2 Calculated by multiplying the Cost Per Student Not Funded by the State by the FY2007 Statewide Unduplicated Count
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2A and Schedule 6A

Summary Schedule C
Estimated Preschool Special Education Costs Not Funded by the State
Additional Costs
Only Those Costs Above and Beyond the Cost of Regular Education
FY2007

Category	*FY2007 Statewide Unduplicated Count*	*Additional Cost Per Student*	*Total Additional Cost*	*Additional State Funding Per Student*	*Total Additional State Funding*	*Cost Per Student Not Funded by the State* [1]	*Estimated Additional Cost Not Funded by the State* [2]
PHI	93.925	$24,661	$2,316,277	$19,494	$1,830,945	$5,167	$485,332
PMD	1,797.575	$15,887	$28,557,990	$4,544	$8,167,495	$11,343	$20,390,495
PSD	1,033.000	$21,085	$21,781,275	$15,809	$16,330,345	$5,277	$5,450,931
PSL	1,632.075	$12,883	$21,025,548	$4,544	$7,415,526	$8,339	$13,610,022
VIPS	83.125	$13,032	$1,083,282	$19,603	$1,629,530	($6,571)	($546,248)
Total	***4,639.700***		***$74,764,372***		***$35,373,840***		***$39,390,531***

1 Calculated by subtracting the Additional Cost Per Student from the Additional State Funding Per Student
2 Calculated by multiplying the Cost Per Student Not Funded by the State by the FY2007 Statewide Unduplicated Count
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2A and Schedule 6A

Summary Schedule D
Estimated Group A Costs Not Funded by the State
Total Costs
Including Those Costs Associated With Both Regular and Special Education
Public Schools - Grades K-12
FY2007

		FY2007 Funding Level	
Category	***FY2007 Statewide Unduplicated Student Count***	***Total Cost Per Student***	***Estimated Total Amount***
Costs:			
ED--R	4,392.700	$10,874	$47,766,765
ED--SC	2,502.800	$12,621	$31,587,396
MIMR--R	1,740.600	$14,502	$25,242,284
MIMR--SC	3,843.975	$11,908	$45,772,403
OHI--R	5,747.000	$9,159	$52,634,082
OHI--SC	976.825	$11,843	$11,568,074
SLD--R	53,168.675	$8,629	$458,786,095
SLD--SC	4,825.250	$8,034	$38,765,387
SLI--R	21,398.950	$3,506	$75,030,721
SLI--SC	397.825	$4,240	$1,686,831
Total Group A Special Education	98,994.600		$788,840,038
Gifted	76,260.000	$620	$47,269,770
Homebound	836.000	$4,447	$3,717,394
Remedial[1]	-	-	$3,134,940
Career Exploration	49,283.000	$865	$42,631,574
Total Group A Non-Special Education	126,379.000		$96,753,678
Total Group A Costs			$885,593,717
State Funding:			
Group A Students Base Level Amount[2]	98,994.600		$325,712,676
Group A disabilities add-on of .003[3]	98,994.600		$930,608
Elementary Funded for Group A Students[4]	701,693.640		$347,406,935
High School Funded for Group A Students[5]	316,774.102		$104,225,221
Total State Funding			$778,275,440
Total Cost Not Funded by the State			***$107,318,276***

1 Student Counts are not available. Estimated total amount for remedial was obtained by using the Annual Report of the Arizona Superintendent of Public Instruction. The FY2007 amount was projected based on the average of the prior 3 years.
2 Total Group A disability students multiplied by the base level of $3,133.53, and then multiplied by the base support level of 1.05 BSL is an average of the 1.00 and 1.163 base for elementary and high school respectively using the percentage of students in each level for the state.
3 Total Group A disability students multiplied by the base level of $3,133.53 and the add-on weight of .003
4 Total elementary students in the state multiplied by the base level of $3,133.53 and the Group A weight for elementary of .158
5 Total high school students in the state multiplied by the base level of $3,133.53 and the Group A weight for high school of .105
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2 and Schedule 9, Base Level Amount and weights are determined in A.R.S. 15-943

Summary Schedule E
Estimated Group B Costs Not Funded by the State
Total Costs
Including Those Costs Associated With Both Regular and Special Education
Public Schools - Grades K-12
FY2007

Category	*FY2007 Statewide Unduplicated Count*	*Total Cost Per Student*	*Total Cost*	*Total State Funding Per Student*	*Total State Funding*	*Cost Per Student Not Funded by the State* [1]	*Estimated Total Cost Not Funded by the State* [2]
A--R	1,564.675	$16,958	$26,534,288	$22,167	$34,683,511	($5,208)	($8,149,223)
A--SC	2,505.525	$21,544	$53,978,225	$21,568	$54,039,381	($24)	($61,156)
EDP--SC	1,303.925	$18,460	$24,070,543	$18,400	$23,992,335	$60	$78,208
HI--R	1,011.075	$12,422	$12,560,065	$18,240	$18,442,289	($5,818)	($5,882,224)
HI--SC	172.950	$17,940	$3,102,766	$18,240	$3,154,656	($300)	($51,890)
MD--R	377.450	$16,463	$6,214,111	$22,167	$8,366,780	($5,703)	($2,152,669)
MD--SC	254.500	$25,704	$6,541,548	$21,568	$5,489,078	$4,135	$1,052,470
MDSSI--R	51.625	$22,628	$1,168,167	$28,192	$1,455,431	($5,564)	($287,264)
MDSSI--SC	547.250	$27,028	$14,791,018	$28,192	$15,428,274	($1,164)	($637,256)
MOMR--R	156.100	$23,043	$3,596,963	$17,144	$2,676,107	$5,899	$920,856
MOMR--SC	2,015.400	$16,174	$32,597,790	$17,144	$34,551,096	($969)	($1,953,306)
OI--R	591.425	$21,403	$12,658,523	$13,186	$7,798,468	$8,218	$4,860,056
OI--SC	1,219.375	$22,347	$27,249,402	$24,514	$29,891,277	($2,167)	($2,641,876)
SMR--R	27.275	$19,691	$537,082	$22,167	$604,594	($2,475)	($67,512)
SMR--SC	415.075	$23,149	$9,608,517	$21,568	$8,952,374	$1,581	$656,143
VI--R	399.325	$17,291	$6,904,898	$18,350	$7,327,594	($1,059)	($422,697)
VI--SC	43.000	$23,207	$997,898	$18,350	$789,048	$4,857	$208,850
Total	***12,655.950***		***$243,111,805***		***$257,642,293***		***($14,530,489)***

1 Calculated by subtracting the Additional Cost Per Student from the Additional State Funding Per Student
2 Calculated by multiplying the Cost Per Student Not Funded by the State by the FY2007 Statewide Unduplicated Count
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2 and Schedule 6

Summary Schedule F
Estimated Preschool Special Education Costs Not Funded by the State
Total Costs
Including Those Costs Associated with Both Regular and Special Education
FY2007

Category	*FY2007 Statewide Unduplicated Count*	*Total Cost Per Student*	*Total Cost*	*Total State Funding Per Student*	*Total State Funding*	*Cost Per Student Not Funded by the State* [1]	*Estimated Total Cost Not Funded by the State* [2]
PHI	93.925	$25,864	$2,429,239	$19,494	$1,830,945	$6,370	$598,295
PMD	1,797.575	$17,168	$30,859,999	$4,544	$8,167,495	$12,624	$22,692,504
PSD	1,033.000	$22,302	$23,038,331	$15,809	$16,330,345	$6,494	$6,707,986
PSL	1,632.075	$14,115	$23,036,807	$4,544	$7,415,526	$9,571	$15,621,281
VIPS	83.125	$14,320	$1,190,359	$19,603	$1,629,530	($5,283)	($439,171)
Total	***4,639.700***		***$80,554,735***		***$35,373,840***		***$45,180,895***

1 Calculated by subtracting the Additional Cost Per Student from the Additional State Funding Per Student
2 Calculated by multiplying the Cost Per Student Not Funded by the State by the FY2007 Statewide Unduplicated Count
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2 and Schedule 6

Summary Schedule G
Breakdown of Cause for Change in Additional Costs
Group A
FY2007

Category	Statewide Unduplicated Student Count		Additional Cost Per Student		Projected Statewide Additional Cost			Cause of Difference	
	FY2005	FY2007	FY2005	FY2007	FY2005	FY2007	Difference	Student Counts [1]	Cost of Services [2]
ED--R	4,037.000	4,392.700	$3,828	$5,869	$15,453,636	$25,778,809	$10,325,173	$2,087,446	$8,237,728
ED--SC	2,635.675	2,502.800	$8,876	$10,443	$23,394,251	$26,135,680	$2,741,429	($1,387,557)	$4,128,986
MIMR--R	1,699.425	1,740.600	$6,562	$9,492	$11,151,627	$16,521,931	$5,370,304	$390,837	$4,979,467
MIMR--SC	3,806.825	3,843.975	$8,887	$9,502	$33,831,254	$36,524,195	$2,692,941	$352,987	$2,339,954
OHI--R	3,982.450	5,747.000	$3,940	$4,541	$15,690,853	$26,099,820	$10,408,967	$8,013,648	$2,395,319
OHI--SC	839.325	976.825	$9,346	$10,040	$7,844,331	$9,807,467	$1,963,136	$1,380,520	$582,615
SLD--R	51,735.530	53,168.675	$3,077	$3,906	$159,190,226	$207,673,990	$48,483,764	$5,597,787	$42,885,977
SLD--SC	5,974.300	4,825.250	$6,090	$5,968	$36,383,487	$28,797,341	($7,586,146)	($6,857,590)	($728,556)
SLI--R	19,271.780	21,398.950	$1,858	$1,434	$35,806,967	$30,694,327	($5,112,641)	$3,051,180	($8,163,821)
SLI--SC	366.925	397.825	$8,532	$3,740	$3,130,604	$1,487,962	($1,642,642)	$115,573	($1,758,216)
Subtotal SPED	***94,349.235***	***98,994.600***			***$341,877,237***	***$409,521,522***	***$67,644,286***	***$12,744,832***	***$54,899,453***
Gifted[3]	73,763.000	76,260.000	$741	$620	$54,658,383	$47,269,770	($7,388,613)	$1,547,766	($8,936,379)
Homebound	469.000	836.000	$4,414	$4,447	$2,070,166	$3,717,394	$1,647,228	$1,631,918	$15,310
Career Exploration	59,074.000	49,283.000	$627	$865	$37,039,398	$42,631,574	$5,592,176	($8,469,568)	$14,061,745
Subtotal Non SPED[4]	***133,306.000***	***126,379.000***			***$93,767,947***	***$93,618,738***	***($149,209)***	***($5,289,884)***	***$5,140,676***
Total Group A	***227,655.235***	***225,373.600***			***$435,645,184***	***$503,140,260***	***$67,495,077***	***$7,454,948***	***$60,040,129***

1 The difference in student count from FY2005 to FY2007 multiplied by the FY2007 additional cost per student.
2 The difference in additional cost per student from FY2005 to FY2007 multiplied by the FY2005 student count.
3 The FY2005 student count is different from the one listed in the FY2005 Cost Study Report because the number of students was improperly provided
4 Does not include remedial since we cannot determine the cost per student or the student count.
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2A, Schedule 9, and the FY2005 Cost Study

Summary Schedule H
Breakdown of Cause for Change in Additional Costs
Group B
FY2007

Category	Statewide Unduplicated Student Count		Additional Cost Per Student		Projected Statewide Additional Cost			Cause of Difference	
	FY2005	FY2007	FY2005	FY2007	FY2005	FY2007	Difference	Student Counts [1]	Cost of Services [2]
A--R	890.075	1,564.675	$8,625	$12,025	$7,676,897	$18,814,867	$11,137,970	$8,111,914	$3,026,056
A--SC	1,792.175	2,505.525	$16,410	$19,235	$29,409,592	$48,194,733	$18,785,141	$13,721,561	$5,063,581
EDP--SC	1,219.600	1,303.925	$16,497	$16,527	$20,119,741	$21,549,427	$1,429,685	$1,393,604	$36,081
HI--R	952.900	1,011.075	$7,195	$7,654	$6,856,116	$7,738,779	$882,664	$445,272	$437,392
HI--SC	249.300	172.950	$12,444	$16,413	$3,102,289	$2,838,714	($263,575)	($1,253,171)	$989,596
MD--R	331.075	377.450	$13,835	$11,652	$4,580,423	$4,397,863	($182,559)	$540,339	($722,898)
MD--SC	966.125	254.500	$16,244	$23,403	$15,693,735	$5,956,117	($9,737,617)	($16,654,311)	$6,916,694
MDSSI--R	55.575	51.625	$23,636	$17,691	$1,313,571	$913,283	($400,288)	($69,878)	($330,410)
MDSSI--SC	489.600	547.250	$22,920	$24,862	$11,221,632	$13,605,981	$2,384,349	$1,433,321	$951,028
MOMR--R	114.525	156.100	$14,230	$17,661	$1,629,691	$2,756,940	$1,127,249	$734,272	$392,978
MOMR--SC	1,922.225	2,015.400	$13,667	$13,646	$26,271,049	$27,502,334	$1,231,285	$1,271,475	($40,189)
OI--R	550.875	591.425	$9,610	$16,767	$5,293,909	$9,916,399	$4,622,490	$679,900	$3,942,590
OI--SC	259.225	1,219.375	$19,596	$20,685	$5,079,773	$25,222,929	$20,143,155	$19,860,826	$282,329
SMR--R	28.250	27.275	$35,051	$14,820	$990,191	$404,220	($585,971)	($14,450)	($571,521)
SMR--SC	556.500	415.075	$18,757	$20,858	$10,438,271	$8,657,460	($1,780,810)	($2,949,783)	$1,168,973
VI--R	406.050	399.325	$11,669	$12,487	$4,738,197	$4,986,189	$247,992	($83,972)	$331,964
VI--SC	95.275	43.000	$21,388	$21,567	$2,037,742	$927,386	($1,110,356)	($1,127,420)	$17,064
Total Group B	***10,879.350***	***12,655.950***			***$156,452,816***	***$204,383,622***	***$47,930,805***	***$26,039,498***	***$21,891,308***

1 The difference in student count from FY2005 to FY2007 multiplied by the FY2007 additional cost per student.
2 The difference in additional cost per student from FY2005 to FY2007 multiplied by the FY2005 student count.
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2A and the FY2005 Cost Study

Summary Schedule I
Breakdown of Cause for Change in Additional Costs
Preschool
FY2007

Category	Statewide Unduplicated Student Count		Additional Cost Per Student		Projected Statewide Additional Cost			Cause of Difference	
	FY2005	FY2007	FY2005	FY2007	FY2005	FY2007	Difference	Student Counts [1]	Cost of Services [2]
PHI	78.500	93.925	$21,903	$24,661	$1,719,386	$2,316,277	$596,891	$380,395	$216,497
PMD	1,646.500	1,797.575	$12,083	$15,887	$19,894,660	$28,557,990	$8,663,330	$2,400,121	$6,263,209
PSD	932.500	1,033.000	$16,004	$21,085	$14,923,730	$21,781,275	$6,857,545	$2,119,088	$4,738,457
PSL	1,901.000	1,632.075	$6,397	$12,883	$12,160,697	$21,025,548	$8,864,851	($3,464,483)	$12,329,334
VIPS	71.500	83.125	$18,180	$13,032	$1,299,870	$1,083,282	($216,588)	$151,497	($368,085)
Total Preschool	***4,630.000***	***4,639.700***			***$49,998,342***	***$74,764,372***	***$24,766,030***	***$1,586,618***	***$23,179,411***

1 The difference in student count from FY2005 to FY2007 multiplied by the FY2007 additional cost per student.
2 The difference in additional cost per student from FY2005 to FY2007 multiplied by the FY2005 student count.
Note: Schedules may not foot or sum properly because of rounding.
Source: Schedule 2A and the FY2005 Cost Study

Public Schools Analyses
Schedules 1 - 10

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Amphitheater Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	19.925	$7,774	$255	$3,536	$559	$359	$17	$1,228	$1,175	$0	$14,902	$0	$14,902	15.06	4.77
A--SC	49.650	$7,199	$194	$3,495	$634	$366	$19	$1,138	$1,218	$92	$14,354	$0	$14,354	9.68	3.91
EDP--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,806	$19,806	0.00	0.00
ED--R	70.525	$5,619	$1,668	$1,814	$344	$347	$14	$993	$912	$0	$11,710	$0	$11,710	18.11	9.39
ED--SC	65.075	$4,673	$1,595	$1,715	$389	$347	$15	$863	$912	$26	$10,534	$0	$10,534	12.43	6.83
HI--R	2.000	$5,265	$16,087	$1,572	$1,921	$345	$14	$967	$883	$0	$27,054	$0	$27,054	6.85	0.00
HI--SC	0.200	$17,684	$16,182	$4,008	$2,517	$381	$23	$1,433	$1,548	$2,075	$45,851	$0	$45,851	1.36	0.00
MD--R	2.100	$3,298	$207	$720	$127	$335	$11	$760	$651	$0	$6,108	$0	$6,108	23.33	0.00
MD--SC	37.500	$15,628	$513	$7,294	$1,430	$393	$30	$1,959	$2,140	$133	$29,520	$2,051	$23,516	5.33	1.66
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	13.450	$4,638	$2,377	$2,246	$370	$351	$15	$855	$902	$339	$12,093	$2,003	$7,537	9.30	8.68
MIMR--R	14.825	$6,154	$208	$1,988	$379	$339	$14	$1,016	$944	$0	$11,043	$0	$11,043	17.91	7.50
MIMR--SC	71.400	$5,968	$164	$2,770	$502	$340	$17	$972	$1,035	$35	$11,803	$0	$11,803	10.24	5.14
MOMR--R	1.350	$7,408	$217	$2,401	$401	$350	$15	$1,059	$986	$0	$12,837	$0	$12,837	10.72	7.38
MOMR--SC	32.250	$6,602	$187	$3,115	$580	$353	$18	$1,066	$1,139	$54	$13,113	$0	$13,113	11.05	4.19
OHI--R	172.125	$3,288	$351	$936	$126	$326	$11	$747	$642	$2	$6,429	$0	$6,429	29.26	84.87
OHI--SC	46.900	$1,661	$269	$670	$125	$248	$9	$468	$484	$44	$3,977	$11,374	$4,235	22.90	29.20
OI--R	12.500	$8,174	$259	$4,544	$675	$361	$18	$1,257	$1,208	$0	$16,497	$0	$16,497	24.87	3.94
OI--SC	13.200	$6,397	$168	$3,154	$649	$316	$17	$995	$1,066	$31	$12,793	$0	$12,793	10.67	4.45
SLD--R	1,046.480	$3,781	$143	$1,033	$179	$322	$11	$790	$695	$0	$6,953	$0	$6,953	15.07	-
SLD--SC	93.800	$1,571	$53	$797	$146	$337	$12	$613	$632	$4	$4,167	$19,715	$4,307	15.43	65.32
SLI--R	791.975	$1,125	$43	$1,307	$57	$149	$5	$305	$251	$0	$3,241	$0	$3,241	39.16	0.00
SLI--SC	16.550	$452	$8	$1,045	$497	$43	$2	$88	$92	$25	$2,251	$0	$2,251	29.34	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	9.400	$7,904	$225	$3,259	$706	$370	$20	$1,214	$1,304	$265	$15,267	$0	$15,267	11.21	3.25
TBI--R	6.000	$3,403	$123	$765	$131	$335	$11	$771	$664	$0	$6,202	$0	$6,202	20.69	0.00
TBI--SC	3.000	$2,337	$59	$983	$196	$341	$13	$669	$694	$0	$5,293	$0	$5,293	8.71	0.00
VI--R	0.050	$51,864	$1,530	$22,476	$5,106	$286	$72	$5,462	$6,108	$0	$92,904	$0	$0	0.37	0.00
VI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	25.710	$4,786	$56	$2,558	$0	$330	$10	$2,159	$2,491	$16	$12,406	$0	$12,406	4.92	5.36
PSD	5.555	$10,621	$52	$3,195	$0	$330	$10	$4,038	$4,737	$314	$23,297	$0	$23,297	2.57	2.31
PSL	19.460	$176	$0	$9,880	$0	$330	$10	$597	$624	$4	$11,621	$0	$11,621	31.64	0.00
VIPS	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Amphitheater Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	19.925	$5,274	$159	$3,170	$518	$29	$7	$554	$620	$0	$10,332	$0	$10,332	15.06	4.77
A--SC	49.650	$6,455	$194	$3,495	$634	$36	$9	$678	$759	$92	$12,352	$0	$12,352	9.68	3.91
EDP--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,806	$19,806	0.00	0.00
ED--R	70.525	$3,038	$1,572	$1,448	$303	$17	$4	$319	$357	$0	$7,059	$0	$7,059	18.11	9.39
ED--SC	65.075	$3,909	$1,595	$1,715	$389	$22	$5	$411	$459	$26	$8,531	$0	$8,531	12.43	6.83
HI--R	2.000	$2,784	$15,991	$1,206	$1,881	$15	$4	$293	$328	$0	$22,502	$0	$22,502	6.85	0.00
HI--SC	0.200	$9,248	$16,182	$4,008	$2,517	$51	$13	$974	$1,089	$2,075	$36,156	$0	$36,156	1.36	0.00
MD--R	2.100	$817	$111	$354	$86	$5	$1	$86	$96	$0	$1,557	$0	$1,557	23.33	0.00
MD--SC	37.500	$14,497	$513	$7,294	$1,430	$80	$20	$1,523	$1,704	$133	$27,194	$2,051	$21,699	5.33	1.66
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	13.450	$3,764	$2,377	$2,246	$370	$21	$5	$396	$443	$339	$9,960	$2,003	$6,367	9.30	8.68
MIMR--R	14.825	$3,457	$115	$1,634	$340	$19	$5	$363	$406	$0	$6,338	$0	$6,338	17.91	7.50
MIMR--SC	71.400	$5,111	$164	$2,770	$502	$28	$7	$537	$601	$35	$9,756	$0	$9,756	10.24	5.14
MOMR--R	1.350	$3,665	$121	$2,035	$360	$20	$5	$385	$431	$0	$7,023	$0	$7,023	10.72	7.38
MOMR--SC	32.250	$5,899	$187	$3,115	$580	$32	$8	$620	$693	$54	$11,188	$0	$11,188	11.05	4.19
OHI--R	172.125	$877	$258	$581	$86	$5	$1	$92	$103	$2	$2,006	$0	$2,006	29.26	84.87
OHI--SC	46.900	$1,267	$269	$670	$125	$7	$2	$133	$149	$44	$2,665	$11,374	$2,969	22.90	29.20
OI--R	12.500	$5,558	$164	$4,178	$635	$31	$8	$584	$653	$0	$11,810	$0	$11,810	24.87	3.94
OI--SC	13.200	$5,697	$168	$3,154	$649	$31	$8	$599	$670	$31	$11,007	$0	$11,007	10.67	4.45
SLD--R	1,046.480	$1,419	$52	$685	$141	$8	$2	$149	$167	$0	$2,623	$0	$2,623	15.07	-
SLD--SC	93.800	$1,474	$53	$797	$146	$8	$2	$155	$174	$4	$2,814	$19,715	$2,967	15.43	65.32
SLI--R	791.975	$3	$0	$1,142	$39	$0	$0	$0	$0	$0	$1,184	$0	$1,184	39.16	0.00
SLI--SC	16.550	$283	$8	$1,045	$497	$2	$0	$30	$33	$25	$1,923	$0	$1,923	29.34	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	9.400	$7,187	$225	$3,259	$706	$40	$10	$755	$844	$265	$13,291	$0	$13,291	11.21	3.25
TBI--R	6.000	$922	$27	$399	$91	$5	$1	$97	$109	$0	$1,651	$0	$1,651	20.69	0.00
TBI--SC	3.000	$1,996	$59	$983	$196	$11	$3	$210	$235	$0	$3,693	$0	$3,693	8.71	0.00
VI--R	0.050	$51,864	$1,530	$22,476	$5,106	$286	$72	$5,462	$6,108	$0	$92,903	$0	$0	0.37	0.00
VI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	25.710	$4,786	$56	$2,558	$0	$0	$0	$1,700	$2,032	$16	$11,147	$0	$11,147	4.92	5.36
PSD	5.555	$10,621	$52	$3,195	$0	$0	$0	$3,579	$4,277	$314	$22,038	$0	$22,038	2.57	2.31
PSL	19.460	$176	$0	$9,880	$0	$0	$0	$138	$165	$4	$10,363	$0	$10,363	31.64	0.00
VIPS	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Cartwright Elementary School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	5.175	$9,128	$935	$2,741	$92	$816	$16	$851	$352	$0	$14,930	$0	$14,930	11.32	7.23
A--SC	27.050	$12,245	$1,086	$4,560	$115	$1,064	$17	$1,064	$383	$0	$20,533	$33,004	$21,875	3.94	3.97
EDP--SC	23.000	$10,093	$1,052	$4,198	$111	$1,042	$17	$1,038	$379	$437	$18,367	$25,703	$18,663	6.44	4.94
ED--R	12.600	$5,656	$470	$1,252	$43	$780	$16	$506	$292	$0	$9,013	$0	$9,013	19.14	34.24
ED--SC	51.050	$8,883	$852	$3,559	$90	$910	$17	$890	$353	$0	$15,553	$0	$15,553	6.63	6.50
HI--R	4.550	$2,747	$227	$224	$17	$351	$16	$325	$261	$0	$4,167	$0	$4,167	0.00	0.00
HI--SC	1.000	$10,252	$1,250	$4,273	$132	$1,172	$17	$1,185	$404	$0	$18,684	$25,238	$21,858	6.68	3.05
MD--R	8.550	$10,022	$1,310	$4,077	$131	$1,062	$17	$1,129	$400	$0	$18,148	$0	$18,148	15.86	3.53
MD--SC	8.700	$9,760	$1,139	$4,064	$120	$1,058	$15	$1,073	$362	$0	$17,591	$38,558	$20,448	7.28	3.84
MDSSI--R	0.500	$2,747	$227	$224	$17	$351	$16	$325	$261	$0	$4,167	$0	$4,167	0.00	0.00
MDSSI--SC	10.000	$16,539	$1,754	$6,203	$185	$1,503	$17	$1,559	$470	$0	$28,231	$0	$28,231	4.01	2.91
MIMR--R	30.400	$7,524	$596	$1,809	$56	$594	$16	$599	$308	$0	$11,501	$0	$11,501	11.31	32.51
MIMR--SC	79.700	$7,838	$797	$2,897	$84	$871	$16	$847	$344	$0	$13,694	$31,499	$14,201	6.97	5.11
MOMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	40.150	$9,287	$908	$3,405	$96	$947	$17	$931	$360	$0	$15,950	$25,688	$16,181	5.74	4.69
OHI--R	50.775	$6,122	$584	$1,712	$55	$620	$16	$591	$307	$0	$10,006	$0	$10,006	20.30	15.09
OHI--SC	8.350	$14,560	$1,290	$4,795	$136	$1,137	$14	$1,170	$367	$0	$23,469	$0	$23,469	3.68	4.41
OI--R	18.050	$7,469	$914	$2,662	$89	$803	$16	$836	$349	$0	$13,139	$0	$13,139	23.26	5.64
OI--SC	3.000	$2,170	$217	$911	$23	$259	$5	$247	$109	$0	$3,940	$0	$3,940	30.00	27.78
SLD--R	1,069.900	$5,424	$408	$929	$36	$500	$16	$459	$282	$0	$8,054	$0	$8,054	18.77	181.25
SLD--SC	40.550	$7,324	$657	$2,310	$69	$790	$17	$750	$333	$0	$12,249	$0	$12,249	8.07	11.07
SLI--R	1,102.525	$1,346	$111	$599	$8	$171	$8	$159	$127	$0	$2,529	$0	$2,529	-	0.00
SLI--SC	24.250	$1,770	$207	$1,241	$22	$229	$4	$222	$91	$0	$3,786	$0	$3,786	38.86	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	10.500	$8,890	$1,043	$3,714	$110	$1,036	$17	$1,031	$378	$0	$16,218	$0	$16,218	8.02	4.16
TBI--R	1.050	$5,699	$414	$864	$37	$474	$16	$464	$285	$0	$8,254	$0	$8,254	16.67	0.00
TBI--SC	1.650	$11,401	$1,473	$5,037	$155	$1,318	$17	$1,351	$433	$0	$21,186	$0	$21,186	7.69	2.91
VI--R	6.800	$12,551	$1,312	$4,031	$1,019	$1,064	$17	$1,131	$401	$0	$21,525	$0	$21,525	7.35	4.73
VI--SC	1.150	$15,316	$973	$3,325	$990	$990	$17	$979	$369	$0	$22,959	$0	$22,959	3.21	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	35.525	$8,911	$0	$1,686	$0	$351	$17	$2,202	$582	$0	$13,749	$0	$13,749	7.91	3.55
PSD	23.800	$13,376	$0	$2,521	$0	$339	$18	$3,155	$740	$0	$20,149	$0	$20,149	5.24	2.38
PSL	26.075	$6,901	$0	$1,171	$0	$351	$17	$1,608	$478	$0	$10,526	$0	$10,526	8.79	5.88
VIPS	0.850	$0	$0	$0	$0	$351	$16	$258	$243	$0	$868	$0	$868	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Cartwright Elementary School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	5.175	$6,253	$708	$2,517	$75	$465	$1	$525	$91	$0	$10,636	$0	$10,636	11.32	7.23
A--SC	27.050	$8,231	$1,086	$4,560	$115	$713	$1	$806	$140	$0	$15,651	$33,004	$17,518	3.94	3.97
EDP--SC	23.000	$9,396	$1,052	$4,198	$111	$690	$1	$780	$136	$437	$16,802	$25,703	$17,161	6.44	4.94
ED--R	12.600	$2,770	$243	$1,028	$26	$428	$0	$180	$31	$0	$4,707	$0	$4,707	19.14	34.24
ED--SC	51.050	$7,949	$852	$3,559	$90	$559	$1	$632	$110	$0	$13,751	$0	$13,751	6.63	6.50
HI--R	4.550	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
HI--SC	1.000	$8,170	$1,250	$4,273	$132	$820	$1	$927	$161	$0	$15,734	$25,238	$20,337	6.68	3.05
MD--R	8.550	$7,103	$1,083	$3,854	$114	$711	$1	$803	$140	$0	$13,809	$0	$13,809	15.86	3.53
MD--SC	8.700	$8,758	$1,139	$4,064	$120	$747	$1	$845	$147	$0	$15,820	$38,558	$18,918	7.28	3.84
MDSSI--R	0.500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	10.000	$15,451	$1,754	$6,203	$185	$1,151	$2	$1,301	$227	$0	$26,275	$0	$26,275	4.01	2.91
MIMR--R	30.400	$4,672	$369	$1,585	$39	$242	$0	$274	$48	$0	$7,229	$0	$7,229	11.31	32.51
MIMR--SC	79.700	$5,671	$797	$2,897	$84	$523	$1	$591	$103	$0	$10,666	$31,499	$11,259	6.97	5.11
MOMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	40.150	$6,784	$908	$3,405	$96	$596	$1	$673	$117	$0	$12,579	$25,688	$12,889	5.74	4.69
OHI--R	50.775	$3,286	$358	$1,488	$38	$269	$0	$266	$46	$0	$5,751	$0	$5,751	20.30	15.09
OHI--SC	8.350	$12,253	$1,290	$4,795	$136	$846	$1	$957	$167	$0	$20,445	$0	$20,445	3.68	4.41
OI--R	18.050	$4,612	$688	$2,438	$73	$451	$1	$510	$89	$0	$8,861	$0	$8,861	23.26	5.64
OI--SC	3.000	$2,129	$217	$911	$23	$142	$0	$161	$28	$0	$3,610	$0	$3,610	30.00	27.78
SLD--R	1,069.900	$2,652	$183	$707	$19	$152	$0	$136	$24	$0	$3,873	$0	$3,873	18.77	181.25
SLD--SC	40.550	$7,094	$657	$2,310	$69	$431	$1	$487	$85	$0	$11,133	$0	$11,133	8.07	11.07
SLI--R	1,102.525	$10	$1	$490	$0	$1	$0	$1	$0	$0	$502	$0	$502	-	0.00
SLI--SC	24.250	$1,500	$207	$1,241	$22	$136	$0	$153	$27	$0	$3,286	$0	$3,286	38.86	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	10.500	$7,960	$1,043	$3,714	$110	$684	$1	$773	$135	$0	$14,420	$0	$14,420	8.02	4.16
TBI--R	1.050	$2,907	$187	$641	$20	$123	$0	$139	$24	$0	$4,042	$0	$4,042	16.67	0.00
TBI--SC	1.650	$11,101	$1,473	$5,037	$155	$967	$1	$1,093	$190	$0	$20,017	$0	$20,017	7.69	2.91
VI--R	6.800	$9,609	$1,086	$3,807	$1,002	$713	$1	$805	$140	$0	$17,163	$0	$17,163	7.35	4.73
VI--SC	1.150	$15,082	$973	$3,325	$990	$638	$1	$721	$126	$0	$21,857	$0	$21,857	3.21	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	35.525	$8,911	$0	$1,686	$0	$0	$2	$1,944	$338	$0	$12,881	$0	$12,881	7.91	3.55
PSD	23.800	$13,376	$0	$2,521	$0	$0	$2	$2,907	$506	$0	$19,311	$0	$19,311	5.24	2.38
PSL	26.075	$6,901	$0	$1,171	$0	$0	$1	$1,350	$235	$0	$9,658	$0	$9,658	8.79	5.88
VIPS	0.850	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Coolidge Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	3.100	$5,688	$591	$959	$1,215	$606	$15	$818	$1,591	$0	$11,483	$0	$11,483	7.86	56.36
A--SC	11.550	$11,090	$1,263	$2,441	$3,088	$773	$15	$1,110	$2,750	$463	$22,993	$88,012	$32,624	5.97	4.03
EDP--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$1,556	$1,556	$44,367	$45,301	0.00	0.00
ED--R	24.950	$4,002	$387	$746	$723	$542	$15	$669	$1,200	$0	$8,284	$0	$8,284	51.17	19.45
ED--SC	13.200	$2,302	$271	$1,450	$662	$529	$14	$458	$931	$248	$6,866	$138,401	$8,937	32.48	18.64
HI--R	7.080	$3,884	$378	$1,835	$693	$560	$15	$681	$1,206	$0	$9,252	$0	$9,252	25.61	36.31
HI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MD--R	0.850	$6,724	$783	$1,240	$1,682	$648	$15	$940	$1,937	$0	$13,968	$0	$13,968	12.14	12.50
MD--SC	5.980	$9,022	$896	$1,491	$2,191	$693	$15	$875	$2,087	$418	$17,689	$0	$17,689	3.43	10.60
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	1.000	$30,015	$3,714	$5,453	$9,083	$1,306	$15	$2,677	$7,180	$2,816	$62,258	$0	$62,258	3.25	1.33
MIMR--R	23.675	$9,347	$1,111	$1,874	$2,489	$713	$15	$1,144	$2,523	$40	$19,256	$0	$19,256	33.05	4.76
MIMR--SC	26.250	$4,813	$601	$1,196	$1,469	$610	$15	$675	$1,535	$163	$11,076	$38,306	$12,075	16.36	9.08
MOMR--R	0.150	$1,943	$97	$232	$5	$498	$15	$501	$697	$0	$3,989	$0	$3,989	0.00	0.00
MOMR--SC	12.500	$9,699	$1,200	$1,761	$2,934	$720	$14	$1,045	$2,598	$327	$20,298	$137,718	$29,020	6.19	5.20
OHI--R	37.050	$3,078	$272	$619	$449	$502	$14	$582	$976	$0	$6,492	$0	$6,492	50.24	43.26
OHI--SC	9.250	$1,856	$200	$1,180	$490	$256	$7	$257	$562	$534	$5,342	$48,913	$8,943	27.75	27.33
OI--R	7.000	$10,802	$1,293	$1,988	$2,930	$759	$15	$1,266	$2,859	$0	$21,911	$0	$21,911	116.67	3.64
OI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLD--R	297.350	$3,407	$320	$687	$561	$524	$15	$623	$1,075	$7	$7,217	$0	$7,217	28.87	52.10
SLD--SC	9.050	$4,434	$580	$3,685	$1,418	$625	$15	$673	$1,516	$247	$13,193	$43,016	$15,121	26.83	8.83
SLI--R	290.550	$931	$47	$616	$4	$238	$7	$240	$334	$0	$2,416	$0	$2,416	95.45	0.00
SLI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	1.000	$19,537	$2,468	$3,623	$6,034	$1,035	$15	$1,880	$4,927	$778	$40,297	$137,718	$89,397	6.49	1.93
TBI--R	4.250	$2,794	$216	$408	$298	$525	$15	$578	$913	$0	$5,747	$0	$5,747	97.75	55.19
TBI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--R	4.500	$2,116	$105	$460	$5	$543	$17	$546	$759	$467	$5,016	$0	$5,016	0.00	0.00
VI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	12.330	$5,929	$0	$2,818	$0	$651	$15	$1,691	$4,013	$229	$15,345	$0	$15,345	9.63	5.30
PSD	4.450	$11,533	$0	$4,102	$0	$751	$15	$2,601	$6,339	$845	$26,186	$0	$26,186	3.27	5.58
PSL	14.530	$522	$0	$2,009	$0	$508	$15	$389	$690	$65	$4,198	$0	$4,198	54.62	0.00
VIPS	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

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Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Coolidge Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	3.100	$3,294	$495	$726	$1,210	$108	$0	$316	$894	$0	$7,043	$0	$7,043	7.86	56.36
A--SC	11.550	$9,193	$1,263	$2,441	$3,088	$275	$0	$807	$2,282	$463	$19,813	$88,012	$29,913	5.97	4.03
EDP--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$1,556	$1,556	$44,367	$45,301	0.00	0.00
ED--R	24.950	$2,114	$294	$523	$719	$64	$0	$188	$531	$0	$4,432	$0	$4,432	51.17	19.45
ED--SC	13.200	$1,973	$271	$1,450	$662	$59	$0	$173	$489	$248	$5,326	$138,401	$7,420	32.48	18.64
HI--R	7.080	$1,941	$281	$1,603	$688	$61	$0	$180	$509	$0	$5,263	$0	$5,263	25.61	36.31
HI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MD--R	0.850	$4,781	$686	$1,007	$1,678	$149	$0	$439	$1,240	$0	$9,980	$0	$9,980	12.14	12.50
MD--SC	5.980	$6,205	$896	$1,491	$2,191	$195	$0	$573	$1,619	$418	$13,588	$0	$13,588	3.43	10.60
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	1.000	$27,114	$3,714	$5,453	$9,083	$808	$0	$2,375	$6,712	$2,816	$58,073	$0	$58,073	3.25	1.33
MIMR--R	23.675	$7,435	$1,016	$1,644	$2,484	$221	$0	$650	$1,836	$40	$15,325	$0	$15,325	33.05	4.76
MIMR--SC	26.250	$4,341	$601	$1,196	$1,469	$131	$0	$384	$1,085	$163	$9,369	$38,306	$10,431	16.36	9.08
MOMR--R	0.150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	12.500	$8,565	$1,200	$1,761	$2,934	$261	$0	$767	$2,168	$327	$17,982	$137,718	$26,876	6.19	5.20
OHI--R	37.050	$1,274	$182	$403	$445	$40	$0	$116	$329	$0	$2,788	$0	$2,788	50.24	43.26
OHI--SC	9.250	$1,447	$200	$1,180	$490	$44	$0	$128	$362	$534	$4,385	$48,913	$8,065	27.75	27.33
OI--R	7.000	$8,859	$1,196	$1,756	$2,925	$260	$0	$765	$2,162	$0	$17,923	$0	$17,923	-	3.64
OI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLD--R	297.350	$1,557	$227	$466	$556	$49	$0	$145	$411	$7	$3,419	$0	$3,419	28.87	52.10
SLD--SC	9.050	$4,218	$580	$3,685	$1,418	$126	$0	$371	$1,048	$247	$11,694	$43,016	$13,718	26.83	8.83
SLI--R	290.550	$4	$1	$505	$2	$0	$0	$0	$1	$0	$513	$0	$513	95.45	0.00
SLI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	1.000	$18,094	$2,468	$3,623	$6,034	$537	$0	$1,578	$4,459	$778	$37,571	$137,718	$88,033	6.49	1.93
TBI--R	4.250	$851	$120	$176	$293	$26	$0	$77	$216	$0	$1,759	$0	$1,759	97.75	55.19
TBI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--R	4.500	$0	$0	$207	$0	$0	$0	$0	$0	$467	$673	$0	$673	0.00	0.00
VI--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	12.330	$5,929	$0	$2,818	$0	$152	$0	$1,388	$3,545	$229	$14,061	$0	$14,061	9.63	5.30
PSD	4.450	$11,533	$0	$4,102	$0	$252	$0	$2,299	$5,871	$845	$24,902	$0	$24,902	3.27	5.58
PSL	14.530	$522	$0	$2,009	$0	$10	$0	$87	$222	$65	$2,914	$0	$2,914	54.62	0.00
VIPS	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Horizon Community Learning Center

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	5.00	$2,853	$334	$217	$8	$1,428	$84	$165	$398	$0	$5,487	$0	$5,487	33.66	-
A--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
EDP--SC	0.45	$0	$0	$0	$0	$738	$84	$159	$396	$0	$1,378	$33,548	$20,185	0.00	0.00
ED--R	7.55	$3,195	$345	$217	$8	$2,182	$84	$165	$398	$0	$6,594	$0	$6,594	13.37	-
ED--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
HI--R	1.00	$2,435	$325	$217	$306	$738	$84	$165	$398	$0	$4,667	$0	$4,667	0.00	0.00
HI--SC	1.00	$0	$0	$0	$20,870	$738	$84	$159	$396	$0	$22,247	$0	$22,247	0.00	0.00
MD--R	1.00	$2,742	$333	$217	$8	$1,365	$84	$165	$398	$0	$5,312	$0	$5,312	28.57	0.00
MD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MIMR--R	1.00	$2,777	$334	$217	$8	$1,437	$84	$165	$398	$0	$5,420	$0	$5,420	25.64	0.00
MIMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OHI--R	18.35	$3,188	$340	$217	$8	$1,847	$84	$165	$398	$0	$6,246	$0	$6,246	25.67	43.59
OHI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLD--R	43.95	$2,940	$336	$217	$22	$1,583	$84	$165	$398	$0	$5,745	$0	$5,745	26.88	-
SLD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLI--R	66.20	$1,755	$232	$155	$765	$549	$60	$118	$284	$0	$3,916	$0	$3,916	0.00	0.00
SLI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSL	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VIPS	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Horizon Community Learning Center

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	5.00	$418	$10	$0	$0	$690	$0	$0	$0	$0	$1,118	$0	$1,118	33.66	-
A--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
EDP--SC	0.45	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,548	$19,613	0.00	0.00
ED--R	7.55	$761	$20	$0	$0	$1,444	$0	$0	$0	$0	$2,225	$0	$2,225	13.37	-
ED--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
HI--R	1.00	$0	$0	$0	$298	$0	$0	$0	$0	$0	$298	$0	$298	0.00	0.00
HI--SC	1.00	$0	$0	$0	$20,870	$0	$0	$0	$0	$0	$20,870	$0	$20,870	0.00	0.00
MD--R	1.00	$307	$9	$0	$0	$627	$0	$0	$0	$0	$943	$0	$943	28.57	0.00
MD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MIMR--R	1.00	$342	$10	$0	$0	$699	$0	$0	$0	$0	$1,051	$0	$1,051	25.64	0.00
MIMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OHI--R	18.35	$753	$16	$0	$0	$1,109	$0	$0	$0	$0	$1,877	$0	$1,877	25.67	43.59
OHI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLD--R	43.95	$505	$12	$0	$14	$845	$0	$0	$0	$0	$1,376	$0	$1,376	26.88	-
SLD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLI--R	66.20	$19	$0	$0	$759	$23	$0	$0	$0	$0	$801	$0	$801	0.00	0.00
SLI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSL	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VIPS	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
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Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Mesa Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	53.400	$7,600	$145	$2,701	$94	$750	$66	$2,012	$514	$184	$14,065	$0	$14,065	18.86	7.42
A--SC	205.075	$11,153	$63	$4,964	$156	$1,050	$103	$3,514	$666	$661	$22,331	$37,064	$23,044	6.28	3.75
EDP--SC	41.100	$10,302	$67	$3,433	$113	$887	$83	$2,646	$578	$0	$18,108	$0	$18,108	6.58	6.37
ED--R	101.550	$7,639	$154	$1,824	$67	$648	$53	$1,471	$459	$22	$12,337	$0	$12,337	13.06	19.26
ED--SC	173.525	$6,055	$53	$2,151	$71	$729	$63	$1,806	$492	$116	$11,535	$27,183	$11,923	10.25	10.14
HI--R	47.050	$12,025	$306	$2,484	$1,302	$731	$63	$1,910	$503	$48	$19,372	$0	$19,372	6.18	-
HI--SC	29.200	$12,033	$208	$3,194	$1,316	$851	$78	$2,456	$559	$104	$20,798	$0	$20,798	4.93	26.63
MD--R	8.500	$10,126	$486	$2,432	$507	$724	$62	$1,876	$500	$534	$17,248	$0	$17,248	8.41	20.67
MD--SC	22.125	$12,699	$407	$4,740	$577	$1,053	$103	$3,527	$667	$308	$24,081	$0	$24,081	5.52	4.37
MDSSI--R	2.000	$9,306	$153	$2,184	$67	$651	$53	$1,486	$460	$0	$14,361	$0	$14,361	8.77	0.00
MDSSI--SC	28.100	$16,796	$86	$5,566	$175	$1,120	$111	$3,885	$704	$0	$28,443	$0	$28,443	3.73	5.63
MIMR--R	50.150	$7,050	$167	$1,844	$66	$646	$53	$1,459	$458	$151	$11,893	$0	$11,893	15.71	14.99
MIMR--SC	360.045	$5,483	$63	$1,952	$61	$691	$58	$1,608	$472	$112	$10,499	$39,341	$10,561	10.10	11.80
MOMR--R	1.425	$6,988	$167	$1,840	$68	$651	$53	$1,486	$460	$0	$11,714	$0	$11,714	9.78	12.20
MOMR--SC	177.650	$7,655	$73	$2,880	$92	$808	$73	$2,226	$536	$302	$14,644	$36,885	$14,681	8.66	7.08
OHI--R	223.600	$6,071	$122	$1,452	$54	$600	$47	$1,223	$432	$3	$10,004	$0	$10,004	21.74	24.93
OHI--SC	67.250	$9,179	$36	$3,231	$103	$826	$76	$2,425	$540	$0	$16,415	$0	$16,415	6.65	7.94
OI--R	40.050	$8,764	$347	$3,166	$16,718	$784	$70	$2,241	$529	$94	$32,713	$0	$32,713	14.96	6.85
OI--SC	18.495	$8,976	$251	$3,532	$16,729	$852	$81	$2,685	$548	$204	$33,858	$0	$33,858	8.54	5.83
SLD--R	3,163.425	$5,968	$128	$1,147	$45	$563	$42	$1,023	$413	$5	$9,334	$0	$9,334	19.01	-
SLD--SC	253.800	$3,292	$22	$1,055	$35	$593	$46	$1,071	$420	$56	$6,589	$26,494	$6,804	18.62	29.16
SLI--R	3,073.830	$1,261	$47	$1,316	$155	$189	$13	$220	$146	$1	$3,348	$0	$3,348	46.55	0.00
SLI--SC	138.475	$221	$4	$1,251	$149	$51	$4	$78	$37	$11	$1,805	$0	$1,805	43.70	0.00
SMR--R	4.000	$2,861	$151	$513	$18	$465	$30	$497	$360	$378	$5,274	$0	$5,274	0.00	0.00
SMR--SC	92.750	$10,554	$88	$4,370	$137	$979	$94	$3,134	$627	$798	$20,781	$33,179	$20,911	6.95	4.97
TBI--R	28.000	$5,098	$176	$1,188	$46	$570	$43	$1,056	$417	$0	$8,593	$0	$8,593	34.17	27.12
TBI--SC	21.550	$4,476	$74	$1,471	$49	$648	$53	$1,371	$449	$0	$8,591	$0	$8,591	14.44	17.19
VI--R	19.950	$16,805	$1,311	$4,089	$151	$930	$88	$2,969	$611	$0	$26,952	$0	$26,952	4.36	17.98
VI--SC	5.150	$15,317	$1,211	$4,887	$158	$981	$96	$3,324	$620	$0	$26,593	$0	$26,593	4.18	9.82
Preschool Categories															
PHI	7.375	$16,756	$0	$174	$0	$465	$44	$9,450	$1,107	$547	$28,544	$0	$28,544	6.79	2.90
PMD	95.720	$14,334	$64	$136	$4	$465	$39	$6,318	$845	$332	$22,536	$0	$22,536	6.60	5.86
PSD	104.455	$16,054	$0	$363	$0	$463	$39	$6,552	$864	$183	$24,519	$0	$24,519	5.67	6.31
PSL	128.130	$12,100	$2	$1,196	$2	$465	$37	$4,695	$710	$31	$19,239	$0	$19,239	7.26	10.42
VIPS	1.000	$20,069	$0	$189	$0	$465	$45	$10,195	$1,170	$0	$32,132	$0	$32,132	5.24	2.92

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Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Mesa Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	53.400	$4,621	$37	$2,360	$76	$285	$35	$1,515	$153	$184	$9,266	$0	$9,266	18.86	7.42
A--SC	205.075	$9,899	$63	$4,964	$156	$585	$72	$3,114	$315	$661	$19,831	$37,064	$20,655	6.28	3.75
EDP--SC	41.100	$8,519	$67	$3,433	$113	$422	$52	$2,245	$227	$0	$15,079	$0	$15,079	6.58	6.37
ED--R	101.550	$4,324	$46	$1,483	$49	$183	$23	$974	$99	$22	$7,202	$0	$7,202	13.06	19.26
ED--SC	173.525	$5,325	$53	$2,151	$71	$264	$33	$1,406	$142	$116	$9,561	$27,183	$9,998	10.25	10.14
HI--R	47.050	$9,164	$198	$2,143	$1,284	$265	$33	$1,413	$143	$48	$14,691	$0	$14,691	6.18	-
HI--SC	29.200	$11,933	$208	$3,194	$1,316	$386	$48	$2,055	$208	$104	$19,452	$0	$19,452	4.93	26.63
MD--R	8.500	$7,102	$378	$2,091	$489	$259	$32	$1,379	$140	$534	$12,404	$0	$12,404	8.41	20.67
MD--SC	22.125	$11,467	$407	$4,740	$577	$587	$73	$3,126	$317	$308	$21,602	$0	$21,602	5.52	4.37
MDSSI--R	2.000	$6,445	$45	$1,843	$50	$186	$23	$989	$100	$0	$9,680	$0	$9,680	8.77	0.00
MDSSI--SC	28.100	$15,783	$86	$5,566	$175	$655	$81	$3,485	$353	$0	$26,184	$0	$26,184	3.73	5.63
MIMR--R	50.150	$3,668	$59	$1,503	$49	$181	$22	$962	$97	$151	$6,691	$0	$6,691	15.71	14.99
MIMR--SC	360.045	$4,573	$63	$1,952	$61	$227	$28	$1,208	$122	$112	$8,346	$39,341	$8,413	10.10	11.80
MOMR--R	1.425	$3,249	$59	$1,499	$50	$186	$23	$989	$100	$0	$6,154	$0	$6,154	9.78	12.20
MOMR--SC	177.650	$6,394	$73	$2,880	$92	$343	$42	$1,826	$185	$302	$12,137	$36,885	$12,177	8.66	7.08
OHI--R	223.600	$3,189	$14	$1,113	$37	$137	$17	$729	$74	$3	$5,313	$0	$5,313	21.74	24.93
OHI--SC	67.250	$8,415	$36	$3,231	$103	$384	$48	$2,044	$207	$0	$14,468	$0	$14,468	6.65	7.94
OI--R	40.050	$5,759	$241	$2,834	$16,700	$330	$41	$1,757	$178	$94	$27,934	$0	$27,934	14.96	6.85
OI--SC	18.495	$8,502	$251	$3,532	$16,729	$438	$54	$2,329	$236	$204	$32,275	$0	$32,275	8.54	5.83
SLD--R	3,163.425	$3,111	$20	$807	$28	$99	$12	$527	$53	$5	$4,662	$0	$4,662	19.01	-
SLD--SC	253.800	$3,022	$22	$1,055	$35	$126	$16	$669	$68	$56	$5,068	$26,494	$5,299	18.62	29.16
SLI--R	3,073.830	$121	$4	$1,180	$148	$4	$1	$23	$2	$1	$1,484	$0	$1,484	46.55	0.00
SLI--SC	138.475	$201	$4	$1,251	$149	$8	$1	$40	$4	$11	$1,669	$0	$1,669	43.70	0.00
SMR--R	4.000	$0	$43	$172	$0	$0	$0	$0	$0	$378	$593	$0	$593	0.00	0.00
SMR--SC	92.750	$9,971	$88	$4,370	$137	$514	$64	$2,733	$277	$798	$18,952	$33,179	$19,098	6.95	4.97
TBI--R	28.000	$2,204	$68	$847	$28	$105	$13	$559	$57	$0	$3,880	$0	$3,880	34.17	27.12
TBI--SC	21.550	$4,059	$74	$1,471	$49	$182	$23	$970	$98	$0	$6,927	$0	$6,927	14.44	17.19
VI--R	19.950	$13,943	$1,203	$3,748	$133	$464	$58	$2,472	$250	$0	$22,271	$0	$22,271	4.36	17.98
VI--SC	5.150	$15,317	$1,211	$4,887	$158	$556	$69	$2,959	$300	$0	$25,456	$0	$25,456	4.18	9.82
Preschool Categories															
PHI	7.375	$16,756	$0	$174	$0	$0	$14	$9,050	$757	$547	$27,297	$0	$27,297	6.79	2.90
PMD	95.720	$14,334	$64	$136	$4	$0	$9	$5,918	$495	$332	$21,290	$0	$21,290	6.60	5.86
PSD	104.455	$16,054	$0	$363	$0	$0	$9	$6,153	$515	$183	$23,279	$0	$23,279	5.67	6.31
PSL	128.130	$12,100	$2	$1,196	$2	$0	$6	$4,295	$359	$31	$17,992	$0	$17,992	7.26	10.42
VIPS	1.000	$20,069	$0	$189	$0	$0	$15	$9,794	$819	$0	$30,886	$0	$30,886	5.24	2.92

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Paradise Valley Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	43.725	$12,236	$840	$2,969	$682	$617	$54	$1,382	$1,105	$27	$19,911	$0	$19,911	17.07	3.96
A--SC	120.350	$10,355	$666	$2,890	$665	$620	$54	$1,276	$1,097	$1,246	$18,869	$28,999	$21,240	12.20	3.95
EDP--SC	82.000	$7,340	$452	$1,434	$417	$553	$54	$898	$858	$498	$12,503	$24,524	$15,466	7.61	10.74
ED--R	143.475	$5,271	$421	$1,025	$210	$487	$54	$661	$648	$0	$8,776	$0	$8,776	17.35	36.06
ED--SC	65.275	$5,567	$392	$1,216	$351	$528	$53	$793	$787	$65	$9,753	$20,179	$9,906	10.56	12.08
HI--R	74.900	$4,377	$306	$869	$191	$472	$54	$568	$591	$0	$7,428	$0	$7,428	18.31	-
HI--SC	4.900	$8,315	$473	$3,015	$548	$532	$49	$1,006	$896	$614	$15,447	$18,422	$17,097	6.54	9.37
MD--R	16.200	$12,169	$1,003	$3,030	$734	$617	$54	$1,381	$1,104	$80	$20,172	$0	$20,172	14.17	4.19
MD--SC	54.900	$17,434	$1,280	$4,760	$1,212	$754	$54	$2,029	$1,573	$1,011	$30,106	$28,918	$30,099	8.83	2.23
MDSSI--R	6.000	$17,319	$1,143	$4,240	$1,020	$708	$54	$1,897	$1,430	$412	$28,224	$0	$28,224	4.26	4.11
MDSSI--SC	30.200	$15,062	$940	$5,371	$969	$702	$54	$1,739	$1,390	$2,333	$28,561	$31,058	$29,136	5.57	3.30
MIMR--R	25.550	$15,524	$1,086	$3,524	$920	$681	$54	$1,744	$1,334	$0	$24,867	$0	$24,867	10.16	3.11
MIMR--SC	106.275	$7,573	$520	$2,038	$471	$551	$52	$971	$894	$385	$13,456	$28,239	$13,799	9.97	7.21
MOMR--R	2.000	$10,649	$772	$2,417	$661	$395	$27	$1,178	$860	$1,876	$18,836	$0	$18,836	7.49	5.87
MOMR--SC	48.525	$7,706	$514	$2,013	$464	$569	$55	$971	$907	$1,451	$14,648	$28,917	$16,138	8.83	7.68
OHI--R	243.575	$4,354	$289	$890	$155	$450	$51	$559	$572	$9	$7,330	$0	$7,330	38.44	29.44
OHI--SC	46.600	$2,944	$176	$822	$193	$362	$38	$480	$508	$62	$5,584	$23,243	$6,398	23.74	18.90
OI--R	33.750	$9,238	$598	$2,214	$490	$552	$53	$1,079	$906	$152	$15,281	$0	$15,281	37.16	5.26
OI--SC	4.050	$8,437	$508	$1,925	$559	$532	$47	$1,079	$933	$7,676	$21,696	$0	$21,696	23.35	4.36
SLD--R	1,525.350	$4,164	$513	$780	$166	$441	$51	$538	$556	$6	$7,214	$0	$7,214	21.38	-
SLD--SC	272.500	$4,495	$489	$1,195	$301	$512	$54	$686	$722	$55	$8,508	$27,297	$8,759	12.97	15.19
SLI--R	1,426.025	$1,460	$100	$1,628	$187	$229	$28	$209	$252	$1	$4,093	$0	$4,093	28.82	0.00
SLI--SC	110.625	$722	$37	$1,595	$207	$83	$9	$105	$114	$43	$2,914	$17,986	$3,881	27.07	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	8.300	$16,015	$999	$3,786	$997	$734	$57	$1,797	$1,442	$2,777	$28,603	$21,187	$27,510	5.75	2.98
TBI--R	10.100	$6,960	$455	$1,806	$327	$521	$54	$841	$763	$0	$11,728	$0	$11,728	23.72	10.20
TBI--SC	6.750	$1,786	$98	$370	$107	$469	$54	$427	$560	$162	$4,034	$0	$4,034	29.83	45.30
VI--R	13.500	$6,896	$1,105	$1,395	$323	$519	$54	$834	$759	$0	$11,886	$0	$11,886	9.16	34.58
VI--SC	0.350	$7,341	$1,117	$9,170	$509	$578	$54	$1,039	$947	$0	$20,755	$15,194	$15,911	4.55	50.72
Preschool Categories															
PHI	2.025	$16,783	$0	$327	$0	$331	$41	$3,694	$2,530	$0	$23,706	$0	$23,706	2.84	23.82
PMD	64.010	$9,202	$61	$842	$0	$440	$54	$2,180	$1,655	$136	$14,571	$0	$14,571	12.16	7.49
PSD	43.825	$15,200	$147	$643	$0	$427	$53	$3,422	$2,423	$459	$22,774	$43,875	$23,075	5.60	5.62
PSL	43.800	$3,612	$0	$1,294	$0	$440	$54	$1,016	$927	$122	$7,466	$0	$7,466	31.45	18.90
VIPS	1.500	$4,691	$0	$92	$0	$440	$54	$1,240	$1,068	$0	$7,584	$0	$7,584	9.09	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Paradise Valley Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	43.725	$9,414	$656	$2,585	$653	$177	$0	$995	$629	$27	$15,135	$0	$15,135	17.07	3.96
A--SC	120.350	$9,580	$666	$2,890	$665	$180	$0	$1,012	$640	$1,246	$16,880	$28,999	$19,673	12.20	3.95
EDP--SC	82.000	$6,004	$452	$1,434	$417	$113	$0	$634	$401	$498	$9,952	$24,524	$13,528	7.61	10.74
ED--R	143.475	$2,605	$238	$643	$181	$49	$0	$275	$174	$0	$4,164	$0	$4,164	17.35	36.06
ED--SC	65.275	$5,053	$392	$1,216	$351	$95	$0	$534	$337	$65	$8,043	$20,179	$8,221	10.56	12.08
HI--R	74.900	$1,714	$123	$485	$162	$32	$0	$181	$114	$0	$2,811	$0	$2,811	18.31	-
HI--SC	4.900	$7,278	$473	$3,015	$548	$137	$0	$769	$486	$614	$13,320	$18,422	$16,013	6.54	9.37
MD--R	16.200	$9,408	$819	$2,645	$705	$177	$0	$994	$628	$80	$15,457	$0	$15,457	14.17	4.19
MD--SC	54.900	$16,707	$1,280	$4,760	$1,212	$314	$0	$1,765	$1,116	$1,011	$28,164	$28,918	$28,333	8.83	2.23
MDSSI--R	6.000	$14,288	$960	$3,856	$991	$268	$0	$1,510	$954	$412	$23,238	$0	$23,238	4.26	4.11
MDSSI--SC	30.200	$13,969	$940	$5,371	$969	$262	$0	$1,476	$933	$2,333	$26,253	$31,058	$27,035	5.57	3.30
MIMR--R	25.550	$12,842	$902	$3,140	$891	$241	$0	$1,357	$857	$0	$20,230	$0	$20,230	10.16	3.11
MIMR--SC	106.275	$6,788	$520	$2,038	$471	$127	$0	$717	$453	$385	$11,500	$28,239	$11,888	9.97	7.21
MOMR--R	2.000	$9,318	$680	$2,225	$646	$175	$0	$985	$622	$1,876	$16,527	$0	$16,527	7.49	5.87
MOMR--SC	48.525	$6,682	$514	$2,013	$464	$125	$0	$706	$446	$1,451	$12,401	$28,917	$14,095	8.83	7.68
OHI--R	243.575	$1,833	$116	$527	$127	$34	$0	$194	$122	$9	$2,963	$0	$2,963	38.44	29.44
OHI--SC	46.600	$2,783	$176	$822	$193	$52	$0	$294	$186	$62	$4,567	$23,243	$5,428	23.74	18.90
OI--R	33.750	$6,654	$420	$1,841	$462	$125	$0	$703	$444	$152	$10,801	$0	$10,801	37.16	5.26
OI--SC	4.050	$8,059	$508	$1,925	$559	$151	$0	$852	$538	$7,676	$20,268	$0	$20,268	23.35	4.36
SLD--R	1,525.350	$1,682	$342	$421	$139	$32	$0	$178	$112	$6	$2,911	$0	$2,911	21.38	-
SLD--SC	272.500	$4,022	$489	$1,195	$301	$76	$0	$425	$269	$55	$6,832	$27,297	$7,105	12.97	15.19
SLI--R	1,426.025	$79	$5	$1,429	$171	$1	$0	$8	$5	$1	$1,700	$0	$1,700	28.82	0.00
SLI--SC	110.625	$587	$37	$1,595	$207	$11	$0	$62	$39	$43	$2,580	$17,986	$3,569	27.07	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	8.300	$14,375	$999	$3,786	$997	$270	$0	$1,519	$960	$2,777	$25,683	$21,187	$25,128	5.75	2.98
TBI--R	10.100	$4,298	$271	$1,422	$298	$81	$0	$454	$287	$0	$7,111	$0	$7,111	23.72	10.20
TBI--SC	6.750	$1,549	$98	$370	$107	$29	$0	$164	$103	$162	$2,582	$0	$2,582	29.83	45.30
VI--R	13.500	$4,233	$921	$1,011	$294	$79	$0	$447	$283	$0	$7,269	$0	$7,269	9.16	34.58
VI--SC	0.350	$7,341	$1,117	$9,170	$509	$138	$0	$776	$490	$0	$19,540	$15,194	$15,755	4.55	50.72
Preschool Categories															
PHI	2.025	$16,783	$0	$327	$0	$0	$0	$3,496	$2,185	$0	$22,791	$0	$22,791	2.84	23.82
PMD	64.010	$9,202	$61	$842	$0	$0	$0	$1,917	$1,198	$136	$13,357	$0	$13,357	12.16	7.49
PSD	43.825	$15,200	$147	$643	$0	$0	$0	$3,166	$1,979	$459	$21,594	$43,875	$21,912	5.60	5.62
PSL	43.800	$3,612	$0	$1,294	$0	$0	$0	$752	$470	$122	$6,251	$0	$6,251	31.45	18.90
VIPS	1.500	$4,691	$0	$92	$0	$0	$0	$977	$611	$0	$6,370	$0	$6,370	9.09	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Phoenix Union High School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities[1]	Total Cost Per Student Attending Private Facilities[2]	Average Cost Per Student[3]	Student/Staff Ratio[4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	8.000	$3,773	$77	$1,150	$57	$538	$81	$771	$1,025	$0	$7,472	$0	$7,472	45.62	0.00
A--SC	22.700	$11,145	$151	$5,751	$256	$577	$100	$2,109	$4,490	$1,178	$25,758	$33,190	$28,350	12.94	8.04
EDP--SC	66.200	$8,103	$100	$3,518	$169	$563	$93	$1,589	$3,151	$72	$17,359	$25,310	$19,485	10.37	19.37
ED--R	72.400	$5,764	$673	$2,034	$99	$545	$84	$1,004	$1,627	$0	$11,829	$0	$11,829	18.29	-
ED--SC	62.250	$5,725	$1,245	$2,463	$116	$552	$88	$1,232	$2,233	$0	$13,655	$29,116	$15,103	10.31	-
HI--R	29.150	$4,223	$85	$8,073	$833	$540	$82	$842	$1,210	$0	$15,888	$0	$15,888	33.31	0.00
HI--SC	13.400	$2,688	$28	$7,451	$813	$502	$77	$823	$1,249	$745	$14,376	$0	$14,376	20.09	0.00
MD--R	5.400	$7,245	$741	$7,435	$140	$552	$88	$1,266	$2,300	$0	$19,767	$0	$19,767	18.94	31.40
MD--SC	45.650	$12,021	$771	$8,374	$264	$578	$101	$2,152	$4,601	$179	$29,040	$31,199	$29,180	9.88	8.53
MDSSI--R	3.500	$7,109	$2,977	$6,677	$284	$554	$89	$1,330	$2,465	$0	$21,485	$0	$21,485	12.24	0.00
MDSSI--SC	5.500	$9,565	$2,963	$9,543	$335	$568	$96	$1,785	$3,656	$1,047	$29,559	$30,504	$30,229	10.37	12.82
MIMR--R	38.500	$6,554	$383	$2,183	$107	$546	$85	$1,070	$1,795	$0	$12,723	$0	$12,723	15.04	-
MIMR--SC	254.250	$5,670	$336	$2,163	$103	$545	$87	$1,183	$2,118	$184	$12,390	$29,747	$12,768	11.83	49.43
MOMR--R	5.000	$16,964	$538	$7,917	$384	$488	$93	$2,640	$6,030	$0	$35,053	$0	$35,053	20.13	4.58
MOMR--SC	162.900	$7,163	$364	$3,381	$149	$536	$88	$1,440	$2,809	$114	$16,044	$32,307	$17,728	12.73	19.11
OHI--R	27.400	$3,981	$74	$1,613	$62	$462	$71	$739	$1,083	$0	$8,084	$0	$8,084	32.17	-
OHI--SC	21.050	$6,810	$83	$2,986	$141	$456	$76	$1,312	$2,618	$10	$14,493	$26,888	$15,058	16.49	15.72
OI--R	7.900	$6,273	$688	$2,645	$129	$416	$68	$1,092	$2,096	$0	$13,407	$0	$13,407	18.23	42.02
OI--SC	11.300	$9,507	$711	$4,601	$223	$335	$62	$1,653	$3,731	$85	$20,908	$0	$20,916	19.04	8.40
SLD--R	1,383.650	$4,951	$95	$1,680	$80	$537	$82	$904	$1,377	$0	$9,705	$0	$9,705	22.83	-
SLD--SC	471.650	$3,532	$40	$1,245	$60	$546	$84	$937	$1,472	$12	$7,928	$29,013	$8,039	15.28	-
SLI--R	473.800	$183	$4	$1,475	$99	$30	$4	$40	$49	$13	$1,895	$0	$1,895	45.73	0.00
SLI--SC	79.750	$34	$0	$1,454	$97	$18	$3	$23	$29	$0	$1,659	$0	$1,659	45.80	0.00
SMR--R	3.000	$7,864	$420	$3,489	$170	$557	$91	$1,447	$2,767	$0	$16,804	$0	$16,804	10.49	0.00
SMR--SC	32.300	$11,562	$424	$5,166	$250	$560	$97	$2,053	$4,377	$904	$25,391	$32,267	$26,287	9.90	9.14
TBI--R	5.200	$6,826	$125	$2,805	$137	$551	$88	$1,249	$2,257	$0	$14,038	$0	$14,038	12.99	0.00
TBI--SC	10.700	$3,312	$40	$1,386	$67	$545	$85	$978	$1,579	$0	$7,991	$0	$7,991	16.42	0.00
VI--R	10.000	$2,802	$623	$10,050	$38	$482	$72	$614	$718	$833	$16,231	$0	$16,231	-	0.00
VI--SC	7.100	$7,492	$646	$16,499	$144	$333	$58	$1,194	$2,531	$1,173	$30,070	$0	$30,070	7.24	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSD	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSL	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VIPS	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Phoenix Union High School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	8.000	$921	$14	$494	$24	$4	$2	$143	$368	$0	$1,970	$0	$1,970	45.62	0.00
A--SC	22.700	$9,949	$151	$5,751	$256	$43	$21	$1,532	$3,943	$1,178	$22,824	$33,190	$26,370	12.94	8.04
EDP--SC	66.200	$6,554	$100	$3,518	$169	$29	$14	$1,012	$2,604	$72	$14,072	$25,310	$17,075	10.37	19.37
ED--R	72.400	$2,429	$609	$1,377	$66	$11	$5	$376	$969	$0	$5,843	$0	$5,843	18.29	-
ED--SC	62.250	$4,227	$1,245	$2,463	$116	$19	$9	$655	$1,686	$0	$10,419	$29,116	$12,171	10.31	-
HI--R	29.150	$1,384	$21	$7,417	$800	$6	$3	$215	$553	$0	$10,399	$0	$10,399	33.31	0.00
HI--SC	13.400	$1,861	$28	$7,451	$813	$8	$4	$289	$743	$745	$11,941	$0	$11,941	20.09	0.00
MD--R	5.400	$4,134	$678	$6,778	$107	$18	$9	$638	$1,643	$0	$14,005	$0	$14,005	18.94	31.40
MD--SC	45.650	$10,223	$771	$8,374	$264	$45	$22	$1,575	$4,054	$179	$25,504	$31,199	$25,863	9.88	8.53
MDSSI--R	3.500	$4,528	$2,913	$6,021	$251	$20	$10	$702	$1,808	$0	$16,253	$0	$16,253	12.24	0.00
MDSSI--SC	5.500	$7,834	$2,963	$9,543	$335	$34	$17	$1,208	$3,109	$1,047	$26,090	$30,504	$28,538	10.37	12.82
MIMR--R	38.500	$2,853	$320	$1,527	$74	$12	$6	$442	$1,137	$0	$6,371	$0	$6,371	15.04	-
MIMR--SC	254.250	$3,963	$336	$2,163	$103	$17	$8	$613	$1,578	$184	$8,966	$29,747	$9,417	11.83	49.43
MOMR--R	5.000	$13,914	$487	$7,392	$358	$60	$29	$2,138	$5,504	$0	$29,883	$0	$29,883	20.13	4.58
MOMR--SC	162.900	$5,755	$364	$3,381	$149	$25	$12	$888	$2,285	$114	$12,973	$32,307	$14,975	12.73	19.11
OHI--R	27.400	$1,308	$20	$1,053	$34	$6	$3	$203	$522	$0	$3,147	$0	$3,147	32.17	-
OHI--SC	21.050	$5,484	$83	$2,986	$141	$24	$12	$845	$2,174	$10	$11,759	$26,888	$12,450	16.49	15.72
OI--R	7.900	$4,033	$641	$2,155	$104	$18	$9	$623	$1,605	$0	$9,188	$0	$9,188	18.23	42.02
OI--SC	11.300	$8,651	$711	$4,601	$223	$38	$18	$1,331	$3,426	$85	$19,084	$0	$19,092	19.04	8.40
SLD--R	1,383.650	$1,818	$32	$1,030	$47	$8	$4	$282	$726	$0	$3,946	$0	$3,946	22.83	-
SLD--SC	471.650	$2,312	$40	$1,245	$60	$10	$5	$359	$923	$12	$4,965	$29,013	$5,093	15.28	-
SLI--R	473.800	$30	$0	$1,438	$97	$0	$0	$5	$12	$13	$1,596	$0	$1,596	45.73	0.00
SLI--SC	79.750	$29	$0	$1,454	$97	$0	$0	$5	$12	$0	$1,597	$0	$1,597	45.80	0.00
SMR--R	3.000	$5,283	$357	$2,832	$137	$23	$11	$819	$2,109	$0	$11,572	$0	$11,572	10.49	0.00
SMR--SC	32.300	$9,699	$424	$5,166	$250	$42	$20	$1,494	$3,846	$904	$21,845	$32,267	$23,125	9.90	9.14
TBI--R	5.200	$4,007	$61	$2,148	$104	$18	$9	$621	$1,600	$0	$8,568	$0	$8,568	12.99	0.00
TBI--SC	10.700	$2,584	$40	$1,386	$67	$11	$5	$401	$1,032	$0	$5,526	$0	$5,526	16.42	0.00
VI--R	10.000	$316	$566	$9,459	$8	$1	$1	$49	$126	$833	$11,359	$0	$11,359	-	0.00
VI--SC	7.100	$5,550	$646	$16,499	$144	$24	$12	$861	$2,215	$1,173	$27,124	$0	$27,124	7.24	0.00
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSD	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSL	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VIPS	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Pointe Educational Services

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	1.85	$3,890	$1,642	$123	$1,380	$546	$1,504	$50	$754	$0	$9,889	$0	$9,889	0.00	11.94
A--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
EDP--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
ED--R	4.80	$3,329	$1,239	$123	$985	$546	$1,136	$50	$754	$0	$8,161	$0	$8,161	71.64	21.82
ED--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
HI--R	0.50	$2,039	$234	$123	$0	$546	$217	$50	$754	$0	$3,964	$0	$3,964	0.00	0.00
HI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MD--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MIMR--R	1.00	$3,151	$1,175	$123	$922	$546	$1,077	$50	$754	$0	$7,798	$0	$7,798	17.86	0.00
MIMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OHI--R	7.10	$2,436	$551	$123	$311	$546	$507	$50	$754	$0	$5,279	$0	$5,279	-	-
OHI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OI--R	0.50	$2,039	$234	$123	$3,213	$546	$217	$50	$754	$0	$7,177	$0	$7,177	0.00	0.00
OI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLD--R	30.75	$2,774	$830	$123	$585	$546	$762	$50	$754	$240	$6,664	$0	$6,664	46.52	71.68
SLD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLI--R	40.18	$95	$66	$1	$69	$5	$61	$0	$7	$0	$304	$0	$304	0.00	0.00
SLI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--R	1.00	$2,039	$234	$123	$775	$546	$217	$50	$754	$0	$4,739	$0	$4,739	0.00	0.00
VI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSL	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VIPS	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
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4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
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"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Pointe Educational Services

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	1.85	$1,851	$1,408	$0	$1,380	$0	$1,287	$0	$0	$0	$5,925	$0	$5,925	0.00	11.94
A--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
EDP--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
ED--R	4.80	$1,289	$1,005	$0	$985	$0	$918	$0	$0	$0	$4,197	$0	$4,197	71.64	21.82
ED--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
HI--R	0.50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
HI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MD--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MIMR--R	1.00	$1,111	$941	$0	$922	$0	$860	$0	$0	$0	$3,835	$0	$3,835	17.86	0.00
MIMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OHI--R	7.10	$397	$317	$0	$311	$0	$290	$0	$0	$0	$1,315	$0	$1,315	-	-
OHI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
OI--R	0.50	$0	$0	$0	$3,213	$0	$0	$0	$0	$0	$3,213	$0	$3,213	0.00	0.00
OI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLD--R	30.75	$735	$596	$0	$585	$0	$544	$0	$0	$240	$2,701	$0	$2,701	46.52	71.68
SLD--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SLI--R	40.18	$76	$64	$0	$69	$0	$58	$0	$0	$0	$267	$0	$267	0.00	0.00
SLI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--R	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VI--R	1.00	$0	$0	$0	$775	$0	$0	$0	$0	$0	$775	$0	$775	0.00	0.00
VI--SC	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
Preschool Categories															
PHI	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSD	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PSL	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
VIPS	0.00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Tempe Elementary School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	12.850	$9,278	$123	$2,867	$756	$772	$54	$1,751	$477	$0	$16,078	$0	$16,078	5.13	16.84
A--SC	55.350	$13,016	$177	$4,683	$1,585	$1,067	$55	$3,161	$604	$0	$24,346	$34,828	$24,486	4.51	3.39
EDP--SC	1.000	$0	$0	$0	$0	$543	$54	$535	$345	$1,490	$2,967	$26,135	$23,217	0.00	0.00
ED--R	56.430	$6,215	$92	$1,605	$479	$681	$54	$1,292	$432	$0	$10,848	$0	$10,848	11.24	27.29
ED--SC	64.700	$9,625	$126	$3,011	$1,126	$916	$54	$2,401	$529	$302	$18,091	$29,382	$18,264	5.06	5.41
HI--R	11.975	$3,892	$61	$4,473	$575	$572	$52	$834	$374	$0	$10,832	$0	$10,832	24.95	0.00
HI--SC	2.000	$1,389	$9	$5,631	$437	$297	$27	$395	$185	$0	$8,370	$0	$8,370	15.23	0.00
MD--R	1.050	$6,009	$91	$12,933	$469	$678	$54	$1,276	$430	$0	$21,939	$0	$21,939	9.46	0.00
MD--SC	9.800	$8,938	$116	$8,039	$1,039	$887	$54	$2,257	$515	$971	$22,816	$37,467	$23,989	5.22	6.15
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	11.350	$13,385	$189	$14,865	$1,696	$1,104	$55	$3,345	$622	$770	$36,030	$0	$36,030	4.86	3.18
MIMR--R	16.375	$6,389	$95	$2,000	$506	$690	$54	$1,337	$436	$283	$11,789	$0	$11,789	10.78	26.50
MIMR--SC	42.900	$8,934	$112	$3,322	$999	$768	$44	$2,087	$441	$164	$16,871	$0	$16,875	5.39	5.51
MOMR--R	2.450	$16,833	$257	$6,261	$1,961	$1,171	$55	$3,748	$673	$0	$30,958	$0	$30,958	4.60	3.38
MOMR--SC	18.750	$11,258	$141	$4,095	$1,259	$945	$53	$2,607	$541	$162	$21,060	$34,934	$21,212	4.17	4.53
OHI--R	83.650	$4,234	$64	$1,219	$271	$549	$47	$887	$355	$0	$7,627	$0	$7,627	17.51	-
OHI--SC	18.000	$5,327	$70	$1,839	$631	$519	$31	$1,351	$300	$0	$10,069	$0	$10,069	9.12	10.00
OI--R	11.100	$4,339	$68	$2,747	$267	$610	$54	$940	$397	$0	$9,422	$0	$9,422	25.23	75.51
OI--SC	3.325	$8,507	$136	$6,116	$1,220	$620	$22	$2,235	$336	$0	$19,193	$0	$19,193	18.39	3.78
SLD--R	688.125	$4,963	$75	$1,256	$351	$607	$51	$1,050	$390	$7	$8,750	$0	$8,750	13.48	-
SLD--SC	16.925	$7,257	$99	$2,459	$886	$835	$54	$2,002	$489	$0	$14,082	$29,394	$14,704	6.52	8.12
SLI--R	869.505	$1,352	$22	$927	$1,033	$252	$25	$291	$168	$6	$4,076	$0	$4,076	62.72	0.00
SLI--SC	12.220	$2,709	$42	$2,602	$1,373	$209	$9	$709	$115	$0	$7,768	$0	$7,768	28.28	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	5.600	$12,282	$158	$5,905	$1,419	$1,013	$54	$2,887	$577	$0	$24,296	$0	$24,296	3.89	4.27
TBI--R	1.000	$4,707	$73	$1,115	$305	$623	$54	$1,005	$403	$0	$8,285	$0	$8,285	15.87	0.00
TBI--SC	1.000	$7,031	$68	$6,456	$610	$745	$54	$1,546	$445	$0	$16,955	$0	$16,955	4.25	14.29
VI--R	5.950	$6,682	$109	$9,869	$632	$731	$54	$1,546	$457	$0	$20,079	$0	$20,079	83.80	7.35
VI--SC	4.000	$1,570	$19	$6,774	$168	$463	$40	$680	$286	$0	$10,000	$0	$10,000	30.46	29.63
Preschool Categories															
PHI	0.730	$0	$0	$7,476	$360	$543	$54	$535	$345	$0	$9,314	$0	$9,314	0.00	0.00
PMD	28.810	$6,590	$238	$6,351	$0	$1,834	$54	$4,717	$513	$0	$20,296	$0	$20,296	7.93	13.13
PSD	13.825	$13,774	$0	$10,736	$0	$3,740	$46	$11,073	$721	$0	$40,089	$0	$40,089	5.40	3.05
PSL	34.200	$4,931	$70	$4,954	$0	$1,491	$54	$3,606	$469	$0	$15,575	$0	$15,575	10.34	19.32
VIPS	2.125	$7,831	$0	$13,246	$124	$3,187	$54	$9,100	$689	$0	$34,231	$0	$34,231	13.04	2.41

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Tempe Elementary School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	12.850	$4,724	$77	$2,393	$692	$229	$0	$1,147	$113	$0	$9,376	$0	$9,376	5.13	16.84
A--SC	55.350	$9,532	$177	$4,683	$1,585	$524	$1	$2,626	$258	$0	$19,385	$34,828	$19,590	4.51	3.39
EDP--SC	1.000	$0	$0	$0	$0	$0	$0	$0	$0	$1,490	$1,490	$26,135	$22,986	0.00	0.00
ED--R	56.430	$2,823	$46	$1,130	$415	$137	$0	$688	$68	$0	$5,308	$0	$5,308	11.24	27.29
ED--SC	64.700	$6,976	$126	$3,011	$1,126	$372	$1	$1,866	$183	$302	$13,964	$29,382	$14,201	5.06	5.41
HI--R	11.975	$1,156	$17	$4,019	$514	$51	$0	$255	$25	$0	$6,037	$0	$6,037	24.95	0.00
HI--SC	2.000	$577	$9	$5,631	$437	$25	$0	$127	$13	$0	$6,819	$0	$6,819	15.23	0.00
MD--R	1.050	$3,048	$45	$12,458	$406	$134	$0	$672	$66	$0	$16,830	$0	$16,830	9.46	0.00
MD--SC	9.800	$6,498	$116	$8,039	$1,039	$344	$1	$1,722	$169	$971	$18,898	$37,467	$20,385	5.22	6.15
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	11.350	$10,207	$189	$14,865	$1,696	$561	$1	$2,810	$276	$770	$31,374	$0	$31,374	4.86	3.18
MIMR--R	16.375	$3,019	$49	$1,526	$442	$146	$0	$733	$72	$283	$6,271	$0	$6,271	10.78	26.50
MIMR--SC	42.900	$6,048	$112	$3,322	$999	$330	$1	$1,656	$163	$164	$12,795	$0	$12,799	5.39	5.51
MOMR--R	2.450	$11,874	$212	$5,786	$1,897	$627	$1	$3,144	$309	$0	$23,850	$0	$23,850	4.60	3.38
MOMR--SC	18.750	$7,680	$141	$4,095	$1,259	$416	$1	$2,086	$205	$162	$16,044	$34,934	$16,248	4.17	4.53
OHI--R	83.650	$1,577	$24	$801	$215	$71	$0	$356	$35	$0	$3,078	$0	$3,078	17.51	-
OHI--SC	18.000	$3,935	$70	$1,839	$631	$209	$0	$1,045	$103	$0	$7,831	$0	$7,831	9.12	10.00
OI--R	11.100	$1,418	$23	$2,273	$203	$67	$0	$336	$33	$0	$4,353	$0	$4,353	25.23	75.51
OI--SC	3.325	$7,039	$136	$6,116	$1,220	$403	$1	$2,022	$199	$0	$17,135	$0	$17,135	18.39	3.78
SLD--R	688.125	$2,147	$32	$809	$291	$96	$0	$482	$47	$7	$3,911	$0	$3,911	13.48	-
SLD--SC	16.925	$5,670	$99	$2,459	$886	$293	$1	$1,469	$144	$0	$11,022	$29,394	$11,769	6.52	8.12
SLI--R	869.505	$62	$1	$710	$1,004	$3	$0	$15	$1	$6	$1,802	$0	$1,802	62.72	0.00
SLI--SC	12.220	$2,119	$42	$2,602	$1,373	$125	$0	$626	$62	$0	$6,948	$0	$6,948	28.28	0.00
SMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
SMR--SC	5.600	$8,780	$158	$5,905	$1,419	$469	$1	$2,352	$231	$0	$19,317	$0	$19,317	3.89	4.27
TBI--R	1.000	$1,817	$27	$641	$242	$80	$0	$401	$39	$0	$3,247	$0	$3,247	15.87	0.00
TBI--SC	1.000	$4,022	$68	$6,456	$610	$202	$0	$1,011	$99	$0	$12,469	$0	$12,469	4.25	14.29
VI--R	5.950	$3,175	$63	$9,395	$568	$188	$0	$942	$93	$0	$14,424	$0	$14,424	83.80	7.35
VI--SC	4.000	$990	$19	$6,774	$168	$56	$0	$278	$27	$0	$8,312	$0	$8,312	30.46	29.63
Preschool Categories															
PHI	0.730	$0	$0	$7,476	$360	$0	$0	$0	$0	$0	$7,836	$0	$7,836	0.00	0.00
PMD	28.810	$6,590	$238	$6,351	$0	$1,291	$0	$4,182	$168	$0	$18,819	$0	$18,819	7.93	13.13
PSD	13.825	$13,774	$0	$10,736	$0	$3,277	$0	$10,617	$426	$0	$38,831	$0	$38,831	5.40	3.05
PSL	34.200	$4,931	$70	$4,954	$0	$948	$0	$3,071	$123	$0	$14,098	$0	$14,098	10.34	19.32
VIPS	2.125	$7,831	$0	$13,246	$124	$2,643	$0	$8,565	$344	$0	$32,753	$0	$32,753	13.04	2.41

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Tucson Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	70.150	$8,400	$82	$3,063	$1,084	$768	$92	$2,196	$1,218	$0	$16,901	$0	$16,901	19.50	6.73
A--SC	199.100	$8,536	$45	$3,187	$1,533	$828	$102	$2,810	$1,468	$45	$18,555	$26,218	$18,574	11.56	4.52
EDP--SC	27.050	$6,909	$125	$2,098	$1,008	$759	$90	$1,964	$1,123	$165	$14,241	$0	$14,241	11.07	8.32
ED--R	168.175	$6,365	$67	$1,540	$467	$684	$78	$1,176	$801	$0	$11,177	$0	$11,177	12.81	-
ED--SC	230.675	$6,528	$30	$1,900	$901	$720	$85	$1,752	$1,026	$39	$12,981	$0	$12,981	8.59	14.07
HI--R	155.150	$6,973	$119	$1,622	$636	$695	$80	$1,363	$876	$29	$12,392	$0	$12,392	12.59	51.03
HI--SC	12.700	$7,981	$79	$1,683	$960	$699	$83	$1,754	$1,015	$350	$14,604	$0	$14,604	6.41	-
MD--R	25.500	$7,974	$103	$1,859	$732	$721	$84	$1,636	$989	$0	$14,098	$0	$14,098	11.00	22.68
MD--SC	88.150	$10,948	$86	$4,356	$1,904	$877	$110	$3,399	$1,709	$151	$23,540	$14,400	$23,412	9.11	3.78
MDSSI--R	2.000	$12,622	$82	$2,543	$1,118	$772	$92	$2,252	$1,240	$0	$20,723	$0	$20,723	5.00	0.00
MDSSI--SC	28.150	$15,529	$69	$5,659	$2,398	$941	$120	$4,186	$2,030	$0	$30,933	$0	$30,933	5.04	3.64
MIMR--R	83.400	$8,114	$73	$1,957	$637	$709	$82	$1,487	$928	$53	$14,041	$0	$14,041	8.78	-
MIMR--SC	343.375	$5,265	$28	$1,619	$782	$726	$85	$1,613	$978	$39	$11,136	$16,933	$11,157	11.80	11.81
MOMR--R	5.800	$8,383	$92	$2,469	$1,041	$870	$102	$2,211	$1,279	$0	$16,448	$0	$16,448	17.67	6.40
MOMR--SC	134.100	$7,327	$37	$2,246	$1,115	$755	$91	$2,134	$1,183	$33	$14,921	$30,572	$15,091	8.63	7.10
OHI--R	406.350	$5,845	$70	$1,415	$457	$674	$77	$1,190	$801	$0	$10,529	$0	$10,529	17.90	39.59
OHI--SC	110.250	$6,898	$38	$2,449	$1,041	$723	$87	$2,003	$1,119	$0	$14,358	$0	$14,358	9.86	8.55
OI--R	43.200	$10,886	$245	$3,660	$1,307	$797	$96	$2,551	$1,363	$0	$20,905	$0	$20,905	9.38	7.67
OI--SC	28.650	$8,920	$206	$3,693	$1,686	$706	$89	$2,969	$1,460	$155	$19,884	$0	$19,884	13.54	3.84
SLD--R	3,097.650	$5,018	$67	$999	$297	$662	$74	$943	$704	$6	$8,770	$0	$8,770	20.39	-
SLD--SC	217.875	$3,739	$24	$922	$461	$694	$79	$1,109	$777	$20	$7,825	$0	$7,825	14.74	43.31
SLI--R	3,274.925	$1,230	$24	$1,028	$385	$281	$31	$243	$242	$3	$3,466	$0	$3,466	54.80	0.00
SLI--SC	91.375	$137	$2	$813	$369	$3	$0	$24	$10	$0	$1,360	$0	$1,360	54.23	0.00
SMR--R	5.400	$21,282	$112	$4,339	$2,063	$896	$113	$3,753	$1,853	$0	$34,410	$0	$34,410	2.69	0.00
SMR--SC	47.400	$11,287	$59	$4,279	$1,898	$876	$110	$3,391	$1,706	$0	$23,606	$0	$23,606	8.12	3.67
TBI--R	17.850	$10,604	$73	$2,124	$898	$743	$88	$1,902	$1,097	$0	$17,530	$0	$17,530	6.25	0.00
TBI--SC	8.050	$6,227	$30	$3,520	$1,079	$769	$92	$2,088	$1,174	$0	$14,979	$0	$14,979	16.04	6.51
VI--R	29.700	$6,196	$285	$1,210	$866	$680	$77	$1,137	$785	$0	$11,237	$0	$11,237	13.70	0.00
VI--SC	5.000	$11,178	$275	$4,523	$2,252	$613	$80	$3,092	$1,455	$890	$24,358	$0	$24,358	7.89	5.00
Preschool Categories															
PHI	0.175	$0	$0	$0	$0	$628	$68	$373	$474	$0	$1,543	$0	$1,543	0.00	0.00
PMD	110.965	$10,516	$3	$1,506	$0	$628	$68	$4,395	$2,145	$201	$19,462	$8,119	$19,261	7.91	5.78
PSD	86.700	$12,081	$8	$2,469	$0	$615	$67	$5,034	$2,405	$616	$23,295	$9,892	$22,993	7.08	4.85
PSL	63.825	$10,055	$28	$1,899	$0	$628	$68	$4,050	$2,002	$0	$18,730	$8,657	$16,711	7.43	7.19
VIPS	1.700	$2,853	$0	$240	$0	$628	$68	$1,163	$802	$0	$5,755	$0	$5,755	17.00	0.00

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Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Tucson Unified School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	70.150	$5,820	$33	$2,619	$1,069	$140	$23	$1,700	$694	$0	$12,097	$0	$12,097	19.50	6.73
A--SC	199.100	$8,129	$45	$3,187	$1,533	$200	$33	$2,437	$995	$45	$16,604	$26,218	$16,628	11.56	4.52
EDP--SC	27.050	$5,953	$125	$2,098	$1,008	$131	$22	$1,591	$649	$165	$11,742	$0	$11,742	11.07	8.32
ED--R	168.175	$3,762	$18	$1,096	$453	$56	$9	$680	$277	$0	$6,351	$0	$6,351	12.81	-
ED--SC	230.675	$6,123	$30	$1,900	$901	$114	$19	$1,392	$568	$39	$11,086	$0	$11,086	8.59	14.07
HI--R	155.150	$4,488	$70	$1,180	$621	$72	$12	$869	$355	$29	$7,696	$0	$7,696	12.59	51.03
HI--SC	12.700	$7,886	$79	$1,683	$960	$116	$19	$1,407	$574	$350	$13,075	$0	$13,075	6.41	-
MD--R	25.500	$5,389	$54	$1,415	$718	$94	$16	$1,139	$465	$0	$9,289	$0	$9,289	11.00	22.68
MD--SC	88.150	$10,361	$86	$4,356	$1,904	$249	$41	$3,026	$1,235	$151	$21,409	$14,400	$21,311	9.11	3.78
MDSSI--R	2.000	$10,121	$33	$2,099	$1,104	$144	$24	$1,755	$716	$0	$15,998	$0	$15,998	5.00	0.00
MDSSI--SC	28.150	$14,630	$69	$5,659	$2,398	$314	$52	$3,813	$1,556	$0	$28,491	$0	$28,491	5.04	3.64
MIMR--R	83.400	$5,524	$24	$1,513	$623	$81	$14	$990	$404	$53	$9,227	$0	$9,227	8.78	-
MIMR--SC	343.375	$4,897	$28	$1,619	$782	$102	$17	$1,243	$507	$39	$9,233	$16,933	$9,261	11.80	11.81
MOMR--R	5.800	$5,206	$35	$1,948	$1,025	$134	$22	$1,629	$665	$0	$10,663	$0	$10,663	17.67	6.40
MOMR--SC	134.100	$6,444	$37	$2,246	$1,115	$146	$24	$1,772	$723	$33	$12,540	$30,572	$12,737	8.63	7.10
OHI--R	406.350	$3,373	$21	$979	$443	$58	$10	$702	$287	$0	$5,873	$0	$5,873	17.90	39.59
OHI--SC	110.250	$6,406	$38	$2,449	$1,041	$136	$23	$1,654	$675	$0	$12,422	$0	$12,422	9.86	8.55
OI--R	43.200	$8,354	$195	$3,216	$1,293	$169	$28	$2,055	$839	$0	$16,149	$0	$16,149	9.38	7.67
OI--SC	28.650	$8,472	$206	$3,693	$1,686	$220	$37	$2,680	$1,094	$155	$18,243	$0	$18,243	13.54	3.84
SLD--R	3,097.650	$2,526	$19	$557	$282	$37	$6	$449	$183	$6	$4,066	$0	$4,066	20.39	-
SLD--SC	217.875	$3,606	$24	$922	$461	$60	$10	$733	$299	$20	$6,134	$0	$6,134	14.74	43.31
SLI--R	3,274.925	$118	$2	$830	$378	$2	$0	$22	$9	$3	$1,365	$0	$1,365	54.80	0.00
SLI--SC	91.375	$137	$2	$813	$369	$2	$0	$24	$10	$0	$1,357	$0	$1,357	54.23	0.00
SMR--R	5.400	$18,781	$63	$3,895	$2,049	$268	$44	$3,257	$1,329	$0	$29,685	$0	$29,685	2.69	0.00
SMR--SC	47.400	$10,102	$59	$4,279	$1,898	$248	$41	$3,018	$1,232	$0	$20,878	$0	$20,878	8.12	3.67
TBI--R	17.850	$8,103	$24	$1,680	$884	$116	$19	$1,405	$574	$0	$12,805	$0	$12,805	6.25	0.00
TBI--SC	8.050	$5,774	$30	$3,520	$1,079	$141	$23	$1,715	$700	$0	$12,982	$0	$12,982	16.04	6.51
VI--R	29.700	$3,695	$236	$766	$851	$53	$9	$641	$262	$0	$6,512	$0	$6,512	13.70	0.00
VI--SC	5.000	$11,178	$275	$4,523	$2,252	$236	$39	$2,868	$1,171	$890	$23,432	$0	$23,432	7.89	5.00
Preschool Categories															
PHI	0.175	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	110.965	$10,516	$3	$1,506	$0	$0	$0	$4,022	$1,671	$201	$17,919	$8,119	$17,745	7.91	5.78
PSD	86.700	$12,081	$8	$2,469	$0	$0	$0	$4,669	$1,940	$616	$21,782	$9,892	$21,514	7.08	4.85
PSL	63.825	$10,055	$28	$1,899	$0	$0	$0	$3,677	$1,528	$0	$17,187	$8,657	$15,477	7.43	7.19
VIPS	1.700	$2,853	$0	$240	$0	$0	$0	$790	$328	$0	$4,212	$0	$4,212	17.00	0.00

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1
Total Cost Per Student by Category and Staff Ratio
FY2007

Washington Elementary School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	21.750	$12,745	$4,268	$5,923	$2,109	$909	$75	$1,850	$823	$0	$28,703	$0	$28,703	30.22	2.07
A--SC	77.200	$8,732	$3,184	$4,243	$1,548	$735	$75	$1,099	$641	$772	$21,029	$30,729	$22,827	10.75	3.77
EDP--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$2,123	$2,123	$24,439	$25,809	0.00	0.00
ED--R	48.400	$7,356	$1,122	$1,728	$732	$574	$75	$909	$584	$30	$13,112	$0	$13,112	21.33	8.05
ED--SC	148.975	$5,194	$988	$1,754	$762	$585	$75	$678	$534	$130	$10,701	$0	$10,708	13.91	8.43
HI--R	24.950	$7,248	$545	$3,008	$315	$502	$75	$705	$532	$0	$12,929	$0	$12,929	14.95	-
HI--SC	9.050	$11,039	$1,233	$2,601	$903	$669	$75	$914	$594	$385	$18,413	$19,642	$18,984	5.52	10.15
MD--R	3.000	$6,336	$2,847	$1,174	$293	$527	$75	$777	$551	$751	$13,332	$0	$13,332	30.30	15.46
MD--SC	37.950	$10,818	$4,328	$6,463	$1,324	$852	$75	$1,427	$724	$350	$26,361	$27,591	$26,455	10.48	2.58
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	6.750	$18,179	$4,035	$8,811	$2,063	$1,083	$75	$2,077	$889	$0	$37,213	$28,064	$33,867	5.56	1.82
MIMR--R	16.125	$9,975	$1,664	$3,336	$782	$659	$75	$1,146	$644	$138	$18,420	$0	$18,420	13.96	5.58
MIMR--SC	128.750	$5,379	$618	$1,803	$384	$555	$75	$599	$512	$287	$10,213	$28,122	$11,301	11.72	12.16
MOMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	68.500	$6,054	$1,092	$3,849	$678	$644	$74	$856	$575	$437	$14,258	$31,987	$15,661	16.28	5.18
OHI--R	130.600	$7,517	$1,033	$1,580	$507	$556	$75	$859	$571	$12	$12,710	$0	$12,710	19.02	12.02
OHI--SC	77.825	$4,816	$884	$1,651	$527	$564	$75	$619	$519	$285	$9,942	$24,673	$11,182	13.99	10.50
OI--R	5.000	$14,522	$7,642	$11,094	$20,803	$1,080	$75	$2,332	$945	$0	$58,493	$0	$58,493	-	1.44
OI--SC	2.500	$11,423	$6,543	$6,343	$20,233	$904	$75	$1,573	$761	$1,735	$49,592	$0	$49,592	11.48	2.22
SLD--R	956.050	$6,227	$531	$830	$191	$494	$75	$683	$527	$5	$9,562	$0	$9,562	21.98	56.72
SLD--SC	189.200	$4,286	$601	$1,310	$347	$544	$75	$563	$505	$85	$8,317	$23,566	$8,599	13.67	13.66
SLI--R	1,628.825	$2,064	$149	$987	$606	$219	$36	$276	$240	$7	$4,584	$0	$4,584	23.23	0.00
SLI--SC	136.875	$3,285	$563	$3,212	$1,527	$541	$75	$554	$503	$83	$10,343	$24,239	$10,414	16.77	0.00
SMR--R	0.950	$3,516	$535	$185	$81	$439	$75	$530	$488	$0	$5,849	$0	$5,849	0.00	-
SMR--SC	8.900	$10,045	$2,233	$6,892	$1,386	$871	$75	$1,482	$738	$617	$24,341	$28,959	$26,060	15.05	2.39
TBI--R	2.100	$3,483	$189	$163	$5	$437	$75	$524	$486	$0	$5,363	$0	$5,363	0.00	0.00
TBI--SC	1.525	$9,845	$1,684	$3,670	$1,045	$764	$75	$1,182	$662	$0	$18,927	$29,846	$24,894	7.13	3.72
VI--R	14.000	$15,625	$1,486	$3,084	$810	$689	$75	$1,232	$666	$0	$23,669	$0	$23,669	5.09	13.05
VI--SC	3.000	$14,207	$1,356	$4,234	$842	$628	$63	$960	$545	$300	$23,135	$0	$23,535	4.11	14.42
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	91.150	$4,153	$436	$4,209	$169	$437	$75	$2,128	$870	$114	$12,591	$21,429	$12,788	10.50	6.15
PSD	77.475	$5,496	$175	$4,960	$0	$437	$75	$2,638	$991	$377	$15,150	$22,854	$16,203	7.76	5.01
PSL	45.600	$2,182	$16	$2,388	$0	$437	$75	$995	$602	$47	$6,742	$0	$6,742	17.29	23.04
VIPS	3.875	$1,682	$2,465	$1,565	$314	$437	$75	$981	$599	$0	$8,120	$0	$8,120	25.16	16.77

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the total cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 1A
Additional Cost Per Student by Category and Staff Ratio
FY2007

Washington Elementary School District

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	21.750	$9,116	$4,080	$5,760	$2,104	$471	$0	$1,325	$337	$0	$23,193	$0	$23,193	30.22	2.07
A--SC	77.200	$7,372	$3,184	$4,243	$1,548	$298	$0	$837	$212	$772	$18,466	$30,729	$20,712	10.75	3.77
EDP--SC	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$2,123	$2,123	$24,439	$25,809	0.00	0.00
ED--R	48.400	$3,307	$934	$1,565	$728	$137	$0	$385	$98	$30	$7,183	$0	$7,183	21.33	8.05
ED--SC	148.975	$4,174	$988	$1,754	$762	$148	$0	$415	$105	$130	$8,476	$0	$8,484	13.91	8.43
HI--R	24.950	$3,765	$356	$2,845	$310	$64	$0	$180	$46	$0	$7,566	$0	$7,566	14.95	-
HI--SC	9.050	$10,050	$1,233	$2,601	$903	$232	$0	$652	$165	$385	$16,221	$19,642	$17,724	5.52	10.15
MD--R	3.000	$2,853	$2,659	$1,011	$288	$90	$0	$253	$64	$751	$7,968	$0	$7,968	30.30	15.46
MD--SC	37.950	$9,492	$4,328	$6,463	$1,324	$414	$0	$1,165	$296	$350	$23,831	$27,591	$24,081	10.48	2.58
MDSSI--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MDSSI--SC	6.750	$16,965	$4,035	$8,811	$2,063	$646	$0	$1,815	$461	$0	$34,794	$28,064	$32,333	5.56	1.82
MIMR--R	16.125	$6,195	$1,475	$3,173	$777	$221	$0	$622	$158	$138	$12,761	$0	$12,761	13.96	5.58
MIMR--SC	128.750	$3,961	$618	$1,803	$384	$120	$0	$338	$86	$287	$7,596	$28,122	$8,839	11.72	12.16
MOMR--R	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
MOMR--SC	68.500	$5,088	$1,092	$3,849	$678	$212	$0	$596	$151	$437	$12,104	$31,987	$13,671	16.28	5.18
OHI--R	130.600	$3,860	$844	$1,417	$502	$119	$0	$335	$85	$12	$7,173	$0	$7,173	19.02	12.02
OHI--SC	77.825	$3,852	$884	$1,651	$527	$127	$0	$357	$91	$285	$7,774	$24,673	$9,194	13.99	10.50
OI--R	5.000	$11,038	$7,453	$10,931	$20,798	$643	$0	$1,808	$459	$0	$53,130	$0	$53,130	-	1.44
OI--SC	2.500	$10,151	$6,543	$6,343	$20,233	$466	$0	$1,311	$333	$1,735	$47,116	$0	$47,116	11.48	2.22
SLD--R	956.050	$2,705	$342	$667	$186	$56	$0	$159	$40	$5	$4,160	$0	$4,160	21.98	56.72
SLD--SC	189.200	$3,518	$601	$1,310	$347	$107	$0	$300	$76	$85	$6,344	$23,566	$6,663	13.67	13.66
SLI--R	1,628.825	$362	$58	$908	$604	$8	$0	$24	$6	$7	$1,976	$0	$1,976	23.23	0.00
SLI--SC	136.875	$2,877	$563	$3,212	$1,527	$104	$0	$291	$74	$83	$8,731	$24,239	$8,811	16.77	0.00
SMR--R	0.950	$33	$346	$22	$76	$2	$0	$5	$1	$0	$486	$0	$486	0.00	-
SMR--SC	8.900	$9,447	$2,233	$6,892	$1,386	$434	$0	$1,219	$310	$617	$22,539	$28,959	$24,817	15.05	2.39
TBI--R	2.100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
TBI--SC	1.525	$8,995	$1,684	$3,670	$1,045	$327	$0	$919	$233	$0	$16,873	$29,846	$23,963	7.13	3.72
VI--R	14.000	$12,142	$1,297	$2,921	$805	$252	$0	$708	$180	$0	$18,305	$0	$18,305	5.09	13.05
VI--SC	3.000	$13,127	$1,356	$4,234	$842	$263	$0	$741	$188	$300	$21,052	$0	$21,452	4.11	14.42
Preschool Categories															
PHI	0.000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00	0.00
PMD	91.150	$4,153	$436	$4,209	$169	$0	$0	$1,865	$442	$114	$11,387	$21,429	$11,610	10.50	6.15
PSD	77.475	$5,496	$175	$4,960	$0	$0	$0	$2,375	$563	$377	$13,946	$22,854	$15,159	7.76	5.01
PSL	45.600	$2,182	$16	$2,388	$0	$0	$0	$732	$173	$47	$5,539	$0	$5,539	17.29	23.04
VIPS	3.875	$1,682	$2,465	$1,565	$314	$0	$0	$718	$170	$0	$6,916	$0	$6,916	25.16	16.77

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
The teacher ratio for SLI-R, and SLI-SC also includes the Speech Pathologists
Contracted personnel are not included in the teacher or aide ratios
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from district accounting records utilizing the additional cost concept described in Appendix A
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 2
Composite Total Cost Per Student by Category and Staff Ratio
FY2007

Average of all Sampled School Districts and Charters

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	244.925	$8,974	$660	$3,073	$755	$720	$77	$1,728	$927	$45	$16,958	$0	$16,958	16.65	5.43
A--SC	768.025	$10,022	$540	$3,962	$912	$833	$79	$2,395	$1,105	$544	$20,391	$32,760	$21,544	8.10	4.02
EDP--SC	240.800	$8,226	$307	$2,678	$331	$683	$70	$1,516	$1,422	$439	$15,673	$25,028	$18,460	8.19	9.48
ED--R	710.855	$6,097	$474	$1,515	$327	$595	$66	$1,021	$773	$5	$10,874	$0	$10,874	15.42	25.37
ED--SC	874.725	$6,243	$486	$2,072	$543	$667	$64	$1,383	$818	$89	$12,367	$29,593	$12,621	9.42	10.04
HI--R	358.305	$6,642	$304	$2,275	$620	$614	$69	$1,129	$751	$19	$12,422	$0	$12,422	12.97	-
HI--SC	73.450	$8,794	$346	$3,664	$1,290	$704	$74	$1,642	$779	$344	$17,638	$19,602	$17,940	6.45	24.91
MD--R	72.150	$9,037	$669	$2,939	$552	$714	$63	$1,424	$952	$112	$16,463	$0	$16,463	12.65	8.74
MD--SC	310.755	$12,791	$1,036	$5,710	$1,247	$764	$78	$2,418	$1,899	$378	$26,321	$17,854	$25,704	7.77	3.10
MDSSI--R	14.000	$12,430	$1,276	$4,170	$678	$658	$67	$1,691	$1,482	$176	$22,628	$0	$22,628	6.03	9.59
MDSSI--SC	134.500	$14,491	$979	$6,366	$1,135	$916	$76	$2,759	$1,309	$750	$28,781	$16,866	$27,028	5.00	3.81
MIMR--R	301.000	$8,279	$446	$2,145	$572	$644	$61	$1,275	$1,014	$66	$14,502	$0	$14,502	12.15	12.65
MIMR--SC	1,412.945	$5,861	$247	$2,024	$382	$644	$65	$1,315	$967	$138	$11,643	$29,149	$11,908	10.40	10.85
MOMR--R	18.175	$11,897	$327	$4,400	$810	$694	$74	$2,266	$2,368	$206	$23,043	$0	$23,043	11.03	5.40
MOMR--SC	695.325	$7,502	$341	$2,964	$491	$690	$71	$1,662	$1,278	$280	$15,279	$34,712	$16,174	9.27	7.33
OHI--R	1,400.575	$5,216	$270	$1,246	$264	$566	$56	$916	$622	$3	$9,159	$0	$9,159	22.70	30.76
OHI--SC	405.475	$5,785	$276	$2,053	$487	$588	$62	$1,333	$777	$83	$11,444	$24,414	$11,843	11.04	10.61
OI--R	179.050	$9,031	$659	$3,269	$4,930	$695	$61	$1,713	$995	$50	$21,403	$0	$21,403	17.19	5.97
OI--SC	84.520	$8,412	$477	$3,685	$5,037	$606	$65	$2,166	$1,365	$528	$22,341	$0	$22,347	12.46	4.70
SLD--R	13,302.680	$5,110	$211	$1,066	$170	$545	$54	$836	$632	$5	$8,629	$0	$8,629	19.45	-
SLD--SC	1,565.350	$3,807	$201	$1,196	$211	$576	$68	$881	$880	$38	$7,857	$26,856	$8,034	14.47	29.08
SLI--R	13,038.335	$1,333	$63	$1,130	$310	$217	$22	$229	$201	$3	$3,506	$0	$3,506	45.36	0.00
SLI--SC	610.120	$1,080	$144	$1,735	$524	$165	$20	$193	$156	$30	$4,046	$18,521	$4,240	29.77	0.00
SMR--R	13.350	$11,483	$223	$2,706	$884	$658	$80	$2,030	$1,514	$113	$19,691	$0	$19,691	5.83	-
SMR--SC	216.150	$10,944	$320	$4,507	$709	$857	$87	$2,712	$1,496	$644	$22,275	$38,495	$23,149	7.66	4.42
TBI--R	75.550	$6,461	$186	$1,492	$314	$578	$55	$1,167	$798	$0	$11,050	$0	$11,050	15.22	35.98
TBI--SC	54.225	$4,462	$151	$1,857	$262	$632	$62	$1,241	$812	$20	$9,499	$29,846	$10,166	13.97	14.71
VI--R	105.450	$9,468	$824	$3,504	$536	$710	$69	$1,397	$684	$99	$17,291	$0	$17,291	8.65	21.87
VI--SC	25.750	$9,983	$693	$8,223	$684	$604	$66	$1,870	$1,242	$500	$23,864	$15,194	$23,207	6.21	13.74
Preschool Categories															
PHI	10.305	$15,290	$0	$719	$26	$447	$44	$7,533	$1,322	$483	$25,864	$0	$25,864	5.73	3.92
PMD	464.220	$9,067	$126	$2,070	$34	$569	$52	$3,697	$1,407	$164	$17,186	$14,774	$17,168	8.13	5.93
PSD	360.085	$12,318	$58	$2,524	$0	$609	$53	$4,825	$1,566	$355	$22,308	$21,950	$22,302	6.09	4.77
PSL	375.620	$7,480	$14	$2,293	$1	$567	$47	$3,015	$898	$33	$14,348	$8,657	$14,115	10.04	11.86
VIPS	11.050	$4,988	$865	$3,163	$134	$992	$60	$3,384	$735	$0	$14,320	$0	$14,320	14.29	7.60

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
Total costs were divided by the ADM student count of the students served.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from school accounting records utilizing the total cost concept described In Appendix A, and are then divided by the Average Daily Membership (ADM) in each special education category.
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 2A
Composite Additional Cost Per Student by Category and Staff Ratio
FY2007

Average of all Sampled School Districts and Charters

	Student Count	Instruction		Instruction Support		Administration		Operations		ESY	Total Cost Per Student Attending District Facilities [1]	Total Cost Per Student Attending Private Facilities [2]	Average Cost Per Student [3]	Student/Staff Ratio [4]	
		Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other					Teacher	Aide
K-12 Categories															
A--R	244.925	$6,068	$546	$2,699	$733	$215	$25	$1,237	$456	$45	$12,025	$0	$12,025	16.65	5.43
A--SC	768.025	$8,819	$540	$3,962	$912	$337	$29	$2,025	$687	$544	$17,855	$32,760	$19,235	8.10	4.02
EDP--SC	240.800	$6,866	$307	$2,678	$331	$199	$15	$1,131	$977	$439	$12,945	$25,028	$16,527	8.19	9.48
ED--R	710.855	$3,172	$366	$1,118	$302	$97	$13	$516	$280	$5	$5,869	$0	$5,869	15.42	25.37
ED--SC	874.725	$5,360	$486	$2,072	$543	$179	$13	$1,011	$403	$89	$10,156	$29,593	$10,443	9.42	10.04
HI--R	358.305	$3,972	$204	$1,868	$600	$81	$10	$644	$257	$19	$7,654	$0	$7,654	12.97	-
HI--SC	73.450	$8,323	$346	$3,664	$1,290	$225	$23	$1,263	$376	$344	$15,854	$19,602	$16,413	6.45	24.91
MD--R	72.150	$6,252	$549	$2,550	$531	$205	$10	$959	$482	$112	$11,652	$0	$11,652	12.65	8.74
MD--SC	310.755	$11,687	$1,036	$5,710	$1,247	$270	$23	$2,039	$1,448	$378	$23,836	$17,854	$23,403	7.77	3.10
MDSSI--R	14.000	$9,622	$1,151	$3,721	$652	$167	$9	$1,215	$977	$176	$17,691	$0	$17,691	6.03	9.59
MDSSI--SC	134.500	$13,256	$979	$6,366	$1,135	$436	$29	$2,389	$893	$750	$26,233	$16,866	$24,862	5.00	3.81
MIMR--R	301.000	$5,324	$341	$1,754	$551	$140	$11	$776	$528	$66	$9,492	$0	$9,492	12.15	12.65
MIMR--SC	1,412.945	$4,782	$247	$2,024	$382	$150	$13	$923	$541	$138	$9,200	$29,149	$9,502	10.40	10.85
MOMR--R	18.175	$8,642	$262	$3,949	$783	$179	$17	$1,746	$1,876	$206	$17,661	$0	$17,661	11.03	5.40
MOMR--SC	695.325	$6,219	$341	$2,964	$491	$203	$19	$1,262	$852	$280	$12,630	$34,712	$13,646	9.27	7.33
OHI--R	1,400.575	$2,559	$160	$890	$242	$86	$7	$434	$160	$3	$4,541	$0	$4,541	22.70	30.76
OHI--SC	405.475	$5,088	$276	$2,053	$487	$161	$15	$1,019	$403	$83	$9,585	$24,414	$10,040	11.04	10.61
OI--R	179.050	$6,332	$546	$2,904	$4,907	$219	$17	$1,242	$551	$50	$16,767	$0	$16,767	17.19	5.97
OI--SC	84.520	$7,818	$477	$3,685	$5,037	$222	$28	$1,854	$1,029	$528	$20,679	$0	$20,685	12.46	4.70
SLD--R	13,302.680	$2,378	$103	$688	$148	$62	$6	$342	$173	$5	$3,906	$0	$3,906	19.45	-
SLD--SC	1,565.350	$3,172	$201	$1,196	$211	$73	$6	$469	$407	$38	$5,772	$26,856	$5,968	14.47	29.08
SLI--R	13,038.335	$119	$10	$978	$301	$3	$0	$16	$5	$3	$1,434	$0	$1,434	45.36	0.00
SLI--SC	610.120	$931	$144	$1,735	$524	$35	$0	$109	$31	$30	$3,539	$18,521	$3,740	29.77	0.00
SMR--R	13.350	$8,786	$143	$2,265	$865	$114	$20	$1,502	$1,012	$113	$14,820	$0	$14,820	5.83	-
SMR--SC	216.150	$9,895	$320	$4,507	$709	$359	$40	$2,305	$1,083	$644	$19,861	$38,495	$20,858	7.66	4.42
TBI--R	75.550	$3,767	$83	$1,108	$293	$83	$10	$662	$327	$0	$6,333	$0	$6,333	15.22	35.98
TBI--SC	54.225	$3,948	$151	$1,857	$262	$142	$14	$829	$387	$20	$7,610	$29,846	$8,339	13.97	14.71
VI--R	105.450	$6,686	$712	$3,134	$517	$203	$14	$912	$210	$99	$12,487	$0	$12,487	8.65	21.87
VI--SC	25.750	$9,221	$693	$8,223	$684	$233	$25	$1,558	$937	$500	$22,074	$15,194	$21,567	6.21	13.74
Preschool Categories															
PHI	10.305	$15,290	$0	$719	$26	$0	$10	$7,163	$971	$483	$24,661	$0	$24,661	5.73	3.92
PMD	464.220	$9,067	$126	$2,070	$34	$84	$2	$3,351	$996	$164	$15,894	$14,774	$15,887	8.13	5.93
PSD	360.085	$12,318	$58	$2,524	$0	$129	$3	$4,489	$1,167	$355	$21,042	$21,950	$21,085	6.09	4.77
PSL	375.620	$7,480	$14	$2,293	$1	$87	$2	$2,650	$503	$33	$13,063	$8,657	$12,883	10.04	11.86
VIPS	11.050	$4,988	$865	$3,163	$134	$508	$1	$3,040	$333	$0	$13,032	$0	$13,032	14.29	7.60

1 Total of Instruction, Instruction Support, Administration, Operations and ESY per Student Costs
2 Costs were directly charged to the specific need categories as determined from district accounting records.
Total costs were divided by the ADM student count of the students served.
3 All costs are totaled and divided by the ADM of both students attending District facilities and students attending private facilities
4 Student count for each category divided by the number of full-time equivalent teachers and aides.
\- 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.
Note: Schedules may not foot or sum properly because of rounding.
Source: All costs are derived from school accounting records utilizing the additional cost concept described in Appendix A, and are then divided by the Average Daily Membership (ADM) in each special education category.
"Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other non-payroll related expenditures.

Schedule 3
Total Cost Per Student by District/Charter ADM Size
FY2007

Category	District/Charter ADM Size			
	0-5,000	5,001-10,000	10,001-20,000	20,0001 and Above
K-12 Categories				
A--R	$8,174	$0	$15,304	$17,721
A--SC	$23,033	$0	$19,808	$20,521
EDP--SC	$4,835	$0	$17,912	$15,544
ED--R	$7,926	$0	$11,118	$11,016
ED--SC	$6,866	$0	$14,655	$11,868
HI--R	$8,409	$0	$10,946	$12,609
HI--SC	$22,247	$0	$13,936	$17,767
MD--R	$9,289	$0	$16,327	$16,717
MD--SC	$17,689	$0	$26,494	$26,505
MDSSI--R	$0	$0	$4,167	$23,312
MDSSI--SC	$62,258	$0	$24,537	$29,991
MIMR--R	$18,271	$0	$11,467	$14,924
MIMR--SC	$11,076	$0	$13,702	$11,323
MOMR--R	$3,989	$0	$24,520	$22,849
MOMR--SC	$20,325	$0	$15,999	$15,072
OHI--R	$6,282	$0	$7,348	$9,871
OHI--SC	$5,342	$0	$7,696	$12,470
OI--R	$20,929	$0	$13,156	$24,075
OI--SC	$0	$0	$12,523	$25,295
SLD--R	$6,997	$0	$7,814	$8,915
SLD--SC	$18,186	$0	$7,443	$7,835
SLI--R	$2,452	$0	$3,220	$3,629
SLI--SC	$0	$0	$4,225	$4,029
SMR--R	$0	$0	$0	$19,691
SMR--SC	$41,075	$0	$17,641	$22,857
TBI--R	$5,747	$0	$6,729	$11,956
TBI--SC	$0	$0	$11,998	$9,209
VI--R	$4,966	$0	$21,132	$17,505
VI--SC	$0	$0	$12,894	$26,704
Preschool Categories				
PHI	$0	$0	$9,314	$27,027
PMD	$15,345	$0	$15,460	$17,681
PSD	$26,186	$0	$26,938	$21,623
PSL	$4,198	$0	$12,959	$15,265
VIPS	$0	$0	$24,699	$10,496

Includes:
Coolidge Unified School District
Horizon Community Learning Center
Pointe Educational Services

Includes:
Amphitheater Unified School District
Cartwright Elementary School District
Tempe Elementary School District

Includes:
Mesa Unified School District
Paradise Valley Unified School District
Phoenix Union High School District
Tucson Unified School District
Washington Elementary School District

Source: District size is based on the total district ADM reported for FY2007.
Total Cost Per Student is a weighted average of the Average Cost Per Student from Schedule 1 for each district

Schedule 3A
Additional Cost Per Student by District/Charter ADM Size
FY2007

Category	District/Charter ADM Size			
	0-5,000	5,001-10,000	10,001-20,000	20,0001 and Above
K-12 Categories				
A--R	$3,858	$0	$10,050	$12,818
A--SC	$19,853	$0	$15,976	$18,271
EDP--SC	$3,458	$0	$16,351	$12,684
ED--R	$3,955	$0	$6,138	$5,932
ED--SC	$5,326	$0	$11,949	$9,776
HI--R	$4,378	$0	$6,332	$7,813
HI--SC	$20,870	$0	$11,439	$16,011
MD--R	$5,095	$0	$11,881	$11,813
MD--SC	$13,588	$0	$23,975	$24,067
MDSSI--R	$0	$0	$0	$18,346
MDSSI--SC	$58,073	$0	$21,633	$27,586
MIMR--R	$14,322	$0	$6,760	$9,699
MIMR--SC	$9,369	$0	$10,803	$8,939
MOMR--R	$0	$0	$17,872	$17,791
MOMR--SC	$18,009	$0	$12,801	$12,501
OHI--R	$2,353	$0	$2,919	$5,156
OHI--SC	$4,385	$0	$5,961	$10,557
OI--R	$16,942	$0	$8,545	$19,393
OI--SC	$0	$0	$10,914	$23,620
SLD--R	$3,119	$0	$3,416	$4,071
SLD--SC	$11,721	$0	$5,962	$5,713
SLI--R	$536	$0	$1,107	$1,562
SLI--SC	$0	$0	$3,705	$3,524
SMR--R	$0	$0	$0	$14,820
SMR--SC	$38,349	$0	$15,079	$20,464
TBI--R	$1,759	$0	$2,161	$7,171
TBI--SC	$0	$0	$10,014	$7,330
VI--R	$692	$0	$16,186	$12,688
VI--SC	$0	$0	$11,337	$24,856
Preschool Categories				
PHI	$0	$0	$7,836	$25,845
PMD	$14,061	$0	$14,286	$16,360
PSD	$24,902	$0	$25,912	$20,324
PSL	$2,914	$0	$11,734	$13,963
VIPS	$0	$0	$23,395	$9,214

Includes:
Coolidge Unified School District
Horizon Community Learning Center
Pointe Educational Services

Includes:
Amphitheater Unified School District
Cartwright Elementary School District
Tempe Elementary School District

Includes:
Mesa Unified School District
Paradise Valley Unified School District
Phoenix Union High School District
Tucson Unified School District
Washington Elementary School District

Source: District size is based on the total district ADM reported for FY2007.
Additional Cost Per Student is a weighted average of the Average Cost Per Student from Schedule 1A for each district

Schedule 4
Average Number of Students Per Instructional Staff Member
FY2007

Category	Elementary Districts		High School Districts		Unified Districts	
	Students Per Teacher	Students per Aide	Students Per Teacher	Students per Aide	Students Per Teacher	Students per Aide
K-12 Categories						
A--R	10.80	3.31	45.62	0.00	18.16	5.96
A--SC	6.07	3.66	12.94	8.04	8.77	4.05
EDP--SC	6.72	5.15	10.37	19.37	7.74	8.69
ED--R	14.77	13.90	18.29	-	15.24	27.00
ED--SC	8.48	7.06	10.31	-	9.85	11.15
HI--R	19.30	-	33.31	0.00	11.70	84.88
HI--SC	6.28	9.88	20.09	0.00	5.46	27.77
MD--R	16.82	4.81	18.94	31.40	11.60	9.90
MD--SC	8.43	3.04	9.88	8.53	7.27	2.74
MDSSI--R	0.00	0.00	12.24	0.00	4.91	6.85
MDSSI--SC	4.65	2.62	10.37	12.82	4.97	4.18
MIMR--R	11.73	14.15	15.04	-	11.85	10.46
MIMR--SC	8.28	7.40	11.83	49.43	10.80	9.96
MOMR--R	4.60	3.38	20.13	4.58	12.37	6.93
MOMR--SC	8.12	4.91	12.73	19.11	8.71	6.71
OHI--R	18.74	18.15	32.17	-	23.72	35.88
OHI--SC	10.63	9.38	16.49	15.72	10.93	10.87
OI--R	27.85	5.01	18.23	42.02	15.65	5.96
OI--SC	17.70	4.17	19.04	8.40	11.31	4.43
SLD--R	17.91	-	22.83	-	19.51	-
SLD--SC	11.50	12.58	15.28	-	15.17	24.81
SLI--R	47.79	0.00	45.73	0.00	44.64	0.00
SLI--SC	18.80	0.00	45.80	0.00	37.18	0.00
SMR--R	0.00	-	10.49	0.00	4.69	0.00
SMR--SC	7.49	3.31	9.90	9.14	7.35	4.21
TBI--R	32.94	0.00	12.99	0.00	14.92	31.53
TBI--SC	6.29	3.99	16.42	0.00	15.34	14.91
VI--R	7.14	8.06	-	0.00	8.22	45.79
VI--SC	6.68	23.76	7.24	0.00	5.40	6.86
Preschool Categories						
PHI	0.00	0.00	0.00	0.00	5.33	3.64
PMD	9.25	5.75	0.00	0.00	7.66	6.03
PSD	6.73	3.84	0.00	0.00	5.83	5.39
PSL	11.88	12.94	0.00	0.00	9.46	11.48
VIPS	21.61	6.17	0.00	0.00	9.21	12.28
	Includes: Washington Elementary School District, Cartwright Elementary School District, Tempe Elementary School District		***Includes:*** Phoenix Union High School District		***Includes:*** Amphitheater Unified School District, Coolidge Unified School District, Tucson Unified School District, Mesa Unified School District, Paradise Valley Unified School District, Horizon Community Learning Center, Pointe Educational Services	

\- Indicates a ratio that was very high due to a high student count and a low number of teachers or aides, and was therefoere not considered meaningful.
Source: Ratios are determined by a weighted average of the student/staff ratios from Schedule 1 for each district.

Schedule 5
Average Number of Students Per Staff by District/Charter ADM Size
FY2007

	District/Charter ADM Size							
	0-5,000		5,001-10,000		10,001-20,000		20,0001 and Above	
Category	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide
K-12 Categories								
A--R	18.33	39.17	0.00	0.00	8.86	6.71	19.93	5.03
A--SC	5.97	4.03	0.00	0.00	5.44	3.68	9.09	4.10
EDP--SC	0.00	0.00	0.00	0.00	6.72	5.15	8.37	10.42
ED--R	33.33	24.12	0.00	0.00	14.57	14.03	15.08	32.30
ED--SC	32.48	18.64	0.00	0.00	7.03	6.17	10.20	11.92
HI--R	31.03	44.00	0.00	0.00	24.00	0.00	12.46	-
HI--SC	0.00	0.00	0.00	0.00	7.48	9.76	6.32	26.43
MD--R	17.62	27.21	0.00	0.00	15.81	4.82	12.07	10.16
MD--SC	3.43	10.60	0.00	0.00	5.54	2.12	8.84	3.40
MDSSI--R	0.00	0.00	0.00	0.00	0.00	0.00	5.82	9.25
MDSSI--SC	3.25	1.33	0.00	0.00	5.54	4.06	4.86	3.79
MIMR--R	31.65	5.17	0.00	0.00	12.23	17.45	11.29	13.98
MIMR--SC	16.36	9.08	0.00	0.00	7.36	5.20	11.05	13.25
MOMR--R	0.00	0.00	0.00	0.00	5.77	4.19	14.38	5.79
MOMR--SC	6.19	5.20	0.00	0.00	6.33	4.47	10.11	8.21
OHI--R	41.25	46.35	0.00	0.00	23.30	53.19	21.93	26.85
OHI--SC	27.75	27.33	0.00	0.00	11.65	13.82	10.73	9.91
OI--R	-	3.90	0.00	0.00	24.24	6.39	15.04	6.02
OI--SC	0.00	0.00	0.00	0.00	12.86	4.94	12.34	4.63
SLD--R	29.54	56.59	0.00	0.00	15.80	-	20.51	-
SLD--SC	26.83	8.83	0.00	0.00	11.04	21.06	14.93	30.80
SLI--R	95.45	0.00	0.00	0.00	62.77	0.00	41.17	0.00
SLI--SC	0.00	0.00	0.00	0.00	32.73	0.00	29.52	0.00
SMR--R	0.00	0.00	0.00	0.00	0.00	0.00	5.83	-
SMR--SC	6.49	1.93	0.00	0.00	7.11	3.79	7.75	4.56
TBI--R	97.75	55.19	0.00	0.00	19.35	0.00	14.04	31.27
TBI--SC	0.00	0.00	0.00	0.00	7.11	8.87	15.74	15.93
VI--R	0.00	0.00	0.00	0.00	11.31	5.69	7.88	33.88
VI--SC	0.00	0.00	0.00	0.00	10.52	38.15	5.64	11.84
Preschool Categories								
PHI	0.00	0.00	0.00	0.00	0.00	0.00	5.33	3.64
PMD	9.63	5.30	0.00	0.00	6.75	5.29	8.52	6.14
PSD	3.27	5.58	0.00	0.00	4.66	2.55	6.44	5.41
PSL	54.62	0.00	0.00	0.00	11.57	12.86	9.30	11.04
VIPS	0.00	0.00	0.00	0.00	18.25	3.38	13.24	14.09

Includes:
Coolidge Unified School District
Horizon Community Learning Center
Pointe Educational Services

Includes:
Amphitheater Unified School District
Cartwright Elementary School District
Tempe Elementary School District

Includes:
Mesa Unified School District
Paradise Valley Unified School District
Phoenix Union High School District
Tucson Unified School District
Washington Elementary School District

\- Indicates a ratio that was very high due to a high student count and a low number of teachers or aides, and was therefoere not considered meaningful.
Source: Ratios are determined by a weighted average of the student/staff ratios from Schedule 1 for each district.
District size is based on the total district ADM reported for FY2007.

Schedule 6
Comparison of Group B and Preschool Total Costs Per Student by Disability Category to Statutory Support Levels
FY2007

Category	Cost Study Results		Statutory Support Level		Adjustment to Statutory Weight Needed to Match Cost Index
	Total Cost Per Student[1]	Cost Index[2]	Total State Funding Per Student[3]	Statutory Weight[4]	
K-12 Categories					
A--R	$16,958.34	5.412	$22,166.59	7.074	(1.662)
A--SC	$21,543.68	6.875	$21,568.09	6.883	(0.008)
EDP--SC	$18,460.07	5.891	$18,400.09	5.872	0.019
HI--R	$12,422.49	3.964	$18,240.28	5.821	(1.857)
HI--SC	$17,940.25	5.725	$18,240.28	5.821	(0.096)
MD--R	$16,463.40	5.254	$22,166.59	7.074	(1.820)
MD--SC	$25,703.53	8.203	$21,568.09	6.883	1.320
MDSSI--R	$22,627.93	7.221	$28,192.37	8.997	(1.776)
MDSSI--SC	$27,027.90	8.625	$28,192.37	8.997	(0.372)
MOMR--R	$23,042.69	7.354	$17,143.54	5.471	1.883
MOMR--SC	$16,174.35	5.162	$17,143.54	5.471	(0.309)
OI--R	$21,403.43	6.830	$13,185.89	4.208	2.622
OI--SC	$22,347.02	7.132	$24,513.61	7.823	(0.691)
SMR--R	$19,691.36	6.284	$22,166.59	7.074	(0.790)
SMR--SC	$23,148.87	7.387	$21,568.09	6.883	0.504
VI--R	$17,291.42	5.518	$18,349.95	5.856	(0.338)
VI--SC	$23,206.93	7.406	$18,349.95	5.856	1.550
Preschool Categories					
PHI	$25,863.61	8.254	$19,493.69	6.221	2.033
PMD	$17,167.57	5.479	$4,543.62	1.450	4.029
PSD	$22,302.35	7.117	$15,808.66	5.045	2.072
PSL	$14,115.04	4.505	$4,543.62	1.450	3.055
VIPS	$14,320.11	4.570	$19,603.36	6.256	(1.686)

1 Average Cost Per Student, Schedule 2
2 Total Cost Per Student divided by $3,133.53, which is the base level for the 2006-2007 school year.
This base level was used to make the index comparable to the statutory weights.
3 Base level amount of $3,133.53 from A.R.S. 15-901, multiplied by the statutory weight
4 Statutory add-on weights from A.R.S. 15-943 + Base of 1.05
Note: Schedules may not foot or sum properly because of rounding.
Source: The base of 1.05 used is a weighted average of the 1.00 and 1.163 base for elementary and high school respectively.
For preschool categories, state funding is only provided for special education students, so all of the funding is considered to be provided for special education needs.
The weight for preschool includes the base (1.000), the group A weight for preschool (0.450), and the statutory add-on weight, if any.

Schedule 6A
Comparison of Group B and Preschool Additional Costs Per Student by Disability Category to Statutory Support Levels
FY2007

Category	Cost Study Results		Statutory Support Level		Adjustment to Statutory Weight Needed to Match Cost Index
	Additional Cost Per Student[1]	Cost Index[2]	Additional Dollars Per Student[3]	Statutory Weight[4]	
K-12 Categories					
A--R	$12,024.78	3.837	$18,876.38	6.024	(2.187)
A--SC	$19,235.38	6.139	$18,277.88	5.833	0.306
EDP--SC	$16,526.58	5.274	$15,109.88	4.822	0.452
HI--R	$7,654.01	2.443	$14,950.07	4.771	(2.328)
HI--SC	$16,413.50	5.238	$14,950.07	4.771	0.467
MD--R	$11,651.51	3.718	$18,876.38	6.024	(2.306)
MD--SC	$23,403.21	7.469	$18,277.88	5.833	1.636
MDSSI--R	$17,690.70	5.646	$24,902.16	7.947	(2.301)
MDSSI--SC	$24,862.46	7.934	$24,902.16	7.947	(0.013)
MOMR--R	$17,661.37	5.636	$13,853.34	4.421	1.215
MOMR--SC	$13,646.09	4.355	$13,853.34	4.421	(0.066)
OI--R	$16,766.96	5.351	$9,895.69	3.158	2.193
OI--SC	$20,685.13	6.601	$21,223.40	6.773	(0.172)
SMR--R	$14,820.17	4.730	$18,876.38	6.024	(1.294)
SMR--SC	$20,857.58	6.656	$18,277.88	5.833	0.823
VI--R	$12,486.54	3.985	$15,059.75	4.806	(0.821)
VI--SC	$21,567.11	6.883	$15,059.75	4.806	2.077
Preschool Categories					
PHI	$24,660.92	7.870	$19,493.69	6.221	1.649
PMD	$15,886.95	5.070	$4,543.62	1.450	3.620
PSD	$21,085.46	6.729	$15,808.66	5.045	1.684
PSL	$12,882.71	4.111	$4,543.62	1.450	2.661
VIPS	$13,031.96	4.159	$19,603.36	6.256	(2.097)

1 Average Cost Per Student, Schedule 2A
2 Additional Cost Per Student divided by $3,133.53, the base level for FY 2007
This base level was used to make the index comparable to the statutory weights.
3 Use base level amount of $3,133.53 from A.R.S. 15-901, multiplied by the statutory weight
4 Statutory add-on weights from A.R.S. 15-943
Note: Schedules may not foot or sum properly because of rounding.
Source: For preschool categories, state funding is only provided for disabled students, so all of the funding is considered to be provided for special education needs.
The weight for preschool includes the base (1.000), the group A weight for preschool (0.450), and the statutory add-on weight, if any.

Schedule 7
State and Local Cost Per Student / Federal Cost Per Student
FY2007

District/Charter	K-12				Preschool			
	Unduplicated Student Count (SPED ADM)	Total Additional Cost Per Student	State and Local Cost Per Student	Federal Cost Per Student	Unduplicated Student Count (SPED ADM)	Total Additional Cost Per Student	State and Local Cost Per Student	Federal Cost Per Student
Amphitheater Unified	2,065	$6,220	$4,495	$1,725	51	$15,075	$8,965	$6,111
Cartwright Elementary	2,044	$7,080	$4,972	$2,108	85	$15,626	$13,052	$2,574
Coolidge Unified	613	$6,283	$5,123	$1,159	31	$11,968	$10,811	$1,157
Horizon Community Learning Center	127	$2,762	$1,529	$1,233	0	-	-	-
Mesa Unified	6,460	$8,014	$6,432	$1,582	336	$17,105	$15,881	$1,224
Paradise Valley Unified	3,604	$7,444	$5,801	$1,643	153	$13,991	$11,843	$2,148
Phoenix High School	2,771	$8,588	$6,897	$1,692	0	-	-	-
Pointe Educational Services	77	$2,962	$1,719	$1,243	0	-	-	-
Tempe Elementary	1,474	$8,716	$6,755	$1,961	78	$24,365	$23,137	$1,228
Tucson Unified	6,999	$8,019	$6,311	$1,708	262	$16,679	$15,015	$1,664
Washington Elementary	2,915	$7,870	$6,254	$1,616	224	$8,616	$7,536	$1,080
Cost Study Average	***29,148***	***$7,756***	***$6,067***	***$1,689***	***1,220***	***$15,208***	***$13,504***	***$1,704***

Note: Horizon Community Learning Center, Phoenix High School, and Pointe Educational Services have no preschool students.
Schedules may not foot or sum properly because of rounding.
Source: Derived from the districts' accounting records. Does not include capital outlay.

Schedule 8
Additional Costs Per Student, Statutory Support Levels, and Statewide Student Counts by Disability Category
FY2007 and FY2005

	Additional Cost Per Student			*Statutory Support Level in Dollars Per Student*			*Unduplicated Statewide Student Count*		
Category	***FY2005[1]***	***FY2007[2]***	***Percentage Change***	***FY2005[1]***	***FY2007[2]***	***Percentage Change***	***FY2005***	***FY2007***	***Percentage Change***
A--R	$8,625	$12,025	39.42	$17,429	$18,876	8.30	890	1,565	0.76
A--SC	$16,410	$19,235	17.22	$16,876	$18,278	8.31	1,792	2,506	0.40
EDP--SC	$16,497	$16,527	0.18	$13,445	$15,110	12.38	1,220	1,304	0.07
HI--R	$7,195	$7,654	6.38	$13,803	$14,950	8.31	953	1,011	0.06
HI--SC	$12,444	$16,413	31.90	$13,803	$14,950	8.31	249	173	(0.31)
MD--R	$13,835	$11,652	(15.78)	$17,429	$18,876	8.30	331	377	0.14
MD--SC	$16,244	$23,403	44.07	$16,876	$18,278	8.31	866	255	(0.71)
MDSSI--R	$23,636	$17,691	(25.15)	$18,895	$24,902	31.79	56	52	(0.08)
MDSSI--SC	$22,920	$24,862	8.47	$18,895	$24,902	31.79	490	547	0.12
MOMR--R	$14,230	$17,661	24.11	$12,791	$13,853	8.31	115	156	0.36
MOMR--SC	$13,667	$13,646	(0.15)	$12,791	$13,853	8.31	1,922	2,015	0.05
OI--R	$9,610	$16,767	74.47	$9,137	$9,896	8.30	551	591	0.07
OI--SC	$19,596	$20,685	5.56	$16,132	$21,223	31.56	259	1,219	3.71
SMR--R	$35,051	$14,820	(57.72)	$17,429	$18,876	8.30	28	27	(0.03)
SMR--SC	$18,757	$20,858	11.20	$16,876	$18,278	8.31	557	415	(0.25)
VI--R	$11,669	$12,487	7.01	$13,905	$15,060	8.30	406	399	(0.02)
VI--SC	$21,388	$21,567	0.84	$13,905	$15,060	8.30	95	43	(0.55)
PHI	$21,903	$24,661	12.59	$17,998	$19,494	8.31	79	94	0.19
PMD	$12,083	$15,887	31.48	$4,195	$4,544	8.31	1,647	1,798	0.09
PSD	$16,004	$21,085	31.75	$14,596	$15,809	8.31	933	1,033	0.11
PSL	$6,397	$12,883	101.39	$4,195	$4,544	8.31	1,901	1,632	(0.14)
VIPS	$18,180	$13,032	(28.32)	$18,100	$19,603	8.31	72	83	0.15

Source:
1 Refer to the FY2005 Cost Study, Schedule 6A for K-12, page 49, and Schedule 6A for preschool, page 74
2 Schedule 6A

Schedule 9
Educational Costs
Group A Non-Special Education Programs
FY2007

District/Charter	Gifted			Homebound			Career Exploration		
	Student Count	Total Operating Costs	Cost Per Student	Student Count	Total Operating Costs	Cost Per Student	Student Count	Total Operating Costs	Cost Per Student
Amphitheater Unified	1,796	$474,898	$264	23	$24,602	$1,070	1,761	$1,258,019	$714
Cartwright Elementary	253	$382,435	$1,512	21	$11,846	$564	0	$0	-
Coolidge Unified	0	$0	-	1	$0	$0	490	$653,055	$1,333
Horizon Community Learning Center	0	$0	-	0	$0	-	0	$0	-
Mesa Unified[1]	958	$1,449,747	$1,513	17	$109,915	$6,466	-	$11,144,815	-
Paradise Valley Unified	1,733	$1,529,272	$882	65	$293,064	$4,509	4,035	$864,832	$214
Phoenix High School	715	$36,777	$51	24	$194,045	$8,085	10,230	$11,739,761	$1,148
Pointe Educational Services	0	$0	-	0	$0	-	0	$0	-
Tempe Elementary	725	$462,747	$638	9	$7,877	$875	0	$0	-
Tucson Unified	4,722	$2,223,934	$471	75	$418,295	$5,577	6,769	$5,626,698	$831
Washington Elementary	1,544	$1,154,845	$748	20	$74,250	$3,713	0	$0	-
Cost Study Totals and Averages	***12,446***	***$7,714,655***	***$620***	***255***	***$1,133,894***	***$4,447***	***23,285***	***$20,142,366***	***$865***

1 Mesa Unified does not track number of students for career exploration, therefore they are not included in the total.
Note: Remedial costs were determined by the average costs reported in the Annual Report of the Arizona Superintendent of Public Instruction for the past three years
Schedules may not foot or sum properly because of rounding.
Source: Total costs are derived from the district and charter accounting records.

Schedule 10
Capital Outlay
FY2007

District/Charter	K-12 Special Education			Preschool Special Education			Gifted			Career Exploration		
	Student Count	Total Capital	Capital Per Student	Student Count	Total Capital	Capital Per Student	Student Count	Total Capital	Capital Per Student	Student Count	Total Capital	Capital Per Student
Amphitheater Unified	2,064.70	$57,764	$28	50.73	$1,239	$24	1,796.00	$0	$0	1,761.00	$0	$0
Cartwright Elementary	2,043.98	$10,000	$5	85.40	$0	$0	253.00	$0	$0	0.00	-	-
Coolidge Unified	612.64	$74,426	$121	31.31	$1,850	$59	0.00	-	-	490.00	$0	$0
Horizon Community Learning Center	126.50	$0	$0	0.00	-	-	0.00	-	-	0.00	-	-
Mesa Unified[1]	6,460.25	$1,856,149	$287	336.18	$39,610	$118	958.00	$10,600	$11	-	$4,583,303	-
Paradise Valley Unified	3,604.25	$1,190,262	$330	153.41	$10,874	$71	1,733.00	$39,443	$23	4,035.00	$547,248	$136
Phoenix High School	2,771.00	$2,967,298	$1,071	0.00	-	-	715.00	$0	$0	10,230.00	$135,458	$13
Pointe Educational Services	77.38	$0	$0	0.00	-	-	0.00	-	-	0.00	-	-
Tempe Elementary	1,473.96	$88,723	$60	77.64	$0	$0	725.00	$4,000	$6	0.00	-	-
Tucson Unified	6,998.78	$1,558,642	$223	261.67	$303	$1	4,722.00	$0	$0	6,769.00	$0	$0
Washington Elementary	2,914.70	$875,976	$301	223.60	$19,429	$87	1,544.00	$3,738	$2	0.00	-	-
Cost Study Totals and Averages	***29,148.12***	***$8,679,240***	***$298***	***1,219.93***	***$19,732***	***$16***	***12,446.00***	***$57,781***	***$5***	***23,285.00***	***$682,706***	***$29***

1 Mesa Unified does not track number of students for career exploration, therefore they are not included in the total.
Note: Remedial costs were determined by the average costs reported in the Annual Report of the Arizona Superintendent of Public Instruction for the past three years
Homebound had no capital outlay for FY2007
Schedules may not foot or sum properly because of rounding.
Source: Derived from the district financial records.

CHAPTER 2: STATE OPERATED SCHOOLS ANALYSIS

CHAPTER 2: STATE OPERATED SCHOOLS ANALYSIS

The State Voucher Funding Portion for ASDB Slightly Decreased

Arizona State Schools for the Deaf and the Blind (ASDB) special education costs increased by $2.46 million from FY2005 to FY2007, primarily because of an increase in the cost of services to students. The cost increase on a per student basis was approximately $5,000, with three of the four disability categories increasing in costs ranging from 11.92% to 20.67%. State voucher funding for ASDB also increased by 11.14% from FY2005 to FY2007.

***Cost increases due to increasing service costs*—**ASDB's total special education cost increase of $2.46 million primarily reflects the increased costs of providing services. Student population remained fairly constant since the last cost study, actually decreasing slightly. Our review of costs by disability category found that costs increased in three of the four disability categories served by ASDB. For example, the HI category cost per student increased from just over $29,000 to over $35,000, a 20.67% increase. The only category whose cost per student decreased was MDSSI, which dropped about 3.77% from $46,799 to $45,043. Table 14 (see page 68) lists ASDB's cost information for FY2005 and FY2007.

Table 14
ASDB Special Education Costs
Total and Per Disability Category
FY2005 and FY2007

		FY2005[1]	FY2007	Difference	% Change
VI	Student Count	37.000	45.200	8.200	22.16%
	Overall Cost	$2,291,817	$3,243,778		
	Cost per Student	$61,941	$71,765	$9,824	15.86%
HI	Student Count	292.000	281.000	(11.000)	(3.77%)
	Overall Cost	$8,583,632	$9,967,913		
	Cost per Student	$29,396	$35,473	$6,077	20.67%
MD	Student Count	103.000	107.400	4.400	4.27%
	Overall Cost	$3,819,240	$4,456,885		
	Cost per Student	$37,080	$41,498	$4,418	11.92%
MDSSI	Student Count	102.000	94.500	(7.500)	(7.35%)
	Overall Cost	$4,773,498	$4,256,564		
	Cost per Student	$46,799	$45,043	($1,756)	(3.75%)
Total Student Count		534.000	528.100	(5.900)	(1.10%)
Total Cost		$19,468,187	$21,925,140	$2,456,953	12.62%
Overall Average Cost per Student		$36,457	$41,517		
Total Cost Increase due to Student Count Changes			$43,039		
Total Cost Increase due Increased Cost of Services			$2,413,914		

[1] Cost per Student in the FY2005 Cost Study was improperly calculated; therefore, they vary from the FY2005 Cost Study.

Source: FY2007 ASD Cost Study Schedules A, and B.

The state's portion of voucher funding for ASDB's special education costs decreased only slightly from FY2005 to FY2007. As shown in Table 15 (see page 69), in FY2005, the vouchers provided $9.84 million or 50.52% of the cost for special education students at ASDB. However for FY2007, the portion funded by vouchers decreased to 49.86%.

The voucher funding for ASDB increased in all of the special education categories. This increase was due to an increase in the Group B weights for the MDSSI category along with an increase in the base level amount. These increases in turn resulted in higher voucher funding for all of the special education categories at ASDB.

As in previous cost studies, this cost study primarily focused on ASDB's state voucher funding and the costs of student services at the Phoenix and Tucson campuses. In addition to serving those voucher funded students, ASDB provides preschool, regional and other services. To fund all of these activities, ASDB receives voucher funding and an annual appropriation, and also uses other funds such as donations. Although we did not discuss total ASDB costs in the report narrative, those costs were analyzed and are included in the ASDB cost schedules in the report.

Table 15
ASDB Student Count, Voucher and Other Funding
FY2005 and FY2007

		FY2005[1]	FY2007	Difference	% Change
VI	Student Count	37.000	45.200	8.200	22.16%
	Total Voucher Funding	$627,076	$829,116		
	Voucher Funding Per Student	$16,948	$18,343	$1,395	8.23%
HI	Student Count	292.000	281.000	(11.000)	(3.77%)
	Total Voucher Funding	$4,919,324	$5,123,642		
	Voucher Funding Per Student	$16,847	$18,234	$1,387	8.23%
MD	Student Count	103.000	107.400	4.400	4.27%
	Total Voucher Funding	$2,051,657	$2,315,695		
	Voucher Funding Per Student	$19,919	$21,561	$1,642	8.25%
MDSSI	Student Count	102.000	94.500	(7.500)	(7.35%)
	Total Voucher Funding	$2,237,778	$2,663,549		
	Voucher Funding Per Student	$21,939	$28,186	$6,247	28.47%
Total Funding (Same as Total Costs)		$19,468,187	$21,925,146	$2,456,959	12.62%
Voucher Funding		$9,835,835	$10,932,002	$1,096,167	11.14%
Other Funding		$9,632,352	$10,993,144	$1,360,792	14.13%
Voucher Portion		50.52%	49.86%		(0.66%)
Other Portion		49.48%	50.14%		0.66%

[1] Cost per Student in the FY2005 Cost Study was improperly calculated, therefore, they vary from the FY2005 Cost Study report.

Source: Summary of FY2007 Cost Study Summary Schedule A and ADE School Finance Institutional Voucher Rates For FY2007.

State Operated Schools Analysis
Summary Schedules

Summary Schedule A
Estimated Cost Not Funded By Voucher Payments
Arizona State Schools for the Deaf and the Blind

Category	Student Count	Average Cost Per Student	Total Costs	Annual Voucher Amount	Total Voucher Amount	Cost Per Student Not Funded by Voucher [1]	Estimated Total Not Funded by Voucher [2]
Visual Impairment	45.2	$71,765	$3,243,778	$18,343	$829,116	$53,422	$2,414,662
Hearing Impairment	281.0	$35,473	$9,967,913	$18,234	$5,123,642	$17,239	$4,844,271
Multiple Disabilities	107.4	$41,498	$4,456,885	$21,561	$2,315,695	$19,937	$2,141,190
Multiple Disabilities - Severe Sensory Impairment	94.5	$45,043	$4,256,564	$28,186	$2,663,549	$16,857	$1,593,015
TOTAL	**528.1**		**$21,925,140**		**$10,932,002**		**$10,993,138**

1 Calculated by subtracting the Annual Voucher Amount for each category from the Average Cost Per Student as calculated by the cost study.
2 Product of Student Count and Cost Per Student Not Funded By Voucher.
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.
Source: Statewide Student Counts are based on agency's enrollment records. Average Cost Per Student taken from ASDB Schedule 2. Annual Voucher Amounts are based on the institutional voucher rates set by A.R.S. 15-1204, Subsection E.

Summary Schedule B
Breakdown of Cause for Change in Costs
Arizona State Schools for the Deaf and the Blind
Fiscal Year 2007

	Statewide Unduplicated Student Count		Additional Cost Per Student		Projected Statewide Additional Cost			Cause of Difference	
Category	**FY2005**	**FY2007**	**FY2005[3]**	**FY2007**	**FY2005**	**FY2007**	**Difference**	**Student Counts[1]**	**Cost of Services[2]**
VI	37.000	45.200	$61,941	$71,765	$2,291,817	$3,243,778	$951,961	$588,473	$363,488
HI	292.000	281.000	$29,396	$35,473	$8,583,632	$9,967,913	$1,384,281	($390,203)	$1,774,484
MD	103.000	107.400	$37,080	$41,498	$3,819,240	$4,456,885	$637,645	$182,591	$455,054
MDSSI	102.000	94.500	$46,799	$45,043	$4,773,498	$4,256,564	($516,935)	($337,823)	($179,112)
Total	***534.000***	***528.100***			***$19,468,187***	***$21,925,140***	***$2,456,953***	***$43,039***	***$2,413,914***

1 The difference in student count from FY2005 to FY2007 multiplied by the FY2007 additional cost per student.
2 The difference in additional cost per student from FY2005 to FY2007 multiplied by the FY2005 student count.
3 Costs Per Student were improperly calculated in FY2005, therefore they vary from the ones reported in the FY2005 Cost Study
Source: Statewide Unduplicated Student Counts are based on the agency's enrollment records. Additional Cost Per Student taken from ASDB Schedule 3. Refer to prior Cost Study dated December 2005 for 2005 amounts.

State Operated Schools Analysis
Schedules 1 - 3

Schedule 1
Arizona State Schools for the Deaf and the Blind
Cost Summary -Total Agency
FY2007

Line Item	Special Education [2]							Student Trans. [2]	Other	Total [1] Preschool & Outreach	Total [1] Cooperative Program	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support					Total Spec. Ed.						
		HI	VI	MD	MDSSI	ESY							
Salaries	$ 2,028,388	$ 4,331,561	$ 1,618,633	$ 2,048,614	$ 1,829,165	$ 0	$ 11,856,362	$ 1,139,295	$ 1,689,627	$ 2,468,289	$ 10,651,483	$ 3,038,132	$ 30,843,187
Employee Benefits	709,936	1,516,046	566,521	717,015	640,208	0	4,149,727	398,753	591,369	863,901	3,728,019	1,063,346	10,795,116
Professional Services	21,797	78,833	10,171	29,160	24,212	0	164,173	24,318	744,161	206,535	373,398	26,144	1,538,729
Supplies & Materials	176,656	26,856	3,322	9,471	8,554	90	224,949	327,632	101,465	18,045	201,117	86,337	959,545
Occupancy	2,485,239	864	141	333	291	0	2,486,868	16,280	428,884	2,352	473,142	31,035	3,438,560
Equipment	274,155	197,569	37,302	77,146	72,027	0	658,198	888,401	239,510	53,165	404,372	130,873	2,374,519
Other	357,797	42,381	16,934	20,187	23,430	163	460,891	13,191	536,123	38,723	374,964	72,530	1,496,423
TOTAL	$ 6,053,968	$ 6,194,112	$ 2,253,023	$ 2,901,927	$ 2,597,886	$ 252	$ 20,001,167	$ 2,807,870	$ 4,331,140	$ 3,651,009	$ 16,206,495	$ 4,448,398	$ 51,446,079
Allocation of:													
ESY		134	22	51	45	(252)							
Agency Admin.	1,924,147						1,924,147	264,930	349,960	324,526	1,584,835	(4,448,398)	0
TOTAL COSTS	$ 7,978,115	$ 6,194,246	$ 2,253,044	$ 2,901,978	$ 2,597,931	$ 0	$ 21,925,315	$ 3,072,799	$ 4,681,099	$ 3,975,536	$ 17,791,330	$ 0	$ 51,446,079
Student Count (ADM)	528	281	45	107	95		528.10	528.10					
COST PER STUDENT	$ 15,107	$ 22,044	$ 49,846	$ 27,020	$ 27,491		$ 41,517	$ 5,819					
Student/Teacher Ratio		3.78	1.58	3.09	3.05								
Student/Aide Ratio		19.65	5.84	10.43	6.03								

1 See detailed program expenditures on following schedules.
2 Includes Tucson Campus and PDSD. (See individual schedules on following pages.)

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 1
Arizona State Schools for the Deaf and the Blind
Cost Summary - ASDB Tucson Campus
FY2007

Line Item	Special Education: Admin. and Operations	Instruction and Support: HI	VI	MD	MDSSI	ESY	Total Spec. Ed.	Student Trans.	Agency Adminis-tration	TOTAL ASDB TUCSON
Salaries	$ 1,017,662	$ 2,013,414	$ 1,618,633	$ 1,341,135	$ 1,468,094	$ 0	$ 7,458,938	$ 489,600	$ 0	$ 7,948,539
Employee Benefits	356,182	704,695	566,521	469,397	513,833	0	2,610,628	171,360	0	2,781,988
Professional Services	17,201	25,230	10,171	11,204	14,940	0	78,745	21,181	0	99,925
Supplies & Materials	109,950	13,662	3,322	5,052	6,272	0	138,257	196,140	0	334,397
Occupancy	2,205,337	284	141	138	190	0	2,206,090	6,968	0	2,213,059
Equipment	203,066	81,380	37,302	38,226	51,929	0	411,902	352,408	0	764,310
Other	237,982	24,005	16,934	14,032	20,251	0	313,204	11,692	0	324,896
Subtotal	$ 4,147,380	$ 2,862,670	$ 2,253,023	$ 1,879,184	$ 2,075,508	$ 0	$ 13,217,765	$ 1,249,350	$ 0	$ 14,467,115
From ASDB Total									1,516,357	1,516,357
TOTAL	$ 4,147,380	$ 2,862,670	$ 2,253,023	$ 1,879,184	$ 2,075,508	$ 0	$ 13,217,765	$ 1,249,350	$ 1,516,357	$ 15,983,472
Allocation of:										
ESY		0	0	0	0	0	0			
Agency Admin.	1,409,124						1,409,124	107,233	(1,516,357)	0
TOTAL COSTS	$ 5,556,503	$ 2,862,670	$ 2,253,023	$ 1,879,184	$ 2,075,508	$ 0	$ 14,626,889	$ 1,356,583	$ 0	$ 15,983,472
Student Count (ADM)	253.50	99	45	46	63		253.50	253.50		
COST PER STUDENT	$ 21,919	$ 28,945	$ 49,846	$ 40,500	$ 32,945		$ 57,700	$ 5,351		
Student/Teacher Ratio		2.91	1.58	2.07	2.52					
Student/Aide Ratio		15.26	5.84	6.78	4.79					

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 1
Arizona State Schools for the Deaf and the Blind
Cost Summary - Phoenix Day School for the Deaf
FY2007

Line Item	Special Education: Admin. and Operations	Special Education: Instruction and Support: HI	Special Education: Instruction and Support: MD	Special Education: Instruction and Support: MDSSI	Special Education: Instruction and Support: ESY	Special Education: Total Spec. Ed.	Student Trans.	Agency Adminis-tration	TOTAL PDSD
Salaries	$ 1,010,726	$ 2,318,147	$ 707,479	$ 361,071	$ 0	$ 4,397,423	$ 649,695	$ 0	$ 5,047,118
Employee Benefits	353,754	811,351	247,618	126,375	0	1,539,098	227,393	0	1,766,491
Professional Services	4,596	53,604	17,956	9,272	0	85,428	3,137	0	88,565
Supplies & Materials	66,706	13,194	4,420	2,282	90	86,692	131,492	0	218,184
Occupancy	279,902	580	194	100	0	280,777	9,312	0	290,089
Equipment	71,088	116,189	38,921	20,098	0	246,296	535,993	0	782,289
Other	119,815	18,376	6,155	3,179	163	147,687	1,499	0	149,186
Subtotal	$ 1,906,588	$ 3,331,442	$ 1,022,743	$ 522,378	$ 252	$ 6,783,402	$ 1,558,520	$ 0	$ 8,341,922
From ASDB Total								672,720	672,720
TOTAL	$ 1,906,588	$ 3,331,442	$ 1,022,743	$ 522,378	$ 252	$ 6,783,402	$ 1,558,520	$ 672,720	$ 9,014,642
Allocation of:									
ESY		167	56	29	(252)	0			
Agency Admin.	515,023					515,023	157,696	(672,720)	0
TOTAL COSTS	$ 2,421,611	$ 3,331,609	$ 1,022,799	$ 522,407	$ 0	$ 7,298,426	$ 1,716,216	$ 0	$ 9,014,642
Student Count (ADM)	274.60	182	61	32		274.60	274.60		
COST PER STUDENT	$ 8,819	$ 18,295	$ 16,767	$ 16,584		$ 26,578	$ 6,250		
Student/Teacher Ratio		4.53	4.96	5.29					
Student/Aide Ratio		23.29	17.63	12.45					

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 1
Arizona State Schools for the Deaf and the Blind
Cost Summary - Cooperative Programs
FY2007

Line Item	Special Education: Admin. and Operations	Special Education: Instruction and Support: HI	VI	MD	MDSSI	ESY	Total Spec. Ed.	Other	Agency Adminis-tration	TOTAL COOPERATIVE PROGRAMS
Salaries	$ 1,651,498	$ 6,003,677	$ 1,966,983	$ 310,722	$ 641,568	$ 0	$ 10,574,448	$ 77,035	$ 0	$ 10,651,483
Employee Benefits	578,024	2,101,287	688,444	108,753	224,549	0	3,701,057	26,962	0	3,728,019
Professional Services	0	185,894	58,999	86,754	41,752	0	373,398	0	0	373,398
Supplies & Materials	0	92,510	39,003	47,401	22,203	0	201,117	0	0	201,117
Occupancy	0	236,865	85,489	98,267	52,521	0	473,142	0	0	473,142
Equipment	0	188,927	72,277	97,728	45,439	0	404,372	0	0	404,372
Other	0	172,182	74,475	86,412	41,895	0	374,964	0	0	374,964
Subtotal	$ 2,229,522	$ 8,981,343	$ 2,985,670	$ 836,037	$ 1,069,926	$ 0	$ 16,102,498	$ 103,997	$ 0	$ 16,206,495
From ASDB Total									1,584,835	1,584,835
TOTAL	$ 2,229,522	$ 8,981,343	$ 2,985,670	$ 836,037	$ 1,069,926	$ 0	$ 16,102,498	$ 103,997	$ 1,584,835	$ 17,791,330
Allocation of:										
ESY		0	0	0	0	0	0			
Agency Admin.	1,584,835						1,584,835		(1,584,835)	0
TOTAL COSTS	$ 3,814,357	$ 8,981,343	$ 2,985,670	$ 836,037	$ 1,069,926	$ 0	$ 17,687,333	$ 103,997	$ 0	$ 17,791,330
Student Count (ADM)	1,243.30	570.80	238.10	294.60	139.80		1,243.30			
COST PER STUDENT	$ 3,068	$ 15,735	$ 12,540	$ 2,838	$ 7,653		$ 14,226			
Student/Teacher Ratio		6.62	6.97	17.71	23.41					
Student/Aide Ratio		18.06	14.25	-	98.97					

\- Indicates a ratio that was very high due to a low number of teachers or aides and was therefore not considered meaningful.

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 1
Arizona State Schools for the Deaf and the Blind
Cost Summary - Preschool and Outreach Programs
FY2007

Line Item	Special Education: Admin. and Operations	Special Education: Instruction and Support: HI	Special Education: Instruction and Support: VI	Special Education: Instruction and Support: ESY	Special Education: Total Spec. Ed.	Student Trans.	Outreach	Other	Agency Adminis-tration	TOTAL PRESCHOOL & OUTREACH
Salaries	$ 346,762	$ 668,936	$ 400,630	$ 0	$ 1,416,328	$ 0	$ 910,497	$ 141,464	$ 0	$ 2,468,289
Employee Benefits	121,367	234,128	140,220	0	495,715	0	318,674	49,512	0	863,901
Professional Services	0	126,241	78,929	1,365	206,535	0	0	0	0	206,535
Supplies & Materials	2,015	7,121	4,452	0	13,588	0	4,458	0	0	18,045
Occupancy	117	0	0	0	117	0	2,235	0	0	2,352
Equipment	11,832	8,147	5,094	0	25,072	0	28,093	0	0	53,165
Other	20,625	4,252	2,658	0	27,536	0	11,188	0	0	38,723
Subtotal	$ 502,717	$ 1,048,824	$ 631,983	$ 1,365	$ 2,184,890	$ 0	$ 1,275,143	$ 190,976	$ 0	$ 3,651,009
From ASDB Total									461,533	461,533
TOTAL	$ 502,717	$ 1,048,824	$ 631,983	$ 1,365	$ 2,184,890	$ 0	$ 1,275,143	$ 190,976	$ 461,533	$ 4,112,542
Allocation of:										
ESY		840	525	(1,365)	0					0
Agency Admin.	324,526				324,526		95,879	41,127	(461,533)	0
TOTAL COSTS	$ 827,244	$ 1,049,664	$ 632,508	$ 0	$ 2,509,416	$ 0	$ 1,371,023	$ 232,104	$ 0	$ 4,112,542
Student Count (ADM)	169.50	104.30	65.20		169.50	169.50				
COST PER STUDENT	$ 4,880	$ 10,064	$ 9,701		$ 14,805	$ 0				
Student/Teacher Ratio		6.86	7.37							
Student/Aide Ratio		15.23	28.98							

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 2
Arizona State Schools for the Deaf and the Blind
Cost Per Student by Need Category and Program
FY2007

Category/Program	Administration and Operations		Instruction and Support		TOTAL
	Compensation	Other	Compensation	Other	
VISUAL IMPAIRMENT					
ASDB Tucson Campus	$ 10,545	$ 11,374	$ 48,344	$ 1,502	$ 71,765
Preschool and Outreach	4,527	353	8,295	1,398	14,573
Cooperative Programs	2,969	99	11,153	1,387	15,608
HEARING IMPAIRMENT					
ASDB Tucson Campus	10,545	11,374	27,483	1,462	50,864
Phoenix Day School for the Deaf	6,698	2,121	17,186	1,109	27,114
Preschool and Outreach	4,527	353	8,658	1,398	14,936
Cooperative Programs	2,969	99	14,199	1,535	18,802
MULTIPLE DISABILITIES					
ASDB Tucson Campus	10,545	11,374	39,020	1,480	62,419
Phoenix Day School for the Deaf	6,698	2,121	15,657	1,109	25,585
Cooperative Programs	2,969	99	1,424	1,414	5,906
MULTIPLE DISABILITIES-SEVERE SENSORY IMPAIRMENT					
ASDB Tucson Campus	10,545	11,374	31,459	1,485	54,863
Phoenix Day School for the Deaf	6,698	2,121	15,474	1,109	25,402
Cooperative Programs	2,969	99	6,195	1,458	10,721

Source: Amounts are calculated based on amounts from Schedule 1.

Schedule 3
Arizona State Schools for the Deaf and the Blind
Comparison of Cost Per Student to Voucher Funding
FY2007 and FY2005

Category/Program	Cost per Student		Voucher Funding per Student	
	FY2005 [1]	FY2007	FY2005	FY2007
Visual Impairment	$ 61,941	$ 71,765	$ 16,948	$ 18,343
Hearing Impairment	29,396	35,473	16,847	18,234
Multiple Disabilities	37,080	41,498	19,919	21,561
Multiple Disabilities/ Severe Sensory Impairment	46,799	45,043	21,939	28,186

1 Costs Per Student were improperly calculated in FY2005, therefore they vary from the ones reported in the FY2005 Cost Study

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.

Source: Schedule 2, and ADE School Finance Special Education Institutional Voucher Rates for FY2007.

CHAPTER 3: RESIDENTIAL TREATMENT CENTERS ANALYSIS

CHAPTER 3: RESIDENTIAL TREATMENT CENTERS ANALYSIS

The State's Share of RTC Funding Has Also Declined

Although costs for special education students at the state's residential treatment centers (RTCs) have increased by $2.13 million from FY2005 to FY2007, state funding through vouchers has not kept pace, providing $248,000 towards the total cost increase. RTC special education cost increases resulted primarily from an increase in the number of students served, with the remainder of the cost increase due to the increasing costs of services provided.

***Increases in student enrollment accounted for most of the cost increase*—**As shown in Table 16 (see page 83), total costs for special education students at the RTCs increased from $8.12 million to $10.25 million from FY2005 to FY2007. Approximately 72.99% of the total cost increase was due to an increase in the number of students served. The other 27.01% of the cost increase was due to the increase in the cost of services provided, which was then reflected by increases in costs per student in several categories.

- **Enrollment changes—**Student population changes in the various disability categories accounted for most of the cost increase. For example, in FY2005 there were no ED students enrolled. That changed for FY2007, with approximately 86 students served at a cost of $1.28 million. NSE (Non-Special Education) and SLD categories also experienced cost increases due to increased student counts. However, the EDP category had a significant decline in student counts from 152, down to about 70, resulting in a cost decrease of $1.02 million. Overall, costs increased by $1.56 million due to changes in student population.

- **Increased cost of services—**The rest of the total cost increase, $575,874, was from the increase in the cost of services provided in some of the disability categories. For example, costs for the EDP category increased by $450,171. Additionally, costs for SLD increased by $196,372. This information is found in Summary Schedule B (see page 88).

- **Cost per student changes—**Most categories' cost per student increased, and only two categories (A and NSE) had cost per student declines. For example, the A cost per student decreased from $18,009 to $11,776, or 34.61%.

Table 16
Residential Treatment Centers
Student Counts, Costs by Category and Totals
FY2005 and FY2007

		FY2005	FY2007	Difference	% Change
A	Student Count	0.62	0.467	(0.153)	(24.68%)
	Cost Per Student	$18,009	$11,776	($6,233)	(34.61%)
	Cost	$11,166	$5,500	($5,666)	(50.74%)
ED	Student Count	0	86.818	-	-
	Cost Per Student	$0	$14,789	-	-
	Cost	$0	$1,283,966	-	-
EDP	Student Count	151.62	69.734	(81.886)	(54.01%)
	Cost Per Student	$15,037	$18,006	$2,969	19.75%
	Cost	$2,279,910	$1,255,636	($1,024,274)	(44.93%)
HI	Student Count	0	1.078	-	-
	Cost Per Student	$0	$11,795	-	-
	Cost	$0	$12,715	-	-
MD	Student Count	0	2.011	-	-
	Cost Per Student	$0	$23,461	-	-
	Cost	$0	$47,180	-	-
MIMR	Student Count	8.82	6.319	(2.501)	(28.36%)
	Cost Per Student	$14,244	$17,714	$3,470	24.36%
	Cost	$125,632	$111,936	($13,696)	(10.90%)
MOMR	Student Count	0	0.967	-	-
	Cost Per Student	$0	$11,776	-	-
	Cost	$0	$11,388	-	-
NSE	Student Count	293.299	371.372	78.073	26.62%
	Cost Per Student	$15,375	$14,902	($473)	(3.08%)
	Cost	$4,509,472	$5,534,094	$1,024,622	22.72%
OHI	Student Count	13	15.933	2.933	22.56%
	Cost Per Student	$14,966	$18,059	$3,093	20.67%
	Cost	$194,558	$287,736	$93,178	47.89%
SLD	Student Count	65.147	91.322	26.175	40.18%
	Cost Per Student	$15,036	$18,050	$3,014	20.05%
	Cost	$979,550	$1,648,388	$668,838	68.28%
SLI	Student Count	0.962	2.761	1.799	187.01%
	Cost Per Student	$12,761	$18,055	$5,294	41.48%
	Cost	$12,276	$49,849	$37,573	306.06%
TBI	Student Count	0.307	0	-	-
	Cost Per Student	$12,746	$0	-	-
	Cost	$3,913	$0	-	-
Student Count		533.775	648.782	115.007	21.55%
Cost		$8,116,477	$10,248,388	$2,131,911	26.27%
Difference due to Student Count			$1,556,037	72.99%	
Difference due to Cost of Services			$575,874	27.01%	

Source: Auditor analysis of RTC Summary Schedules A and B.

State voucher funding did not keep pace with funding needs—While the amount of state funding did increase from FY2005 to FY2007, the state's portion of total funding for special education RTC students decreased. Similar to ASDB, the state funds special education at RTCs through vouchers. As shown in Table 17 (see page 85) in FY2005, state vouchers funded 61.13% of the cost of special education at the RTCs. However, in FY2007, state voucher funding decreased to 50.83% of the total costs. As a result, RTCs used other revenue sources to make up the difference. Specifically, the state funded $247,919 of the increased costs, and RTCs funded $1.88 million of the increased costs. Table 17 (see page 85) illustrates FY2005 and FY2007 RTC funding information.

Table 17
Residential Treatment Centers
State Voucher and Other Funding Per Category and Totals
FY2005 and FY2007

		FY2005	FY2007	Difference	%
A Elementary	Student Count	0	0.467	-	-
	Voucher Per Student	$0	$22,197	-	-
	Voucher Funding	$0	$10,366	-	-
A High School	Student Count	0.62	0	-	-
	Voucher Per Student	$20,845	$0	-	-
	Voucher Funding	$12,924	$0	-	-
ED	Student Count	0	86.818	-	-
	Voucher Per Student	$0	$6,567	-	-
	Voucher Funding	$0	$570,161	-	-
EDP Elementary	Student Count	42.99	23.717	(19.273)	(44.83%)
	Voucher Per Student	$17,095	$19,029	$1,934	11.31%
	Voucher Funding	$734,914	$451,299	($283,615)	(38.59%)
EDP High School	Student Count	108.63	46.017	(62.613)	(57.64%)
	Voucher Per Student	$17,413	$19,373	$1,960	11.26%
	Voucher Funding	$1,891,574	$891,497	($1,000,077)	(52.87%)
HI High School	Student Count	0	1.078	-	-
	Voucher Per Student	$0	$19,213	-	-
	Voucher Funding	$0	$20,712	-	-
MD Elementary	Student Count	0	0.222	-	-
	Voucher Per Student	$0	$22,197	-	-
	Voucher Funding	$0	$4,928	-	-
MD High School	Student Count	$0	1.789	-	-
	Voucher Per Student	$0	$22,541	-	-
	Voucher Funding	$0	$40,326	-	-
MIMR	Student Count	8.82	6.319	(2.501)	(28.36%)
	Voucher Per Student	$6,087	$6,567	$480	7.89%
	Voucher Funding	$53,687	$41,499	($12,188)	(22.7%)
MOMR High School	Student Count	0	0.967	-	-
	Voucher Per Student	$0	$18,117	-	-
	Voucher Funding	$0	$17,519	-	-
NSE	Student Count	293.299	371.372	78.073	26.62%
	Voucher Per Student	$6,087	$6,567	$480	7.89%
	Voucher Funding	$1,785,311	$2,438,918	$653,607	36.61%
OHI	Student Count	13	15.933	2.933	22.56%
	Voucher Per Student	$6,087	$6,567	$480	7.89%
	Voucher Funding	$79,131	$104,637	$25,506	32.23%
SLD	Student Count	65.147	91.322	26.175	40.18%
	Voucher Per Student	$6,087	$6,567	$480	7.89%
	Voucher Funding	$396,550	$599,741	$203,191	51.24%
SLI	Student Count	0.962	2.761	1.799	187.01%
	Voucher Per Student	$6,087	$6,567	$480	7.89%
	Voucher Funding	$5,856	$18,132	$12,276	209.63%
TBI	Student Count	0.307	0	-	-
	Voucher Per Student	$6,087	$0	-	-
	Voucher Funding	$1,869	$0	-	-
Total Funding (Same as Total Costs)		$8,116,477	$10,248,388	$2,131,911	26.27%
Voucher Funding		$4,961,816	$5,209,735	$247,919	5.00%
Other Funding		$3,154,661	$5,038,653	$1,883,992	59.72%
Voucher Portion		61.13%	50.83%	(10.30%)	
Other Portion		38.87%	49.17%	10.30%	

Source: Auditor analysis of RTC Summary Schedule A and ADE School Finance Special Education Residential Rate for FY2007.

Residential Treatment Center Analysis
Summary Schedules

Summary Schedule A
Estimated Cost Not Funded by Voucher Payments
Residential Treatment Centers

Category	Statewide Student Count	Average Cost Per Student	Total Costs	Annual Voucher Rate	Total Voucher Amount	Cost Per Student Not Funded by Voucher [1]	Estimated Total Costs Not Funded by Voucher [2]
Autism							
Elementary	0.467	$11,776	$5,500	$22,197	$10,366	($10,420)	($4,866)
Emotional Disability	86.818	$14,789	$1,283,966	$6,567	$570,161	$8,222	$713,805
Emotional Disability - Private School							
Elementary	23.717	$18,006	$427,050	$19,029	$451,299	($1,022)	($24,249)
High School	46.017	$18,006	$828,586	$19,373	$891,497	($1,367)	($62,911)
Hearing Impairment							
High School	1.078	$11,795	$12,715	$19,213	$20,712	($7,418)	($7,997)
Multiple Disabilities							
Elementary	0.222	$23,461	$5,208	$22,197	$4,928	$1,264	$281
High School	1.789	$23,461	$41,972	$22,541	$40,326	$920	$1,645
Mild Mental Retardation	6.319	$17,714	$111,936	$6,567	$41,499	$11,147	$70,437
Moderate Mental Retardation							
High School	0.967	$11,776	$11,388	$18,117	$17,519	($6,340)	($6,131)
Non Special Education	371.372	$14,902	$5,534,094	$6,567	$2,438,918	$8,334	$3,095,176
Other Health Impairments	15.933	$18,059	$287,736	$6,567	$104,637	$11,492	$183,099
Specific Learning Disability	91.322	$18,050	$1,648,388	$6,567	$599,741	$11,483	$1,048,648
Speech/Language Impairment	2.761	$18,055	$49,849	$6,567	$18,132	$11,487	$31,716
Students Category Not Included in Study[3]	0.022	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	**648.804**		**$10,248,388**		**$5,209,734**		**$5,038,654**

1 Calculated by subtracting the Annual Voucher Amount for each category from the Average Cost Per Student as calculated by the cost study.
2 Product of Statewide Student Count and Cost Per Student Not Funded By Voucher.
3 No students in these categories were identified in the cost study (i.e. TBI).
Note: Cost study amounts were not calculated separately for elementary and high school.
Source: Statewide Student Counts are based on ADE voucher payment reports. Average Cost Per Student taken from RTC Schedule 2. Annual Voucher Amounts are based on the ADE School Finance Special Education Residential Rates for FY2007.

Summary Schedule B
Breakdown of Cause for Change in Costs
Residential Treatment Centers
FY2007

Category	Statewide Unduplicated Student Count		Additional Cost Per Student		Projected Statewide Additional Cost			Cause of Difference	
	FY2005	FY2007	FY2005	FY2007	FY2005	FY2007	Difference	Student Counts [1]	Cost of Services [2]
A	0.620	0.467	$18,009	$11,776	$11,166	$5,500	($5,666)	($1,802)	($3,864)
ED		86.818		$14,789	$0	$1,283,966	$1,283,966	$1,283,966	$0
EDP	151.620	69.734	$15,037	$18,006	$2,279,910	$1,255,636	($1,024,274)	($1,474,446)	$450,171
HI		1.078		$11,795	$0	$12,715	$12,715	$12,715	$0
MD		2.011		$23,461	$0	$47,180	$47,180	$47,180	$0
MIMR	8.820	6.319	$14,244	$17,714	$125,632	$111,936	($13,696)	($44,303)	$30,607
MOMR		0.967		$11,776	$0	$11,388	$11,388	$11,388	$0
OHI	13.000	15.933	$14,966	$18,059	$194,558	$287,736	$93,178	$52,967	$40,211
TBI	0.307		$12,746		$3,913	$0	($3,913)	$0	($3,913)
SLD	65.147	91.322	$15,036	$18,050	$979,550	$1,648,388	$668,838	$472,466	$196,372
SLI	0.962	2.761	$12,761	$18,055	$12,276	$49,849	$37,573	$32,480	$5,092
NSE	293.299	371.372	$15,375	$14,902	$4,509,472	$5,534,094	$1,024,622	$1,163,425	($138,802)
Total	***533.775***	***648.782***			***$8,116,477***	***$10,248,388***	***$2,131,911***	***$1,556,037***	***$575,874***

1 The difference in student count from FY2005 to FY2007 multiplied by the FY2007 additional cost per student.
2 The difference in additional cost per student from FY2005 to FY2007 multiplied by the FY2005 student count.

Source: Statewide Unduplicated Student Counts are based on ADE voucher payment reports. Average Cost Per Student taken from RTC Schedule 2. Refer to FY2005 Cost Study for 2005 amounts.

Residential Treatment Center Analysis
Schedules 1 - 3

Schedule 1
Cost Summary
Arizona's Children Association
FY2007

	Academic Education															
	Admin.	Instruction and Support								Extended	Student	Total			Agency	
Line Item	and Operations	ED	EDP	MD	MIMR	NSE	OHI	SLD	SLI	School Year	Transpor-tation	Academic Education	Other Education	Other Agency	Adminis-tration	TOTAL AGENCY
Salaries	$179,650	$404,856	$1,627	$7,592	$261	$27,258	$4,517	$44,776	$3,735	$0	$0	$674,271	$0	$15,596,781	$1,783,071	$18,054,123
Employee Benefits	32,696	73,684	296	1,382	47	4,961	822	8,149	680	0	0	122,717	0	2,838,614	324,519	3,285,850
Professional Services	80,187	10,025	45	183	7	2,488	123	1,204	102	0	0	94,365	0	4,861,061	108,868	5,064,293
Supplies & Materials	28,612	10,935	49	199	8	2,714	135	1,313	111	0	0	44,076	0	1,351,591	65,005	1,460,671
Occupancy	69,811	0	0	0	0	0	0	0	0	0	0	69,811	0	1,734,150	47,709	1,851,671
Depreciation	12,113	0	0	0	0	0	0	0	0	0	0	12,113	0	179,605	27,614	219,331
Other	81,705	9,899	44	181	7	2,457	122	1,188	101	0	0	95,704	0	2,791,660	199,322	3,086,685
TOTAL	$484,774	$509,399	$2,062	$9,536	$330	$39,878	$5,719	$56,630	$4,729	$0	$0	$1,113,057	$0	$29,353,461	$2,556,108	$33,022,626
Allocate:																
Transportation												0				0
Extended School Year												0				0
TOTAL COSTS	$484,774	$509,399	$2,062	$9,536	$330	$39,878	$5,719	$56,630	$4,729	$0	$0	$1,113,057	$0	$29,353,461	$2,556,108	$33,022,626
Student Count (ADM)	48.363	34.081	0.153	0.710	0.024	8.468	0.419	4.161	0.347			48.363				
COST PER STUDENT	$10,024	$14,947	$13,476	$13,437	$13,629	$4,709	$13,635	$13,609	$13,636			$23,015				
Administration & Operations		10,024	10,024	10,024	10,024	10,024	10,024	10,024	10,024							
ANNUAL COST PER STUDENT		$24,971	$23,500	$23,461	$23,652	$14,733	$23,659	$23,632	$23,660							
DAILY COST PER STUDENT		$138.73	$130.56	$130.34	$131.40	$81.85	$131.44	$131.29	$131.44							
Student/Teacher Ratio		7.5	7.5	7.5	7.5	10.9	7.5	7.5	7.5							
Student/Aide Ratio		3.9	4.7	4.7	4.7	0.0	4.7	4.7	4.7							

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 1
Cost Summary
Canyon State Academy
FY2007

	Academic Education																
		Instruction and Support															
Line Item	**Admin. and Operations**	**A**	**ED**	**EDP**	**HI**	**MIMR**	**MOMR**	**NSE**	**OHI**	**SLD**	**SLI**	**Extended School Year**	**Student Transpor-tation**	**Total Academic Education**	**Other Education**	**Other Agency**	**Agency Adminis-tration**	**TOTAL AGENCY**
Salaries	$420,485	$1,202	$103,850	$157,812	$206	$11,168	$1,202	$930,373	$22,043	$165,023	$6,213	$0	$0	$1,819,575	$0	$0	$0	$1,819,575
Employee Benefits	82,290	235	20,324	30,884	40	2,186	235	182,077	4,314	32,296	1,216	0	0	356,097	0	0	0	356,097
Professional Services	11,186	77	6,628	10,072	13	713	77	59,376	1,407	10,532	394	0	0	100,473	0	0	0	100,473
Supplies & Materials	66,889	404	34,917	53,060	69	3,755	404	312,811	7,411	55,484	2,074	0	0	537,278	0	0	0	537,278
Occupancy	110,571	0	0	0	0	0	0	0	0	0	0	0	0	110,571	0	0	0	110,571
Depreciation	242,775	0	0	0	0	0	0	0	0	0	0	0	0	242,775	0	0	0	242,775
Other	95,141	5	451	685	1	48	5	4,037	96	716	27	0	0	101,212	0	0	0	101,212
TOTAL	$1,029,337	$1,923	$166,169	$252,512	$329	$17,869	$1,923	$1,488,674	$35,270	$264,050	$9,924	$0	$0	$3,267,981	$0	$0	$0	$3,267,981
Allocate:																		
Transportation														0				0
Extended School Year														0				0
TOTAL COSTS	$1,029,337	$1,923	$166,169	$252,512	$329	$17,869	$1,923	$1,488,674	$35,270	$264,050	$9,924	$0	$0	$3,267,981	$0	$0	$0	$3,267,981
Student Count (ADM)	277.512	0.238	20.599	31.302	0.041	2.215	0.238	184.541	4.372	32.733	1.233			277.512				
COST PER STUDENT	$3,709	$8,067	$8,067	$8,067	$8,086	$8,067	$8,067	$8,067	$8,067	$8,067	$8,052			$11,776				
Administration & Operations		3,709	3,709	3,709	3,709	3,709	3,709	3,709	3,709	3,709	3,709							
ANNUAL COST PER STUDENT		$11,776	$11,776	$11,776	$11,795	$11,776	$11,776	$11,776	$11,776	$11,776	$11,761							
DAILY COST PER STUDENT		$65.42	$65.42	$65.42	$65.53	$65.42	$65.42	$65.42	$65.42	$65.42	$65.34							
Student/Teacher Ratio		9.0	9.0	9.0	8.9	9.0	9.0	9.0	9.0	9.0	9.0							
Student/Aide Ratio		555.0	555.0	555.0	553.7	555.0	555.0	555.0	555.0	555.0	555.1							

\- Indicates a ratio that was very high due to a low number of teachers or aides and was therefore not considered meaningful.

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 1
Cost Summary
A New Leaf
FY2007

Line Item	Academic Education										Other Education	Other Agency	Agency Adminis-tration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support						Extended Year	Student Transpor-tation	Total Academic Education				
		ED	EDP	NSE	OHI	SLD	SLI							
Salaries	$247,332	$16,265	$3,411	$144,552	$7,432	$40,249	$1,831	$0	$0	$461,072	$0	$7,572,699	$2,026,201	$10,059,972
Employee Benefits	69,154	4,548	954	40,417	2,078	11,254	512	0	0	128,916	0	2,117,327	566,526	2,812,768
Professional Services	2,667	5,896	1,236	33,916	2,694	14,590	664	0	0	61,663	0	1,488,142	116,128	1,665,933
Supplies & Materials	12,853	1,964	412	17,451	897	4,859	221	0	0	38,656	0	939,821	277,720	1,256,197
Occupancy	139,549	0	0	0	0	0	0	0	0	139,549	0	1,092,684	338,928	1,571,161
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	213,090	213,090
Other	84,799	339	71	3,011	155	838	38	0	0	89,251	0	1,041,090	595,203	1,725,545
TOTAL	$556,355	$29,010	$6,084	$239,346	$13,257	$71,790	$3,266	$0	$0	$919,108	$0	$14,251,763	4,133,797	$19,304,667
Allocate:														
Transportation										0				0
Extended School Year										0				0
TOTAL COSTS	$556,355	$29,010	$6,084	$239,346	$13,257	$71,790	$3,266	$0	$0	$919,108	$0	$14,251,763	4,133,797	$19,304,667
Student Count (ADM)	50.025	3.807	0.798	33.832	1.739	9.420	0.429			50.025				
COST PER STUDENT	$11,121	$7,621	$7,621	$7,075	$7,621	$7,621	$7,621			$18,373				
Administration & Operations		11,121	11,121	11,121	11,121	11,121	11,121							
ANNUAL COST PER STUDENT		$18,742	$18,742	$18,196	$18,742	$18,742	$18,743							
DAILY COST PER STUDENT		$104.12	$104.12	$101.09	$104.12	$104.12	$104.13							
Student/Teacher Ratio		12.5	12.5	12.5	12.5	12.5	12.5							
Student/Aide Ratio		50.0	50.0	50.0	50.0	50.0	50.0							

Source: All costs are taken from the agency's accounting ledgers, financial records and payroll records. The student counts (ADM) were based on the agency's enrollment records. The Student to Instructional Staff Ratios were calculated by dividing the student counts by the Teacher and Instructional Aide FTEs.

Schedule 2
Composite Average of Additional Cost Per Student Compared to Voucher Funding
and Student/Staff Ratios by Category
All Residential Treatment Centers
FY2007

Factor	Category										
	Autism	Emotional Disability	Emotional Disability-Private School	Hearing Impairment	Multiple Disabilities	Mild Mental Retardation	Moderate Mental Retardation	Non Special Education	Other Health Impairments	Specific Learning Disability	Speech / Language Impairment
Number of Students (ADM)	0.24	58.49	32.25	0.04	0.71	2.24	0.24	226.84	6.53	46.31	2.01
Annual Cost Per Student	$11,776	$14,789	$18,006	$11,795	$23,461	$17,714	$11,776	$14,902	$18,059	$18,050	$18,055
Annual Voucher Funding											
Elementary	22,197	6,567	19,029	18,869	22,197	6,567	17,772	6,567	6,567	6,567	6,567
High School	22,541	6,567	19,373	19,213	22,541	6,567	18,117	6,567	6,567	6,567	6,567
Daily Cost Per Student	65.42	82.16	100.03	65.53	130.34	98.41	65.42	82.79	100.33	100.28	100.30
Daily Voucher Funding											
Elementary	123.31	36.49	105.71	104.83	123.31	36.49	98.73	36.49	36.49	36.49	36.49
High School	125.23	36.49	107.63	106.74	125.23	36.49	100.65	36.49	36.49	36.49	36.49
Student/Teacher Ratio	8.95/1	8.2/1	9.01/1	8.93/1	7.53/1	8.93/1	8.95/1	9.41/1	9.56/1	9.33/1	9.21/1
Student/Aide Ratio	555/1	6.58/1	308.43/1	553.71/1	4.75/1	246.44/1	555/1	224.86/1	49.87/1	41.22/1	23.96/1

\- Indicates a ratio that was very high due to a low number of teachers or aides and was therefore not considered meaningful.

Source: All costs are taken from Schedule 1. The total educational costs of all participating agencies by category are divided by the total student count by category to determine the Annual Cost Per Student.
The Daily Cost Per Student is calculated by dividing the Annual Cost Per Student divided by 180 days.
ADE School Finance Special Education Residential Voucher Rates for FY2007.

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
FY2007 and FY2005

Category/Program	Cost per Student		Voucher Funding per Student	
	FY2005	FY2007	FY2005	FY2007
Autism[1]	$18,009	$11,776		
Elementary	-	-	20,526	22,197
High School	-	-	20,845	22,541
Emotional Disability	N/A	14,789	N/A	6,567
Emotional Disability - Private School	15,037	18,006		
Elementary	-	-	17,095	19,029
High School	-	-	17,413	19,373
Hearing Impairment[1]	N/A	11,795	N/A	
Elementary	-	-		18,869
High School	-	-		19,213
Multiple Disabilities[1]	N/A	23,461	N/A	
Elementary	-	-		22,197
High School	-	-		22,541
Mild Mental Retardation	14,244	17,714	N/A	6,567
Moderate Mental Retardation[1]	N/A	11,776	N/A	
Elementary	-	-		17,772
High School	-	-		18,117
Non Special Education	15,375	14,902	6,087	6,567
Other Health Impairments	14,966	18,059	6,087	6,567
Specific Learning Disability	15,036	18,050	6,087	6,567
Speech/Language Impairment	12,761	18,055	6,087	6,567

1 Sample RTCs included less than one ADM in this category.
2 No students in this category attended the sample RTCs in Fiscal Year 2005.
\- Costs were not calculated separately for elementary and high school.
Source: Schedule 2, The FY2005 Cost Study, and ADE School Finance Special Education Residential Voucher Rates for FY2007.

APPENDICES

APPENDIX A: Public Schools Special Education Funding and Cost Study Methodology

Public Schools Special Education Funding

Total public schools' special education funding is the sum of Group A, Group B, and Preschool funding. Special education programs in Arizona school districts and charter schools are funded based on a "weighted" formula as described in A.R.S. §15-943. Statutes specify Group A and Group B program support level weights, and also provide funding for preschool special education.

School districts and charters receive funding payments from the state 10 times per year, which is based on student attendance information that the districts and charters submit electronically to ADE every 20 days. ADE's Student Accountability Information System (SAIS) then processes the raw student attendance data to produce payments to districts and charters. For students assigned to one or more of the 22 special education disability categories, SAIS applies the appropriate Group A and Group B funding weights on top of the Base Level funding received for every Arizona public education student, to calculate the district or charter funding payment.

***Group A*—**The following disability categories are funded as part of Group A programs: SLD, ED, MIMR, SLI, and OHI. Group A also includes non-special education programs for Career Exploration, Remedial, Homebound and Gifted students.

The Group A weights for elementary and high school are 0.158 and 0.105, respectively. These weights are applied to the districts' regular and special education total average daily membership (ADM) and the result is then multiplied by $3,133.53, the FY2007 Base Level, to arrive at additional Group A funding. In addition, each Group A special education disability category also receives a weight of 0.003 which is applied to the special education ADM for each need category, and the results are multiplied by the statutory support level.

***Group B*—**Statutes list funding weights for Group B special education students. These weights are applied to the reported special education ADM for each category and the results are multiplied by $3,133.53, the Base Level for FY2007, to determine the additional funding the district receives for Group B students. Table 18 lists the current Group B categories and their associated funding weights.

Table 18
Group B Categories and Funding Weights
FY2007

MDSSI-R, MDSSI-SC	7.947
A-R	6.024
MD-R	6.024
SMR-R	6.024
A-SC	5.833
MD-SC	5.833
SMR-SC	5.833
OI-SC	6.773
VI-R, VI-SC, VIPS	4.806
HI-R, HI-SC, PHI	4.771
EDP-SC	4.822
MOMR-R, MOMR-SC	4.421
OI-R	3.158
PSD	3.595

Source: A.R.S. §15-943.

***Preschool*—**Preschool special education funding differs slightly than Group A and Group B. Because preschool students only receive funding if they have a disability category, we considered all funding provided for these students to be additional. The preschool Group A weight of 0.450 and the base of 1.00 are used to determine the amount of funding for educating preschool special education students. Therefore, the combined weight of 1.45 is applied to the special education ADM for preschool and is then multiplied by $3,133.53 to determine the funding provided for preschool students. Further, PHI, VIPS, and PSD disability categories also receive the Group B funding weight in addition to the 1.45 weight.

Public Schools Cost Study Methodology

The FY2007 Cost Study methodology mirrored and enhanced that of previous cost studies. When possible, the same districts and charters reviewed in the FY2005 Cost Study were also reviewed in the FY2007 Cost Study. Additionally, we used the same methodology for determining costs as previous studies, and also included some further analyses of costs and funding. To determine these additional special education costs, we obtained and reviewed information from the participating schools to identify and allocate costs to disability categories.

Methodology same as previous studies with additional analyses—Similar to the previous cost studies, this cost study methodology involves determining estimated additional special education costs per disability category for the districts and charters reviewed. Those costs per disability category are then multiplied by the reported statewide ADM per disability category to estimate statewide costs. Totaling all the statewide disability category costs provides an estimated overall statewide cost for public schools.

This cost study included additional analyses to provide more information about special education costs and funding to further assist legislators, members of the special education community, educators and others. Specifically, this cost study further analyzed additional costs of special education by determining cost increases due to student enrollment changes and from increases in the costs of providing services. In addition, this cost study identified and analyzed the state's portion of funding.

Same districts and one new charter reviewed—The same nine districts and one charter from the FY2005 cost study were again included in the sample used for the FY2007 cost study. One new charter was included in the study to replace the FY2005 charter that could not participate in the FY2007 Cost Study. According to SAIS, 538chool districts and charter schools reported 116,290 special education ADM attendance for FY2007. This study's sample accounted for approximately 27% of the total statewide special education ADM. The sample districts and their count of special education students are listed in Table 19 (see page a-v).

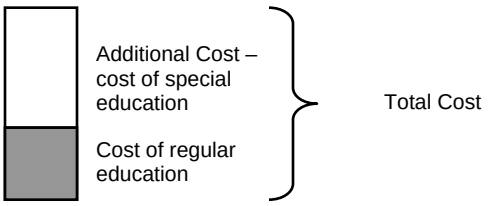
Table 19
Participating School Districts and Charters
and Associated ADM
FY2007 Cost Study

	Unduplicated ADM
Unified Districts	
Amphitheater Unified School District	2115.425
Coolidge Unified School District	643.945
Tucson Unified School District	7260.440
Mesa Unified School District	6796.430
Paradise Valley Unified School District	3757.660
Elementary Districts	
Cartwright Elementary School District	2129.375
Tempe Elementary School District	1551.595
Washington Elementary School District	3138.300
High School Districts	
Phoenix Union High School District	2771.000
Charter Schools	
Horizon Community Learning Center	126.500
Point Educational Services	77.375

Source: Auditor analysis of SAIS, district and charter attendance information.

Additional and Total Costs

For each of these districts and charter schools, we focused primarily on the "additional" costs of special education, as per the cost study statutory mandate. In order to determine total costs, we determined what a school district or charter expended for non-special education students, i.e., the cost of regular education. Once this amount was determined, then all additional costs for special education could then be added to determine total costs. Total costs is therefore the sum of the district or charter's cost of educating a regular education student, and the additional costs for educating a special education student. Detailed additional and total cost definitions are provided below. The following graphic illustrates the relationships between these costs:



Additional costs definition—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 excess portion of the FTE. For preschool special education students, 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. These costs are not considered additional because they would be incurred regardless of the special education enrollment. For information on the allocation of administrative and operational expenses from regular education programs, see Total Costs 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 outlays costs are reported in separate funds and were not included in the above costs, and are listed separately on Schedule 10.

Total costs definition—Total costs are all costs incurred by a school to educate students in special education programs. This includes those costs associated with regular education as well as the additional costs calculated as described above. Various methods for each category were used as the basis for determining the portion of regular education costs that was allocated to special programs. The allocated expenses include 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.

Cost Identification and Allocation Methods

The FY2007 Cost Study used the same fieldwork methodology as previous cost studies to identify and allocate costs.

Cost identification methods—Fieldwork was performed to identify expenditures incurred by each of the participating districts. Expenditures were recorded separately for K-12 students and preschool students 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 2006 were included to ensure accuracy and alleviate the need to estimate costs for the summer of 2007.

The additional expenditures consist of special education expenditures directly charged to Special Education Programs.

Costs from other 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.

For programs for Gifted, Homebound, and Career Exploration expenditures were taken from the schools' budget and expenditure reports as of the date of fieldwork, and 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 need categories as follows:

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

   To address the effect of salary differences due to teacher or aide experience, the total of salaries and benefits was allocated to each category based on the percentage of FTE that was allocated. This procedure prevented distortions, which might result from unusual concentrations of more experienced teachers or aides in certain categories, which is not necessarily a related requirement for teaching students with the needs of those categories.

B. Other expenditures, which could be directly charged to specific need categories, 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 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 four districts (Mesa Unified, Paradise Valley Unified, Washington Elementary and Tucson Unified) were sampled and 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 need categories.

G. Preschool and kindergarten students are counted as one half of the actual student count for calculating the Average Daily Membership (ADM). The student costs and student/staff 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 need category with one actual student translates into a cost of $5,000 per student using ADM at one half (0.5).

APPENDIX B: Arizona State Schools for the Deaf and the Blind Funding and Cost Study Methodology

ASDB Special Education Funding

Special education services for students in state institutions such as ASDB are funded with vouchers, and the funding amounts are determined by the Legislature and outlined in statute. Specifically, according to A.R.S. §15-1204(E):

> "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.
>
> 3. For both Group A and Group B, one hundred dollars for capital outlay costs and fifty dollars for transportation costs."

For FY2007, this equals the following per student amounts funded for the categories applicable to ASDB:

- HI $18,234
- VI $18,343
- MD $21,561
- MDSSI $28,186

ASDB also receives a legislative appropriation for education services in addition to the amount reimbursed by the vouchers. However, because the scope of the cost study has focused on the above-listed four disability categories, we did not determine the full extent to which this appropriation reduced costs not funded by the vouchers. Further, although ASDB received monies from federal sources, these monies were not analyzed as part of this study.

ASDB Cost Study Methodology

The FY2007 Cost Study utilized the same methodology as previous studies for analyzing ASDB costs for special education. After determining ASDB's student count, we identified the various cost centers, and then determined specific costs and allocated those costs to the specific disability categories.

***Student count*—**The average daily membership (ADM) for ASDB for FY2007 is shown in Table 20.

Table 20
ASDB Student Counts
FY2007

ASDB – Tucson	253.5
Phoenix Day School for the Deaf	274.6
Preschool and Outreach	169.5
Cooperative Programs	1,243.3
Total	1,940.9

Source: ASDB Summary Schedule 1.

***Identification of cost centers*—**The major functions or services provided by ASDB were identified as cost centers for purposes of this study. The functions used were as follows:

- **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 §15-881.

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

- **Other—**Includes all costs not charged to another cost center. The major expenses included were residential, social services, student activities, and any federally funded expenditure.

- **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."

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.

- **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.

- **Employee Benefits—**Employee benefits were distributed to the various cost centers in the same proportion as the corresponding salaries.

- **Professional Services—**Professional services were allocated as a direct charge depending on the nature of the service.

- **Supplies and Materials—**Most supplies and materials were charged to the various cost centers based on actual usage.

- **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.

- **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.

- **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.

- **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.

APPENDIX C: Residential Treatment Centers Funding And Cost Study Methodology

RTC Funding

Similar to ASDB, special education services for students in Residential Treatment Centers (RTCs) are funded with vouchers, and the funding amounts are determined by the Legislature and outlined in statute. Specifically, according to A.R.S. §15-1184 (D):

> "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 twelve, whichever is appropriate, and the support level weight for the category, multiplied by the base level.
>
> 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 FY2007, this translated into the following amounts for voucher payments for the categories of students enrolled at the participating RTCs. Table 21 (see page a-xiv) illustrates annual and daily RTC voucher funding amounts.

Table 21
Annual and Daily Voucher Funding Amounts by Category
FY2007

Category	School Level	Annual Voucher Funding Amounts	Daily Voucher Funding Amounts
EDP	Elementary	$19,029	$105.71
	High School	$19,373	$107.63
HI	Elementary	$18,869	$104.83
	High School	$19,213	$106.74
MD	Elementary	$22,197	$123.31
	High School	$22,541	$125.23
MOMR	Elementary	$17,772	$98.73
	High School	$18,117	$100.65
A	Elementary	$22,197	$123.31
	High School	$22,541	$125.23
OHI, MIMR, ED, SLD, SLI, and NSE (Non-Special Education)	Elementary & High School	$6,567	$36.49

Source: Auditor analysis of information found in A.R.S. §15-1184(D); and A.R.S.§15-943 and ADE School Finance SPED Residential and Institutional Voucher Rates for FY2007.

In addition to the voucher payments, RTCs may receive funds that may be used for educational purposes from private placements, donations, and federal grants. However, federal funds were excluded from this study.

RTC Cost Study Methodology

The FY2007 Cost Study utilized the same methodology as previous studies for analyzing RTC additional costs for special education. After determining the selected RTCs student counts, we identified the various cost centers, and then determined specific costs, and then allocated those costs to the specific disability categories.

Sample selection—Our analysis used a sample of 3 RTCs, and was selected to be representative of these entities state-wide in terms of the size of the voucher enrollment, the type of institution, and the location of the institution. The RTCs selected represent 57.94%

of the private institution voucher enrollment for FY2007. These RTCs and their average daily membership (ADM) are listed below.

Table 22
Selected RTCs' Reported ADM
FY2007

A New Leaf	50.025
Arizona Children's Association	48.363
Canyon State Academy	277.512
Total	375.900

Source: RTC Summary Schedule 1.

***Additional costs*—**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. The only costs analyzed in this study are those 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.

Additionally, this 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.

Furthermore, this 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. Finally, this study did not include expenditures funded by federal grants.

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

- **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 A.R.S. §15-881. These costs were allocated to the categories based on the ratios of the students served.

4. **Student Transportation—**Activities involved in physically moving students solely to facilitate the instructional program.

- **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.

- **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.

- **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* 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.

- **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.

- **Employee Benefits—**Employee benefits were distributed to the various cost centers in the same proportion as the corresponding salaries.

- **Professional Services—**Professional services were allocated as a direct charge to the cost center and student category depending on the nature of the service.

- **Supplies and Materials—**Most supplies and materials were charged to the various cost centers based on actual usage.

- **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.

- **Depreciation—**Allocated as a direct charge to the cost centers based on the item's purpose.

- **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.