

Cost of the Universal ESA Voucher Program

Data Sources

Since FY2021 the Arizona Department of Education (ADE) has published [Quarterly ESA reports](#). Starting in FY2024 the State Board of Education Quarterly ESA reports were supplemented by Executive and Legislative ESA reports.

In addition, the Arizona Republic published in [2017](#) and in [2019](#) public information requests related to the districts and charters of origin for ESA students under the targeted program. The initial objective was to model the student distribution growth in targeted pre-universal ESA program, so that could be extrapolated to the growth that has occurred since universal ESA's have been implemented.

Estimating Proportional Growth in Targeted Pre-Universal ESAs

That led to the following growth estimate based on averaging changes experienced from 2017-2022, 2019-2022 and 2021-2022.

Some of the districts highlighted in yellow were ones where the formula overpredicted enrollment growth, meaning that in analyzing results for 2024Q1, it predicted more students than were actually enrolled in all ESAs. These discrepancies were attributed to ADE undercounting charters and overcounting districts in their quarterly reports from 2021 through 2023. Details on that in the next section.

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Agua Fria Union High School District	68	54	20	0.92%
Aguila Elementary	0	0	0	0.00%
Ajo Unified District	1	2	1	0.03%
Alhambra Elementary District	12	0	7	0.15%
Altar Valley Elementary District	4	2	1	0.04%
Amphitheater Unified District	117	78	30	1.42%
Antelope Union	1	1	1	0.03%
Apache Elementary	0	0	0	0.00%
Apache Junction Unified District	43	25	17	0.59%
Arlington	2	2	1	0.04%
Ash Creek Elementary	0	0	0	0.00%
Ashfork	1	1	1	0.03%
Avondale Elementary District	46	30	22	0.70%
Baboquivari Unified School District #40	4	1	-1	0.01%
Bagdad Unified	0	0	0	0.00%
Balsz Elementary District	4	-1	5	0.08%
Beaver Creek	2	2	1	0.04%
Benson Unified	2	2	1	0.04%
Bicentennial Union	0	0	0	0.00%
Bisbee Unified District	6	2	1	0.05%
Blue Elementary District	0	-1	0	0.00%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Blue Ridge Unified School District No. 32	30	16	5	0.30%
Bonita Elementary	0	0	0	0.00%
Bouse Elementary	0	0	0	0.00%
Bowie Unified	0	0	0	0.00%
Buckeye Elementary District	55	50	35	1.06%
Buckeye Union High School District	37	30	13	0.54%
Bullhead City School District	3	2	1	0.04%
Camp Verde Unified District	19	13	6	0.25%
Cartwright Elementary District	36	24	16	0.54%
Casa Grande Elementary District	45	35	13	0.60%
Casa Grande Union High School District	23	19	9	0.35%
Catalina Foothills Unified District	49	12	2	0.31%
Cave Creek Unified District	93	72	28	1.26%
Chandler Unified District #80	402	244	93	4.58%
Chinle Unified District	5	1	0	0.03%
Chino Valley Unified District	12	4	1	0.09%
Clarkdale-Jerome Elementary District	5	2	1	0.05%
Cochise Elementary	1	1	1	0.03%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Colorado City Unified District	6	2	1	0.05%
Colorado River Unified	1	1	1	0.03%
Concho Elementary District	3	2	1	0.04%
Congress Elementary	2	2	1	0.04%
Continental Elementary District	17	13	5	0.23%
Coolidge Unified District	38	27	20	0.62%
Cottonwood-Oak Creek Elementary District	23	18	12	0.39%
Crane Elementary District	47	12	7	0.37%
Creighton Elementary District	40	19	1	0.30%
Deer Valley Unified District	369	257	86	4.43%
Double Adobe District	0	0	0	0.00%
Douglas Unified District	-11	-4	0	0.00%
Duncan Unified District	2	0	2	0.04%
Dysart Unified District	337	223	112	4.45%
Elfrida Elementary	0	0	-1	0.00%
Eloy Elementary District	-1	-8	0	0.00%
Flagstaff Unified District	32	29	19	0.60%
Florence Unified School District	149	96	58	2.08%
Flowing Wells Unified District	10	3	-1	0.05%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Fort Huachuca Accommodation District	42	21	0	0.31%
Fort Thomas Unified District	39	12	4	0.29%
Fountain Hills Unified District	18	11	5	0.22%
Fowler Elementary District	10	8	5	0.17%
Fredonia-Mocassin Unified	0	0	0	0.00%
Gadsden Elementary District	4	2	1	0.04%
Ganado Unified School District	6	0	0	0.02%
Gila Bend Unified District	3	2	1	0.04%
Gilbert Unified District	331	202	85	3.90%
Glendale Elementary District	49	16	4	0.36%
Glendale Union High School District	62	42	7	0.63%
Globe Unified District	21	6	-6	0.04%
Grand Canyon Unified	0	0	-1	0.00%
Hackberry SD	0	0	0	0.00%
Heber-Overgaard Unified District	6	2	1	0.05%
Higley Unified School District	184	113	67	2.46%
Hillside Elementary	0	0	0	0.00%
Holbrook Unified District	3	2	1	0.04%
Humboldt Unified District	45	34	9	0.54%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Hyder Elementary District	0	0	0	0.00%
Isaac Elementary District	-2	-9	1	0.00%
J O Combs Unified School District	94	64	25	1.16%
Joseph City Unified	2	2	1	0.04%
Kayenta Unified School District # 27	1	2	1	0.03%
Kingman Unified School District	10	-2	-1	0.01%
Kirkland Elementary	0	0	0	0.00%
Kyrene Elementary District	137	82	20	1.38%
Lake Havasu Unified District	3	2	1	0.04%
Laveen Elementary District	43	37	30	0.85%
Liberty Elementary	46	58	14	0.77%
Litchfield Elementary District	158	99	33	1.77%
Littlefield Unified	2	2	1	0.04%
Littleton Elementary District	29	18	19	0.51%
Madison Elementary District	36	25	12	0.48%
Maine Consolidated	0	0	0	0.00%
Mammoth-San Manuel Unified District	3	2	1	0.04%
Marana Unified District	145	85	30	1.58%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Maricopa Unified School District	72	67	35	1.24%
Mary C. O'Brien Acc District	2	2	1	0.04%
Mayer Unified	1	2	1	0.03%
Mcnary Elementary District	6	2	1	0.05%
McNeal Elementary	0	0	0	0.00%
Mesa Unified District	709	454	165	8.24%
Miami Unified District	2	2	1	0.04%
Mingus Union High School District	5	2	1	0.05%
Mohave Valey Elementary	-1	0	0	0.00%
Mohawk Valley	2	2	1	0.04%
Morenci Unified District	3	2	1	0.04%
Morristown Elementary	1	1	1	0.03%
Mountain Institute JTED	0	0	0	0.00%
Murphy Elementary District	2	2	1	0.04%
Naco Elementary	0	0	0	0.00%
Nadaburg Unified School District	5	2	1	0.05%
Nogales Unified District	13	10	6	0.21%
Northern Arizona Vocational Institute of Technology	0	0	0	0.00%
Oracle Elementary	1	2	1	0.03%
Osborn Elementary District	13	0	2	0.08%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Owens School District	0	0	0	0.00%
Page Unified District	11	7	2	0.12%
Palo Verde Elementary	0	0	0	0.00%
Palominas Elementary District	15	10	3	0.17%
Paradise Valley Unified District	285	171	80	3.44%
Parker Unified School District	12	0	1	0.06%
Patagonia Elementary	1	1	1	0.03%
Patagonia Union	2	2	1	0.04%
Payson Unified District	3	2	1	0.04%
Peach Springs Unified	-1	0	0	0.00%
Pearce Elementary	2	2	1	0.04%
Pendergast Elementary District	53	28	19	0.67%
Peoria Unified School District	318	224	81	3.93%
Phoenix Elementary District	26	17	6	0.30%
Phoenix Union High School District	142	92	32	1.64%
Picacho Elementary District	2	2	1	0.04%
Pima County JTED	0	0	0	0.00%
Pima Unified District	3	2	1	0.04%
Pine Strawberry District	0	0	0	0.00%
Pinon Unified	0	0	0	0.00%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Pomerene Elementary	0	0	-1	0.00%
Prescott Unified District	30	21	13	0.45%
Quartsite Elementary	1	1	1	0.03%
Queen Creek Unified District	138	81	45	1.74%
Ray Unified District	2	2	1	0.04%
Red Mesa Unified District	0	-2	-1	0.00%
Red Rock Elementary District	7	2	1	0.06%
Riverside Elementary District	0	1	0	0.01%
Roosevelt Elementary District	83	40	46	1.27%
Round Valley Unified	1	2	1	0.03%
Sacaton Elementary District	3	2	1	0.04%
Saddle Mountain Unified School District	30	26	17	0.54%
Safford Unified	11	11	5	0.19%
Sahuarita Unified District	95	52	12	0.90%
Salome Consolidated Elementary	0	0	0	0.00%
San Carlos Unified District	124	39	25	1.12%
San Simeon Unified	0	0	0	0.00%
Sanders Unified District	6	2	1	0.05%
Santa Cruz Elementary	0	0	0	0.00%
Santa Cruz Valley Unified	12	12	5	0.20%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Santa Cruz Valley Union High School District	3	2	1	0.04%
Scottsdale Unified District	228	135	77	2.93%
Sedona-Oak Creek JUSD #9	4	2	1	0.04%
Seligman Unified	0	0	0	0.00%
Show Low Unified District	42	21	9	0.44%
Sierra Vista Unified District	158	115	57	2.22%
Skull Valley Elementary	2	2	1	0.04%
Snowflake Unified District	20	13	-3	0.12%
Solomon Elementary	0	0	0	0.00%
Somerton Elementary District	5	2	1	0.05%
Sonoita Elementary District	3	2	1	0.04%
St. David Unified	0	0	0	0.00%
St Johns Unified District	13	4	1	0.09%
Stanfield Elementary	2	2	1	0.04%
Sunnyside Unified District	58	43	22	0.84%
Superior Unified	2	2	1	0.04%
Tanque Verde Unified District	19	9	-3	0.09%
Tempe School District	66	34	17	0.74%
Tempe Union High School District	115	82	39	1.57%
Thatcher Unified District	0	-1	0	0.00%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Tolleson Elementary District	6	3	1	0.06%
Tolleson Union High School District	50	44	14	0.69%
Toltec School District	10	9	4	0.16%
Tombstone Unified	0	2	1	0.03%
Tonto Basin Elementary	0	0	0	0.00%
Topock Elementary	0	0	0	0.00%
Tuba City Unified School District #15	4	2	1	0.04%
Tucson Unified District	643	396	180	7.81%
Union Elementary District	12	7	3	0.14%
Vail Unified District	167	103	29	1.77%
Valentine Elementary	0	0	0	0.00%
Valley Union	0	0	0	0.00%
Vernon Elementary	2	2	1	0.04%
Washington Elementary School District	145	76	41	1.68%
Wellton Elementary	2	2	1	0.04%
West MEC	0	0	-1	0.00%
Whiteriver Unified District	56	-31	10	0.17%
Wickenburg Unified District	18	14	7	0.27%
Willcox Unified District	4	2	1	0.04%
Williams Unified District	3	2	1	0.04%
Wilson Elementary	0	0	0	0.00%

School District	2017-2022 Growth	2019-2022 Growth	2021-2022 Growth	Average Growth Portion
Window Rock Unified District	53	13	12	0.47%
Winslow Unified District	1	0	1	0.02%
Yarnell Elementary District	4	2	1	0.04%
Young Elementary	2	2	1	0.04%
Yucca Elementary District	3	2	1	0.04%
Yuma Elementary District	270	96	63	2.64%
Yuma Union High School District	95	79	34	1.40%
Total District Growth	8265	5057	2278	99.99%
Total ESA Growth	9,507	5,639	2,484	

Reconciling Distribution Discrepancies in ESA Quarterly Reports

In 2021 and 2022, Quarterly ESA reports listed students by “Associated School District or Charter School” These lists were overwhelmingly districts. In 2023Q1 and Q2 reports, while titled the same, the lists now included a district or charter for every student, even though at the same time ADE was reporting more than three-quarters of ESA applicants had never attended public school. In 2023Q3 the wording changed to “School District that ESA Students Attended” and the total number of students accounted for dropped to 23,958 of which 23,277 were attributed to districts. After that the State Board ESA Quarterly reports reported district of residence—and made no mention of prior attendance.

In 2024 the Executive and Legislative Reports started reporting “School district or charter school attended immediately preceding ESA enrollment.” However, in these listings two things occurred. The total number of students dropped below what was reported in 2023Q3 to 20,984 and the portion from charters increased dramatically to 8,728 of the total. The caveat in the 2024 reports was that they only included current ESA participants since FY2017.

GCI determined that the prior reports had systematically under counted charter schools, most likely because what ADE was likely reporting the school or district that students had originally

attended, not the one that they had last attended. GCI made multiple efforts to confirm that hypothesis with ADE since April and never received a response.

To fill the three thousand student gap, GCI took the Republic's 2017 ESA charter and district enrollment listing and added it to what was presented in the 2024 quarterly reports. This increased the student count from 20,984 to 23,372.

Based on that when GCI found its district growth projections for the targeted ESA program exceeded actual reported overall ESA enrollment in districts in 2024, GCI attributed that to the charter undercount and moved those students into the charter column.

Ultimately, GCI estimates that in the targeted program about 97% of students had prior enrollments and of those with prior enrollments about 64% were previously enrolled in district schools and 36% were enrolled in charter schools. The 97% seemed to be a fairly consistent finding over multiple reports before universal ESAs were introduced.

The remainder in the 2024 ESA reports are then attributed to universal ESA enrollment.

Cost Estimates

GCI developed estimates of the funding for district schools, breaking them into four categories: elementary (K-8), small elementary (less than 600 students in district), high school, and small high school (less than 600 students in district).

Technically, Arizona also identifies whether a district is isolated or not and the small school weight increases as the size of the school district decreases. However, lower enrollment districts are less likely to use the ESA program. So for purposes of estimation, GCI assumed each small school district category, whether elementary or high school, had 400 students.

GCI also examined the transportation spending and found it to be about 2.5% of weighted basic state aid (that includes category A and category B weights) for non small districts and 7% of weighted basic state aid for small district categories. Note a unified district can be non-small for elementary but small for high school, since fewer grades are covered in high school. District additional assistance adds about 10% to the funding, so these percentages were adjusted for that to include all funds that could come from the state general fund.

Data comes from the May 2024 [BSA-55 Reports](#) from ADE.

District 2024					
	Weight	Base Level	DAA	Transport add on	Total
elementary	1.158	\$4,914.71	\$646.23	2.3%	\$6,483.49

elementary small	1.308	\$4,914.71	\$646.23	6.5%	\$7,531.10
high school	1.268	\$4,914.71	\$769.27	2.3%	\$7,162.44
high school small	1.438	\$4,914.71	\$769.27	6.5%	\$8,342.21

The ESA universal vouchers are based on 90% of the charter school funding formula. Charters receive no transportation allowance but they receive a much more significant amount in Charter Additional Assistance than District Additional Assistance.

Charter 2024						ESA Voucher
	Weight	Base Level	CAA	Transport add on	Total	90%
elementary	1.158	\$4,914.71	\$2,049.12	0.0%	\$7,740.35	\$6,966.32
high school	1.268	\$4,914.71	\$2,388.21	0.0%	\$8,620.06	\$7,758.06

GCI also looked at the distribution of children, which was particularly relevant in estimating the portion of unified district students that came from each grade.

Overall, the FY2024 Q2 report indicates the distribution in all ESAs (there is no separate reporting for universal) as noted below.

Students K-8	55,533	78.56%
Students 9-12	15,153	21.44%
Total (excludes Pre-K)	70,686	

GCI also went through each district's BSA-55 report for May 2024 to determine the portion of equalization funding that was paid for by the state general fund.

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Agua Fria Union High School District	1	\$7,162	\$3,842	\$7,758	-\$3,916	-\$3,916

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Aguila Elementary District	0	\$7,531	\$6,220	\$6,966	-\$746	\$0
Ajo Unified District	2	\$7,705	\$6,387	\$7,136	-\$749	-\$1,324
Alhambra Elementary District	44	\$6,483	\$5,897	\$6,966	-\$1,069	-\$47,231
Altar Valley Elementary District	5	\$7,531	\$5,853	\$6,966	-\$1,114	-\$5,901
Amphitheater Unified District	24	\$6,629	\$2,079	\$7,136	-\$5,057	-\$120,576
Antelope Union High School District	2	\$8,342	\$808	\$7,758	-\$6,950	-\$14,056
Apache Elementary District	1	\$6,483	\$4,239	\$6,966	-\$2,728	-\$2,728
Apache Junction Unified District	8	\$6,629	\$1,432	\$7,136	-\$5,704	-\$48,207
Arlington Elementary District	0	\$7,531	\$0	\$6,966	-\$6,966	\$0
Ash Creek Elementary District	1	\$7,531	\$0	\$6,966	-\$6,966	-\$6,966
Ash Fork Joint Unified District	1	\$7,705	\$4,423	\$7,136	-\$2,713	-\$2,773
Avondale Elementary District	44	\$6,483	\$4,815	\$6,966	-\$2,151	-\$94,015
Baboquivari Unified School District #40	0	\$6,883	\$6,828	\$7,136	-\$308	\$0
Bagdad Unified District	8	\$7,705	\$888	\$7,136	-\$6,248	-\$49,986

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Balsz Elementary District	10	\$6,483	\$3,903	\$6,966	-\$3,064	-\$30,021
Beaver Creek Elementary District	5	\$7,531	\$6,053	\$6,966	-\$913	-\$4,210
Benson Unified School District	15	\$6,883	\$5,213	\$7,136	-\$1,923	-\$28,101
Bicentennial Union High School District	1	\$8,342	\$0	\$7,758	-\$7,758	-\$7,758
Bisbee Unified District	1	\$7,705	\$4,745	\$7,136	-\$2,391	-\$2,391
Blue Elementary District	0	\$7,531	\$5,022	\$6,966	-\$1,944	\$0
Blue Ridge Unified School District No. 32	16	\$6,629	\$1,152	\$7,136	-\$5,984	-\$98,154
Bonita Elementary District	1	\$7,531	\$5,706	\$6,966	-\$1,260	-\$1,260
Bouse Elementary District	0	\$7,531	\$1,840	\$6,966	-\$5,127	\$0
Bowie Unified District	1	\$7,705	\$1,926	\$7,136	-\$5,210	-\$5,210
Buckeye Elementary District	44	\$6,483	\$5,667	\$6,966	-\$1,299	-\$56,933
Buckeye Union High School District	0	\$7,162	\$4,373	\$7,758	-\$3,386	\$0
Bullhead City School District (Elem)	41	\$6,483	\$4,035	\$6,966	-\$2,931	-\$121,507
Camp Verde Unified District	23	\$6,883	\$5,004	\$7,136	-\$2,132	-\$49,711

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Canon Elementary District	2	\$7,531	\$5,644	\$6,966	-\$1,323	-\$2,645
Cartwright Elementary District	60	\$6,483	\$6,110	\$6,966	-\$857	-\$51,569
Casa Grande Elementary District	71	\$6,483	\$5,158	\$6,966	-\$1,808	-\$127,794
Casa Grande Union High School District	3	\$7,162	\$4,471	\$7,758	-\$3,287	-\$9,860
Catalina Foothills Unified District	65	\$6,629	\$2,277	\$7,136	-\$4,859	-\$316,592
Cave Creek Unified District	70	\$6,629	\$0	\$7,136	-\$7,136	-\$501,326
Cedar Unified District	2	\$7,705	\$7,468	\$7,136	\$332	\$663
Chandler Unified District #80	132	\$6,629	\$3,958	\$7,136	-\$3,178	-\$420,486
Chinle Unified District	1	\$6,629	\$6,585	\$7,136	-\$551	-\$532
Chino Valley Unified District	45	\$6,629	\$3,651	\$7,136	-\$3,485	-\$155,205
Clarkdale-Jerome Elementary District	10	\$7,531	\$5,667	\$6,966	-\$1,299	-\$12,991
Cochise Elementary District	0	\$7,531	\$1,893	\$6,966	-\$5,073	\$0
Colorado City Unified District	57	\$7,705	\$6,991	\$7,136	-\$145	-\$8,250
Colorado River Union High School District	2	\$7,162	\$1,553	\$7,758	-\$6,205	-\$12,550

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Concho Elementary District	12	\$7,531	\$6,208	\$6,966	-\$758	-\$9,443
Congress Elementary District	0	\$7,531	\$4,040	\$6,966	-\$2,927	\$0
Continental Elementary District	0	\$7,531	\$0	\$6,966	-\$6,966	\$0
Coolidge Unified District	6	\$6,629	\$4,665	\$7,136	-\$2,471	-\$14,825
Cottonwood-Oak Creek Elementary District	5	\$6,483	\$3,839	\$6,966	-\$3,127	-\$15,700
Crane Elementary District	58	\$6,483	\$5,757	\$6,966	-\$1,209	-\$69,699
Creighton Elementary District	4	\$6,483	\$4,740	\$6,966	-\$2,227	-\$9,667
Deer Valley Unified District	227	\$6,629	\$3,493	\$7,136	-\$3,643	-\$827,313
Double Adobe Elementary District	0	\$7,531	\$6,320	\$6,966	-\$647	\$0
Douglas Unified District	36	\$6,629	\$5,947	\$7,136	-\$1,189	-\$42,790
Duncan Unified District	4	\$7,705	\$6,324	\$7,136	-\$812	-\$2,885
Dysart Unified District	34	\$6,629	\$4,234	\$7,136	-\$2,902	-\$97,471
Elfrida Elementary District	1	\$7,531	\$6,355	\$6,966	-\$611	-\$611
Eloy Elementary District	9	\$6,483	\$5,871	\$6,966	-\$1,096	-\$9,862

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Flagstaff Unified District	46	\$6,629	\$1,257	\$7,136	-\$5,879	-\$269,506
Florence Unified School District	0	\$6,629	\$4,594	\$7,136	-\$2,542	\$0
Flowing Wells Unified District	27	\$6,629	\$5,290	\$7,136	-\$1,846	-\$50,296
Fort Huachuca Accommodation District	4	\$6,629	\$6,629	\$7,136	-\$507	-\$2,028
Fort Thomas Unified District	0	\$7,705	\$7,493	\$7,136	\$357	\$0
Fountain Hills Unified District	3	\$6,883	\$0	\$7,136	-\$7,136	-\$18,208
Fowler Elementary District	17	\$6,483	\$4,396	\$6,966	-\$2,570	-\$42,581
Fredonia-Moccasin Unified District	10	\$7,705	\$3,522	\$7,136	-\$3,614	-\$36,136
Gadsden Elementary District	5	\$6,483	\$6,235	\$6,966	-\$731	-\$3,874
Ganado Unified School District	4	\$6,883	\$6,390	\$7,136	-\$746	-\$3,032
Gila Bend Unified District	1	\$7,705	\$1,174	\$7,136	-\$5,963	-\$5,963
Gilbert Unified District	169	\$6,629	\$4,233	\$7,136	-\$2,903	-\$489,565
Glendale Elementary District	45	\$6,483	\$5,815	\$6,966	-\$1,152	-\$51,821
Glendale Union High School District	7	\$7,162	\$5,368	\$7,758	-\$2,390	-\$16,732
Globe Unified District	4	\$6,883	\$5,761	\$7,136	-\$1,375	-\$5,500

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Grand Canyon Unified District	2	\$7,705	\$4,453	\$7,136	-\$2,683	-\$5,366
Hackberry School District	8	\$7,531	\$6,920	\$6,966	-\$46	-\$368
Hayden-Winkelman Unified District	3	\$7,705	\$5,981	\$7,136	-\$1,155	-\$3,465
Heber-Overgaard Unified District	0	\$7,705	\$2,048	\$7,136	-\$5,088	\$0
Higley Unified School District	0	\$6,629	\$4,495	\$7,136	-\$2,641	\$0
Hillside Elementary District	10	\$7,531	\$968	\$6,966	-\$5,998	-\$59,981
Holbrook Unified District	4	\$6,629	\$5,876	\$7,136	-\$1,260	-\$5,612
Humboldt Unified District	81	\$6,629	\$3,254	\$7,136	-\$3,882	-\$315,261
Hyder Elementary District	0	\$7,531	\$2,725	\$6,966	-\$4,241	\$0
Isaac Elementary District	36	\$6,483	\$5,923	\$6,966	-\$1,044	-\$37,569
J O Combs Unified School District	2	\$6,629	\$4,187	\$7,136	-\$2,949	-\$5,899
Joseph City Unified District	0	\$7,705	\$1,853	\$7,136	-\$5,283	\$0
Kayenta Unified School District #27	2	\$6,629	\$6,588	\$7,136	-\$548	-\$944
Kingman Unified School District	110	\$6,629	\$4,192	\$7,136	-\$2,944	-\$324,729

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Kirkland Elementary District	2	\$7,531	\$5,072	\$6,966	-\$1,895	-\$3,516
Kyrene Elementary District	200	\$6,483	\$3,661	\$6,966	-\$3,306	-\$662,307
Lake Havasu Unified District	85	\$6,629	\$1,024	\$7,136	-\$6,112	-\$519,046
Laveen Elementary District	65	\$6,483	\$5,827	\$6,966	-\$1,140	-\$74,389
Liberty Elementary District	48	\$6,483	\$5,100	\$6,966	-\$1,867	-\$89,836
Litchfield Elementary District	90	\$6,483	\$4,509	\$6,966	-\$2,458	-\$221,016
Littlefield Unified District	0	\$7,705	\$5,125	\$7,136	-\$2,011	\$0
Littleton Elementary District	28	\$6,483	\$5,478	\$6,966	-\$1,489	-\$41,134
Madison Elementary District	120	\$6,483	\$2,856	\$6,966	-\$4,110	-\$492,745
Maine Consolidated School District	4	\$7,531	\$3,667	\$6,966	-\$3,299	-\$14,508
Mammoth-San Manuel Unified District	2	\$7,705	\$6,638	\$7,136	-\$498	-\$996
Marana Unified District	73	\$6,629	\$4,144	\$7,136	-\$2,992	-\$218,318
Maricopa Unified School District	65	\$0	\$0	\$0	\$0	\$0
Mary C. O'Brien	7	\$7,705	\$7,705	\$7,136	\$569	\$3,762

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Mayer Unified School District	14	\$7,705	\$5,676	\$7,136	-\$1,460	-\$20,105
Mcrary Elementary District	0	\$7,531	\$7,417	\$6,966	\$450	\$0
McNeal Elementary District	0	\$7,531	\$6,489	\$6,966	-\$477	\$0
Mesa Unified District	327	\$6,629	\$4,635	\$7,136	-\$2,501	-\$818,008
Miami Unified District	26	\$6,883	\$2,850	\$7,136	-\$4,286	-\$109,782
Mingus Union High School District	8	\$6,629	\$2,650	\$7,136	-\$4,486	-\$36,525
Mobile Elementary District	3	\$7,531	\$4,429	\$6,966	-\$2,537	-\$7,611
Mohave Valley Elementary District	22	\$6,483	\$3,785	\$6,966	-\$3,182	-\$69,994
Mohawk Valley Elementary District	11	\$7,531	\$5,873	\$6,966	-\$1,094	-\$11,605
Morenci Unified District	0	\$254	\$0	\$0	\$0	\$0
Morristown Elementary District	6	\$14,160	\$9,411	\$14,102	-\$4,692	-\$28,255
Mountain Institute JTED	0	\$0	\$0	\$0	\$0	\$0
Murphy Elementary District	4	\$6,483	\$4,768	\$6,966	-\$2,199	-\$8,850
Naco Elementary District	0	\$7,531	\$7,258	\$6,966	\$292	\$0

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Nadaburg Unified School District	12	\$6,883	\$4,448	\$7,136	-\$2,688	-\$31,441
Nogales Unified District	19	\$6,629	\$5,875	\$7,136	-\$1,261	-\$23,758
Northern Arizona Vocational Institute of Technology	0	\$6,629	\$5,771	\$7,136	-\$1,365	\$0
Oracle Elementary District	3	\$7,531	\$0	\$6,966	-\$6,966	-\$21,837
Osborn Elementary District	14	\$6,483	\$2,981	\$6,966	-\$3,985	-\$54,921
Owens School District No.6 (elem)	0	\$7,531	\$0	\$6,966	-\$6,966	\$0
Page Unified District	4	\$0	\$0	\$0	\$0	\$0
Palo Verde Elementary District	11	\$7,531	\$6,566	\$6,966	-\$401	-\$4,406
Palominas Elementary School District 49	20	\$6,483	\$4,800	\$6,966	-\$2,166	-\$44,136
Paradise Valley Unified District	113	\$6,629	\$2,008	\$7,136	-\$5,128	-\$581,251
Parker Unified School District	2	\$6,883	\$5,170	\$7,136	-\$1,966	-\$4,566
Patagonia Elementary District	0	\$7,531	\$4,671	\$6,966	-\$2,296	\$0
Patagonia Union High School District	0	\$8,342	\$927	\$7,758	-\$6,831	\$0

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Payson Unified District	69	\$6,629	\$2,613	\$7,136	-\$4,523	-\$310,418
Peach Springs Unified District	1	\$7,705	\$5,807	\$7,136	-\$1,329	-\$1,329
Pearce Elementary District	0	\$7,531	\$4,950	\$6,966	-\$2,016	\$0
Pendergast Elementary District	18	\$6,483	\$5,588	\$6,966	-\$1,379	-\$24,301
Peoria Unified School District	281	\$6,629	\$4,591	\$7,136	-\$2,545	-\$714,751
Phoenix Elementary District	10	\$6,483	\$3,296	\$6,966	-\$3,670	-\$36,399
Phoenix Union High School District	0	\$6,629	\$3,280	\$7,136	-\$3,857	\$0
Picacho Elementary District	0	\$7,531	\$1,189	\$6,966	-\$5,777	\$0
Plma County JTED	3	\$7,162	\$6,152	\$7,758	-\$1,606	-\$4,819
Pima Unified District	11	\$6,883	\$6,281	\$7,136	-\$855	-\$8,977
Pine Strawberry Elementary District	1	\$7,531	\$0	\$6,966	-\$6,966	-\$6,966
Pinon Unified District	0	\$6,883	\$6,876	\$7,136	-\$260	\$0
Pomerene Elementary District	0	\$7,531	\$6,543	\$6,966	-\$424	\$0
Prescott Unified District	71	\$6,629	\$0	\$7,136	-\$7,136	-\$505,118

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Quartzsite Elementary District	4	\$7,531	\$2,071	\$6,966	-\$4,895	-\$21,117
Queen Creek Unified District	140	\$6,629	\$4,623	\$7,136	-\$2,513	-\$352,568
Ray Unified District	12	\$7,705	\$4,459	\$7,136	-\$2,678	-\$31,417
Red Mesa Unified District	0	\$7,705	\$7,546	\$7,136	\$409	\$0
Red Rock Elementary District	1	\$7,531	\$5,704	\$6,966	-\$1,262	-\$1,342
Riverside Elementary District	7	\$6,483	\$0	\$6,966	-\$6,966	-\$47,517
Roosevelt Elementary District	7	\$6,483	\$4,785	\$6,966	-\$2,181	-\$16,037
Round Valley Unified District	63	\$6,883	\$0	\$7,136	-\$7,136	-\$449,989
Sacaton Elementary District	0	\$7,531	\$7,458	\$6,966	\$492	\$0
Saddle Mountain Unified School District	24	\$6,629	\$526	\$7,136	-\$6,610	-\$158,183
Safford Unified District	24	\$6,629	\$4,762	\$7,136	-\$2,374	-\$56,585
Sahuarita Unified District	42	\$6,629	\$4,631	\$7,136	-\$2,505	-\$105,856
Salome Consolidated Elementary District	0	\$7,531	\$2,841	\$6,966	-\$4,125	\$0
San Carlos Unified District	0	\$6,883	\$6,828	\$7,136	-\$308	\$0
San Simon Unified District	2	\$7,705	\$4,120	\$7,136	-\$3,017	-\$6,033

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Sanders Unified District	1	\$7,705	\$7,049	\$7,136	-\$87	-\$87
Santa Cruz Elementary District	0	\$7,531	\$6,481	\$6,966	-\$485	\$0
Santa Cruz Valley Unified District	12	\$6,629	\$5,036	\$7,136	-\$2,100	-\$25,459
Santa Cruz Valley Union High School District	0	\$7,809	\$2,888	\$7,136	-\$4,248	\$0
Scottsdale Unified District	283	\$6,629	\$0	\$7,136	-\$7,136	-\$2,018,897
Sedona-Oak Creek JUSD #9	5	\$7,705	\$0	\$7,136	-\$7,136	-\$34,296
Seligman Unified District	0	\$7,705	\$3,462	\$7,136	-\$3,674	\$0
Sentinel Elementary District	0	\$7,531	\$4,251	\$6,966	-\$2,716	-\$1,339
Show Low Unified District	69	\$6,629	\$3,703	\$7,136	-\$3,433	-\$237,101
Sierra Vista Unified District	2	\$6,629	\$3,632	\$7,136	-\$3,505	-\$7,009
Skull Valley Elementary District	0	\$7,531	\$4,702	\$6,966	-\$2,265	\$0
Snowflake Unified District	57	\$6,629	\$5,519	\$7,136	-\$1,617	-\$91,652
Solomon Elementary District	10	\$7,531	\$5,407	\$6,966	-\$1,559	-\$14,946
Somerton Elementary District	12	\$6,483	\$5,972	\$6,966	-\$994	-\$12,213
Sonoita Elementary District	13	\$7,531	\$2,945	\$6,966	-\$4,021	-\$51,933

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
St David Unified District	11	\$7,705	\$5,419	\$7,136	-\$1,717	-\$19,652
St Johns Unified District	6	\$7,705	\$2,443	\$7,136	-\$4,693	-\$25,998
Stanfield Elementary District	5	\$7,531	\$5,718	\$6,966	-\$1,248	-\$6,271
Sunnyside Unified District	112	\$6,629	\$5,389	\$7,136	-\$1,747	-\$196,055
Superior Unified School District	1	\$7,705	\$4,520	\$7,136	-\$2,616	-\$1,533
Tanque Verde Unified District	39	\$6,629	\$3,472	\$7,136	-\$3,664	-\$142,219
Tempe School District	72	\$6,483	\$3,428	\$6,966	-\$3,539	-\$254,508
Tempe Union High School District	3	\$7,162	\$1,257	\$7,758	-\$6,501	-\$19,097
Thatcher Unified District	16	\$6,883	\$6,029	\$7,136	-\$1,107	-\$18,233
Tolleson Elementary District	11	\$6,483	\$4,969	\$6,966	-\$1,998	-\$22,791
Tolleson Union High School District	3	\$7,162	\$5,157	\$7,758	-\$2,601	-\$7,803
Toltec School District (Elem)	8	\$6,483	\$5,197	\$6,966	-\$1,770	-\$14,205
Tombstone Unified District	9	\$7,705	\$5,839	\$7,136	-\$1,297	-\$11,991
Tonto Basin Elementary District	4	\$7,531	\$4,515	\$6,966	-\$2,451	-\$10,234
Topock Elementary District	1	\$7,531	\$2,964	\$6,966	-\$4,003	-\$2,718

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Tuba City Unified School District #15	0	\$6,629	\$6,395	\$7,136	-\$741	\$0
Tucson Unified District	34	\$6,629	\$3,639	\$7,136	-\$3,497	-\$118,887
Union Elementary District	2	\$6,483	\$5,566	\$6,966	-\$1,400	-\$3,134
Vail Unified District	0	\$6,629	\$5,153	\$7,136	-\$1,983	\$0
Valentine Elementary District	0	\$7,531	\$6,924	\$6,966	-\$43	\$0
Valley Union High School District	0	\$8,342	\$1,323	\$7,758	-\$6,435	\$0
Vernon Elementary District	9	\$7,531	\$5,383	\$6,966	-\$1,584	-\$14,292
Washington Elementary School District	99	\$6,483	\$5,275	\$6,966	-\$1,691	-\$167,763
Wellton Elementary District	1	\$7,531	\$4,828	\$6,966	-\$2,139	-\$1,307
West-MEC - Western Maricopa Education Center	0	\$7,162	\$5,920	\$7,758	-\$1,838	\$0
Whiteriver Unified District	0	\$6,629	\$6,603	\$7,136	-\$534	\$0
Wickenburg Unified District	37	\$6,883	\$0	\$7,136	-\$7,136	-\$266,344
Willcox Unified District	9	\$6,883	\$4,685	\$7,136	-\$2,451	-\$21,580
Williams Unified District	0	\$7,705	\$1,630	\$7,136	-\$5,506	\$0

	UNIVERSAL	Funding	State Support	ESA Cost	Net Loss	Net Loss
Boundary District Name	ATTEND (Est)	Per Student	Per Student	Per Student	ESA	ESA all students
Wilson Elementary District	1	\$6,483	\$4,159	\$6,966	-\$2,807	-\$4,190
Window Rock Unified District	1	\$6,883	\$6,662	\$7,136	-\$474	-\$256
Winslow Unified District	15	\$6,629	\$5,823	\$7,136	-\$1,313	-\$20,348
Yarnell Elementary District	0	\$7,531	\$3,705	\$6,966	-\$3,261	\$0
Young Elementary District	2	\$7,531	\$82	\$6,966	-\$6,884	-\$12,459
Yucca Elementary District	1	\$7,531	\$0	\$6,966	-\$6,966	-\$6,378
Yuma Elementary District	15	\$6,483	\$4,983	\$6,966	-\$1,983	-\$28,923
Yuma Union High School District	6	\$7,162	\$5,269	\$7,758	-\$2,489	-\$13,785
Total Students	5,010				Total Cost	-\$16,275,484

To this an estimate of Kindergarten entering students was added based on the distribution of elementary students in the universal attend to determine their net cost. GCI assumed 90% of the growth in kindergarten enrollment by the end of the first quarter of FY2023 and FY2024 came from Universal ESAs, but found no evidence to assume that they were any more or less likely have attended a district or charter school than the overall enrollment in universal ESAs.

In subsequent reports, the Grand Canyon Institute will look more carefully at where the money went.

About

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