

Arizona Department of Education
Exceptional Student Services
1535 West Jefferson Street
Phoenix, Arizona 85007
Telephone: (602) 542-4013

SPECIAL EDUCATION COST STUDY

Submitted in Compliance With

ARS §15-236.A

December 1999

Arizona Department of Education
Exceptional Student Services
1535 West Jefferson Street
Phoenix, Arizona 85007
Telephone: (602) 542-4013

SPECIAL EDUCATION COST STUDY

Submitted in Compliance With

ARS §15-236.A

December 1999

Special Education Cost Study Fiscal Year 1998-1999

Executive Summary

Purpose and Objective

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

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

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

- To identify additional costs related to state and locally funded special education services at selected public school districts, state operated schools, and private residential treatment facilities; and
- To provide additional schedules and information which may aid in explaining and interpreting the results.

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

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

In summary, special education services include adaptations and modifications of instructional methods and materials designed to enable a child with a disability to receive education benefit. Each child shall be ensured access to the general curriculum so that the child can meet the state’s educational standards.

The 1999 Special Education Cost Study participants are essentially the same as those represented in the 1997 Special Education Cost Study. Data collection and summary processes also are represented in the same format as presented in the 1997 Special Education Cost Study. Thus the 1997 and 1999 studies can be considered comparable with respect to participant representation, methodology, and data presentation.

Public School Cost Study

Fourteen public school districts representing approximately 34 percent of the state's special education population were selected for cost study participation. The sample of students with disabilities is representative of the state's population of school-aged students with disabilities receiving special education and related services.

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

Additional costs are those costs incurred by school districts in the provision of special education and related services to children with disabilities that are above the cost of providing regular education. These costs would not be incurred if the students were not classified as disabled or gifted.

The study did not allocate administrative and operational expenses from regular education programs of the Maintenance and Operation Fund. These costs are not considered additional, because they would be incurred regardless of the disability enrollment.

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

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

Results

Complete results of the public school study are presented on pages 14 through 56. Comparison of per student costs to support levels can be found on page 32 for grades K-12 and page 51 for Preschool.

Using the FY 1999 costs per student, a projection of unfunded special education costs for FY 2000 was calculated. The FY 2000 estimated unfunded costs, which are illustrated on the table below, reflect the removal of categories that are projected to receive funds in excess of anticipated costs and the applicable reduction in the student count (see Estimated Unfunded Special Education Costs, Public Schools—Grades K-12 and Preschool on pages viii and ix for details).

<u>Grade Span</u>	<u>Unduplicated Student Count (1999 ADM)</u>	<u>FY 2000 Projected Unfunded Cost</u>
K-12	76,799.525	\$10,126,624
Preschool	2154.375	\$14,607,250
Total	78,953.90	24,733,874

Note that preschool and kindergarten students are counted as one-half of the actual student count for calculating Average Daily Membership (ADM). The per student costs and student/teacher ratios stated in this report are based on this one-half ADM in order to achieve comparability to state funding levels. Also important to note is that the preschool disability categories of Speech/Language Delay and Moderate Delay do not have assigned group B weights. This accounts for the high FY 2000 projected total unfunded amount on page ix (see explanation of weights in footnote ** on page ix, Estimated Unfunded Special Education Costs, Public Schools—Preschool).

Although group B weights have increased since the 1997 school year, there still exists a gap between state and local funding and school district expenditures for special education and related services. As shown in the table above, data collected for the 1999 school year projects an estimated unfunded amount of \$24.7 million for FY 2000.

Future Policy Implications

Changes in federal legislation draw additional attention to state funding of special education and related services. The 1997 Amendments to the Individuals with Disabilities Education Act (IDEA 1997) require that the state funding formula for special education needs to be placement neutral. In order to comply with IDEA 1997, the Arizona State Senate has convened the Joint Legislative Committee on Special Education and Regulations. The purpose of the Committee is to make recommendations for possible modifications to the current special education finance formulas and systems based on the following criteria:

1. Federal requirements for a placement neutral funding system;
2. Appropriateness of assigning students to disability categories for funding purposes;
3. Complexity of current special education funding formulas and systems;
4. Potential problems presented in a weighted system when the base level is not increased to adjust for inflation;
5. Impact of funding systems on the provision of necessary services in the least restrictive environment and the ability to make efficient and effective use of available funding;
6. Consideration of special education funding systems within the context of overall school funding;
7. Draft findings or the final report from the US Department of Education, Office of Special Education Programs, review of special education programs in Arizona; and
8. Any other relevant or appropriate considerations.

The Committee shall submit its report on or before December 1, 2000.

State Operated School Special Education Cost Study

The Arizona State Schools for the Deaf and the Blind (ASDB) was the sole participant in this part of the Cost Study. Institutional voucher reimbursement for state institutional placement was established by the Legislature (ARS § 15-1201).

Methodology

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

1. Special Education. Activities necessary to implement instruction and related services for school-aged students with disabilities during the regular school year and extended school year, as needed. Special Education was segregated in the following functions:
 - A. Administration and Operation. Generally, this includes the types of costs that are similar to costs charged by public schools.
 - B. Instruction and Support. Support activities dealing with specific teachers or students were classified under the "Instruction" cost center, whereas support activities benefiting special education on an agency-wide basis were allocated to "Administration and Operations." When the agency provided services to more than one category of children with disabilities, the costs were allocated to the categories based upon the agency's allocation of these costs, if determined to be reasonable by the auditor, or based upon the ratios of students for each category.
 - C. Extended School Year (ESY). Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS § 15-881.
2. Student Transportation. Activities involved in physically moving special education students from an off-campus residence to the school and back to the residence.
3. Other. Includes costs charged to residential, social services, student activities, and any federally funded expenditures.
4. Agency Administration. Activities concerned with the establishment and enforcement of policies related to the management of the whole and the general operation and maintenance of the physical facilities. Any such costs directly chargeable to special education were charged to "Administration and Operations."

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

Results

Complete results can be found on pages 64 through 70. A comparison of cost per student to voucher funding is presented on page 70.

ASDB incurred over \$27.5 million in costs of which approximately \$20.5 million was for special education nonfederal costs and approximately \$7.0 million for related services. The overall per student cost from state funding for special education was \$26,264 compared to \$23,872 for the fiscal year 1997 study.

The projected FY 2000 statewide total special education cost for ASDB is summarized in the following table of per pupil amounts (see Estimated Cost Not Funded By Voucher Payments, Arizona State Schools for the Deaf and the Blind on page x for details):

Arizona State Schools for the Deaf and the Blind

Unduplicated Student Count (1999 ADM)	FY 2000 Projected Total Not Funded By Voucher
509.58	\$6,454,534

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

Private Residential Treatment Facility Special Education Cost Study

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

Additional costs are those excess expenditures funded by state and other sources (i.e., donations and private placement revenue) that are incurred by the residential treatment facilities to provide basic academic and special education services to their students. Included are only those educational costs that are beyond the treatment costs of these

students and those costs that would not be incurred by the agency in the absence of the educational programs.

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

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

Results

Complete results can be found on pages 79 through 85. A comparison of cost per student to voucher funding is presented on page 84. The projected FY 2000 statewide total education cost not funded by voucher payments is:

Private Residential Treatment Facilities

Unduplicated Student Count (1999 ADM)	FY 2000 Projected Total Not Funded By Voucher
367.001	\$814,728

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

Summary Tables

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS
PUBLIC SCHOOLS - GRADES K-12**

Fiscal Year 1999

Category	1999 Statewide Unduplicated Student Count	1999 Funding Level		2000 Funding Level	
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded***	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***
ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED	71,066.650	\$ 3	\$ 213,200	\$ 3	\$ 213,200
GROUP B RESOURCE					
Hearing Impairment	742.150	3,557	2,639,828	3,402	2,524,794
Visual Impairment	347.150	84	29,161	(140)	(48,601)
Orthopedic Impairment	454.700	3,684	1,675,115	(1,942)	(883,027)
Moderate Mental Retardation	132.875	5,462	725,763	1,582	1,582
Multiple Disabilities (MD)	174.800	11,031	1,928,219	5,091	889,907
Severe Mental Retardation	7.900	N/A	N/A	N/A	N/A
Autism	151.025	9,715	1,467,208	3,775	570,119
MD - Severe Sensory Impairment	52.800	2,698	142,454	2,419	127,723
GROUP B SELF-CONTAINED					
ED - Seperate Facility, Private School	786.850	5,248	4,129,389	1,226	964,678
Hearing Impairment	134.500	4,454	599,063	4,299	578,216
Visual Impairment	87.300	(403)	(35,182)	(627)	(54,737)
Orthopedic Impairment	576.700	(65)	(37,486)	(327)	(188,581)
Moderate Mental Retardation	1,553.300	4,140	6,430,662	260	403,858
Multiple Disabilities (MD)	657.275	1,652	1,085,818	1,420	933,331
Autism	605.250	2,861	1,731,620	2,629	1,591,202
Severe Mental Retardation	306.450	2,457	752,948	2,225	681,851
MD - Severe Sensory Impairment	427.700	1,302	556,865	1,023	437,537
Total	78,265.375		\$ 24,034,645		\$ 8,951,678

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

** Calculated as described above except the statutory support levels in effect for fiscal year 2000 were used to project the unfunded amounts with the increases in the Group B add-on weights.

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

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

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

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS
PUBLIC SCHOOLS - PRESCHOOL**

Fiscal Year 1999

Category	1999 Statewide Unduplicated Student Count	1999 Funding Level		2000 Funding Level	
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded***	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***
Speech/Language Delay (no group B weight)	1,219.675	\$ 6,519	\$ 7,951,061	\$ 6,452	\$ 7,869,343
Hearing Impairment	29.425	5,882	173,078	5,659	166,516
Visual Impairment	35.925	(3,328)	(119,558)	(3,619)	(130,013)
Moderate Delay (no group B weight)	905.275	7,326	6,632,045	7,259	6,571,391
Severe Delay	519.000	(3,483)	(1,807,677)	(3,781)	(1,962,339)
Total	2,709.300		\$ 12,828,949		\$ 12,514,898

xi

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

** Calculated as described above except the statutory support levels in effect for fiscal year 2000 were used to project the unfunded amounts with the increases in the group B add-on weights for the category. Support level used to calculate the unfunded cost per pupil reflects state and local contributions. The weights include the base support level (1.000), the group A weight for preschool (.450), and the applicable statutory group B add-on weight. This differs from the K-12 Unfunded Schedule in which only the group B add-on weight is compared. This difference is due to the fact that state funding is provided only for preschool students who are disabled. In other words, there is no "regular education" program for preschool students as there is for K-12 students. Therefore, the cost per student may be compared directly to the funds generated by all three weights (the BSL, group A weight, and group B add-on weight). It should be noted that there is no group B add-on weight for the Speech/Language Delay and Moderate Delay categories, and, as a result, the costs are compared only to the BSL and group A weight (total of 1.450).

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

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

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

Fiscal Year 1999

Category	1999 Student Count	1999 Funding Level		2000 Funding Level	
		Cost Per Pupil Not Funded by Voucher *	Estimated Total Not Funded by Voucher ***	Projected Cost Per Pupil Not Funded By Voucher **	Projected Total Not Funded By Voucher ***
Visual Impairment	25.09	\$ 23,070	\$ 578,826	\$ 22,803	\$ 572,127
Hearing Impairment	299.36	10,618	3,178,604	10,419	3,119,032
Multiple Disabilities	87.17	13,410	1,168,950	13,135	1,144,978
Multiple Disabilities - Severe Sensory Impairment	97.96	16,842	1,649,842	16,521	1,618,397
TOTAL	509.58		\$ 6,576,222		\$ 6,454,534

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

** Calculated as described above except the annual voucher amounts in effect for fiscal year 2000 were used to project the unfunded amounts.

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

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

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

x

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

Fiscal Year 1999

Category	1999 Statewide Student Count	1999 Funding Level		2000 Funding Level	
		Cost Per Pupil Not Funded by Voucher *	Estimated Total Not Funded by Voucher ***	Projected Cost Per Pupil Not Funded By Voucher **	Projected Total Not Funded By Voucher ***
Emotionally Disability - Private School					
Elementary	63.314	\$ 1,408	\$ 89,146	\$ (2,618)	\$ (165,756)
High School	85.789	1,129	96,856	(2,901)	(248,874)
Specific Learning Disability	53.371	5,944	317,237	5,852	312,327
Non Special Education	156.120	5,821	908,775	5,729	894,411
Mild Mental Retardation	5.149	4,485	23,093	4,393	22,620
Student's Category not included in cost study	3.258	N/A	N/A	N/A	N/A
TOTAL	367.001		\$ 1,435,107		\$ 814,728

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

** Calculated as described above except the annual voucher amounts in effect for fiscal year 2000 were used to project the unfunded amounts.

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

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

N/A No students in these categories were identified in the cost study (i.e. OHI, A/HS, MOMR/HS, SLI, MD/Elem, MOMR/Elem, MD/HS).

All student costs were one or less in these categories.

CONTENTS

	Page
EXECUTIVE SUMMARY	i-xi
INTRODUCTION	1
Authority for Cost Study	
Objectives	
Study Method	
PART 1 PUBLIC SCHOOL COST STUDY	
I. Public School Special Education Funding Procedures	2
II. Methodology	3
Sample Selection	3
Additional Cost Concept	4
Cost Identification Methods	4
Cost Allocation Methods	5
Explanatory Note for Preschool and Kindergarten	6
III. Summary of Results	6
IV. Schedules	7-12
Schedules 1 through 6 were prepared separately for grade span K-12 and Preschool	
Programs for Disabled Students	
1 – District Additional Cost Per Student by Category and Staff Ratio	14-27 34-46
2 – Composite Additional Cost Per Student by Category	28&47
3 – Additional Cost Per Student by District ADM Size	29&48
4 – Average Number of Students Per Instructional Staff Member	30&49
5 – Average Number of Students Per Teacher by District ADM Size	31&50
6 – Comparison of Additional Costs Per Student by Disability Category to Statutory Support Levels	32&51
7 – Additional Cost Per Student based on Unduplicated ADM	53
8 – Additional Costs Per Student, Statutory Support Levels, and Statewide Student Counts by Disability Category – Fiscal Years 1999 and 1997	54
Programs for Gifted Students	
9 – Gifted Program: Educational Costs and Student/Staff Ratio	55

CONTENTS (Continued)

Capital Outlay

10 – Capital Outlay: Programs for Disabled and Gifted Students 56

PART 2 STATE OPERATED SCHOOL COST STUDY

I. State Operated School Special Education Funding Procedures 58

II. Methodology 58

Student Count 58

Identification of Cost Centers 59

Cost Identification and Allocation Methods 60

III. Summary of Results 61

IV. Schedules 61-63

1 – Cost Summaries 64-68

2 – Cost per Student By Category of Disability and Program 69

3 – Comparison of Cost Per Student to Voucher Funding,
Fiscal Years 1999 and 1997 70

PART 3 RESIDENTIAL TREATMENT CENTER EDUCATION COST STUDY

I. Residential Treatment Center (RTC) Education Funding Procedures 72

II. Methodology 73

Sample Selection 73

Additional Cost Concept 73

Identification of Cost Centers 74

Cost Identification and Allocation Methods 75

III. Summary of Results 76

IV. Schedules 76-78

1 – Cost Summaries 79-83

2 – Composite Average of Additional Cost Per Student Compared to
Voucher Funding and Student/Staff Ratios by Category – All RTCs 84

3 – Comparison of Cost per Student to Voucher Funding
Fiscal Years 1999 and 1997 85

INTRODUCTION

Authority for Cost Study

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

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

Objectives

The objectives of this study are:

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

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

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

Study Method

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

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

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

PART 1

PUBLIC SCHOOL COST STUDY

I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

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

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

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

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

The group A weights for elementary and high school are .158 and .105, respectively. These weights are applied to the districts' total average daily membership (ADM) student counts and the result is then multiplied by \$2,564.26, the 1998-99 statutory support level, to arrive at group A funding. Since funding for the group A disabled categories of elementary and high school students is combined with other programs, it is not possible to determine the funding provided for them alone.

The preschool group A weight of .450 and the base level of 1.00 are both entirely provided for educating preschool disabled students. Therefore, the combined weight of 1.45 is applied to the ADM student count for preschool and is then multiplied by \$2,564.26 to arrive at the funding provided for group A disabled preschool students.

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

Orthopedic Impairment - self contained	5.641
Orthopedic Impairment - resource	1.744
Multiple Disabilities - resource	1.995
Autism - resource	1.995
Severe Mental Retardation - resource	1.995
Emotional Disability - Private School, Separate Facility	2.633
Moderate Mental Retardation	2.808
Hearing Impairment	3.341

I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES (continued)

Group B (continued)

Autism - self contained	5.015
Severe Mental Retardation - self contained	5.015
Multiple Disabilities - self contained	5.015
Visual Impairment	4.832
Multiple Disabilities - Severe Sensory Impairment	6.025
Preschool Severe Delay	4.979
Group A categories (extended school year only)	0.003

These weights are applied to the ADM student count for each category and the results are multiplied by \$2,564.26 to determine the total funding the district receives for group B.

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

NOTE: The Traumatic Brain Injury (TBI) disability receives no group B weight, and districts reported these students in other categories they qualified for in addition to reporting them as TBI. For informational purposes, a per student cost was calculated for both categories by including these students and the associated costs in both categories. There were 45 Resource and 29 Self-Contained TBI students (ADM) included in the study.

II. METHODOLOGY

Sample Selection

To provide comparability to the fiscal year 1997 study, the same fourteen districts were selected for this study. The sample comprises approximately 34 percent of the total statewide K-12 special education student count (ADM) for the fiscal year ended June 30, 1999. The sample districts and their count of disabled students are as follows:

<u>Unified District</u>	<u>Unduplicated Disabled Student Count</u>	<u>Elementary District</u>	<u>Unduplicated Disabled Student Count</u>	<u>High School District</u>	<u>Unduplicated Disabled Student Count</u>
Flagstaff	1,325	Cartwright	1,853	Phoenix Union	1,845
Gilbert	1,882	Casa Grande	610		
Indian Oasis- Baboquivari	153	Crane	616		
Mesa	5,166	Kyrene	1,401		
Prescott	574	Washington	2,919		
Round Valley	180				
Scottsdale	2,003				
Tucson	6,201				

II. METHODOLOGY (continued)

Additional Cost Concept

Additional costs are those excess state and local costs incurred by school districts 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 districts' average class sizes for K-12 regular education were used as the basis for determining the portion of the FTE needed for special education. For preschool disabled, all instructional and instructional support costs (including teachers) are considered excess.

The study did not allocate administrative and operational expenses from Regular Education Programs, of the Maintenance and Operation Fund. These costs are not considered additional because they would be incurred regardless of the disabled enrollment.

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

Capital outlay costs are reported in separate funds and were not included in the above costs. Capital outlay cost is listed separately on Schedule 10.

Cost Identification Methods

Programs for Disabled Students:

Fieldwork was performed to identify additional expenditures incurred by each of the participating districts. Expenditures were recorded separately for school-age students and preschool students. Expenditures were taken from the districts' budget and expenditure reports as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of contracts for salaries and the most reliable information for the other line items. The costs of extended school year (ESY) programs for the entire summer of 1998 were included to ensure accuracy and alleviate the need to estimate costs for the summer of 1999.

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

II. METHODOLOGY (continued)

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

Programs for Gifted Students:

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

Cost Allocation Methods

Additional costs were allocated to the disability categories as follows:

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

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

- B. Other expenditures which could be directly charged to specific disabilities were so assigned. This information was derived from the school districts' detailed accounting records and from inquiries with the districts' special education personnel.
- C. Additional expenditures not directly charged as described in steps A and B above were allocated based on the percentage of instructional staff FTEs in each category. The largest single direct special education disabled additional cost allocated in this manner was instruction support salaries and benefits, which primarily consisted of guidance and psychological services.

II. METHODOLOGY (continued)

- 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 two districts (Mesa Unified and Tucson Unified) were sampled and the sample additional costs obtained were projected for the entire district based on the percent of each category's enrollment tested.
- F. Federally funded expenditures were analyzed to remove them from the study in a manner that was equitable to all disability categories.

Explanatory Note for Preschool and Kindergarten:

Preschool and kindergarten students are counted as one half of the actual student count for calculating the Average Daily Membership (ADM). The per student costs and student/teacher ratios stated in this report are based on this one half ADM in order to achieve comparability to state funding levels. This is particularly important to note when analyzing the preschool per student cost figures. For example, a total cost of \$2,500 for a disability with one actual student translates into a cost of \$5,000 per student using ADM at one half (.5).

III. SUMMARY OF RESULTS

The total state and local additional costs were approximately \$121.9 million for the 26,728 school-age disabled students at the participating districts.

The statewide average cost per student by disability ranged from a low of \$1,360 for Speech/Language Impairment – Resource to a high of \$18,148 for Multiple Disabilities-Severe Sensory Impairment – Resource.

The average annual compensation (including salaries and employee related expenses from state, local and federal sources) for full-time teachers and instructional aides was \$39,692 and \$11,193, respectively.

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

1. Federal funds were available for 12.0 percent of the additional costs for grades K-12 and 14.8 percent of the additional costs for preschool.
2. The additional per student costs exceeded the statutory support levels for all categories except Visual Impairment – Self-Contained and Orthopedic Impairment – Self-Contained. (Refer to Schedule 6)

IV. SCHEDULES

PROGRAMS FOR DISABLED STUDENTS

SCHEDULE 1

K-12 — pages 14-27

Preschool — pages 34-46

ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO

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

Source of Information

Cost Per Student — Derived from district accounting records utilizing the additional cost concept described on page 4. Costs were divided by the Average Daily Membership (ADM) duplicated student count obtained from the Special Education Census System. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenditures. Costs are presented under the following headings:

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

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

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

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

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

Total Cost per Student — Total of above per student costs.

IV. SCHEDULES (continued)

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

Tuition-Out — Derived from district accounting records. Costs were directly charged to the specific disability categories as determined from District accounting records. Total costs were divided by the ADM student count of the students served.

SCHEDULE 2 K-12—page 28 Preschool—page 47

COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY

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

SCHEDULE 3 K-12—page 29 Preschool—page 48

ADDITIONAL COST PER STUDENT BY DISTRICT ADM SIZE

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

Source of Information

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

District Size — Based on total district ADM reported for fiscal year 1999.

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

IV. SCHEDULES (continued)

SCHEDULE 4
K-12—page 30
Preschool—page 49

AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER

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

Source of Information

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

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

SCHEDULE 5
K-12—page 31
Preschool—page 50

AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT ADM SIZE

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

Source of Information

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

District Size — Based on total district ADM reported for fiscal year 1999.

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

IV. SCHEDULES (continued)

SCHEDULE 6
K-12—page 32
Preschool—page 51

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

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

Source of Information

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

Cost Index — The cost per student divided by \$2,564.26 which was the per student support level for the 1998-99 school year. This base was used to make the index comparable to the statutory weights.

Dollars Per Student — The statutory weight multiplied by \$2,564.26.

Statutory Weight — From ARS, Section 15-943.

SCHEDULE 7
page 53

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

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

Source of Information

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

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

IV. SCHEDULES (continued)

SCHEDULE 8
K-12 and Preschool—page 54

**ADDITIONAL COSTS PER STUDENT, STATUTORY SUPPORT LEVELS,
AND STATEWIDE STUDENT COUNTS BY DISABILITY CATEGORY
FISCAL YEARS 1999 AND 1997**

Purpose — Compares additional costs to additional state and local funding from support level weights for 1999 and 1997. Note that disabled K-12 students are also reported through the regular attendance system and generate funding as regular education students.

Source of Information

Fiscal Year 1999 — Refer to Schedule 6 for K-12 and Schedule 6 for Preschool.

Fiscal Year 1997 — Refer to the prior Cost Study dated December 1997, Schedule 6 for K-12 and Schedule 6 for Preschool.

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

PROGRAMS FOR GIFTED STUDENTS

SCHEDULE 9
page 55

EDUCATIONAL COSTS AND STUDENT/STAFF RATIO

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

Source of Information

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

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

IV. SCHEDULES (continued)

CAPITAL OUTLAY

SCHEDULE 10

page 56

PROGRAMS FOR DISABLED AND GIFTED STUDENTS

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

Source of Information

Total Costs — Derived from district financial records.

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

SCHEDULES 1 THROUGH 6

K-12

SCHEDULE 1
 ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
 K-12
 Fiscal Year 1999

Cartwright Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
RESOURCE													
Speech/Language Impairment	\$ 27	\$ 0	\$ 535	\$ 486	\$ 106	\$ 3	\$ 45	\$ 8	\$ 0	\$ 1,210	77.16	153.89	\$ 0
Specific Learning Disability	111	0	2,423	22	430	14	185	33	0	3,218	17.29	51.51	0
Other Health Impairments	250	0	4,256	50	973	31	419	76	108	6,163	10.53	12.56	0
Mild Mental Retardation	187	0	3,673	38	727	23	313	56	0	5,017	11.67	22.14	0
Emotional Disability	99	0	2,181	20	384	12	165	30	0	2,891	19.11	59.96	0
Hearing Impairment	294	0	8,035	59	1,145	36	493	89	0	10,151	4.98	193.18	0
Visual Impairment	655	0	11,803	132	2,548	81	1,097	198	0	16,514	3.71	5.29	0
Orthopedic Impairment	388	0	3,705	78	1,511	48	650	117	517	7,014	16.42	4.80	0
Moderate Mental Retardation	471	0	4,252	95	1,833	58	789	142	0	7,640	14.44	3.85	0
Multiple Disabilities (MD)	604	0	7,166	122	2,347	74	1,010	182	0	11,505	7.23	3.54	0
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Traumatic Brain Injury**	102	0	2,007	21	397	13	171	31	0	2,742	22.67	40.74	0
SELF-CONTAINED													
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Specific Learning Disability	371	0	5,224	75	1,443	46	621	112	0	7,892	6.71	6.67	0
Other Health Impairments	238	0	3,272	48	925	29	398	72	0	4,982	10.62	10.18	40,988
Mild Mental Retardation	405	0	4,331	82	1,576	50	678	122	144	7,388	8.72	4.91	19,250
Emotional Disability (ED)	372	0	5,167	75	1,448	46	623	112	111	7,954	6.85	6.56	0
ED - Seperate Facility, Private School	511	0	7,376	103	1,986	63	855	154	0	11,048	5.02	4.98	19,914
Hearing Impairment	1,006	0	21,598	203	3,914	124	1,685	304	0	28,834	1.81	5.28	34,900
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Orthopedic Impairment	426	0	5,643	86	1,658	53	714	129	0	8,709	7.67	5.47	0
Moderate Mental Retardation	454	0	4,957	92	1,767	56	761	137	408	8,632	7.55	4.43	40,988
Multiple Disabilities (MD)	561	0	6,834	113	2,182	69	939	169	236	11,103	5.81	3.88	33,000
Autism	336	0	3,298	68	1,305	41	562	101	1,361	7,072	10.68	5.64	38,050
Severe Mental Retardation	361	0	3,668	73	1,404	45	604	109	0	6,264	10.23	5.34	0
MD - Severe Sensory Impairment	545	0	5,090	110	2,120	67	912	165	0	9,009	8.21	3.38	0
Traumatic Brain Injury**	687	0	6,794	139	2,673	85	1,151	208	0	11,737	7.85	2.76	0

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

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 1999

Mesa Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
RESOURCE													
Speech/Language Impairment	\$ 15	\$ 3	\$ 1,099	\$ 11	\$ 175	\$ 8	\$ 185	\$ 53	\$ 0	\$ 1,549	37.55	0	\$ 0
Specific Learning Disability	31	5	2,063	23	364	16	386	111	0	2,999	20.48	128.34	0
Other Health Impairments	136	23	10,207	64	1,598	215	1,694	487	0	14,424	4.03	0	0
Mild Mental Retardation	39	7	1,606	18	460	20	487	140	0	2,777	31.12	25.45	0
Emotional Disability	46	8	2,266	83	538	36	570	164	0	3,711	20.40	28.94	0
Hearing Impairment	86	15	5,005	245	1,011	176	1,089	308	0	7,935	8.76	23.31	0
Visual Impairment	75	13	5,614	404	879	788	932	268	0	8,973	7.32	0	0
Orthopedic Impairment	84	14	4,444	467	982	5,622	1,040	299	0	12,952	10.15	18.54	0
Moderate Mental Retardation	75	13	3,374	35	880	38	933	268	0	5,616	14.21	15.07	0
Multiple Disabilities (MD)	85	14	6,138	237	993	46	1,052	303	0	8,868	6.75	166.67	0
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	312	53	15,806	147	3,660	160	3,878	1,116	0	25,132	2.90	4.47	0
Traumatic Brain Injury**	52	9	3,624	25	610	27	646	186	0	5,179	11.53	125.00	0
SELF-CONTAINED													
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Specific Learning Disability	69	12	3,900	40	809	36	858	247	5	5,976	11.33	26.67	29,887
Other Health Impairments	199	34	9,754	94	2,339	102	2,479	713	0	15,714	4.76	6.53	0
Mild Mental Retardation	91	16	3,671	122	1,067	47	1,130	325	46	6,515	13.72	10.78	36,812
Emotional Disability (ED)	137	23	6,450	90	1,606	75	1,702	490	735	11,308	7.30	8.90	30,809
ED - Seperate Facility, Private School	227	39	8,829	107	2,665	116	2,824	813	0	15,620	5.81	4.13	0
Hearing Impairment	154	26	7,129	742	1,809	511	1,976	552	0	12,899	6.65	7.65	0
Visual Impairment	43	7	3,207	20	502	22	532	153	1,592	6,078	12.82	0	0
Orthopedic Impairment	294	50	12,868	284	3,446	2,052	3,652	1,051	849	24,546	3.77	3.70	0
Moderate Mental Retardation	146	25	6,034	69	1,711	75	1,813	522	432	10,827	8.25	6.92	36,812
Multiple Disabilities (MD)	260	45	11,381	276	3,049	135	3,231	930	1,052	20,359	4.26	4.18	35,396
Autism	225	39	7,535	157	2,641	115	2,798	805	2,673	16,988	7.43	3.63	35,900
Severe Mental Retardation	234	40	9,498	110	2,741	120	2,904	836	941	17,424	5.28	4.23	0
MD - Severe Sensory Impairment	280	48	14,132	199	3,286	143	3,483	1,002	0	22,573	3.25	4.94	0
Traumatic Brain Injury**	251	43	13,020	221	2,947	129	3,123	899	824	21,457	3.49	5.84	0

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

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 1999

Round Valley Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
RESOURCE													
Speech/Language Impairment	\$ 44	\$ 3	\$ 598	\$ 20	\$ 0	\$ 107	\$ 11	\$ 7	\$ 0	\$ 790	63.21	0	\$ 0
Specific Learning Disability	141	9	1,526	63	0	344	34	22	42	2,181	24.07	87.86	0
Other Health Impairments	127	8	416	57	0	309	31	20	0	968	120.93	26.71	0
Mild Mental Retardation	1,023	66	6,133	457	0	2,489	249	161	124	10,702	6.85	4.50	0
Emotional Disability	298	19	2,554	133	0	725	72	47	0	3,848	13.12	23.33	0
Hearing Impairment	493	32	819	220	0	1,199	120	78	119	3,080	108.00	5.94	0
Visual Impairment	39	3	535	18	0	96	10	6	0	707	70.54	0	0
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0
Multiple Disabilities (MD)	329	21	1,532	147	0	801	80	52	0	2,962	29.13	11.86	0
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	3	0	38	1	0	7	1	0	0	50	999.00	0	0
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0	0	0	0	0
SELF-CONTAINED													
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Specific Learning Disability	1,357	87	18,462	606	0	3,302	330	214	0	24,358	2.04	0	0
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0
Mild Mental Retardation	1,111	71	15,108	496	0	2,702	270	175	0	19,933	2.50	0	0
Emotional Disability (ED)	512	33	6,962	229	0	1,245	124	81	484	9,670	5.43	0	0
ED - Seperate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0
Multiple Disabilities (MD)	1,884	121	1,893	842	0	4,584	458	297	601	10,680	0	1.47	0
Autism	3,074	197	11,165	1,373	0	7,477	747	485	276	24,794	4.33	1.14	0
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	2,821	181	3,394	1,260	0	6,864	686	445	0	15,651	62.38	1.00	0
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0	0	0	0	0

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

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 1999

Scottsdale Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
RESOURCE													
Speech/Language Impairment	\$ 4	\$ 0	\$ 1,260	\$ 7	\$ 89	\$ 37	\$ 86	\$ 29	\$ 0	\$ 1,512	37.86	5,140.83	\$ 0
Specific Learning Disability	12	0	3,035	20	235	26	226	77	3	3,634	16.03	110.98	0
Other Health Impairments	24	0	4,407	40	477	52	460	156	0	5,616	13.59	14.43	0
Mild Mental Retardation	56	0	8,915	94	2,274	124	1,094	371	0	12,928	7.59	4.75	0
Emotional Disability	17	0	4,627	29	576	38	335	113	0	5,735	10.07	105.98	0
Hearing Impairment	37	0	7,985	62	750	82	722	245	0	9,883	6.83	12.79	0
Visual Impairment	38	0	10,785	65	1,205	85	749	254	0	13,181	4.46	116.69	0
Orthopedic Impairment	21	0	3,790	36	883	47	414	140	0	5,331	16.13	14.81	0
Moderate Mental Retardation	87	0	10,259	147	3,743	193	1,705	578	0	16,712	10.32	2.31	0
Multiple Disabilities (MD)	84	0	15,500	142	1,705	186	1,642	557	0	19,816	3.91	3.93	0
Autism	65	0	8,858	109	2,223	541	1,266	429	0	13,491	9.28	3.50	0
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Traumatic Brain Injury**	88	0	13,576	148	1,778	194	1,712	580	0	18,076	5.21	2.94	0
SELF-CONTAINED													
Speech/Language Impairment	52	0	7,655	88	1,058	115	1,019	345	0	10,332	6.74	4.66	0
Specific Learning Disability	22	0	3,678	37	445	48	428	145	0	4,803	9.76	13.00	0
Other Health Impairments	19	0	3,561	32	391	43	376	127	0	4,549	11.25	17.24	0
Mild Mental Retardation	32	0	4,835	54	655	71	631	214	8	6,500	9.39	7.68	0
Emotional Disability (ED)	30	0	5,070	50	1,191	65	577	196	10	7,189	9.02	9.95	23,042
ED - Seperate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0
Hearing Impairment	67	0	8,778	112	1,348	147	1,298	440	0	12,190	7.47	3.31	0
Visual Impairment	45	0	8,548	75	906	99	872	296	0	10,841	5.63	7.94	0
Orthopedic Impairment	48	0	7,556	82	983	107	946	321	300	10,343	6.73	5.36	0
Moderate Mental Retardation	43	0	6,293	73	881	96	848	287	93	8,614	8.89	5.53	0
Multiple Disabilities (MD)	38	0	7,540	64	773	84	744	252	247	9,742	6.11	9.94	0
Autism	54	0	8,679	91	1,213	474	1,060	359	357	12,287	6.01	4.93	28,818
Severe Mental Retardation	57	0	7,346	95	1,146	125	1,104	374	552	10,799	11.13	3.85	28,651
MD - Severe Sensory Impairment	63	0	10,939	106	1,684	139	1,225	415	590	15,161	5.07	4.81	25,074
Traumatic Brain Injury**	34	0	5,510	57	688	75	663	225	0	7,252	8.21	8.04	0

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

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 1999

Tucson Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
RESOURCE													
Speech/Language Impairment	\$ 2	\$ 2	\$ 1,015	\$ 4	\$ 265	\$ 43	\$ 222	\$ 34	\$ 0	\$ 1,587	40.02	371.11	\$ 0
Specific Learning Disability	6	5	2,253	9	543	13	519	79	0	3,427	18.57	93.26	0
Other Health Impairments	8	8	2,495	12	863	23	723	110	0	4,242	20.02	25.01	0
Mild Mental Retardation	9	9	3,357	14	944	24	844	131	0	5,332	13.23	33.92	0
Emotional Disability	4	4	1,660	6	399	10	362	55	0	2,500	24.37	251.08	0
Hearing Impairment	33	31	7,835	885	4,203	1,636	2,956	451	0	18,030	8.95	3.91	0
Visual Impairment	29	28	12,671	44	2,704	637	2,631	401	0	19,145	3.11	180.56	0
Orthopedic Impairment	15	15	4,399	23	2,227	70	1,381	211	0	8,341	12.34	11.01	0
Moderate Mental Retardation	15	14	3,612	22	5,094	214	1,310	200	0	10,481	18.18	9.26	0
Multiple Disabilities (MD)	50	47	20,797	646	6,513	110	4,494	686	0	33,343	1.94	23.49	0
Autism	54	51	15,040	81	5,784	154	4,832	737	0	26,733	3.71	3.02	0
MD - Severe Sensory Impairment	9	8	3,914	13	1,406	47	804	123	0	6,324	10.00	0	0
Traumatic Brain Injury**	8	8	3,509	13	750	17	753	115	0	5,173	11.43	160.00	0
SELF-CONTAINED													
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Specific Learning Disability	7	7	2,365	11	766	20	650	100	8	3,934	20.15	31.97	0
Other Health Impairments	22	21	5,055	33	2,492	148	1,968	327	0	10,066	14.69	5.65	0
Mild Mental Retardation	27	17	4,568	26	1,874	48	1,575	284	11	8,430	13.36	8.25	0
Emotional Disability (ED)	14	13	3,843	21	1,296	30	1,251	192	0	6,660	14.74	11.39	0
ED - Seperate Facility, Private School	38	36	8,566	56	5,122	78	3,385	948	0	18,229	8.92	3.23	0
Hearing Impairment	27	25	7,316	40	2,904	64	2,371	362	71	13,180	7.70	6.05	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Orthopedic Impairment	237	27	5,609	43	5,885	94	2,569	1,059	62	15,585	19.89	3.71	0
Moderate Mental Retardation	124	31	7,502	50	3,795	86	2,977	657	65	15,287	10.27	3.66	0
Multiple Disabilities (MD)	38	30	6,768	47	4,312	209	2,841	452	36	14,733	12.88	3.62	0
Autism	73	43	10,472	68	4,806	124	4,107	665	81	20,439	7.19	2.69	0
Severe Mental Retardation	226	33	8,245	52	4,294	109	3,109	853	399	17,320	8.50	3.71	0
MD - Severe Sensory Impairment	229	49	11,864	77	5,755	142	4,611	1,045	284	24,056	6.24	2.42	0
Traumatic Brain Injury**	24	23	5,262	36	2,144	48	2,154	329	0	10,020	15.63	4.90	0

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

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 1999

Washington Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
RESOURCE													
Speech/Language Impairment	\$ 16	\$ 0	\$ 748	\$ 6	\$ 110	\$ 222	\$ 53	\$ 17	\$ 2	\$ 1,174	49.20	0	\$ 0
Specific Learning Disability	44	1	1,842	14	307	50	147	47	0	2,452	21.67	81.51	0
Other Health Impairments	114	2	3,402	30	785	108	376	119	19	4,955	15.62	11.46	0
Mild Mental Retardation	133	2	3,719	35	917	127	439	139	41	5,552	16.19	8.87	0
Emotional Disability	86	1	2,788	22	595	82	285	90	0	3,949	14.87	17.51	0
Hearing Impairment	120	2	4,437	51	827	1,335	396	126	0	7,294	9.80	18.05	0
Visual Impairment	372	5	12,233	405	2,568	733	1,229	390	0	17,935	3.99	4.20	0
Orthopedic Impairment	190	3	4,226	248	1,310	943	627	199	81	7,827	23.94	4.82	0
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0
Multiple Disabilities (MD)	280	4	13,382	73	1,932	266	925	293	0	17,155	2.72	0.00	0
Autism	377	5	8,858	317	2,601	643	1,245	395	146	14,587	9.10	2.55	0
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0	0	0	0	0
SELF-CONTAINED													
Speech/Language Impairment	70	1	3,027	18	487	67	233	74	19	3,996	12.23	67.93	14,323
Specific Learning Disability	81	1	2,991	23	563	85	269	85	87	4,185	12.17	25.69	16,599
Other Health Impairments	143	2	4,009	37	988	136	473	150	132	6,070	10.27	8.24	18,511
Mild Mental Retardation	147	2	4,154	38	1,016	140	486	154	150	6,287	8.46	8.09	20,370
Emotional Disability (ED)	123	2	3,274	35	851	117	407	129	313	5,251	10.63	8.91	0
ED - Seperate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	17,578
Hearing Impairment	138	2	5,659	55	954	1,323	456	145	284	9,016	6.21	24.69	15,298
Visual Impairment	714	10	26,856	502	4,932	1,068	2,361	749	1,109	38,301	1.56	3.20	0
Orthopedic Impairment	433	6	8,860	311	2,992	1,176	1,432	454	289	15,953	13.30	1.97	0
Moderate Mental Retardation	253	4	6,513	76	1,749	241	837	266	415	10,354	7.39	4.17	21,099
Multiple Disabilities (MD)	462	7	10,757	120	3,189	730	1,527	484	669	17,945	5.81	2.06	19,581
Autism	437	6	9,751	334	3,017	702	1,444	458	834	16,983	8.03	2.10	21,315
Severe Mental Retardation	474	7	9,787	124	3,274	452	1,567	497	170	16,352	8.97	1.81	0
MD - Severe Sensory Impairment	382	6	9,728	100	2,639	660	1,263	401	845	16,024	6.01	2.73	20,825
Traumatic Brain Injury**	104	2	3,940	27	717	99	343	109	0	5,341	9.37	22.73	0

* Includes Extended School Year costs but not Tuition Out costs.
 ** Refer to the explanatory note for TBI category on Page 3.
 Note: Refer to schedule explanation on page 7

SCHEDULE 2
COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY
(Average Per Student Cost of All Sample Districts)
K-12
Fiscal Year 1999

Category	District of Attendance										Tuition Out		
	No. of Students (ADM)	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	No. of Students (ADM)	Cost Per Student
		Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other				
RESOURCE													
Speech/Language Impairment	11,339.36	\$ 18	\$ 1	\$ 935	\$ 52	\$ 156	\$ 45	\$ 126	\$ 27	\$ 0	\$ 1,360	0	\$ 0
Specific Learning Disability	13,085.66	57	4	2,232	21	388	26	302	65	3	3,098	0	0
Other Health Impairments	317.56	87	4	2,877	25	693	53	515	95	11	4,360	0	0
Mild Mental Retardation	408.96	192	7	4,022	63	838	129	560	119	41	5,971	0	0
Emotional Disability	614.37	73	4	2,474	30	442	39	309	63	18	3,452	0	0
Hearing Impairment	259.98	140	18	6,537	525	2,268	810	1,531	285	10	12,124	0	0
Visual Impairment	106.37	197	11	8,568	169	1,412	788	1,091	239	0	12,475	0	0
Orthopedic Impairment	128.09	101	9	4,008	162	1,236	1,543	839	188	70	8,156	0	0
Moderate Mental Retardation	35.72	469	12	7,670	155	2,216	497	1,131	226	286	12,662	0	0
Multiple Disabilities (MD)	75.34	295	29	10,513	343	2,513	303	1,689	325	151	16,161	0	0
Autism	62.33	396	14	9,523	118	2,424	249	1,673	324	110	14,831	0	0
MD - Severe Sensory Impairment	11.25	714	30	11,478	193	3,130	299	1,798	411	95	18,148	0	0
Traumatic Brain Injury**	44.92	71	6	3,497	27	613	30	530	118	9	4,901	0	0
SELF-CONTAINED													
Speech/Language Impairment	96.13	74	2	3,222	21	547	59	288	86	19	4,318	0.78	14,323
Specific Learning Disability	2,109.87	136	7	3,443	40	591	71	416	106	23	4,833	16.48	16,407
Other Health Impairments	110.79	105	12	4,546	43	1,719	150	1,254	227	51	8,107	3.12	22,613
Mild Mental Retardation	1,304.86	169	12	4,396	68	1,189	85	930	218	48	7,115	20.61	20,525
Emotional Disability (ED)	939.24	143	11	4,766	56	1,180	75	916	214	127	7,488	48.79	21,370
ED - Seperate Facility, Private School	139.67	274	20	6,629	84	2,696	106	1,732	459	0	12,000	35.63	17,159
Hearing Impairment	73.75	173	22	7,663	345	2,193	323	1,855	407	40	13,021	2.00	25,099
Visual Impairment	15.92	196	7	8,147	114	1,392	804	825	244	259	11,988	0	0
Orthopedic Impairment	96.51	309	19	7,558	139	3,197	559	1,842	624	153	14,400	0	0
Moderate Mental Retardation	573.98	341	22	6,598	94	2,003	159	1,506	378	240	11,341	16.67	21,883
Multiple Disabilities (MD)	356.49	406	26	8,396	149	2,722	410	1,771	385	248	14,513	12.62	22,673
Autism	246.28	346	28	8,791	148	2,800	330	2,231	491	556	15,721	32.88	24,713
Severe Mental Retardation	140.02	327	31	8,442	96	2,900	161	2,420	677	263	15,317	6.00	24,172
MD - Severe Sensory Impairment	124.80	443	26	10,070	131	2,832	387	1,969	483	411	16,752	9.50	21,069
Traumatic Brain Injury**	29.25	210	21	7,364	107	1,922	96	1,751	421	239	12,131	1.00	20,047

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

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 8

SCHEDULE 3
ADDITIONAL COST PER STUDENT BY DISTRICT SIZE
K-12
Fiscal Year 1999

Category	District ADM 1,000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
RESOURCE				
Speech/Language Impairment	\$ 1,016	\$ -	\$ 1,151	\$ 1,450
Specific Learning Disability	2,653	-	2,965	3,196
Other Health Impairments	2,759	-	4,501	4,493
Mild Mental Retardation	6,229	-	6,558	5,547
Emotional Disability	2,803	-	3,974	3,360
Hearing Impairment	6,056	-	12,597	12,583
Visual Impairment	3,423	-	14,608	12,896
Orthopedic Impairment	4,129	-	4,911	9,094
Moderate Mental Retardation	12,692	-	15,545	10,097
Multiple Disabilities (MD)	6,782	-	13,356	21,394
Autism	9,534	-	13,452	16,637
MD - Severe Sensory Impairment	8,851	-	11,691	26,610
Traumatic Brain Injury*	1,783	-	4,115	5,878
SELF-CONTAINED				
Speech/Language Impairment	0	-	0	4,355
Specific Learning Disability	5,058	-	6,612	4,730
Other Health Impairments	7,185	-	6,602	8,443
Mild Mental Retardation	7,148	-	7,781	7,052
Emotional Disability (ED)	9,558	-	7,993	7,356
ED - Seperate Facility, Private School	0	-	7,527	14,782
Hearing Impairment	3,866	-	17,208	12,814
Visual Impairment	0	-	6,818	12,730
Orthopedic Impairment	4,728	-	8,992	15,230
Moderate Mental Retardation	10,444	-	10,225	11,553
Multiple Disabilities (MD)	15,229	-	11,900	14,996
Autism	16,295	-	12,687	16,137
Severe Mental Retardation	11,957	-	7,521	16,121
MD - Severe Sensory Impairment	10,076	-	13,374	17,921
Traumatic Brain Injury*	0	-	6,920	13,248

Includes 5 districts.

Includes 0 districts.

Includes 3 districts.

Includes 6 districts.

*Refer to explanatory note for TBI category on page 3

Note: Costs do not include tuition out costs.

Note: Refer to schedule explanation on page 8

SCHEDULE 4
AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER
K-12
Fiscal Year 1999

Category	Elementary		High School		Unified	
	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide
RESOURCE						
Speech/Language Impairment	50.53	289.38	56.14	328.33	52.43	281.32
Specific Learning Disability	18.46	42.01	19.82	300.41	22.98	39.39
Other Health Impairments	13.98	10.34	36.11	0	35.37	42.57
Mild Mental Retardation	11.59	7.57	10.19	15.22	17.39	9.77
Emotional Disability	14.97	17.01	24.53	110.56	17.40	36.89
Hearing Impairment	8.05	11.44	11.48	14.56	8.62	10.21
Visual Impairment	5.11	7.09	7.32	12.47	6.19	109.38
Orthopedic Impairment	20.37	6.63	7.07	0	21.21	11.40
Moderate Mental Retardation	7.91	1.81	35.70	0	14.35	3.11
Multiple Disabilities (MD)	4.76	3.54	7.03	7.50	10.03	5.92
Autism	7.26	2.45	15.96	10.53	13.52	4.05
MD - Severe Sensory Impairment	5.42	2.43	2.62	1.00	5.87	3.61
Traumatic Brain Injury*	25.95	28.89	0	0	12.89	22.77
SELF-CONTAINED						
Speech/Language Impairment	12.23	67.93	0	0	12.61	7.64
Specific Learning Disability	11.61	16.65	13.63	92.71	13.62	13.28
Other Health Impairments	9.38	7.17	0.00	0.00	24.66	15.46
Mild Mental Retardation	8.69	5.85	10.63	21.22	16.12	7.73
Emotional Disability (ED)	8.74	7.85	10.90	38.77	8.70	5.91
ED - Seperate Facility, Private School	5.00	4.98	8.92	7.65	16.86	13.14
Hearing Impairment	4.31	5.55	7.33	21.10	13.13	9.49
Visual Impairment	2.46	5.33	14.95	0.0	7.16	8.06
Orthopedic Impairment	11.15	2.89	10.02	4.79	10.34	3.99
Moderate Mental Retardation	6.98	3.62	8.53	4.75	11.06	5.72
Multiple Disabilities (MD)	6.05	2.42	5.76	5.89	11.01	5.14
Autism	7.65	2.39	12.35	4.31	9.09	3.36
Severe Mental Retardation	8.83	3.05	9.65	2.24	11.63	3.08
MD - Severe Sensory Impairment	7.20	2.85	5.16	9.96	6.94	4.13
Traumatic Brain Injury*	9.18	5.24	4.23	3.03	6.15	9.03

*Refer to explanatory note for TBI category on page 3
Note: Refer to schedule explanation on page 9

SCHEDULE 5
AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT SIZE
K-12
Fiscal Year 1999

Category	District ADM 1,000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
RESOURCE				
Speech/Language Impairment	61.41	-	48.48	43.35
Specific Learning Disability	22.16	-	17.92	18.86
Other Health Impairments	23.47	-	15.67	16.91
Mild Mental Retardation	13.78	-	11.53	13.62
Emotional Disability	21.83	-	13.97	15.13
Hearing Impairment	12.70	-	4.87	8.39
Visual Impairment	14.80	-	4.71	5.10
Orthopedic Impairment	39.18	-	19.85	14.49
Moderate Mental Retardation	7.29	-	12.64	13.70
Multiple Disabilities (MD)	11.84	-	6.26	4.68
Autism	12.16	-	6.92	7.59
MD - Severe Sensory Impairment	11.84	-	10.11	3.03
Traumatic Brain Injury*	26.13	-	15.08	9.28
SELF-CONTAINED				
Speech/Language Impairment	0	-	0	12.32
Specific Learning Disability	10.34	-	8.90	13.35
Other Health Impairments	5.61	-	14.58	11.59
Mild Mental Retardation	9.72	-	9.20	10.69
Emotional Disability (ED)	5.19	-	7.01	9.52
ED - Seperate Facility, Private School	0	-	6.53	8.25
Hearing Impairment	11.24	-	4.07	7.11
Visual Impairment	0	-	17.88	3.07
Orthopedic Impairment	10.00	-	10.47	9.47
Moderate Mental Retardation	6.42	-	6.98	8.35
Multiple Disabilities (MD)	6.97	-	7.09	7.00
Autism	5.23	-	8.03	7.31
Severe Mental Retardation	5.55	-	9.50	7.50
MD - Severe Sensory Impairment	8.22	-	6.82	5.25
Traumatic Brain Injury*	0	-	12.00	5.52

Includes 5 districts.

Includes 0 districts.

Includes 3 districts.

Includes 6 districts.

*Refer to explanatory note for TBI category on page 3

Note: Refer to schedule explanation on page 9

SCHEDULE 6
COMPARISON OF ADDITIONAL COSTS PER STUDENT BY DISABILITY CATEGORY
TO STATUTORY SUPPORT LEVELS
K-12
Fiscal Year 1999

32

Category	Cost Study Results				Statutory Support Level****	
	Additional Cost Per Student*	Less Additional Costs from State Grants**	Additional Cost from Support Level Funding	Cost Index***	Additional Dollars Per Student	Statutory Weight
ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED	\$ 11	\$ 0	\$ 11	0.004	\$ 8	0.003
GROUP B RESOURCE						
Hearing Impairment	12,124	0	12,124	4.73	8,567	3.341
Visual Impairment	12,475	0	12,475	4.86	12,391	4.832
Orthopedic Impairment	8,156	0	8,156	3.18	4,472	1.744
Moderate Mental Retardation	12,662	0	12,662	4.94	7,200	2.808
Multiple Disabilities (MD)	16,161	14	16,147	6.30	5,116	1.995
Severe Mental Retardation	N/A	N/A	N/A	N/A	5,116	1.995
Autism	14,831	0	14,831	5.78	5,116	1.995
MD - Severe Sensory Impairment	18,148	0	18,148	7.08	15,450	6.025
GROUP B SELF-CONTAINED						
ED - Seperate Facility, Private School	12,000	0	12,000	4.68	6,752	2.633
Hearing Impairment	13,021	0	13,021	5.08	8,567	3.341
Visual Impairment	11,988	0	11,988	4.68	12,391	4.832
Orthopedic Impairment	14,400	0	14,400	5.62	14,465	5.641
Moderate Mental Retardation	11,341	1	11,340	4.42	7,200	2.808
Multiple Disabilities (MD)	14,513	1	14,512	5.66	12,860	5.015
Autism	15,721	0	15,721	6.13	12,860	5.015
Severe Mental Retardation	15,317	0	15,317	5.97	12,860	5.015
MD - Severe Sensory Impairment	16,752	0	16,752	6.53	15,450	6.025

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

** Costs from state grants are removed to arrive at additional cost corresponding to statutory support level funds. In 1998-99, the only state grant applicable to K-12 was for Extended School Year.

*** Cost index based on 1998-99 statutory support level (2,564.26 = 1.0).

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

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

Note: Refer to schedule explanation on page 10.

The MD-Severe Sensory Impairment (Resource) category consists of 11.25 ADM.

For information purposes, the 1999-2000 statutory per student support level is \$2,610.64.

SCHEDULES 1 THROUGH 6

PRESCHOOL

**SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999**

Cartwright Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 334	\$ 2	\$ 6,089	\$ 116	\$ 760	\$ 30	\$ 1,235	\$ 406	\$ 0	\$ 8,972	6.30	8.71	\$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	112	1	1,631	39	254	10	413	136	0	2,596	33.33	16.26	0
Moderate Delay	458	3	7,161	160	1,043	41	1,694	557	562	11,679	6.67	4.44	0
Severe Delay	380	3	5,992	132	864	34	1,403	461	0	9,269	7.84	5.46	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 1999

Casa Grande Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 171	\$ 0	\$ 7,552	\$ 0	\$ 1,080	\$ 0	\$ 203	\$ 40	\$ 10	\$ 9,056	4.94	4.61	\$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	466	0	18,307	0	2,953	0	554	109	0	22,389	2.71	1.28	0
Moderate Delay	261	0	11,666	0	1,656	0	311	61	34	13,989	3.15	3.07	0
Severe Delay	310	0	11,935	0	1,965	0	369	72	511	15,162	4.42	1.86	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999

Crane Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 0	\$ 0	\$ 4,474	\$ 30	\$ 202	\$ 0	\$ 2,175	\$ 587	\$ 0	\$ 7,468	7.78	14.66	\$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	0	0	5,179	59	396	0	4,257	1,148	0	11,039	6.72	4.23	0
Severe Delay	0	0	7,815	74	2,128	0	5,377	1,451	0	16,845	4.45	3.82	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

**SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999**

Flagstaff Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other			Teacher	Aide	
Speech/Language Delay	\$ 286	\$ 0	\$ 3,876	\$ 50	\$ 1,257	\$ 0	\$ 812	\$ 134	\$ 148	\$ 6,563	8.87	14.57	\$ 0
Hearing Impairment	422	0	5,008	74	1,857	0	1,200	197	2,400	11,158	10.00	5.95	0
Visual Impairment	1,398	0	18,608	246	6,148	0	3,972	653	0	31,025	1.93	2.71	0
Moderate Delay	311	0	4,309	55	1,368	0	884	145	349	7,421	7.63	15.07	0
Severe Delay	422	0	4,845	74	1,854	0	1,198	197	409	8,999	11.67	5.50	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

**SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999**

Gilbert Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 352	\$ 0	\$ 7,809	\$ 29	\$ 1,237	\$ 0	\$ 2,625	\$ 496	\$ 19	\$ 12,567	4.85	6.32	\$ 0
Hearing Impairment	589	0	13,847	49	2,069	0	4,393	830	0	21,777	2.59	4.49	0
Visual Impairment	241	0	4,443	20	847	0	1,798	340	0	7,689	10.81	6.37	0
Moderate Delay	338	0	6,971	28	1,186	0	2,519	476	43	11,561	5.89	5.56	0
Severe Delay	336	0	7,210	28	1,182	0	2,509	474	101	11,840	5.45	6.07	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999

Indian Oasis Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other			Teacher	Aide	
Speech/Language Delay	\$ 559	\$ 0	\$ 4,587	\$ 6,984	\$ 0	\$ 0	\$ 2,555	\$ 1,937	\$ 0	\$ 16,622	300.00	2.32	\$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	859	0	12,725	93	0	0	3,924	2,975	0	20,576	5.68	2.04	0
Severe Delay	1,099	0	19,940	119	0	0	5,019	3,805	0	29,982	2.98	1.93	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 1999

Kyrene Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 326	\$ 0	\$ 8,971	\$ 28	\$ 223	\$ 31	\$ 377	\$ 42	\$ 0	\$ 9,998	4.65	10.83	\$ 0
Hearing Impairment	568	0	12,861	49	389	54	658	73	0	14,652	4.65	3.12	0
Visual Impairment	165	0	3,696	14	113	16	191	21	0	4,216	16.67	10.42	0
Moderate Delay	311	0	7,865	27	212	30	360	40	19	8,864	6.05	7.81	0
Severe Delay	514	0	10,950	45	351	49	595	66	0	12,570	6.41	3.04	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

**SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999**

Mesa Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 34	\$ 0	\$ 3,788	\$ 0	\$ 697	\$ 1	\$ 1,651	\$ 434	\$ 0	\$ 6,605	10.54	14.28	\$ 0
Hearing Impairment	99	0	10,279	0	2,047	2	4,850	1,274	0	18,551	4.00	4.27	0
Visual Impairment	55	0	9,489	0	1,128	1	2,674	702	0	14,049	3.75	0	32,212
Moderate Delay	50	0	5,160	162	1,021	1	2,421	637	700	10,152	7.95	8.63	0
Severe Delay	92	0	8,030	4	1,887	2	4,471	1,174	546	16,206	5.51	3.78	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999

Prescott Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other			Teacher	Aide	
Speech/Language Delay	\$ 734	\$ 0	\$ 3,200	\$ 102	\$ 260	\$ 0	\$ 1,110	\$ 29	\$ 0	\$ 5,435	12.26	24.08	\$ 4,362
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	1,647	0	6,884	229	582	0	2,490	66	57	11,955	6.25	8.60	0
Severe Delay	1,570	0	5,649	218	555	0	2,373	63	114	10,542	12.34	5.49	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 1999

Round Valley Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 2,541	\$ 0	\$ 6,846	\$ 113	\$ 104	\$ 0	\$ 697	\$ 20	\$ 0	\$ 10,321	5.78	5.31	\$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	3,093	0	5,561	138	127	0	849	25	0	9,793	7.12	3.34	0
Severe Delay	2,110	0	3,960	94	87	0	579	17	0	6,847	10.00	5.00	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999

Scottsdale Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 144	\$ 0	\$ 6,373	\$ 72	\$ 1,468	\$ 0	\$ 955	\$ 265	\$ 0	\$ 9,277	8.21	33.40	\$ 0
Hearing Impairment	576	0	14,953	290	5,872	0	3,821	1,058	0	26,570	3.96	2.82	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	263	0	8,669	132	2,685	0	1,747	484	0	13,980	6.40	8.24	0
Severe Delay	322	0	10,254	162	3,279	0	2,134	591	0	16,742	5.45	6.43	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

**SCHEDULE 1
 ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
 PRESCHOOL*
 Fiscal Year 1999**

Tucson Unified School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 54	\$ 0	\$ 8,645	\$ 71	\$ 2,224	\$ 5	\$ 2,408	\$ 356	\$ 34	\$ 13,797	4.40	6.48	\$ 0
Hearing Impairment	36	0	6,091	14	1,501	3	1,626	213	0	9,484	5.79	11.79	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0	0
Moderate Delay	42	0	6,455	16	1,863	4	1,879	270	157	10,686	6.43	7.03	0
Severe Delay	33	0	5,039	13	1,383	3	1,492	255	170	8,388	8.54	8.38	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 1999

Washington Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student**	Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other			Teacher	Aide	
Speech/Language Delay	\$ 419	\$ 0	\$ 10,062	\$ 0	\$ 0	\$ 0	\$ 1,767	\$ 579	\$ 47	\$ 12,874	4.10	19.25	\$ 0
Hearing Impairment	324	0	8,827	0	0	0	1,368	448	0	10,967	4.37	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	444	0	8,184	607	0	0	1,874	614	94	11,817	6.16	6.60	14,148
Severe Delay	526	0	8,901	862	0	37	2,219	727	559	13,831	6.19	4.77	15,314

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

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

Note: refer to schedule explanation on page 7.

SCHEDULE 3
ADDITIONAL COST PER STUDENT (ONE ADM) BY DISTRICT SIZE
PRESCHOOL*
Fiscal Year 1999

Category	District ADM 1,000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	\$ 8,166	\$ -	\$ 9,097	11,050
Hearing Impairment	0	-	14,063	18,933
Visual Impairment	22,389	-	13,771	9,809
Moderate Delay	13,696	-	9,690	11,166
Severe Delay	15,143	-	9,669	13,463

Includes 5 districts.

Includes 0 districts.

Includes 3 districts.

Includes 5 districts.

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

Note: Costs do not include tuition out costs.

Note: Refer to schedule explanation on page 8.

SCHEDULE 5
AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT ADM SIZE
PRESCHOOL*
Fiscal Year 1999

Category	District ADM 1,000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	9.26	-	5.52	5.54
Hearing Impairment	0	-	5.11	3.78
Visual Impairment	2.71	-	4.49	6.64
Moderate Delay	4.59	-	6.47	6.54
Severe Delay	5.32	-	8.29	6.12

Includes 5 districts.

Includes 0 districts.

Includes 3 districts.

Includes 5 districts.

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.
 Note: Refer to schedule explanation on page 9.

SCHEDULE 6
COMPARISON OF ADDITIONAL COSTS PER STUDENT (ONE ADM) BY DISABILITY CATEGORY
TO STATUTORY SUPPORT LEVELS
PRESCHOOL*
Fiscal Year 1999

Category	Cost Study Results				Statutory Support Level*****	
	Additional Cost Per Student**	Less Additional Costs from State Grants***	Additional Cost from Support Level Funding	Cost Index****	Additional Dollars Per Student	Statutory Weight
Speech/Language Delay	\$ 10,237	\$	\$ 10,237	3.99	\$ 3,718	1.450
Hearing Impairment	18,167		18,167	7.08	12,285	4.791
Visual Impairment	12,781		12,781	4.98	16,109	6.282
Moderate Delay	11,044		11,044	4.31	3,718	1.450
Severe Delay	13,003		13,003	5.07	16,486	6.429

51

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

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

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

**** Cost index based on 1998-99 statutory support level (2,564.26 = 1.0).

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

Note: Refer to schedule explanation on page 10.

Note: For information purposes, the 1999-2000 statutory per student support level is \$2,610.64.

SCHEDULES 7 THROUGH 10

SCHEDULE 7
ADDITIONAL COST PER STUDENT BASED ON UNDUPLICATED ADM
Fiscal Year 1999

District	K-12			Preschool*		
	Student Count (ADM)	Per Student Costs State and Local Funds	Federal Funds Available Per Student	Student Count (ADM)	Per Student Costs State and Local Funds	Federal Funds Available Per Student
Cartwright Elementary	1,853	\$ 4,021	\$ 543	74	\$ 9,699	\$ 2,672
Casa Grande Elementary	610	3,786	569	19	12,743	3,019
Crane Elementary	616	2,765	568	15	12,224	2,047
Flagstaff Unified	1,325	3,151	384	38	8,370	1,719
Gilbert Unified	1,882	3,974	525	82	12,460	1,809
Indian-Oasis Unified	153	5,712	671	9	19,891	1,761
Kyrene Elementary	1,401	4,430	607	101	10,057	2,192
Mesa Unified	5,166	4,896	690	144	11,099	2,637
Phoenix Union High School	1,845	6,108	719	N/A	N/A	N/A
Prescott Unified	574	3,311	512	24	7,970	1,191
Round Valley Unified	180	3,812	725	4	9,270	3,374
Scottsdale Unified	2,003	4,708	559	49	19,645	1,785
Tucson Unified	6,201	5,344	683	152	11,239	1,830
Washington Elementary	2,919	3,416	614	135	12,667	1,395
Cost Study Average (Weighted)	26,728	4,560	622	846	11,685	2,024

* Each preschool student is counted as .5 for ADM purposes. Refer to explanatory note for preschool on page 6.

N/A District does not have Preschool program.

Note: Schedule does not include tuition out costs.

Note: Refer to schedule explanation on page 10.

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

Fiscal Years 1999 and 1997

*Not including
Federal funds*

Category	Additional Cost from Support Level Funding*		Statutory Support Level in Dollars Per Student**		Unduplicated Student Count	
	1999	1997	1999	1997	1999	1997
ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED	\$ 11	\$ 8	\$ 8	\$ 7	71,067	63,900
GROUP B RESOURCE						
Hearing Impairment	12,124	6,986	8,567	6,741	742	683
Visual Impairment	12,475	11,708	12,391	8,794	347	304
Orthopedic Impairment	8,156	9,632	4,472	2,737	455	425
Moderate Mental Retardation	12,662	11,971	7,200	5,972	133	149
Multiple Disabilities (MD)	16,147	8,328	5,116	3,230	175	140
Severe Mental Retardation	N/A	N/A	5,116	3,230	8	4
Autism	14,831	14,746	5,116	3,230	151	70
MD - Severe Sensory Impairment	18,148	18,907	15,450	11,147	53	29
GROUP B SELF-CONTAINED						
ED - Seperate Facility, Private School	12,000	10,279	6,752	5,016	787	660
Hearing Impairment	13,021	12,186	8,567	6,741	135	136
Visual Impairment	11,988	14,066	12,391	8,794	87	69
Orthopedic Impairment	14,400	14,048	14,465	8,046	577	503
Moderate Mental Retardation	11,340	10,461	7,200	5,972	1,553	1,372
Multiple Disabilities (MD)	14,512	12,171	12,860	7,347	657	646
Autism	15,721	11,173	12,860	7,347	605	378
Severe Mental Retardation	15,317	14,483	12,860	7,347	306	288
MD - Severe Sensory Impairment	16,752	14,729	15,450	11,147	428	401
PRESCHOOL***						
Speech/Language Delay	10,237	11,208	3,718	3,611	1,220	1,114
Hearing Impairment	18,167	16,157	12,285	10,353	29	31
Visual Impairment	12,781	14,422	16,109	12,405	36	42
Moderate Delay	11,044	10,887	3,718	3,611	905	852
Severe Delay	13,003	16,011	16,486	10,808	519	400
Total Students					80,975	72,596

54

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

** The statutory support level of \$2,564.26 multiplied by the statutory add-on weight for each category. For preschool, this includes the base support level (1.00), the group A weight for preschool (.45), and the applicable statutory add-on weight.

*** Each Preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

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

Note: Refer to schedule explanation on page 11.

The MD-Severe Sensory Impairment (Resource) category consists of 11.29 and 9.08 ADM for the 1999 and 1997 cost studies, respectively.

The Visual Impairment (Self-Contained) category consists of 15.92 and 15.91 ADM for the 1999 and 1997 cost studies, respectively.

SCHEDULE 9
EDUCATIONAL COSTS AND STUDENT/ STAFF RATIO
GIFTED PROGRAM
Fiscal Year 1999

District	Compensation	Other	Total Operating Costs	Per Student Costs	Student Count	Student/Teacher Ratio
Cartwright Elementary	\$ 206,811	\$ 8,924	\$ 215,735	\$ 994	217	54
Casa Grande Elementary	199,166	3,642	202,808	765	265	66
Crane Elementary	10,676	1,965	12,641	108	117	*
Flagstaff Unified	234,698	5,797	240,495	410	586	101
Gilbert Unified	945,356	12,373	957,729	956	1,002	46
Indian-Oasis Unified	39,459	1,571	41,030	622	66	66
Kyrene Elementary	875,750	8,596	884,346	547	1,617	95
Mesa Unified	1,714,685	61,586	1,776,271	1,056	1,682	56
Phoenix Union High School	132,084	0	132,084	112	1,181	*
Prescott Unified	79,959	700	80,659	251	321	161
Round Valley Unified	1,056	4,500	5,556	96	58	77
Scottsdale Unified	602,046	15,981	618,027	281	2,200	181
Tucson Unified	1,838,712	185,435	2,024,147	641	3,157	100
Washington Elementary	1,085,675	12,114	1,097,789	610	1,800	80
Cost Study Totals and Averages	\$ 7,966,133	\$ 323,184	\$ 8,289,317	\$ 581	14,269	91

* Student/Teacher ratio not applicable.

Note: Refer to schedule explanation on page 11.

**SCHEDULE 10
CAPITAL OUTLAY
PROGRAMS FOR DISABLED AND GIFTED STUDENTS
Fiscal Year 1999**

District	K-12 Disabled		Preschool Disabled		Gifted	
	Total Costs	Per Student Costs	Total Costs	Per Student Costs*	Total Costs	Per Student Costs
Cartwright Elementary	\$ 25,512	\$ 14	\$ 1,718	\$ 23	\$ 0	\$ 0
Casa Grande Elementary	16,890	28	306	16	6,000	23
Crane Elementary	31,128	49	140	10	0	0
Flagstaff Unified	19,977	15	312	8	0	0
Gilbert Unified	878,946	458	0	0	0	0
Indian-Oasis Unified	85,147	556	11,207	1,306	0	0
Kyrene Elementary	18,000	13	0	0	5,000	3
Mesa Unified	785,308	152	0	0	23,506	14
Phoenix Union High School	32,854	18	N/A	N/A	0	0
Prescott Unified	9,300	16	0	0	0	0
Round Valley Unified	9,000	50	0	0	0	0
Scottsdale Unified	160,659	80	7,076	144	8,475	4
Tucson Unified	42,576	7	0	0	27,000	9
Washington Elementary	142,181	49	38,512	285	0	0
Cost Study Totals and Averages	\$ 2,257,478	\$ 85	\$ 59,271	\$ 174	\$ 69,981	\$ 8

* Each preschool student is counted as .5 for ADM purposes. Refer to explanatory note for preschool on page 6.

N/A District does not have a Preschool Program.

Note: Refer to schedule explanation on page 12.

PART 2

STATE OPERATED SCHOOL COST STUDY

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

I. STATE OPERATED SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

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

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

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

For fiscal year ending June 30, 1999, this translated into the following per student amounts for the categories applicable to ASDB (the only participant in the state operated school cost study):

Hearing Impairment (HI)	\$11,144
Multiple Disabilities (MD)	15,384
Visual Impairment (VI)	14,920
Multiple Disabilities-Severe Sensory Impairment (MDSSI)	17,942

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

II. METHODOLOGY

Student Count

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

ASDB - Tucson	254
Phoenix Day School for the Deaf	256
Preschool and Outreach	115
Cooperative Programs	<u>571</u>

TOTAL 1,196

II. METHODOLOGY (continued)

Identification of Cost Centers

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

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

II. METHODOLOGY (continued)

Cost Identification and Allocation Methods

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

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

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

II. METHODOLOGY (continued)

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

III. SUMMARY OF RESULTS

The total agency costs for ASDB was over \$27.5 million of which approximately \$20.5 million was for special education and \$7.0 million was for related services. Of total costs, 8.0% were total agency administrative costs and 6.4% were student transportation costs. The special education cost per student from state and local funds was \$26,264, compared to \$23,872 for the fiscal year 1997 study.

The principal expenditures were for instructional compensation (salaries and employee related expenses) which averaged \$44,276 per teacher and \$17,120 per instructional aide.

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

IV. SCHEDULES

SCHEDULE 1 pages 64-68

COST SUMMARY

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

Source of Information

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

Agency Administration — Costs taken from financial records by analysis.

Other — Costs taken from financial records by analysis.

Student Transportation — Costs taken from financial records by analysis.

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

IV. SCHEDULES (continued)

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

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

SCHEDULE 2

page 69

COST PER STUDENT BY CATEGORY OF DISABILITY AND PROGRAM

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

Source of Information

Instruction and Support Costs — Obtained from Schedule 1.

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

Compensation — Includes salaries and benefits from Schedule 1.

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

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

IV. SCHEDULES (continued)

SCHEDULE 3
page 70

**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING,
FISCAL YEARS 1999 AND 1997**

Purpose — Schedule 3 is designed to provide a comparison of total costs per student by disability between the FY1999 cost study and the FY1997 cost study. The costs represent an overall average of the basic K-12 programs and, therefore, do not include the Preschool and Outreach, or Cooperative Programs.

Source of Information

Cost Per Student 1999 — Refer to Schedule 2.

Cost Per Student 1997 — Refer to the prior Cost Study dated December 1997, Schedule 3.

Voucher Funding Per Student 1999 — Refer to page 58.

Voucher Funding Per Student 1997 — Refer to prior Cost Study dated December 1997.

SCHEDULE 1
 ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
 COST SUMMARY -TOTAL AGENCY
 Fiscal Year 1999

Line Item	Special Education							Total Spec. Ed.	Student Trans.	Other	Total* Preschool & Outreach	Total* Cooperative Program	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support												
		HI	VI	MDSSI	MD	ESY								
Salaries	\$ 1,351,766	\$ 3,375,890	\$ 542,782	\$ 2,010,201	\$ 1,393,280	\$ 46,600	\$ 8,720,519	\$ 948,284	\$ 2,505,927	\$ 1,720,495	\$ 3,623,332	\$ 1,031,435	\$ 18,549,992	
Employee Benefits	282,012	704,295	113,238	419,378	290,673	9,722	1,819,318	197,836	522,799	358,938	755,918	215,183	3,869,992	
Professional Services	177,948	95,600	9,424	28,463	25,621	9,028	346,084	8,584	120,183	69,267	92,801	140,802	777,721	
Supplies & Materials	171,594	114,961	10,628	44,690	38,294	918	381,085	77,411	167,984	40,854	186,714	109,337	963,385	
Occupancy	579,434	0	0	0	0	0	579,434	9,052	151,080	11,202	7,670	16,175	774,613	
Equipment	198,023	82,992	2,491	15,034	15,476	0	314,016	77,851	249,053	30,805	354,076	214,909	1,240,710	
Other	266,516	4,762	508	944	912	733	274,375	79,572	255,290	59,451	236,224	470,252	1,375,164	
TOTAL	\$ 3,027,293	\$ 4,378,500	\$ 679,071	\$ 2,518,710	\$ 1,764,256	\$ 67,001	\$ 12,434,831	\$ 1,398,590	\$ 3,972,316	\$ 2,291,012	\$ 5,256,735	\$ 2,198,093	\$ 27,551,577	
Allocation of: ESY Agency Admin.	948,543	13,348	11,927	24,676	17,050	(67,001)	948,543	158,840	436,700	193,761	460,249	(2,198,093)		
TOTAL COSTS	\$ 3,975,836	\$ 4,391,848	\$ 690,998	\$ 2,543,386	\$ 1,781,306	\$ (0)	\$ 13,383,374	\$ 1,557,430	\$ 4,409,016	\$ 2,484,773	\$ 5,716,984	\$ 0	\$ 27,551,577	
Student Count (ADM)	509.58	299.36	25.09	97.96	87.17		509.58	509.58						
COST PER STUDENT	\$ 7,802	\$ 14,671	\$ 27,541	\$ 25,964	\$ 20,435		\$ 26,264	\$ 3,056						
Student/Teacher Ratio		5.10	2.20	2.65	3.96									
Student/Aide Ratio		23.37	3.86	5.11	9.11									

* See detailed program expenditures on following schedules.

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

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - ASDB TUCSON CAMPUS
Fiscal Year 1999

Line Item	Special Education						Total Spec. Ed.	Student Trans.	Agency Adminis- tration	TOTAL ASDB TUCSON
	Admin. and Operations	Instruction and Support								
		HI	VI	MDSSI	MD	ESY				
Salaries	\$ 945,930	\$ 1,588,674	\$ 542,782	\$ 1,571,585	\$ 960,335	\$ 26,600	\$ 5,635,906	\$ 373,412	\$ 0	\$ 6,009,318
Employee Benefits	197,345	331,437	113,238	327,872	200,350	5,549	1,175,791	77,903	0	1,253,694
Professional Services	123,502	23,521	9,424	16,930	13,127	7,645	194,149	4,535	0	198,684
Supplies & Materials	99,128	38,795	10,628	32,503	25,092	599	206,745	3,102	0	209,847
Occupancy	419,719	0	0	0	0	0	419,719	3,844	0	423,563
Equipment	52,136	5,426	2,491	2,623	2,031	0	64,707	73,413	0	138,120
Other	190,734	1,039	509	348	267	733	193,630	37,756	0	231,386
Subtotal From ASDB Total	\$ 2,028,494	\$ 1,988,892	\$ 679,072	\$ 1,951,861	\$ 1,201,202	\$ 41,126	\$ 7,890,647	\$ 573,965	\$ 0 691,582	\$ 8,464,612 691,582
TOTAL	\$ 2,028,494	\$ 1,988,892	\$ 679,072	\$ 1,951,861	\$ 1,201,202	\$ 41,126	\$ 7,890,647	\$ 573,965	\$ 691,582	\$ 9,156,194
Allocation of: ESY Agency Admin.	620,431	411	11,927	24,676	4,112	(41,126)	0 620,431	71,151	(691,582)	0
TOTAL COSTS	\$ 2,648,925	\$ 1,989,303	\$ 690,999	\$ 1,976,537	\$ 1,205,314	\$ 0	\$ 8,511,078	\$ 645,116	\$ 0	\$ 9,156,194
Student Count (ADM)	253.50	108.25	25.09	67.62	52.54		253.50	253.50		
COST PER STUDENT	\$ 10,449	\$ 18,377	\$ 27,541	\$ 29,230	\$ 22,941		\$ 33,574	\$ 2,545		
Student/Teacher Ratio		4.96	2.20	2.43	3.89					
Student/Aide Ratio		12.66	3.86	4.12	8.31					

69

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - PHOENIX DAY SCHOOL FOR THE DEAF
Fiscal Year 1999

Line Item	Special Education						Student Trans.	Agency Administration	TOTAL PDSB
	Admin. and Operations	Instruction and Support				Total Spec. Ed.			
		HI	MDSSI	MD	ESY				
Salaries	\$ 405,836	\$ 1,787,216	\$ 438,616	\$ 432,945	\$ 20,000	\$ 3,084,613	\$ 574,872	\$ 0	\$ 3,659,485
Employee Benefits	84,668	372,858	91,506	90,323	4,173	643,528	119,933	0	763,461
Professional Services	54,446	73,116	11,699	12,673	1,383	153,317	4,049	0	157,366
Supplies & Materials	72,466	76,405	12,225	13,244	319	174,659	74,309	0	248,968
Occupancy	159,715	0	0	0	0	159,715	5,208	0	164,923
Equipment	145,887	77,566	12,411	13,445	0	249,309	4,438	0	253,747
Other	75,782	3,723	596	645	0	80,746	41,816	0	122,562
Subtotal From ASDB Total	\$ 998,800	\$ 2,390,884	\$ 567,053	\$ 563,275	\$ 25,875	\$ 4,545,887	\$ 824,625	\$ 0 415,801	\$ 5,370,512 415,801
TOTAL	\$ 998,800	\$ 2,390,884	\$ 567,053	\$ 563,275	\$ 25,875	\$ 4,545,887	\$ 824,625	\$ 415,801	\$ 5,786,313
Allocation of: ESY Agency Admin.	328,112	12,937		12,938	(25,875)	0 328,112	87,689	(415,801)	0
TOTAL COSTS	\$ 1,326,912	\$ 2,403,821	\$ 567,053	\$ 576,213	\$ 0	\$ 4,873,999	\$ 912,314	\$ 0	\$ 5,786,313
Student Count (ADM)	256.08	191.11	30.34	34.63		256.08	256.08		
COST PER STUDENT	\$ 5,182	\$ 12,578	\$ 18,690	\$ 16,639		\$ 19,033	\$ 3,563		
Student/Teacher Ratio		5.18	3.33	4.07					
Student/Aide Ratio		44.86	11.03	10.66					

99

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - COOPERATIVE PROGRAMS
 Fiscal Year 1999

67

Line Item	Special Education						Total Spec. Ed.	Other	Agency Administration	TOTAL COOPERATIVE PROGRAMS
	Admin. and Operations	Instruction and Support								
		HI	VI	MDSSI	MD	ESY				
Salaries	\$ 733,211	\$ 1,553,110	\$ 514,878	\$ 448,809	\$ 314,743	\$ 5,046	\$ 3,569,797	\$ 53,535	\$ 0	\$ 3,623,332
Employee Benefits	152,966	324,018	107,416	93,633	65,663	1,053	744,749	11,169	0	755,918
Professional Services	16,090	42,585	15,470	11,783	6,873	0	92,801	0	0	92,801
Supplies & Materials	29,022	81,213	31,761	31,336	13,325	57	186,714	0	0	186,714
Occupancy	7,670	0	0	0	0	0	7,670	0	0	7,670
Equipment	71,975	135,156	63,116	59,338	24,491	0	354,076	0	0	354,076
Other	46,555	97,947	38,389	36,857	16,476	0	236,224	0	0	236,224
Subtotal From ASDB Total	\$ 1,057,489	\$ 2,234,029	\$ 771,030	\$ 681,756	\$ 441,571	\$ 6,156	\$ 5,192,031	\$ 64,704	\$ 0 460,249	\$ 5,256,735 460,249
TOTAL	\$ 1,057,489	\$ 2,234,029	\$ 771,030	\$ 681,756	\$ 441,571	\$ 6,156	\$ 5,192,031	\$ 64,704	\$ 460,249	\$ 5,716,984
Allocation of: ESY Agency Admin.	460,249	3,078	3,078	0	0	(6,156)	0 460,249	0	(460,249)	0
TOTAL COSTS	\$ 1,517,738	\$ 2,237,107	\$ 774,108	\$ 681,756	\$ 441,571	\$ 0	\$ 5,652,280	\$ 64,704	\$ 0	\$ 5,716,984
Student Count (ADM)	571.00	293.00	117.00	113.00	48.00		571.00			
COST PER STUDENT	\$ 2,658	\$ 7,635	\$ 6,616	\$ 6,033	\$ 9,199		\$ 9,899			
Student/Teacher Ratio		11.89	9.45	14.82	6.10					
Student/Aide Ratio		19.04	12.84	28.68	41.03					

NOTE: Refer to schedule explanation on page 61. ASDB provides specific required educational services for MDSSI and MD students. The balance of their educational program is provided by the home school district. The HI and VI students receive their entire educational program through ASDB.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - PRESCHOOL AND OUTREACH PROGRAMS
Fiscal Year 1999

Line Item	Special Education				Total Spec. Ed.	Student Trans.	Outreach	Other	Agency Adminis- tration	TOTAL PRESCHOOL & OUTREACH
	Admin. and Operations	Instruction and Support								
		HI	VI	ESY						
Salaries	\$ 123,301	\$ 334,924	\$ 526,602	\$ 21,000	\$ 1,005,827	\$ 139,319	\$ 504,508	\$ 70,841	\$ 0	\$ 1,720,495
Employee Benefits	25,724	69,874	109,862	4,381	209,841	29,065	105,253	14,779	0	358,938
Professional Services	56,486	59	0	12,495	69,040	0	227	0	0	69,267
Supplies & Materials	18,612	7,527	3,497	0	29,636	0	11,218	0	0	40,854
Occupancy	11,202	0	0	0	11,202	0	0	0	0	11,202
Equipment	29,800	705	0	0	30,505	0	300	0	0	30,805
Other	44,471	168	54	0	44,693	0	14,758	0	0	59,451
Subtotal From ASDB Total	\$ 309,596	\$ 413,257	\$ 640,015	\$ 37,876	\$ 1,400,744	\$ 168,384	\$ 636,264	\$ 85,620	\$ 0 193,761	\$ 2,291,012 193,761
TOTAL	\$ 309,596	\$ 413,257	\$ 640,015	\$ 37,876	\$ 1,400,744	\$ 168,384	\$ 636,264	\$ 85,620	\$ 193,761	\$ 2,484,773
Allocation of: ESY		13,635	24,241	(37,876)	0					0
Agency Admin.	99,531				99,531	30,158	53,170	10,902	(193,761)	0
TOTAL COSTS	\$ 409,127	\$ 426,892	\$ 664,256	\$ 0	\$ 1,500,275	\$ 198,542	\$ 689,434	\$ 96,522	\$ 0	\$ 2,484,773
Student Count (ADM)	115.00	75.00	40.00		115.00	115.00				
COST PER STUDENT	\$ 3,558	\$ 5,692	\$ 16,606		\$ 13,046	\$ 1,726				
Student/Teacher Ratio		12.08	5.17							
Student/Aide Ratio		55.56	10.96							

SCHEDULE 2
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST PER STUDENT BY CATEGORY OF DISABILITY AND PROGRAM
Fiscal Year Ending June 30, 1999

Category/Program	Administration and Operations		Instruction and Support		TOTAL
	Compensation	Other	Compensation	Other	
VISUAL IMPAIRMENT					
ASDB Tucson Campus	\$ 5,898	\$ 4,552	\$ 26,147	\$ 1,394	\$ 37,991
Preschool and Outreach	1,787	1,771	15,912	695	20,165
Cooperative Programs	2,009	649	5,319	1,298	9,275
HEARING IMPAIRMENT					
ASDB Tucson Campus	5,898	4,552	17,738	639	28,827
Phoenix Day School for the Deaf	2,642	2,540	11,303	1,275	17,760
Preschool and Outreach	1,787	1,771	5,397	295	9,250
Cooperative Programs	2,009	649	6,407	1,229	10,294
MULTIPLE DISABILITIES					
ASDB Tucson Campus	5,898	4,552	22,093	849	33,392
Phoenix Day School for the Deaf	1,642	2,540	15,110	1,529	20,821
Cooperative Programs	2,009	649	7,925	1,274	11,857
MULTIPLE DISABILITIES-SEVERE SENSORY IMPAIRMENT					
ASDB Tucson Campus	5,898	4,552	28,090	1,140	39,680
Phoenix Day School for the Deaf	2,642	2,540	17,473	1,217	23,872
Cooperative Programs	2,009	649	4,800	1,233	8,691

NOTE: Refer to schedule explanation on page 62.

SCHEDULE 3
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING
Fiscal Year 1999 and 1997

Category/Program	Cost per Student		Voucher Funding per Student	
	1999	1997	1999	1997
Visual Impairment	\$ 37,990	\$ 30,382	\$ 14,920	\$ 11,425
Hearing Impairment	21,762	20,777	11,144	9,375
Multiple Disabilities	28,794	23,393	15,384	9,979
Multiple Disabilities/ Severe Sensory Impairment	34,784	29,477	17,942	13,777

NOTE: Refer to schedule explanation on page 63. These amounts do not include the Preschool and Outreach, and Cooperative Programs. In addition to the educational voucher payments, ASDB receives a separate, direct state appropriation. Therefore, the amounts not funded by the voucher payments are at least partially covered by this appropriation.

PART 3

**RESIDENTIAL TREATMENT CENTER
EDUCATION COST STUDY**

I. **RESIDENTIAL TREATMENT CENTER EDUCATION FUNDING PROCEDURES**

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

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

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

For fiscal year ending June 30, 1999, this translated into the following schedule for voucher payments for the categories of students enrolled at the participating RTCs:

	<u>Annual</u>	<u>Daily</u>
Emotional Disability--Private School (EDP)		
Elementary	\$ 9,894.01	\$56.5372
High School	10,172.59	58.1291
Mild Mental Retardation (MIMR), Specific Learning Disability (SLD) and Non Special Education (NSE)		
Elementary and High School	5,358.12	30.6178

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

II. METHODOLOGY

Sample Selection

The sample of RTCs was selected with the objective of being representative of these agencies state-wide in terms of the size of the voucher enrollment, the type of institution, and the location of the institution. The RTCs visited represent 48% of the private institution voucher enrollment for fiscal year 1998-1999. These RTCs and their actual student count on an average daily membership (ADM) basis are listed below.

Arizona Baptist Children's Services - Little Canyon	36
Arizona Children's Home	39
Charter Hospital of Glendale	24
Prehab of Arizona, Inc.	47
The New Foundation	<u>31</u>
Total	<u>177</u>

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

Additional Cost Concept

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

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

II. METHODOLOGY (continued)

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

Identification of Cost Centers

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

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

II. METHODOLOGY (continued)

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

Cost Identification and Allocation Methods

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

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

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

II. METHODOLOGY (continued)

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

III. SUMMARY OF RESULTS

The five participating agencies expended approximately \$2.04 million in state and other nonfederal funds to provide educational services to students at an average cost of \$11,521.

The principal expenditures were made for instructional compensation (salaries and employee related expenses). The average annual compensation for teachers was \$33,161 and for aides, \$18,515.

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

IV. SCHEDULES

SCHEDULE 1 pages 79-83

COST SUMMARY

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

Source of Information

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

Agency Administration — Costs taken from financial records by analysis.

Other — Costs taken from financial records by analysis.

IV. SCHEDULES (continued)

Student Transportation — Costs taken from financial records by analysis.

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

Student Count (ADM) — The counts were primarily based on the Arizona Department of Education voucher payment reports. Additions to these counts were made as needed to include students not placed by the state that were enrolled in the same educational program. This information was derived from agencies' enrollment records. All counts represent an average daily membership (ADM), as they were based on the number of enrollment days divided by 175 (days in the standard school year).

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

SCHEDULE 2

page 84

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

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

Source of Information

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

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

Annual Voucher Funding — Refer to page 72.

Daily Cost Per Student — Annual cost per student divided by 175 days.

Daily Voucher Funding — Refer to page 72.

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

IV. SCHEDULES (continued)

SCHEDULE 3
page 85

**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING
ALL RESIDENTIAL TREATMENT CENTERS
FISCAL YEARS 1999 AND 1997**

Purpose — Schedule 3 is designed to provide a comparison of total costs per student by category between the FY1999 cost study and the FY1997 cost study.

Source of Information

Cost Per Student 1999 — Refer to Schedule 2.

Cost Per Student 1997 — Refer to the prior Cost Study dated December 1997, Schedule 2.

Voucher Funding Per Student 1999 — Refer to page 72.

Voucher Funding Per Student 1997 — Refer to prior Cost Study dated December 1997.

**SCHEDULE 1
COST SUMMARY
ARIZONA BAPTIST CHILDREN'S SERVICES - LITTLE CANYON
Fiscal Year 1999**

Line Item	Academic Education							Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support			Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE							
Salaries	\$104,386	\$147,700	\$19,898	\$11,652	\$0	\$0	\$283,636	\$0	\$2,791,592	\$314,420	\$3,389,648
Employee Benefits	23,630	33,435	4,504	2,638	0	0	64,207	0	631,939	71,176	767,322
Professional Services	13,037	0	0	0	0	0	13,037	0	377,400	56,598	447,035
Supplies & Materials	6,302	2,933	395	232	0	0	9,862	0	494,253	37,831	541,946
Occupancy	22,694	0	0	0	0	0	22,694	0	316,795	43,146	382,635
Depreciation	24,211	0	0	0	0	0	24,211	0	122,263	13,701	160,175
Other	19,967	0	0	0	0	0	19,967	0	361,036	87,222	468,225
TOTAL	\$214,227	\$184,068	\$24,797	\$14,522	\$0	\$0	\$437,614	\$0	\$5,095,278	\$624,094	\$6,156,986
Allocate:											
Transportation							0				0
Extended School Year							0				0
TOTAL COSTS	\$214,227	\$184,068	\$24,797	\$14,522	\$0	\$0	\$437,614	\$0	\$5,095,278	\$624,094	\$6,156,986
Student Count (ADM)	36.198	29.842	4.016	2.340			36.198				
COST PER STUDENT	\$5,918	\$6,168	\$6,175	\$6,206			\$12,089				
Administration & Operations		5,918	5,918	5,918							
ANNUAL COST PER STUDENT		\$12,086	\$12,093	\$12,124							
DAILY COST PER STUDENT		\$69.06	\$69.10	\$69.28							
Student/Teacher Ratio		6.7	6.7	6.7							
Student/Aide Ratio		21.6	21.5	21.6							

Note : Refer to schedule explanation on page 76.

**SCHEDULE 1
COST SUMMARY
ARIZONA CHILDREN'S HOME
Fiscal Year 1999**

Line Item	Academic Education								Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support				Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE	MIMR							
Salaries	\$59,942	\$171,872	\$14,512	\$84,337	\$2,596	\$0	\$0	\$333,259	\$0	\$5,883,658	\$883,963	\$7,100,880
Employee Benefits	10,580	30,337	2,562	14,886	458	0	0	58,823	0	1,038,525	156,028	1,253,376
Professional Services	21,991	88	7	43	2	0	0	22,131	0	1,890,277	49,094	1,961,502
Supplies & Materials	7,021	3,383	286	1,660	51	0	0	12,401	0	385,539	21,031	418,971
Occupancy	36,856	0	0	0	0	0	0	36,856	0	453,717	11,941	502,514
Depreciation	3,275	0	0	0	0	0	0	3,275	0	122,286	10,602	136,163
Other	44,603	92	8	45	2	0	0	44,750	0	791,706	92,693	929,149
TOTAL	\$184,268	\$205,772	\$17,375	\$100,971	\$3,109	\$0	\$0	\$511,495	\$0	\$10,565,708	\$1,225,352	\$12,302,555
Allocate:												
Transportation	0	2,456	207	1,205	37			3,905				3,905
Extended School Year								0				0
TOTAL COSTS	\$184,268	\$208,228	\$17,582	\$102,176	\$3,146	\$0	\$0	\$515,400	\$0	\$10,565,708	\$1,225,352	\$12,306,460
Student Count (ADM)	39.124	24.603	2.076	12.075	0.370			39.124				
COST PER STUDENT	\$4,710	\$8,464	\$8,469	\$8,462	\$8,503			\$13,174				
Administration & Operations		4,710	4,710	4,710	4,710							
ANNUAL COST PER STUDENT		\$13,174	\$13,179	\$13,172	\$13,213							
DAILY COST PER STUDENT		\$75.28	\$75.31	\$75.27	\$75.50							
Student/Teacher Ratio		5.8	5.8	5.8	5.8							
Student/Aide Ratio		8.2	8.2	8.2	8.2							

Note: Refer to schedule explanation on page 76.

SCHEDULE 1
 COST SUMMARY
 CHARTER HOSPITAL OF GLENDALE
 Fiscal Year 1999

Line Item	Academic Education								Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support				Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE	MIMR							
Salaries	\$12,941	\$38,199	\$7,986	\$34,001	\$2,140	\$0	\$0	\$95,267	\$0	\$4,077,270	\$146,831	4,319,368
Employee Benefits	1,876	5,538	1,158	4,929	310	0	0	13,811	0	591,061	21,285	626,157
Professional Services	0	3,290	688	2,929	184	0	0	7,091	0	2,646,596	49,019	2,702,706
Supplies & Materials	1,005	30	6	27	2	0	0	1,070	0	351,841	14,233	367,144
Occupancy	36,721	0	0	0	0	0	0	36,721	0	1,391,358	0	1,428,079
Depreciation	381	0	0	0	0	0	0	381	0	12,321	0	12,702
Other	0	0	0	0	0	0	0	0	0	1,757,028	263,057	2,020,085
TOTAL	\$52,924	\$47,057	\$9,838	\$41,886	\$2,636	\$0	\$0	\$154,341	\$0	\$10,827,475	\$494,425	\$11,476,241
Allocate:												
Transportation								0				0
Extended School Year								0				0
TOTAL COSTS	\$52,924	\$47,057	\$9,838	\$41,886	\$2,636	\$0	\$0	\$154,341	\$0	\$10,827,475	\$494,425	\$11,476,241
Student Count (ADM)	23.840	11.070	2.320	9.830	0.620			23.840				
COST PER STUDENT	\$2,220	\$4,251	\$4,241	\$4,261	\$4,252			\$6,474				
Administration & Operations		2,220	2,220	2,220	2,220							
ANNUAL COST PER STUDENT		\$6,471	\$6,461	\$6,481	\$6,472							
DAILY COST PER STUDENT		\$36.98	\$36.92	\$37.03	\$36.98							
Student/Teacher Ratio		11.1	11.1	11.1	11.1							
Student/Aide Ratio		N/A	N/A	N/A	N/A							

Note : Refer to schedule explanation on page 76.

**SCHEDULE 1
COST SUMMARY
PREHAB OF ARIZONA, INC.
Fiscal Year 1999**

Line Item	Academic Education							Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support			Extended School Year	Student Transportation	Total Academic Education				
		EDP	SLD	NSE							
Salaries	\$107,579	\$22,469	\$38,274	\$129,673	\$0	\$0	\$297,995	\$0	\$3,986,486	\$791,848	\$5,076,329
Employee Benefits	21,936	4,582	7,804	26,442	0	0	60,764	0	812,881	161,465	1,035,110
Professional Services	796	3,545	6,037	0	0	0	10,378	0	2,141,896	13,404	2,165,678
Supplies & Materials	17,645	2,153	3,667	12,423	0	0	35,888	0	604,633	154,945	795,466
Occupancy	75,708	0	0	0	0	0	75,708	0	440,482	88,231	604,421
Depreciation	9,052	0	0	0	0	0	9,052	0	0	146,948	156,000
Other	34,612	904	1,540	5,216	0	0	42,272	0	299,694	230,654	572,620
TOTAL	\$267,328	\$33,653	\$57,322	\$173,754	\$0	\$0	\$532,057	\$0	\$8,286,072	\$1,587,495	\$10,405,624
Allocate:											
Transportation							0				0
Extended School Year							0				0
TOTAL COSTS	\$267,328	\$33,653	\$57,322	\$173,754	\$0	\$0	\$532,057	\$0	\$8,286,072	\$1,587,495	\$10,405,624
Student Count (ADM)	47.220	5.564	9.471	32.185			47.220				
COST PER STUDENT	\$5,661	\$6,048	\$6,052	\$5,399			\$11,268				
Administration & Operations		5,661	5,661	5,661							
ANNUAL COST PER STUDENT		\$11,709	\$11,713	\$11,060							
DAILY COST PER STUDENT		\$66.91	\$66.93	\$63.20							
Student/Teacher Ratio		9.9	9.9	10.0							
Student/Aide Ratio		47.2	47.1	47.3							

82

Note : Refer to schedule explanation on page 76.

**SCHEDULE 1
COST SUMMARY
THE NEW FOUNDATION
Fiscal Year 1999**

Line Item	Academic Education						Other Education	Other Agency	Agency Administration	TOTAL AGENCY	
	Admin. and Operations	Instruction and Support			Extended School Year	Student Transportation					Total Academic Education
		EDP	SLD	NSE							
Salaries	\$0	\$104,389	\$16,059	\$99,402		\$0	\$219,850		\$1,154,416	\$162,559	\$1,536,825
Employee Benefits	-	14,151	2,177	13,475		0	29,803		156,497	22,037	208,337
Professional Services	43,200	20,119	3,099	19,173	0	0	85,591	0	156,857	19,396	261,844
Supplies & Materials	7,373	1,490	229	1,420	0	0	10,512		100,628	8,970	120,110
Occupancy	14,159	-	-	-	0	0	14,159	0	31,412	16,120	61,691
Depreciation	24,114	-	-	-	0	0	24,114	0	42,868	29,474	96,456
Other	15,010	67	10	64	0	0	15,151		23,397	90,646	129,194
TOTAL	\$103,856	\$140,216	\$21,574	\$133,534	\$0	\$0	\$399,180	\$0	\$1,666,075	\$349,202	\$2,414,457
Allocate:											
Transportation							0				0
Extended School Year							0				0
TOTAL COSTS	\$103,856	\$140,216	\$21,574	\$133,534	\$0	\$0	\$399,180	\$0	\$1,666,075	\$349,202	\$2,414,457
Student Count (ADM)	30.557	14.502	2.233	13.822			30.557				
COST PER STUDENT	\$3,399	\$9,669	\$9,661	\$9,661			\$13,063				
Administration & Operations		3,399	3,399	3,399							
ANNUAL COST PER STUDENT		\$13,068	\$13,060	\$13,060							
DAILY COST PER STUDENT		\$74.67	\$74.63	\$74.63							
Student/Teacher Ratio		6.1	6.1	6.1							
Student/Aide Ratio		4.6	4.6	4.6							

Note : Refer to schedule explanation on page 76.

SCHEDULE 2
COMPOSITE AVERAGE OF ADDITIONAL COST PER STUDENT COMPARED TO VOUCHER FUNDING
AND STUDENT/STAFF RATIOS BY CATEGORY
ALL RESIDENTIAL TREATMENT CENTERS
Fiscal Year 1999

Factor	Category			
	Emotional Disability- Private School	Specific Learning Disability	Non Special Education	Mild Mental Retardation
Number of Students (ADM)	85.58	20.12	70.25	0.99
Annual Cost Per Student	\$11,302	\$11,302	\$11,179	\$9,843
Annual Voucher Funding				
Elementary	9,894	5,358	5,358	5,358
High School	10,173	5,358	5,358	5,358
Daily Cost Per Student	64.58	64.58	63.93	56.24
Daily Voucher Funding				
Elementary	56.54	30.62	30.62	30.62
High School	58.13	30.62	30.62	30.62
Student/Teacher Ratio	7.7/1	7.7/1	7.7/1	7.7/1
Student/Aide Ratio	10.6/1	10.6/1	10.6/1	10.6/1

Note: Refer to schedule explanation on page 77.

**SCHEDULE 3
COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING
ALL RESIDENTIAL TREATMENT CENTERS**

Fiscal Years 1999 and 1997

Category/ Program	Cost per Student		Voucher Funding per Student	
	1999	1997	1999	1997
Emotionally Disability - Private School	\$ 11,302	\$ 11,143		
Elementary	*	*	\$ 9,894	\$ 8,186
High School	*	*	10,173	8,460
Specific Learning Disability	11,302	12,395	5,358	5,270
Non Special Education	11,179	11,036	5,358	5,270
Mild Mental Retardation**	9,843	N/A	5,358	N/A
Multiple Disabilities	N/A	8,896		
Elementary	*	*	N/A	10,516
High School	*	*	N/A	10,789

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

** Sample RTC's included less than one ADM in this category.

N/A No students in this category attended the sample attended the sample RTC's.

Note: Refer to schedule explanation on page 78.