

Arizona School District Spending Fiscal Year 2016

Special Study

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Report 17-204



A Report to the Arizona Legislature

Debra K. Davenport
Auditor General





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March 1, 2017

Members of the Arizona Legislature

The Honorable Doug Ducey, Governor

I am pleased to present our report, *Arizona School District Spending, Fiscal Year 2016*, prepared in response to the Arizona Revised Statutes §41-1279.03 requirement to determine the percentage of every dollar Arizona school districts spend in the classroom. The report also analyzes nonclassroom spending, which includes administration, plant operations, food service, transportation, student support, and instruction support. It also includes analyses of revenues and nonoperational spending, which includes the acquisition of capital assets, interest, and programs outside the scope of preschool through grade 12 education. Further, the report contains a two-page summary for each district showing its performance on various financial and student measures and graphical summaries of its operational trends. To provide a quick summary for your convenience, I am also including a copy of the Report Highlights.

In fiscal year 2016, Arizona districts spent 53.5 percent of available operating dollars on instruction—the lowest percentage in the 16 years our Office has been monitoring district spending. This percentage has declined both during years of increased and decreased overall spending. Since its peak in fiscal year 2004, the State's classroom dollar percentage has declined 5.1 percentage points, while the percentages spent on all other operational areas have increased. Although the impact of a declining classroom dollar percentage varies by district, it can be seen state-wide in lower teacher pay and larger class sizes. In May 2016, voters passed Proposition 123, which provided districts with approximately \$250 million of additional resources in fiscal year 2016. However, because these monies are commingled with other monies, it cannot be determined whether or how the monies were spent. Further, because the monies were not available to districts until after the vote, it is likely that a large portion of these monies were not spent in fiscal year 2016.

In fiscal year 2016, Arizona districts spent approximately \$3,300 less per pupil than the national average and allocated their resources differently, spending a lower percentage of available operating dollars on instruction and administration and a greater percentage on all other operational areas.

Although factors outside a district's control—such as district size, type, and location—can affect its efficiency, some districts operate efficiently and have lower costs despite these factors, while others do not. As a result, there are wide ranges of costs among similar districts. Our performance audits of school districts have identified practices efficient districts use, as well as practices that make other districts less efficient.

My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Debbie Davenport
Auditor General



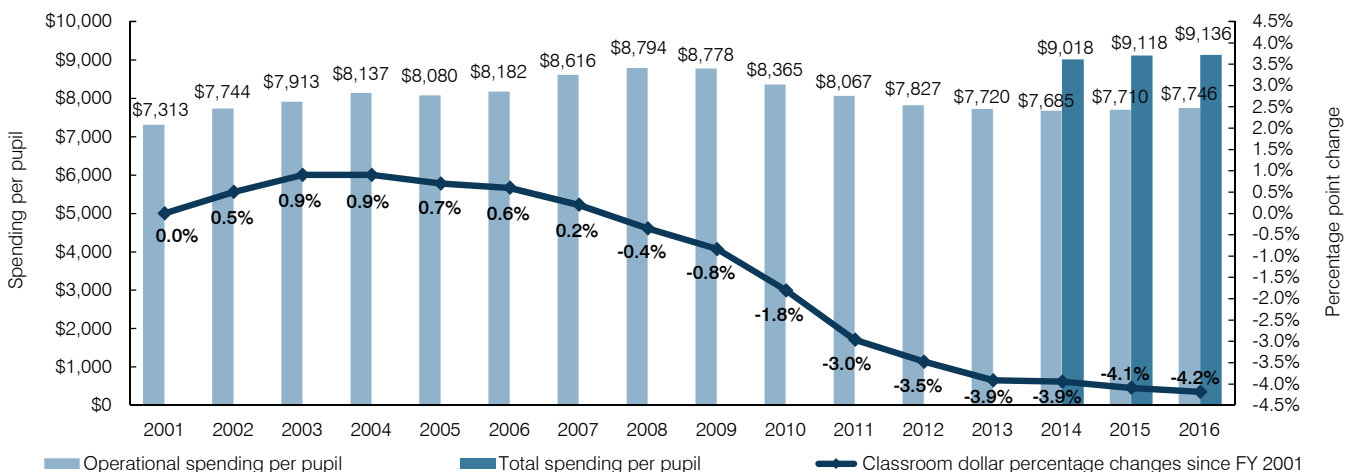
Arizona School District Spending Fiscal Year 2016

CONCLUSION: In fiscal year 2016, Arizona districts spent 53.5 percent of available operating dollars on instruction—the lowest percentage since we began monitoring this in fiscal year 2001. This percentage has declined both during years of increased and decreased overall spending. Since its peak in fiscal year 2004, the State’s classroom dollar percentage has declined 5.1 percentage points, while the percentages spent on all other operational areas have increased. Although the impact of a declining classroom dollar percentage varies by district, it can be seen state-wide in lower teacher pay and larger class sizes. In May 2016, voters passed Proposition 123, which provided districts with approximately \$250 million of additional resources in fiscal year 2016. However, because these monies are commingled with other monies, it cannot be determined whether or how the monies were spent. Further, because the monies were not available to districts until after the vote, it is likely that a large portion of these monies were not spent in fiscal year 2016. Although factors outside a district’s control—such as district size, type, and location—can affect its efficiency, some districts operate efficiently and have lower costs despite these factors, while others do not. Finally, Arizona school districts spent about \$3,300 less per pupil than the national average and allocated their resources differently, spending a lower percentage of resources on instruction and administration and a greater percentage on all other operational areas.

Continuing its long decline, classroom spending decreased to 53.5 percent, its lowest point since monitoring began in 2001

In fiscal year 2016, Arizona districts spent 53.5 percent of their available operating dollars on instruction—In fiscal year 2016, Arizona school districts spent 53.5 percent of their available operating dollars on instruction—the lowest percentage in the 16 years we have been monitoring district spending. In fiscal year 2001, Arizona districts spent 57.7 percent of available operating dollars on instruction. Then, in fiscal year 2002, districts began receiving Classroom Site Fund (CSF) monies intended to increase classroom spending. Soon after, in fiscal years 2003 and 2004, the State’s classroom dollar percentage increased to 58.6 percent. However, between fiscal years 2004 and 2016, the percentage of resources spent on instruction declined, both during times when total operational spending decreased as

Arizona’s operational and total spending per pupil and change in classroom dollar percentage since fiscal year 2001 (inflation adjusted to fiscal year 2016 dollars) Fiscal years 2001 through 2016



well as times when it increased. At the same time, the percentages spent on administration, plant operations, food service, transportation, student support, and instruction support have all increased. Had districts continued directing resources into the classroom at the same rate they did in fiscal year 2001, they would have spent an additional \$422 million in the classroom in fiscal year 2016. In May 2016, voters passed Proposition 123, which provided districts with approximately \$250 million of additional resources in fiscal year 2016. However, because these monies are commingled with other monies, it cannot be determined whether or how the monies were spent. Further, because the monies were not available to districts until after the vote, it is likely that a large portion of these monies were not spent in fiscal year 2016.

Impact of declining classroom dollar percentage varies by district but can be seen state-wide in lower teacher pay and larger class sizes—Although the impact of a declining classroom dollar percentage varies by district depending on the cause of the decline, it is reflected state-wide in lower teacher pay and larger class sizes. Between fiscal years 2004 and 2016, the average teacher salary (adjusted for inflation) decreased 9 percent despite the teachers' average years of experience staying about the same. More recently, between fiscal years 2011 and 2016, the state-wide average teacher salary (adjusted for inflation) decreased from \$49,185 to \$46,384 despite a similar average years of teacher experience. During this same 5-year period, the state-wide average students per teacher increased from 18.1 to 18.6.

Districts spent at widely differing levels and operated at varying degrees of efficiency

Districts spent at widely differing levels—In fiscal year 2016, as in prior years, there was a wide range in total per pupil operational spending among Arizona districts. Even when excluding Arizona's very small districts, which have highly variable spending patterns, fiscal year 2016 spending by district ranged from \$5,542 per pupil to \$18,924 per pupil. Districts also varied greatly in their nonoperational spending, which includes costs incurred for the acquisition of capital assets, interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education. In fiscal year 2016, after excluding Arizona's very small districts, nonoperational spending by district ranged from \$55 per pupil to \$23,513 per pupil.

Arizona's school-district-funding formula provides similar districts with a similar amount of basic funding. However, after basic funding, districts may receive additional revenues through various funding formulas that are designed to offset expected higher costs. For example, districts receive additional monies for special needs students, and if they are located in isolated areas or have more experienced teachers. Districts may also qualify for federal impact aid or state or federal grants, and some districts may also receive monies as a result of a desegregation agreement, a small school adjustment, or a voter-approved budget override.

Wide range of costs among similar districts indicates potential for improved efficiency at some districts

Although a district's efficiency can be affected by its size, type, and location, wide ranges of costs among districts grouped by these factors indicate that some districts have achieved lower costs than other districts of similar size, type, and location. Our performance audits have identified a variety of efficient and inefficient district practices. For example, more efficient districts monitored performance measures, used staffing formulas, had energy conservation plans, maximized the use of free federal food commodities, limited waste by closely monitoring meal production, and adjusted bus routes to ensure that buses were filled to at least 75 percent of capacity. In contrast, less efficient districts had costly benefit packages and higher nonclassroom staffing levels, operated schools far below designed capacity, did not monitor energy consumption, had poorly written vendor contracts, and paid bus drivers for time not spent working.

Cost variance examples

- A very large, urban, unified district spent \$522 per pupil for administration; another spent \$914 per pupil.
- A medium-sized, rural, unified district spent \$2.66 per square foot for plant operations; another spent \$8.98 per square foot.
- A medium-sized, rural, unified district spent \$2.56 per meal; another spent \$5.39 per meal.
- Two medium-large-sized, urban, elementary districts drove a similar number of miles per rider; one district spent \$4.07 per mile, and the other spent \$8.14 per mile.

Districts that operate efficiently allocate more of their resources to instruction—Districts that operate efficiently have more dollars available to spend in the classroom. Our performance audits of individual districts have found that efficient districts—those that perform better than their peers on performance measures of operational efficiency—tend to have higher classroom dollar percentages. The broader analysis conducted across all districts for this report showed a

similar result. When performance measures were compared across all districts in each efficiency peer group, districts that outperformed their peers tended, on average, to spend higher percentages of available operating dollars on instruction.

Operational efficiency can impact districts’ financial stress levels—

This report assesses six district-level measures that provide information on district finances, identify potential problems, and suggest the need for possible corrective action. In fiscal year 2016, 8 districts were found to have a high financial stress level, 32 a moderate level, and 167 a low level. Having a high financial stress level can be a sign that a district has inefficient operations. However, there are many districts with low or moderate financial stress levels that also operated inefficiently compared to their peers. These districts often had access to additional resources not typically available to most districts, such as desegregation monies or federal impact aid monies that allowed them to operate inefficiently and contributed to their lower financial stress levels. Therefore, even those districts found to have a moderate or low financial stress level may need to take additional actions to operate efficiently or address other areas of concern.

**Number of districts by overall financial stress level
Fiscal year 2016**

Stress level	Number of districts
High stress	8
Moderate stress	32
Low stress	167

Arizona school districts spent less overall and spent differently than districts nationally

Arizona school districts spent less than national averages in nearly all operational areas—

In fiscal year 2016, Arizona school districts spent approximately \$3,300 less per pupil than the 2014 national average (most recent national data available). This lower spending is seen in the classroom (instruction), as well as every nonclassroom operational area except student support, which was similar to the national average. Arizona districts spent a similar amount in nonoperational areas compared to the national average, spending more per pupil on equipment but less on land and buildings and interest, and a similar amount on other programs, such as adult education and community service programs that are outside the scope of preschool through grade 12 education.

Compared to national averages, Arizona school districts received a greater percentage of their revenues from federal sources and a smaller percentage from state and local sources. Federal revenues comprised a greater percentage of Arizona school district revenues,

in part because Arizona school districts received more federal dollars per pupil than the national average, but primarily because Arizona school districts received fewer revenues per pupil overall.

Arizona school districts allocated their resources differently than national averages—

Compared to national averages, Arizona school districts spent a lower percentage of their available resources on instruction and administration and a greater percentage on all other operational areas. In fiscal year 2016, Arizona districts spent 53.5 percent of available operating dollars on instruction, 7.3 percentage points below the national average of 60.8 percent. Arizona’s lower instructional spending is reflected in its larger class sizes. In fiscal year 2015, Arizona’s class size was 18.6 students per teacher compared to the national average of 16.1 students per teacher. The relatively low classroom dollar percentage was not the result of high administration costs because Arizona districts allocated a slightly smaller percentage of resources for administration than the national average. However, Arizona districts allocated a larger percentage of

**Comparison of Arizona and U.S. per pupil spending by area
Fiscal years 2016 (Arizona) and 2014 (U.S.)**

	Arizona average 2016	National average 2014	Difference
Spending by area			
Instruction	\$ 4,145	\$ 6,726	(\$ 2,581)
Administration	806	1,211	(405)
Plant operations	939	1,060	(121)
Food service	415	447	(32)
Transportation	364	477	(113)
Student support	633	615	18
Instruction support	444	530	(86)
Total operational	\$7,746	\$11,066	(\$3,320)
Land and buildings	\$ 621	\$ 740	(\$ 119)
Equipment	400	188	212
Interest	216	343	(127)
Other	153	159	(6)
Total nonoperational	\$1,390	\$ 1,430	(\$ 40)
Total per pupil spending	\$9,136	\$12,496	(\$3,360)

resources to all the other operational areas, primarily for plant operations and student support services.

Individual district information

In addition to the state-wide information discussed earlier, this report also contains two-page summaries of each district's performance on various financial and student measures including operational and nonoperational spending, operational efficiency measures compared to peer averages, student test scores, a financial stress assessment, revenues by source, and graphical summaries of each district's operational trends.

Comparison of Arizona and U.S. spending by operational area Fiscal years 2016 (Arizona) and 2014 (U.S.)

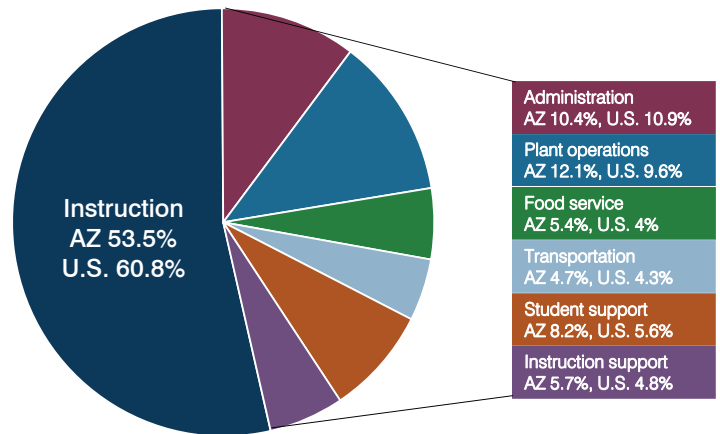




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INTRODUCTION AND OBJECTIVES

Arizona Revised Statutes §41-1279.03 requires the Auditor General to monitor the percentage of each dollar spent in the classroom and conduct performance audits of Arizona's school districts. This report, the 16th annual report analyzing school district spending, has two main objectives:

- It analyzes state-wide operational spending trends in instruction and six nonclassroom categories—administration, plant operations, food service, transportation, student support, and instruction support—since monitoring began in fiscal year 2001. It also identifies differences between district peer groups' spending within Arizona and compares Arizona and national spending levels. This report also analyzes nonoperational spending and revenues both within Arizona and between Arizona and the nation.¹
- It presents a two-page summary of the State's performance on various financial and student achievement measures, including trend information, and two-page summaries for each of Arizona's school districts. Specifically, each district's expenditure information, including classroom and nonclassroom spending, and operational efficiency measures are compared with state averages and averages of efficiency peer groups, which include either districts of similar size, type, and location or, for evaluating transportation programs, districts with similar numbers of miles per rider and locations. In addition, each district's student test scores and student and teacher measures are compared with state averages and averages of a student achievement peer group, which includes districts with similar poverty rates and of similar type and location. The district pages also include revenue information and a financial stress assessment based on six district-level measures of resources and financial management practices.

The appendices provide lists of districts in each efficiency and student achievement peer group (Appendix A, see pages a-1 through a-18); reference information, including definitions, sources, and methodology (Appendix B, see pages b-1 through b-12); and graphic representations of cost ranges by efficiency peer group for administration, plant operations, food service, and transportation (Appendix C, see pages c-1 through c-3).

The information used to prepare this report was not subjected to all the tests and confirmations that auditors would normally perform during an audit. However, to help ensure that information used in this report was complete and reasonable, auditors performed certain quality control procedures, such as year-to-year comparisons of district-reported data and interviews with school district officials about anomalies and variances. Additionally, auditors reviewed the reasonability of changes in related measures, such as whether a district's square footage increased after opening a new school.

The Auditor General and her staff express their appreciation to the Superintendent of Public Instruction and the staffs of the Arizona Department of Education, the Arizona School Facilities Board, the County Treasurers' offices, and the Arizona public school districts for their cooperation and assistance during this study.

¹ Nonoperational spending includes costs incurred for the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

Continuing its long decline, classroom spending decreased to 53.5 percent, its lowest point since monitoring began in 2001

In fiscal year 2016, Arizona school districts spent 53.5 percent of available operating dollars on instruction—the lowest percentage since auditors began monitoring this in fiscal year 2001.² This percentage has declined both during years of increased overall spending and decreased overall spending. Since its peak in fiscal year 2004, the State’s classroom dollar percentage has declined 5.1 percentage points, while the percentage of available operating dollars spent in all other operational areas has increased. Although the impact of a declining classroom dollar percentage varies by district, it can be seen state-wide in lower teacher pay and larger class sizes. In May 2016, voters passed Proposition 123, which provided districts with approximately \$250 million of additional resources in fiscal year 2016. However, because these monies are commingled with other monies, it cannot be determined whether or how the monies were spent. Further, because the monies were not available to districts until after the vote, it is likely that a large portion of these monies were not spent in fiscal year 2016.

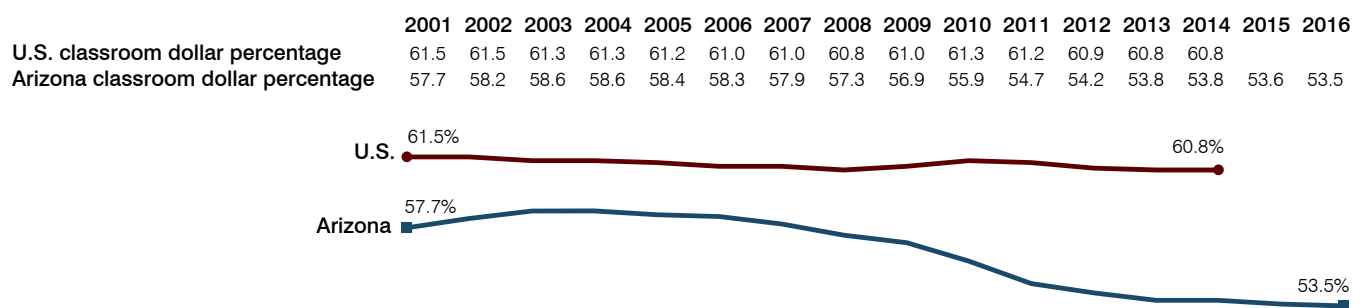
Lowest classroom spending percentage in 16 years

In fiscal year 2016, Arizona school districts spent 53.5 percent of available operating dollars on instruction. As shown in Figure 1, this is the lowest percentage since auditors began monitoring classroom spending in fiscal year 2001. Specifically, in fiscal year 2001,

Instruction (classroom spending)

Salaries and benefits for teachers and instructional aides; costs related to instructional supplies, such as pencils, paper, and workbooks; instructional software; athletics; cocurricular activities, such as band or choir; and tuition paid to private institutions.

Figure 1
Comparison of U.S. and Arizona classroom dollar percentages
Fiscal years 2001 through 2016



Source: Auditor General staff analysis of the National Center for Education Statistics’ *Revenues and Expenditures for Public Elementary and Secondary Education* for fiscal years 2001 through 2014 (the most recent year for available data) and Arizona school district-reported accounting data for fiscal years 2001 through 2016.

² Available operating dollars are those used for a district’s day-to-day operations. This operational spending excludes costs associated with the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education.

districts spent 57.7 percent of available operating dollars on instruction. Then in fiscal year 2002, districts began receiving Classroom Site Fund (CSF) monies intended to increase classroom spending.³ Soon after, in fiscal years 2003 and 2004, the State's classroom dollar percentage reached its highest level during this 16-year period at 58.6 percent. However, as shown in Figure 1 on page 3, the percentage of resources spent on instruction then declined nearly every year between fiscal years 2004 and 2015, and decreased an additional 0.1 percentage points in fiscal year 2016 to 53.5 percent, leaving 41 percent of Arizona school districts spending less than 50 percent of their available operating dollars in the classroom. This trend is not reflected in the national trend, which has been comparatively stable, fluctuating only seven-tenths of a percentage point between fiscal years 2001 and 2014 (the most recent year for available national data). Had Arizona districts continued directing resources into the classroom at the same rate they did in fiscal year 2001, they would have spent an additional \$422 million in the classroom in fiscal year 2016.

Proposition 123 provided additional resources, but it is likely that a large portion of these monies were not spent in fiscal year 2016 because of timing

In May 2016, voters passed Proposition 123, which provided districts with approximately \$250 million of additional resources in fiscal year 2016. The monies are comingled and are not separately identifiable from other district monies, and therefore, it cannot be determined whether and how the monies were spent. Additionally, there was no requirement that districts had to spend these monies in the classroom, and districts had the option of using the monies for operational or capital purposes. Further, because the monies were not available to districts until after the vote, it is likely that a large portion of these monies were not spent in fiscal year 2016. Specifically, at the end of fiscal year 2016, districts reported total Maintenance and Operation Fund carryforward balances of \$326 million, while they had reported carryforward balances totaling \$147 million at the end of fiscal year 2015 and \$137 million at the end of fiscal year 2014. These carryforward monies are available to be spent by districts in future fiscal years.

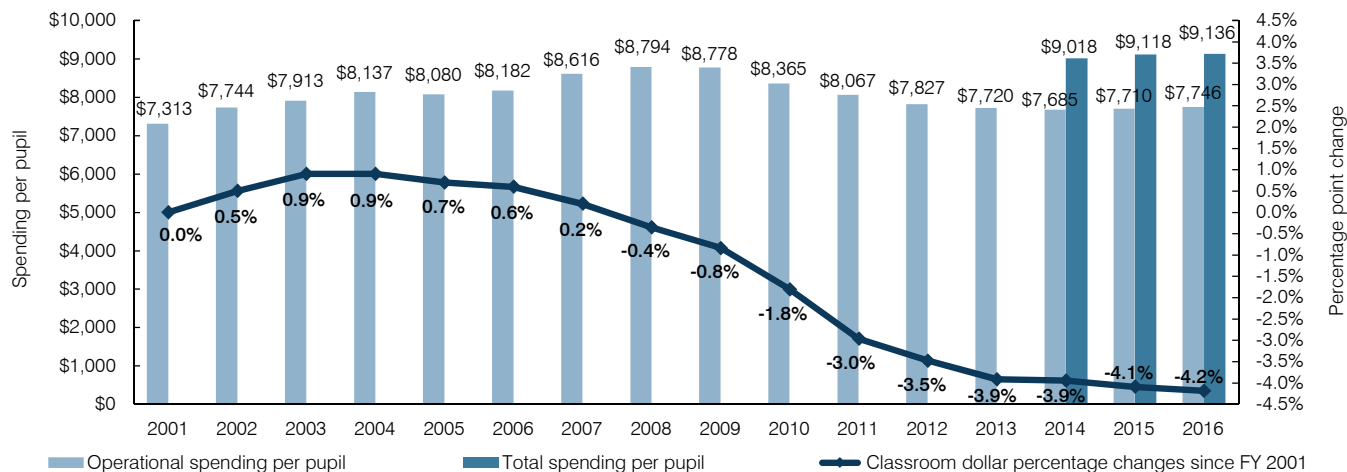
Percentage of resources spent in classroom declined both during years of increased and decreased overall spending

Despite receiving the additional CSF monies specifically intended to increase classroom spending and spending an additional inflation-adjusted \$433 per pupil in total, districts spent a lower percentage in the classroom in fiscal year 2016 than in fiscal year 2001. As shown in Figure 2 on page 5, since fiscal year 2001, even after controlling for inflation, Arizona school districts' total operational spending per pupil has increased 5.9 percent, from \$7,313 (\$5,374 unadjusted) in fiscal year 2001 to \$7,746 in fiscal year 2016. As discussed earlier, districts began receiving CSF monies in fiscal year 2002, which resulted in a \$431 per pupil increase and a 0.5 percentage point increase to the state-wide classroom dollar percentage. However, between fiscal years 2004 and 2016, the percentage of resources spent on instruction declined, both during times when total spending decreased as well as times when it increased. For example, the decline in instructional spending in fiscal years 2010 through 2014 occurred at a time when overall per pupil spending was also decreasing. This decrease in overall spending and the impact of having certain noninstructional costs that may be difficult to cut quickly in response to reduced funding, such as electricity or insurance costs, may explain some of the decline in instructional spending during these years. However, the percentage of available operating dollars spent on instruction also decreased in fiscal years 2005 through 2009, when year-to-year operational spending per pupil increased or remained about the same. As a result, the percentage of available operating dollars allocated to the classroom has decreased 4.2 percentage points since fiscal year 2001 and 5.1 percentage points since reaching its peak in fiscal years 2003 and 2004. The decrease since 2004 represents more than \$2.4 billion not being spent in the classroom during this 12-year period.

³ In November 2000, voters passed Proposition 301, which increased the state-wide sales tax to provide additional resources for education programs. Under statute, these monies, also known as Classroom Site Fund monies, may be spent for specific purposes, primarily increasing teacher pay.

Figure 2

**Arizona’s operational and total spending per pupil¹ and change in classroom dollar percentage since fiscal year 2001 (inflation adjusted to fiscal year 2016 dollars)
Fiscal years 2001 through 2016**



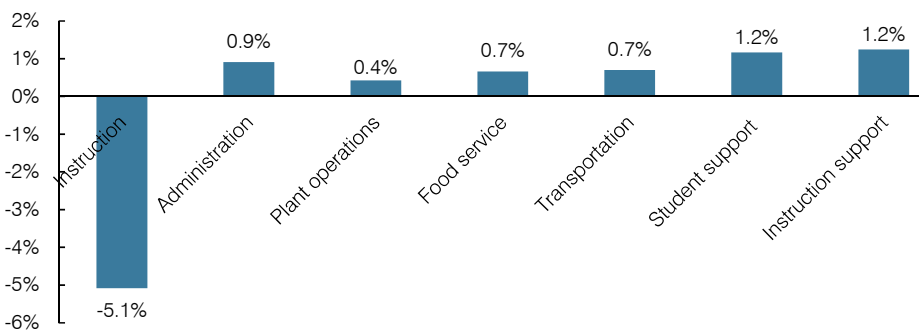
¹ Total spending per pupil was not presented prior to the fiscal year 2015 report. For that report, auditors validated the nonoperational portion of total spending for fiscal years 2014 and 2015. Therefore, total spending per pupil is presented for only fiscal years 2014, 2015, and 2016.

Source: Auditor General staff analysis of district-reported accounting data inflation adjusted to fiscal year 2016 dollars and Arizona Department of Education student membership data for fiscal years 2001 through 2016.

District spending shifted from classroom to other areas

Since its peak in fiscal year 2004, the State’s classroom dollar percentage has declined 5.1 percentage points. As shown in Figure 3, at the same time, the percentage of available operating dollars spent in all other operational areas increased. There may be reasons that costs necessarily increased at specific districts. For example, increases in a district’s poverty rate or the percentage of students with special needs could increase student support services costs because many of these services are directed toward these student populations. Additionally, some district officials have stated that they believe food costs have increased in recent years because of implementation of the nutrition standards required by the federal Healthy, Hunger-Free Kids Act of 2010. This act, which took effect in fiscal year 2013 and which some districts implemented early, established more stringent nutritional requirements that include an increase in the amount of fruits, vegetables, and whole grains included in meals.

Figure 3
Percentage point change in spending by operational area
Fiscal year 2004 versus 2016



Source: Auditor General staff analysis of district-reported accounting data for fiscal years 2004 and 2016.

Some operational spending changes may be due to revisions in expenditure reporting requirements or clarifications. Effective July 1, 2007, the Uniform Chart of Accounts for Arizona School Districts was revised to comply with changes made to the federal chart of accounts issued by the National Center for Education Statistics, which

revised how some expenditures should be classified. The instruction support area was revised to include some costs that previously had been classified as administration. This revision accounts for some of the increase in instruction support services. Additionally, a revision to the Uniform Chart of Accounts for Arizona School Districts effective July 1, 2015, added detailed reporting of some costs based on newly provided federal guidance. That revision did not change how expenditures are classified but may have resulted in districts reviewing and more accurately reporting related expenditures, which may have increased their administrative costs while decreasing costs in other operational areas.

However, other increases to nonclassroom areas may have been more within districts' control. For example, between fiscal years 2004 and 2016, Arizona school districts added 22 million square feet of building space—a 19 percent increase—despite a student enrollment increase of only 7 percent during this same period. This increased the state-wide average square footage per student from 138 to 154 square feet per student. On an inflation-adjusted basis, as shown in Table 1, districts managed to keep per pupil plant operation costs steady, in part because a large amount of the additional square footage may have cost less due to some of it likely being underused. For example, Office of the Auditor General performance audits have identified school districts that built additional schools when they already had low-capacity usage rates at their existing schools and districts that rebuilt existing schools with much larger facilities when no substantial student growth was expected. Audits have also identified districts with substantial, long-term excess building capacity that did not take timely or adequate action to reduce the excess capacity. Although decisions to close schools can be difficult and painful, these decisions are important because school district funding is based primarily on the number of students enrolled, and not at all on the amount of square footage maintained.

Impact of declining classroom dollar percentage varies by district but can be seen state-wide in lower teacher pay and larger class sizes

The impact of a declining classroom dollar percentage varies by district depending on the cause of the decline. However, at a state level, the decline in the classroom dollar percentage is indicative of fewer dollars going into the classroom and is reflected in lower teacher pay and larger class sizes.

Impact of declining classroom dollar percentage varies by district—The impact of a declining classroom dollar percentage varies depending on the cause of the decline. For example, by not operating efficiently in nonclassroom areas, a district will have a lower classroom dollar percentage and will have fewer dollars to spend in the classroom. This can result in having less money available to increase teacher salaries, maintain or reduce class sizes, continue special programs, or offer new programs. On the other hand, all else being equal, a district that receives and spends additional revenues that are specifically earmarked for purposes outside the classroom, such as the National School Lunch Program monies, will also have a lower classroom dollar percentage, but it will not spend less in the classroom because of having received these monies.

State-level decline in classroom dollar percentage indicative of fewer dollars going into the classroom—At a state level, the decline in the classroom dollar percentage between fiscal years 2004 and 2016 is indicative of fewer actual dollars going into the classroom. As shown in Table 1, after

Table 1
Comparison of per pupil expenditures by operational area (inflation adjusted to fiscal year 2016 dollars)
Fiscal year 2004 versus 2016

	2004	2016	Increase / (Decrease)
Instruction	\$4,766	\$4,145	(\$621)
Administration	771	806	35
Plant operations	956	939	(17)
Food service	384	415	31
Transportation	325	364	39
Student support	567	633	66
Instruction support	368	444	76
Total	\$8,137	\$7,746	(\$391)

Source: Auditor General staff analysis of district-reported accounting data inflation adjusted to fiscal year 2016 dollars and Arizona Department of Education student membership data for fiscal years 2004 and 2016.

controlling for inflation, total per pupil spending decreased \$391 per pupil, or 4.8 percent, between fiscal years 2004 and 2016. At this same time, spending in the classroom decreased an even greater amount, \$621 per pupil, or 13 percent, while spending in all other operational areas increased or remained relatively steady. Therefore, on a state-wide basis, it does not appear that the decline in classroom spending was due to an increase in monies earmarked for use outside the classroom, but rather represents a shift in how school districts directed resources.

Decline in classroom spending reflected in lower teacher pay and larger class sizes—The state-level decline in classroom spending is reflected in lower teacher pay and larger class sizes. Between fiscal years 2004 and 2016, the average teacher salary (inflation adjusted to fiscal year 2016 dollars) decreased 9 percent despite the teachers' average years of experience staying about the same. More recently, between fiscal years 2011 and 2016, the state-wide average teacher salary (adjusted for inflation) decreased from \$49,185 to \$46,384 despite a similar average years of teacher experience. During this same 5-year period, the state-wide average students per teacher increased from 18.1 to 18.6.



Within Arizona, districts spent at widely differing levels and operated at varying degrees of efficiency

In fiscal year 2016, there was a wide range in per pupil spending among Arizona districts, partially because districts differ in certain characteristics, such as size, location, and poverty level. However, wide ranges in per pupil spending among districts with similar characteristics indicate the potential for improved efficiency at some districts.

Districts spent at widely differing levels

In fiscal year 2016, as in prior years, there was a wide range in total per pupil operational spending among Arizona districts. Even when excluding Arizona’s very small school districts, which have highly variable spending patterns, fiscal year 2016 spending by district ranged from \$5,542 per pupil to \$18,924 per pupil. As shown in Table 2, on average, the 31 highest-spending districts spent \$12,753 per pupil, \$6,090 more than the \$6,663 the 31 lowest-spending districts spent per pupil. The districts with the highest and lowest per pupil spending also differed in certain characteristics, with the highest-spending districts generally being smaller, rural districts with higher poverty rates.

Table 2
Comparison of operational spending per pupil for Arizona’s highest- and lowest-spending districts
Fiscal year 2016

	Highest-spending districts' average ¹	Lowest-spending districts' average ¹	Difference
Classroom dollar percentage	46.6%	54.4%	
Total operational spending	\$12,753	\$6,663	\$6,090
Instruction	5,946	3,625	2,321
Administration	1,870	725	1,145
Plant operations	1,938	792	1,146
Food service	650	374	276
Transportation	710	315	395
Student support	948	495	453
Instruction support	691	337	354

¹ Dollar amounts shown are averages of the 31 highest and 31 lowest per pupil operational spending districts in Arizona, excluding very small districts.

Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data and Arizona Department of Education student membership data.

Districts also varied greatly in their nonoperational spending. Nonoperational spending includes costs incurred for the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education. In fiscal year 2016, after excluding Arizona’s very small districts, nonoperational spending by district ranged from \$55 per pupil to \$23,513 per pupil. Large nonoperational spending differences between districts, as well as year-to-year differences for the same district, are to be expected because nonoperational spending includes costs for building schools and large equipment purchases that generally do not occur every year. For example, the District that spent \$23,513 per pupil in fiscal year 2016 built a school during that year.

Arizona's school-district-funding formula provides similar districts with a similar amount of basic funding. However, after basic funding, districts may receive additional revenues through various funding formulas that are designed to offset expected higher costs. For example, districts receive additional monies for high school students and special needs students. Districts also receive additional funding if they have fewer than 600 students, are located in isolated areas, or have more experienced teachers. Additionally, districts receive transportation funding based on a formula that primarily uses the number of miles traveled to transport students. Districts may also qualify for federal impact aid or state or federal grants. Federal impact aid monies are provided to districts that have been impacted by the presence of tax-exempt federal lands, and state and federal grants are often provided to districts with higher poverty rates and are generally for specific purposes. Some districts may also receive tax credit monies and donations, monies from voter-approved budget overrides, monies as a result of a desegregation agreement or court order, or monies from a small school adjustment. See Appendix B, page b-2, for more detailed revenue source descriptions.

The highest-spending districts, on average, received more monies than the lowest-spending districts, primarily from federal impact aid, federal grants, and transportation funding. As shown in Table 3, on average, the 31 highest-spending districts received \$3,093 more per pupil in federal impact aid, \$1,674 more per pupil in federal grants, and \$972 more per pupil in transportation funding than the 31 lowest-spending districts. To a lesser extent, the highest-spending districts also received more monies through additional budgetary funding and the small school adjustment, and because of desegregation agreements or court orders than the lowest-spending districts. The difference in spending was not primarily caused by differences in the amount of voter-approved budget overrides or tax credit monies received.

Wide range of costs among similar districts indicates potential for improved efficiency at some districts

Within Arizona, a district's efficiency can be affected by its size, type, and location. For example, administrative costs per pupil are associated with district size. That is to say larger districts tend to have lower administrative costs per pupil, primarily because of their economies of scale and abilities to spread some costs over more students. As district size increases, administrative costs per pupil tend to decrease. Additionally, a district's type can impact its plant operations and food service costs. For example, because high schools generally have more square footage per student and different types of building space than elementary schools, they typically have higher plant operation costs per pupil. Similarly, food costs per meal may be higher for districts serving high school students because of larger meal portions. Finally, location is an important factor affecting a district's cost per mile. For example, in fiscal year 2016, the average cost per mile for urban districts traveling between 270 and 335 miles per rider was \$3.58, while rural districts traveling a similar range of miles per rider averaged \$2.55 per mile. Rural district buses likely travel on roads with higher speed limits and travel greater distances between stops, thereby traveling more miles in less time. This would result in lower salary and benefit costs per mile.

Table 3
Comparison of revenue sources per pupil for Arizona's highest- and lowest-spending districts
Fiscal year 2016

Revenue source ¹	Highest-spending districts' average	Lowest-spending districts' average	Difference
Federal impact aid	\$3,099	\$ 6	\$3,093
Federal grants	2,501	827	1,674
Transportation funding	1,284	312	972
Additional budgetary funding	1,675	1,207	468
Small school adjustment	463	0	463
Desegregation	263	24	239
Voter-approved budget overrides	311	262	49
Tax credits	18	35	(17)

¹ See Appendix B, page b-2, for description of each listed revenue source.

Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting and budget data and Arizona Department of Education student membership and budget data.

Although a district's efficiency can be affected by its size, type, and location, wide ranges of costs among districts grouped by these factors indicate that some districts have achieved lower costs than other districts of similar size, type, and location (see textbox). Appendix C (see pages c-1 through c-3) shows graphic representations of these cost ranges by efficiency peer group for administration, plant operations, food service, and transportation. Districts at the high end of the various cost ranges should work toward improving their operational efficiency. Doing so could potentially allow more monies to be directed to the classroom. Office of the Auditor General performance audits of school districts have identified opportunities for improved efficiency at many districts. Additionally, these audits have identified a number of practices efficient districts use, as well as practices that make other districts less efficient. For example:

More efficient districts:

- Monitor performance measures to identify areas for improvement (see textbox below).
- Use staffing formulas.
- Effectively use county services or partner with other local schools or governments.
- Have energy conservation plans and limit excess building space, including closing schools when necessary.
- Monitor food prices, maximize the use of food commodities provided by the U.S. Department of Agriculture, and modify menus appropriately.
- Limit food waste by using student input and daily production and usage information to determine meal production.
- Limit overtime and unproductive time by having employees perform other duties.
- Plan bus routes to ensure, where possible, the buses are filled to at least 75 percent of capacity.
- Ensure fuel pumps are secure, monitor fuel usage, and limit bus idling to lower costs.

Less efficient districts:

- Have costly benefit packages and higher nonclassroom staffing levels.
- Operate schools far below designed capacity, fail to close schools when necessary, or close schools but do not fully reduce related positions.
- Fail to adjust staffing and salary levels based on similar districts and market surveys.
- Spend more on meals and conference travel for employees and governing board members.
- Lack a preventative maintenance plan to maintain buildings and school buses.
- Have poorly written vendor contracts and fail to monitor vendors' performance and billing.
- Set meal prices too low to ensure program self-sufficiency.
- Fail to identify best prices, including failing to use, or ineffectively using, purchasing consortiums.
- Have excessive food waste due to poor inventory rotation and monitoring or overproduction of meals.
- Operate universal free meal programs without a sufficient number of students eligible for federally reimbursed free and reduced-price meals.

Cost variance examples

- A very large, urban, unified district spent \$522 per pupil for administration; another spent \$914 per pupil.
- A medium-sized, rural, unified district spent \$2.66 per square foot for plant operations; another spent \$8.98 per square foot.
- A medium-sized, rural, unified district spent \$2.56 per meal; another spent \$5.39 per meal.
- Two medium-large-sized, urban, elementary districts drove a similar number of miles per rider; one district spent \$4.07 per mile, and the other spent \$8.14 per mile.

Performance measures

- Students per administrative position
- Cost per square foot
- Building capacity utilization
- Cost per meal
- Meals per labor hour
- Cost per mile and per rider
- Bus capacity utilization

- Pay bus drivers for time not spent working between routes.
- Rely on gas stations for fuel and do not negotiate discounts.
- Do not monitor or adjust bus routes for efficiency.

Districts that operate efficiently allocate more of their resources to instruction

Districts that operate efficiently have more dollars available to spend in the classroom. Performance audits of individual Arizona districts have found that efficient districts—meaning districts that perform better than their peers on performance measures of operational efficiency—tend to have higher classroom dollar percentages. The broader analysis conducted across all districts for this report showed a similar result. When performance measures were compared across all districts in each efficiency peer group, districts that outperformed their peers tended, on average, to spend higher percentages of available operating dollars on instruction. This result indicates that districts should be paying close attention to their efficiency in noninstructional areas not only to demonstrate good stewardship of public monies, but also to devote a higher percentage of their resources to instruction, which may impact student achievement.

Operational efficiency can impact districts’ financial stress levels

In addition to impacting classroom spending, a district’s operational efficiency can also impact its financial stress level. This report assesses six district-level measures over a 3-year period (see textbox) that provide information on district finances, identify potential problems, and suggest the need for possible corrective action. Although reviewing these measures alone cannot cover all possible financial problems a district may have, it can raise awareness on key measures that impact financial stress. Further, having an overall high financial stress level does not mean a district is “going out of business,” but rather that the district may need to change the way it operates, find additional resources, or make some difficult spending decisions in the near future. District decision makers should consider additional information in conjunction with this analysis, such as their districts’ operational efficiency as described in this report, to plan for and react to financial stress conditions.

Financial stress assessment measures

- Change in number of district students
- Operating and capital overspending
- Spending increase election results
- Operating reserve percentage
- Years of capital reserve held
- Financial and internal control status

As shown in Table 4, in fiscal year 2016, 8 districts were found to have a high financial stress level, 32 a moderate level, and 167 a low level. Having a high financial stress level can be a sign that a district has inefficient operations.

Table 4
Number of districts by overall financial stress level
Fiscal year 2016

Stress level	Number of districts
High stress	8
Moderate stress	32
Low stress	167

Source: Auditor General staff analysis of district financial stress measures.

For example, when reviewing the districts determined to have a high financial stress level and after excluding very small districts, which as previously noted have highly variable spending patterns, 6 of the remaining 7 districts operated inefficiently compared to their peers. However, there are many districts with low or moderate financial stress levels that also operated inefficiently compared to their peers. These districts often had access to additional resources not typically available to most districts, such as desegregation monies or federal impact aid monies that allowed them to operate inefficiently and contributed to their lower financial stress levels. Therefore, even those districts found to have a moderate or low financial stress level may need to take additional actions to operate efficiently or address other areas of concern.



Compared to national averages, Arizona school districts spent less per pupil overall and spent monies differently

In fiscal year 2016, Arizona school districts spent approximately \$3,300 less per pupil than the 2014 national average—the most recent year for available national data. This lower spending occurred in operational rather than nonoperational areas. Arizona school districts also allocated their resources differently than national averages, spending a lower percentage of resources on instruction and administration and a greater percentage on all other operational areas.

Arizona school districts spent less than national averages in nearly all operational areas

As shown in Table 5, in fiscal year 2016, Arizona school districts spent approximately \$3,300 less per pupil than the 2014 national average—the most recent year for available national data. This lower spending is seen in the classroom (instruction), as well as every nonclassroom operational area except student support, which was similar to the national average. It is interesting to note that 65 Arizona districts spent more than the national per pupil operational average. Forty-three of these are very small districts (i.e., less than 200 students), and almost all of them received additional monies from a small school adjustment. Eighteen of the 65 districts received federal impact aid monies as a result of their location on tax-exempt federal lands.

Arizona’s lower spending occurred in operational rather than nonoperational areas. As shown in Table 5, Arizona districts’ nonoperational spending was similar to the national average. Arizona districts spent more per pupil on equipment but less on land and buildings and interest, and a similar amount on other programs, such as adult education and community service that are outside the scope of preschool through grade 12 education.

Table 5
Comparison of Arizona and U.S. per pupil spending by area
Fiscal years 2016 (Arizona) and 2014 (U.S.)

	Arizona average 2016	National average 2014	Difference
Spending by area			
Instruction	\$ 4,145	\$ 6,726	(\$ 2,581)
Administration	806	1,211	(405)
Plant operations	939	1,060	(121)
Food service	415	447	(32)
Transportation	364	477	(113)
Student support	633	615	18
Instruction support	444	530	(86)
Total operational	\$7,746	\$11,066	(\$3,320)
Land and buildings	\$ 621	\$ 740	(\$ 119)
Equipment	400	188	212
Interest	216	343	(127)
Other	153	159	(6)
Total nonoperational	\$1,390	\$ 1,430	(\$ 40)
Total per pupil spending	\$9,136	\$12,496	(\$3,360)

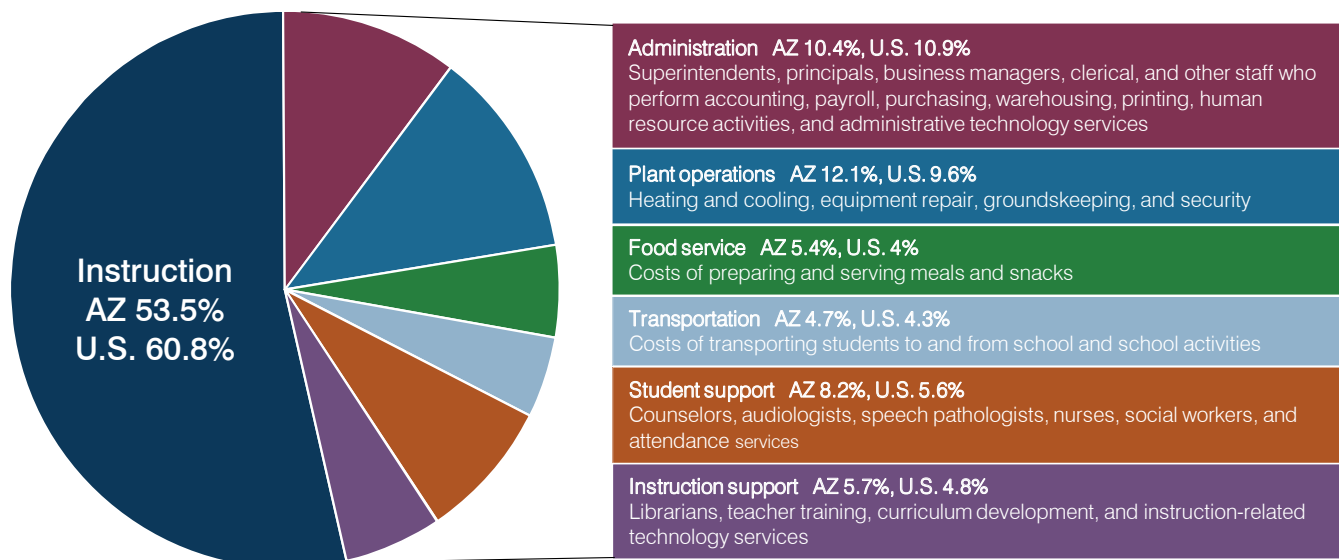
Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data, Arizona Department of Education student membership data, and National Center for Education Statistics *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2013-14*, October 2016.

Compared to national averages, Arizona school districts received a greater percentage of their revenues from federal sources and a smaller percentage from state and local sources. In fiscal year 2016, 14 percent of Arizona school district revenues were from federal sources, and 86 percent were from state and local sources. Arizona's percentages were the same in fiscal year 2014, which was the most recent year for available national data. In fiscal year 2014, school districts nationwide received 9 percent of their revenues from federal sources and 91 percent from state and local sources. Compared to other states, Arizona school districts had the fifth highest percentage of revenues coming from federal sources. Federal revenues comprised a greater percentage of Arizona school district revenues, in part because Arizona school districts received more federal dollars per pupil than the national average, but primarily because Arizona school districts received fewer revenues per pupil overall.

Arizona school districts allocated their resources differently than national averages

Compared to national averages, Arizona school districts spent a lower percentage of their available resources on instruction and administration and a greater percentage on all other operational areas. As shown in Figure 4, in fiscal year 2016, Arizona districts spent 53.5 percent of available operating dollars on instruction, 7.3 percentage points below the most recent national average of 60.8 percent. Many factors may account for Arizona's lower percentage of classroom spending, and classroom size is one of them. Compared to the fiscal year 2015 national average (the most recent year for available national data), Arizona districts averaged 18.6 students per teacher that year, while the national average was 16.1 students per teacher. The relatively low classroom dollar percentage was not the result of high administration costs because Arizona districts allocated a slightly smaller percentage of resources for administration than the national average. However, Arizona districts allocated a larger percentage of resources to all the other operational areas, primarily for plant operations and student support services. Plant operations may have consumed a greater percentage of resources, in part because Arizona districts spent more on supplies, which are primarily for energy. As noted earlier, performance audits of Arizona districts have identified the potential for improved efficiency and cost savings in plant operations. Arizona's higher percentage

Figure 4
Comparison of Arizona and U.S. spending by operational area
Fiscal years 2016 (Arizona) and 2014 (U.S.)



Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data and National Center for Education Statistics *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2013-14*, October 2016.

allocated to student support may be related to the State's higher poverty rate. In fiscal year 2015 (the most recent year for available national data), 23 percent of Arizona's school-aged children lived at or below the poverty level, compared to the national average of 19 percent. In Arizona, a district's level of spending on student support is related to the percentage of students who live in poverty.

State of Arizona

Total operational spending¹: \$7,021,671,942

Number of districts: 236

Students attending²:

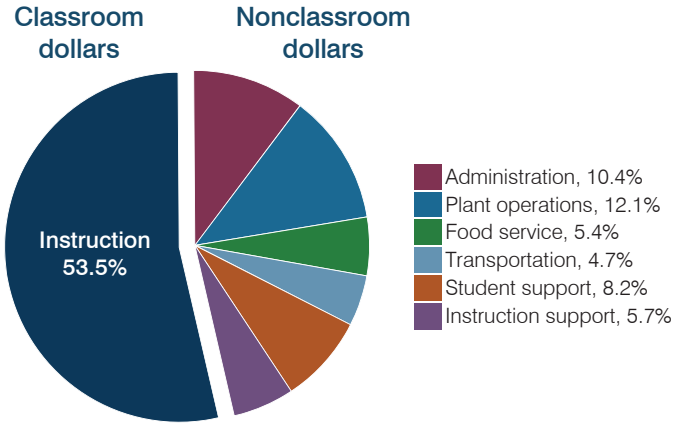
906,444

Number of schools:

1,369

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures

Operational area	Measure	2014	2015	2016
Administration	Cost per pupil	\$757	\$780	\$806
	Students per administrative position	68	67	67
Plant operations	Cost per square foot	\$6.04	\$6.09	\$6.10
	Square footage per student	153	153	154
Food service	Cost per meal	\$2.69	\$2.79	\$2.81
Transportation	Cost per mile	\$3.62	\$3.66	\$3.72
	Cost per rider	\$1,036	\$1,071	\$1,092

Per pupil spending

Spending by area	State			National average 2014
	2014	2015	2016	
Instruction	\$ 4,073	\$ 4,105	\$ 4,145	\$ 6,726
Administration	757	780	806	1,211
Plant operations	923	930	939	1,060
Food service	405	417	415	447
Transportation	373	371	364	477
Student support	600	613	633	615
Instruction support	447	442	444	530
Total operational	\$ 7,578	\$ 7,658	\$ 7,746	\$ 11,066
Land and buildings	\$ 606	\$ 641	\$ 621	\$ 740
Equipment	339	383	400	188
Interest	222	225	216	343
Other	148	150	153	159
Total nonoperational	\$ 1,315	\$ 1,399	\$ 1,390	\$ 1,430
Total per pupil spending	\$ 8,893	\$ 9,057	\$ 9,136	\$ 12,496

¹ See Appendix B, page b-1.

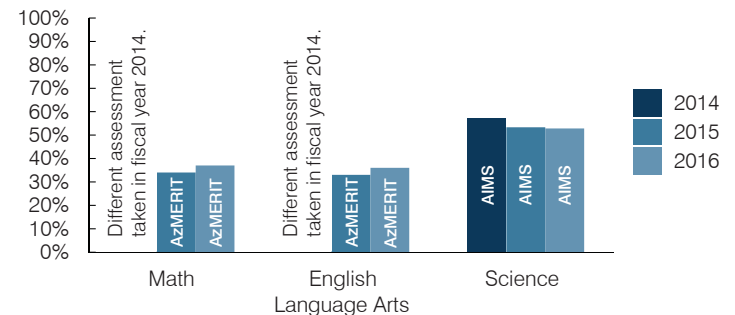
² Some districts are working with the Arizona Department of Education to resolve student count discrepancies. See Appendix B, page b-5.

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	2014	2015	2016
Attendance rate	95%	94%	N/A
Graduation rate	76%	78%	N/A
Poverty rate	23%	23%	N/A
Students per teacher	18.6	18.6	18.6
Average teacher salary	\$46,026	\$46,008	\$46,384
Amount from Proposition 301	\$4,810	\$5,034	\$5,315
Average years of teacher experience	10.9	11.0	11.0
Percentage of teachers in first 3 years	20%	20%	20%

Students who passed state assessments



Financial stress assessment

	Low	Moderate	High
Overall financial stress level:	167	32	8
Measure: 2014 through 2016			
Change in number of district students	161	30	16
Spending exceeded operating/capital budgets	186	2	19
Spending increase election results	81	5	14
Operating reserve percentage, Trend	174	11	22
Years of capital reserve held	128	67	12
Current financial and internal control status	151	34	9

Per pupil revenues

Revenues by source	State		National average 2014
	2015	2016	
Federal	\$ 1,299	\$ 1,301	\$ 1,090
State	3,517	3,780	5,762
Local	4,248	4,268	5,608
Total revenues per pupil	\$ 9,064	\$ 9,349	\$ 12,460

Select revenues from common sources

	2015	2016	
Equalization formula funding	\$ 5,303	\$ 5,471	N/A
Grants	1,167	1,182	N/A
Donations and tax credits	78	86	N/A

Select 2016 revenues from less common sources

	Amount received range per pupil	Number of districts receiving	
	Min	Max	
Desegregation	\$ 130	\$ 2,043	18
Small school adjustment	370	63,126	50
Federal impact aid	5	12,942	48
Voter-approved levy increases	20	7,839	132

State of Arizona—page 2

Classroom dollar percentage

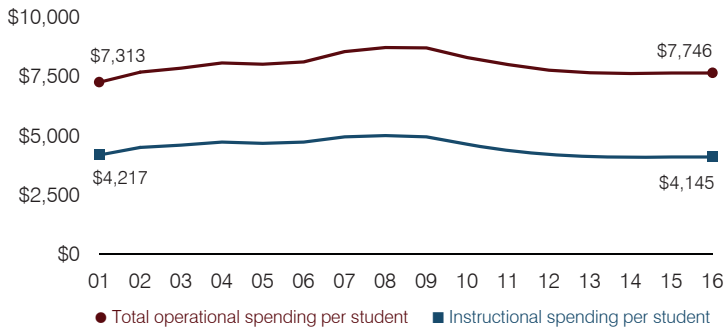
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.7	58.2	58.6	58.6	58.4	58.3	57.9	57.3	56.9	55.9	54.7	54.2	53.8	53.8	53.6	53.5

TRENDS Fiscal years as indicated

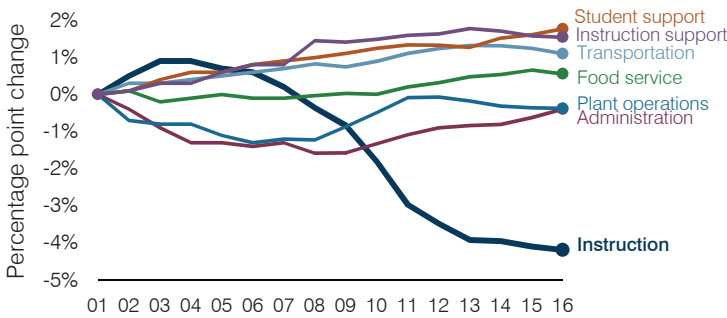
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent from \$8,067 in fiscal year 2011 to \$7,746 in fiscal year 2016. The percentage of dollars spent in the classroom decreased from 54.7 to 53.5 percent. As a percentage of total operational spending, administration increased slightly while all other nonclassroom areas remained stable. The number of students attending has remained relatively stable during this 5-year period.

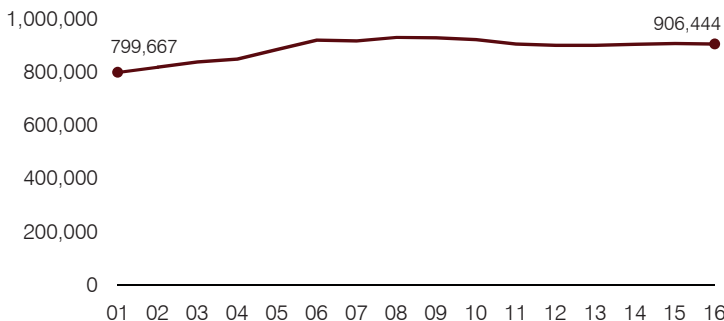
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Changes in operational spending percentages

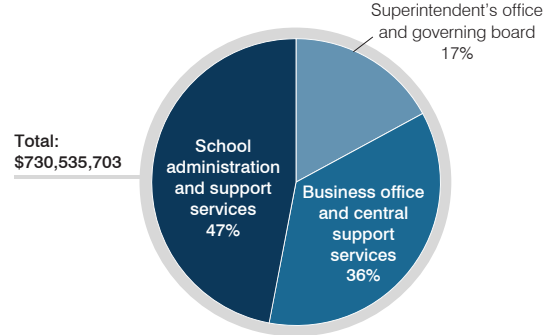


Students attending

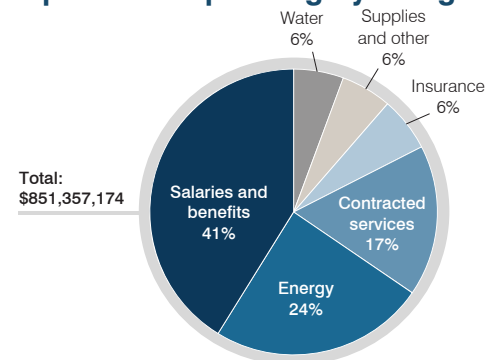


OPERATIONAL SPENDING DETAIL Fiscal year 2016

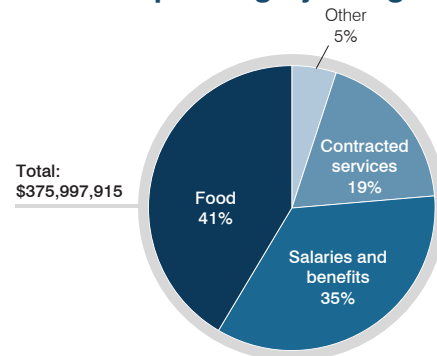
Administrative spending by category



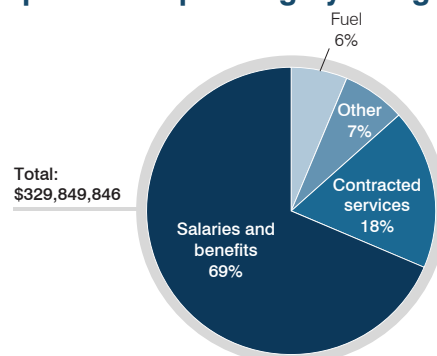
Plant operations spending by category



Food service spending by category



Transportation spending by category



Agua Fria Union High School District

Maricopa County

Efficiency peer groups 3 and T-4, Achievement peer group 8

Legislative district(s): 4, 13, 19, and 29

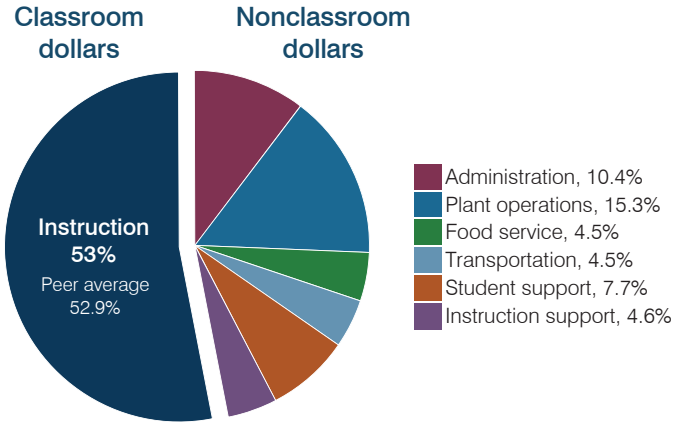
District size, location: Medium-large, Suburb

Students attending¹: 7,520

Number of schools: 4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$725	\$846	\$806
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$8.08	\$5.78	\$6.10
	Square footage per student	132	163	154
Food service	Cost per meal	\$3.07	\$2.98	\$2.81
Transportation	Cost per mile	\$3.66	\$3.58	\$3.72
	Cost per rider	\$1,219	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

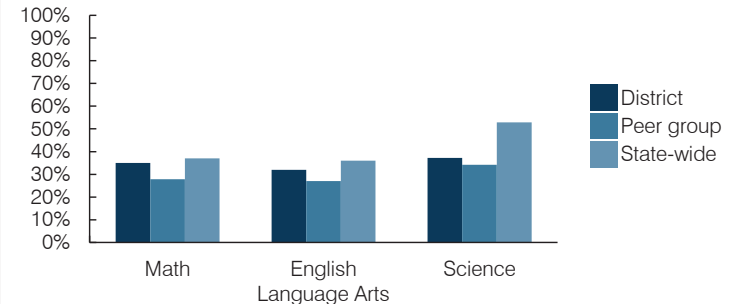
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,670	\$ 3,700	\$ 3,774	\$ 4,145
Administration	678	725	846	806
Plant operations	1,064	1,066	923	939
Food service	292	313	314	415
Transportation	330	318	382	364
Student support	585	537	605	633
Instruction support	311	322	296	444
Total operational	\$ 6,930	\$ 6,981	\$ 7,140	\$ 7,746
Land and buildings	\$ 526	\$ 530	\$ 704	\$ 621
Equipment	571	146	259	400
Interest	224	258	191	216
Other	28	18	164	153
Total nonoperational	\$ 1,349	\$ 952	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 8,279	\$ 7,933	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	88%	86%	78%
Poverty rate (2015)	14%	17%	23%
Students per teacher	20.5	22.0	18.6
Average teacher salary	\$48,330	\$48,898	\$46,384
Amount from Proposition 301	\$5,979	\$7,561	\$5,315
Average years of teacher experience	8.7	10.4	11.0
Percentage of teachers in first 3 years	18%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 496	\$ 515	\$ 823	\$ 1,301
State	3,208	3,429	3,055	3,780
Local	5,484	4,566	4,806	4,268
Total revenues per pupil	\$ 9,188	\$ 8,510	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,190	\$ 5,316	\$ 5,498
Grants	524	593	891
Donations and tax credits	76	70	135

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 119	\$ 130	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	1,583	1,551	14 of 15

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Agua Fria UHSD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.7	53.3	54.6	51.6	51.3	56.1	53.8	54.3	53.7	53.4	53.1	51.9	52.6	52.2	53.0	53.0

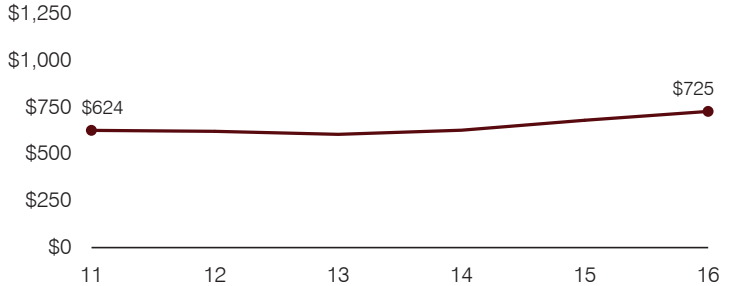
OPERATIONAL TRENDS

Fiscal years as indicated

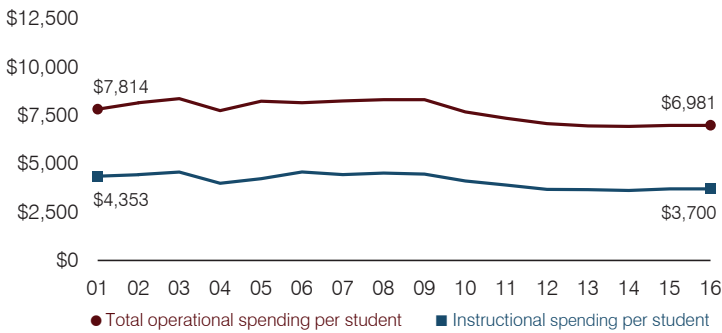
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 53.1 to a low of 51.9 percent. As a percentage of total operational spending, administration increased and plant operations increased slightly. Transportation decreased and student support decreased slightly.

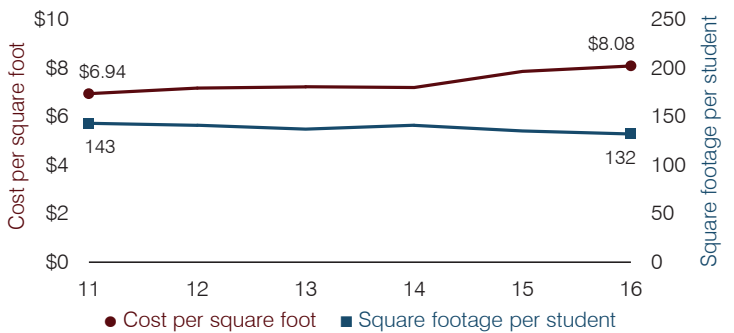
Administrative cost per pupil



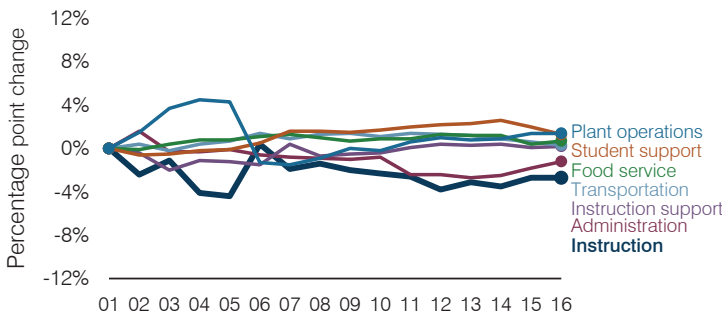
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



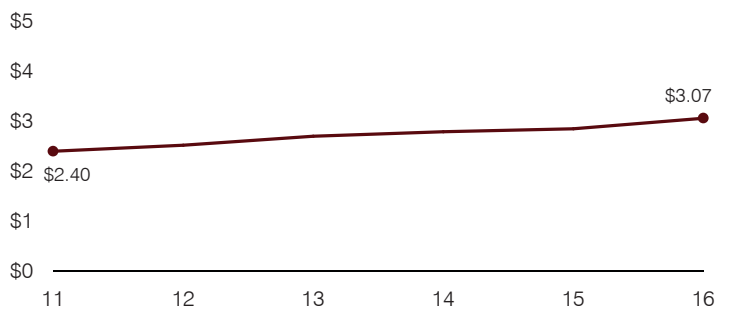
Plant cost per square foot and square footage per student



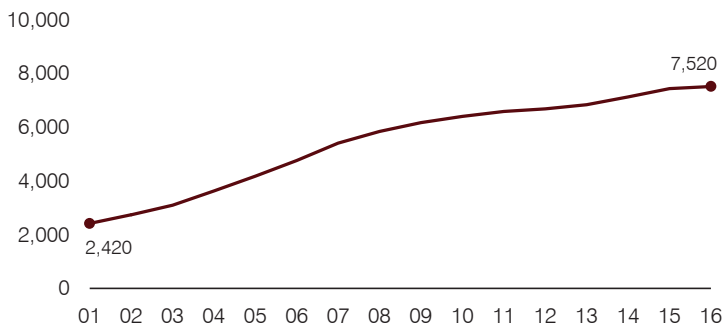
Changes in operational spending percentages



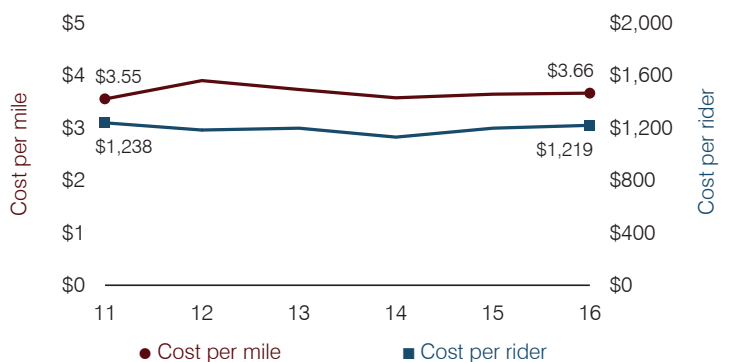
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Aguila Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 19

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

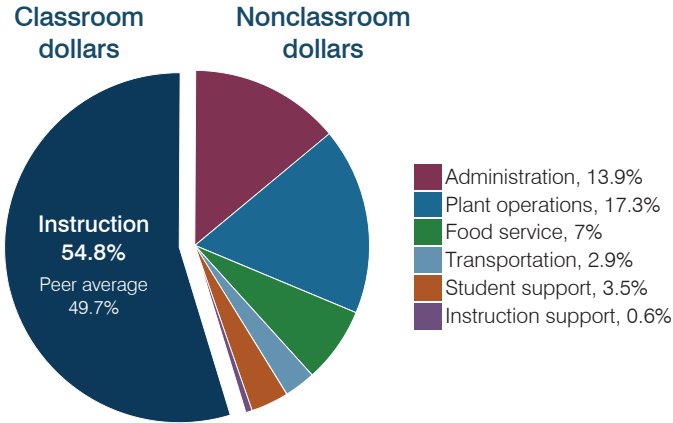
147

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,438	\$2,987	\$806
	Students per administrative position	39	30	67
Plant operations	Cost per square foot	\$8.26	\$7.21	\$6.10
	Square footage per student	216	364	154
Food service	Cost per meal	\$3.23	\$5.54	\$2.81
	Cost per mile	\$0.88	\$1.75	\$3.72
Transportation	Cost per rider	\$623	\$1,495	\$1,092

Per pupil spending

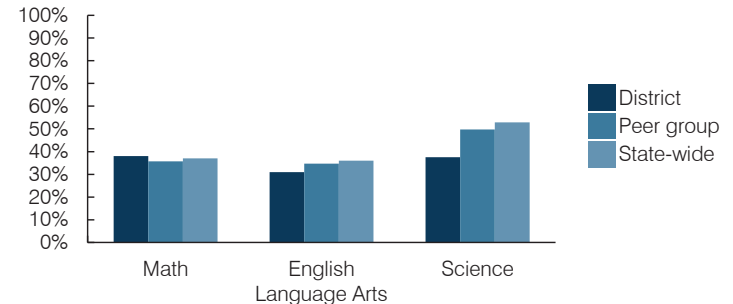
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,245	\$ 5,667	\$ 8,342	\$ 4,145
Administration	1,333	1,438	2,987	806
Plant operations	1,513	1,785	2,523	939
Food service	754	727	918	415
Transportation	278	301	1,108	364
Student support	292	368	664	633
Instruction support	16	61	514	444
Total operational	\$ 9,431	\$ 10,347	\$ 17,056	\$ 7,746
Land and buildings	\$ 0	\$ 719	\$ 2,005	\$ 621
Equipment	237	208	819	400
Interest	14	6	31	216
Other	615	632	87	153
Total nonoperational	\$ 866	\$ 1,565	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 10,297	\$ 11,912	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	38%	34%	23%
Students per teacher	14.7	16.1	18.6
Average teacher salary	\$45,133	\$47,933	\$46,384
Amount from Proposition 301	\$5,431	\$4,405	\$5,315
Average years of teacher experience	14.3	12.0	11.0
Percentage of teachers in first 3 years	11%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	< \$1,000, isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	0.5%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,916	\$ 1,942	\$ 3,667	\$ 1,301
State	4,768	6,658	6,156	3,780
Local	2,130	3,397	14,438	4,268
Total revenues per pupil	\$ 8,814	\$ 11,997	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,934	\$ 6,649	\$ 9,047
Grants	2,506	4,267	4,768
Donations and tax credits	43	93	186

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

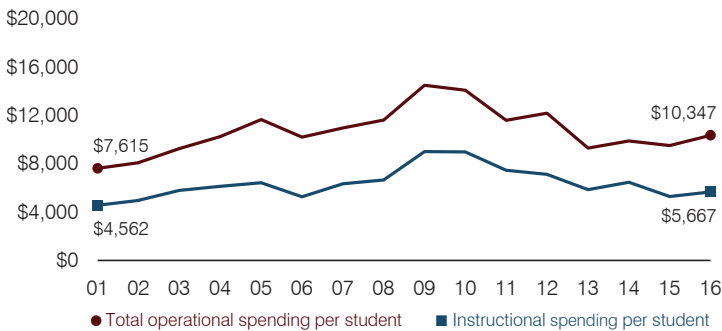
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.9	61.4	62.6	59.9	55.1	51.6	57.9	57.4	62.1	63.8	64.5	58.5	63.1	65.4	55.6	54.8

OPERATIONAL TRENDS
Fiscal years as indicated

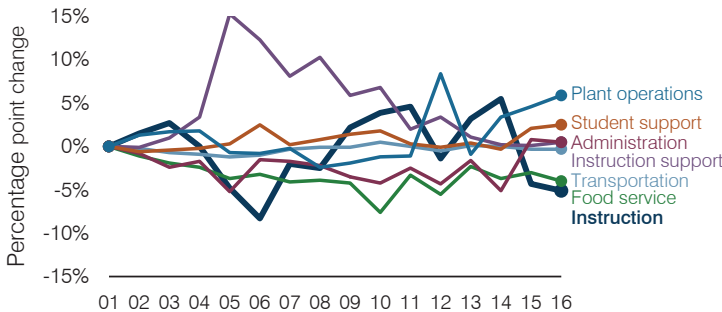
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 64.5 to 54.8 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration, plant operations, and student support increased substantially.

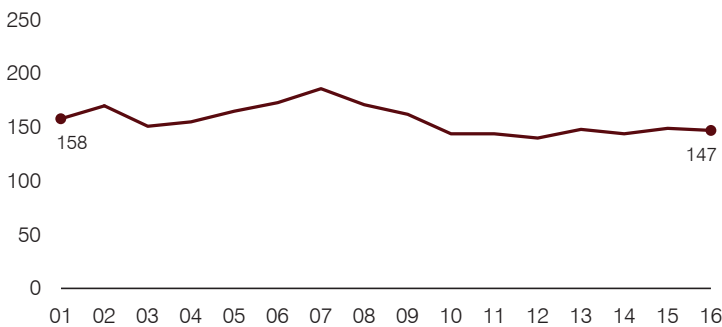
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



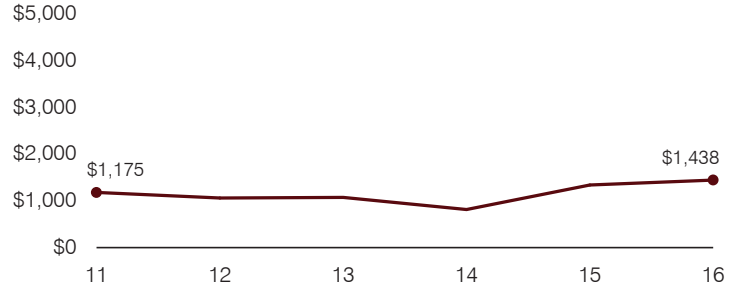
Changes in operational spending percentages



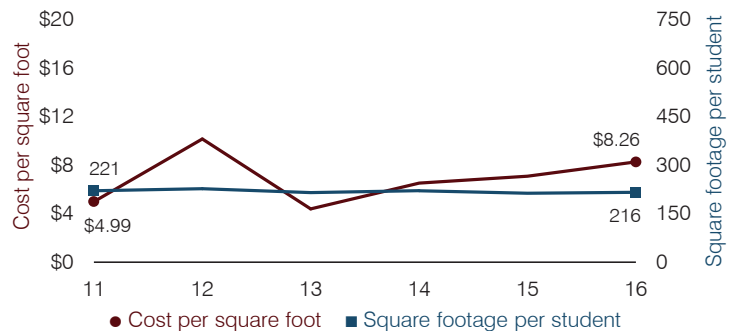
Students attending



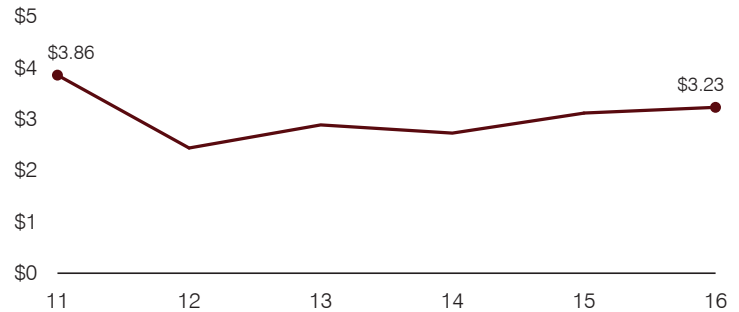
Administrative cost per pupil



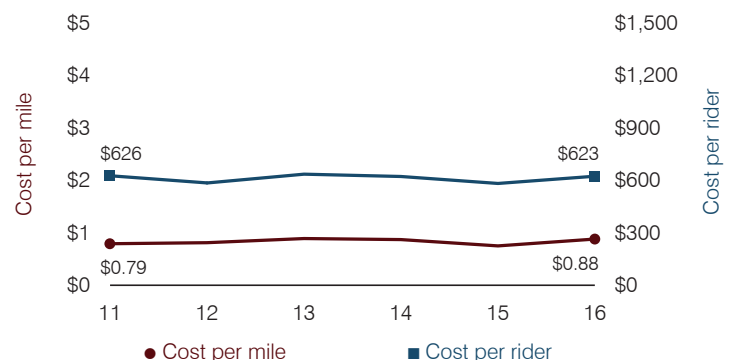
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Ajo Unified School District

Pima County

Efficiency peer groups 6 and T-9, Achievement peer group 6

Legislative district(s): 4

District size, location:

Small, Town

Students attending:

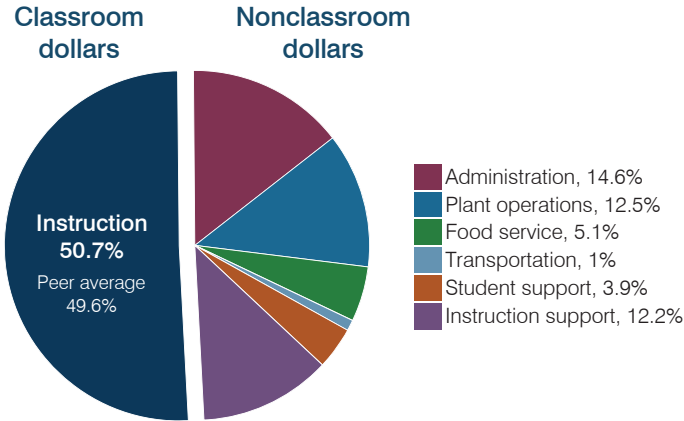
409

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,285	\$1,647	\$806
	Students per administrative position	58	45	67
Plant operations	Cost per square foot	\$4.22	\$4.72	\$6.10
	Square footage per student	262	341	154
Food service	Cost per meal	\$3.14	\$3.52	\$2.81
Transportation	Cost per mile	\$3.59	\$2.49	\$3.72
	Cost per rider	\$1,490	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

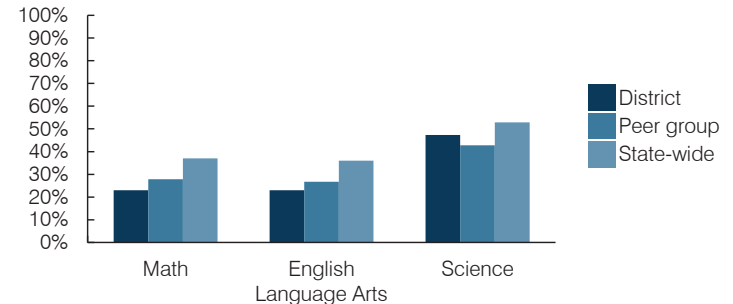
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,776	\$ 4,468	\$ 5,245	\$ 4,145
Administration	1,302	1,285	1,647	806
Plant operations	1,135	1,106	1,511	939
Food service	470	448	496	415
Transportation	55	91	517	364
Student support	619	339	640	633
Instruction support	500	1,077	409	444
Total operational	\$ 8,857	\$ 8,814	\$ 10,465	\$ 7,746
Land and buildings	\$ 19	\$ 332	\$ 455	\$ 621
Equipment	978	226	488	400
Interest	0	0	158	216
Other	0	1	47	153
Total nonoperational	\$ 997	\$ 559	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 9,854	\$ 9,373	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	86%	82%	78%
Poverty rate (2015)	33%	32%	23%
Students per teacher	17.0	17.0	18.6
Average teacher salary	\$40,958	\$43,329	\$46,384
Amount from Proposition 301	\$4,438	\$5,348	\$5,315
Average years of teacher experience	13.4	13.0	11.0
Percentage of teachers in first 3 years	25%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	4.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,856	\$ 2,344	\$ 2,338	\$ 1,301
State	4,528	4,858	3,632	3,780
Local	3,095	2,558	7,286	4,268
Total revenues per pupil	\$ 9,479	\$ 9,760	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,257	\$ 6,555	\$ 7,157	\$ 5,471
Grants	2,098	2,521	2,186	1,182
Donations and tax credits	112	75	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	0	0	15 of 20

Classroom dollar percentage

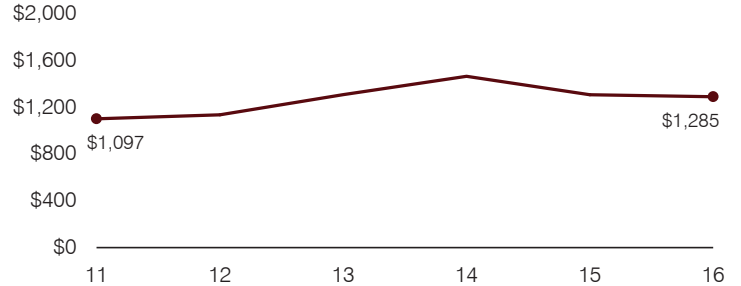
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.2	61.7	60.1	60.2	55.0	55.4	56.7	56.9	59.4	60.2	55.6	50.3	49.8	51.4	53.9	50.7

OPERATIONAL TRENDS
Fiscal years as indicated

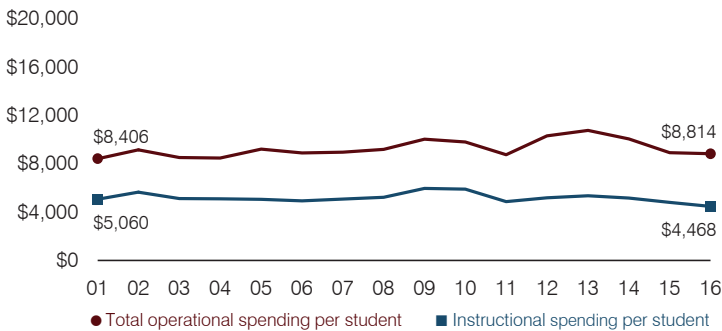
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.6 to 50.7 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and administration increased, while student support decreased substantially and plant operations decreased.

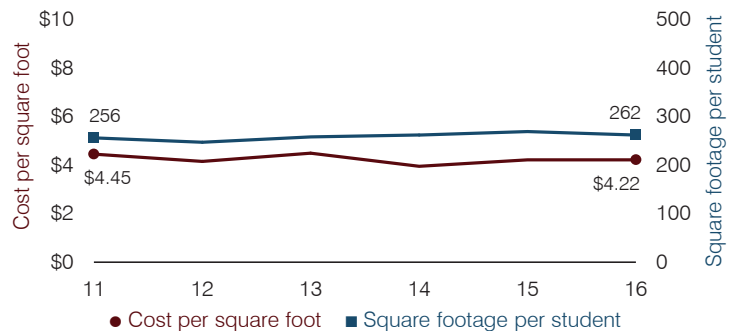
Administrative cost per pupil



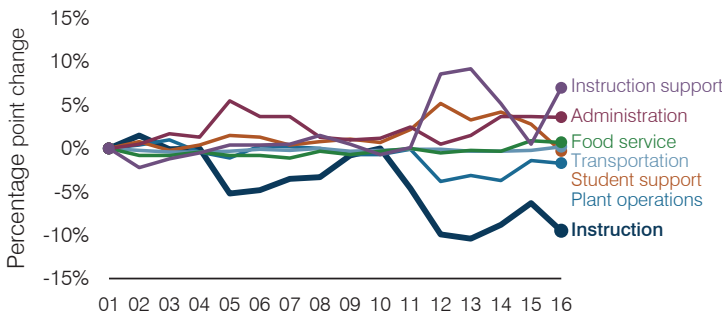
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



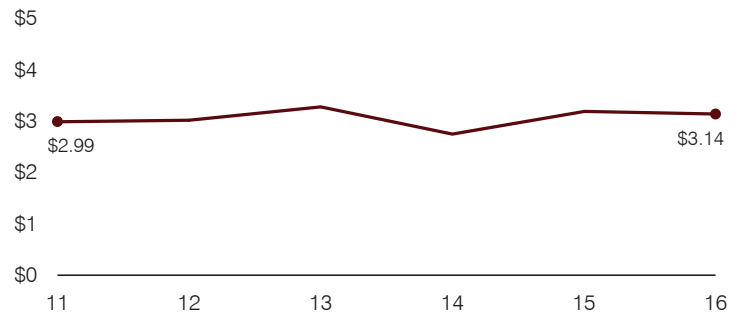
Plant cost per square foot and square footage per student



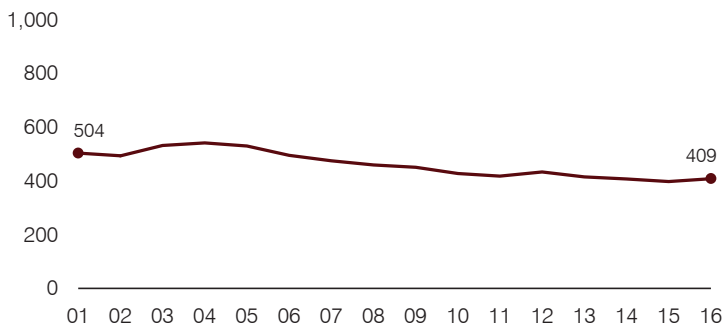
Changes in operational spending percentages



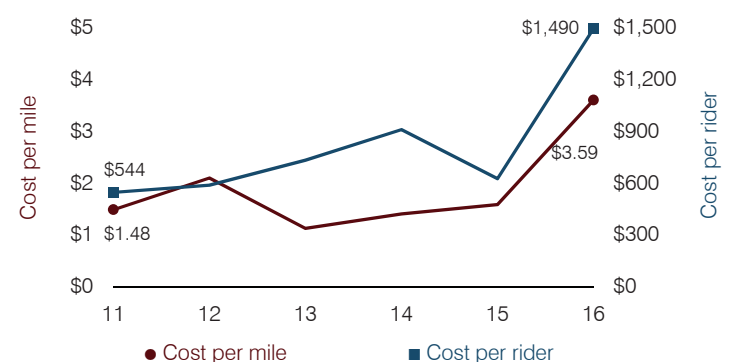
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Alhambra Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 15

Legislative district(s): 29 and 30

District size, location:

Large, City

Students attending:

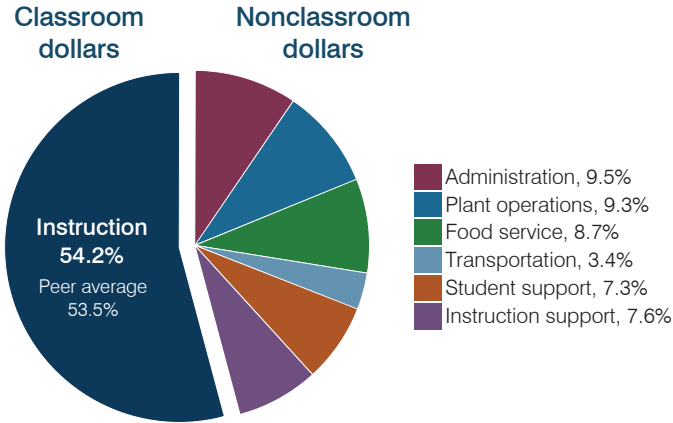
12,796

Number of schools:

15

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$756	\$724	\$806
	Students per administrative position	66	77	67
Plant operations	Cost per square foot	\$5.97	\$6.00	\$6.10
	Square footage per student	124	130	154
Food service	Cost per meal	\$3.53	\$2.70	\$2.81
Transportation	Cost per mile	\$7.31	\$6.21	\$3.72
	Cost per rider	\$992	\$783	\$1,092

Very low Low Comparable High Very high

Per pupil spending

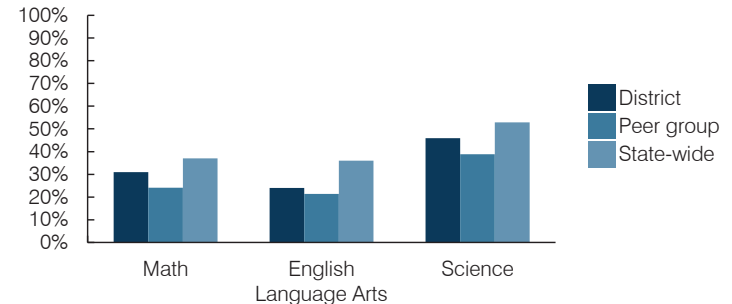
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,993	\$ 4,311	\$ 3,969	\$ 4,145
Administration	697	756	724	806
Plant operations	682	739	772	939
Food service	650	693	545	415
Transportation	280	272	289	364
Student support	540	578	579	633
Instruction support	594	607	459	444
Total operational	\$ 7,436	\$ 7,956	\$ 7,337	\$ 7,746
Land and buildings	\$ 188	\$ 218	\$ 557	\$ 621
Equipment	471	334	417	400
Interest	139	2	167	216
Other	290	59	180	153
Total nonoperational	\$ 1,088	\$ 613	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 8,524	\$ 8,569	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	48%	49%	23%
Students per teacher	20.9	18.3	18.6
Average teacher salary	\$56,829	\$48,763	\$46,384
Amount from Proposition 301	\$4,244	\$4,203	\$5,315
Average years of teacher experience	10.0	10.0	11.0
Percentage of teachers in first 3 years	18%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,907	\$ 1,875	\$ 1,512	\$ 1,301
State	4,365	4,648	4,175	3,780
Local	2,013	2,158	3,383	4,268
Total revenues per pupil	\$ 8,285	\$ 8,681	\$ 9,070	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,783	\$ 5,020	\$ 5,061	\$ 5,471
Grants	1,928	1,900	1,517	1,182
Donations and tax credits	21	22	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,089	1,114	10 of 10

Alhambra ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.8	63.8	63.6	63.0	61.8	61.2	61.2	59.4	57.7	55.2	55.5	55.5	54.0	53.8	53.7	54.2

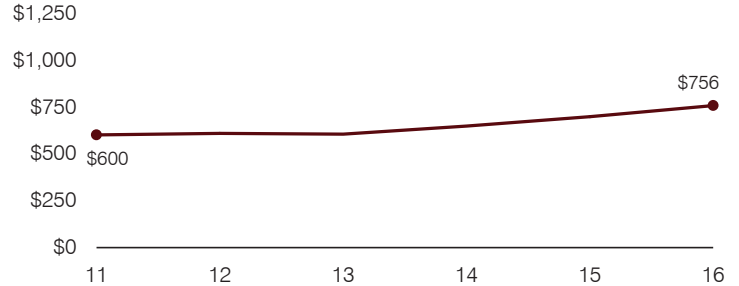
OPERATIONAL TRENDS

Fiscal years as indicated

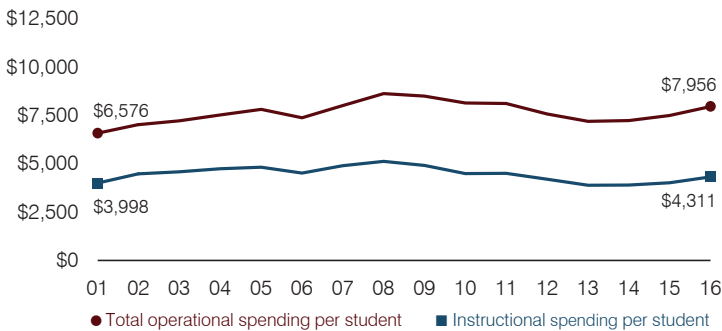
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom decreased from 55.5 to 54.2 percent. As a percentage of total operational spending, administration increased and food service increased slightly. Plant operations decreased, while most other nonclassroom areas remained stable.

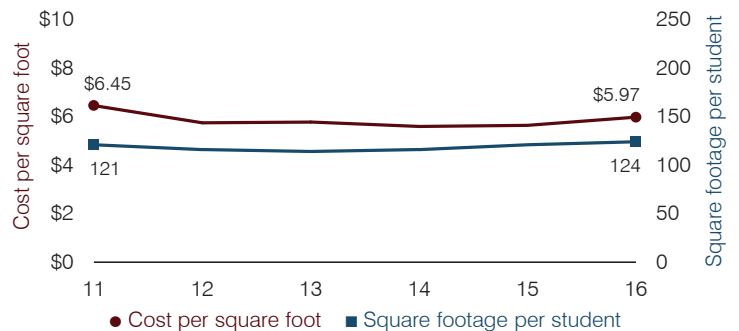
Administrative cost per pupil



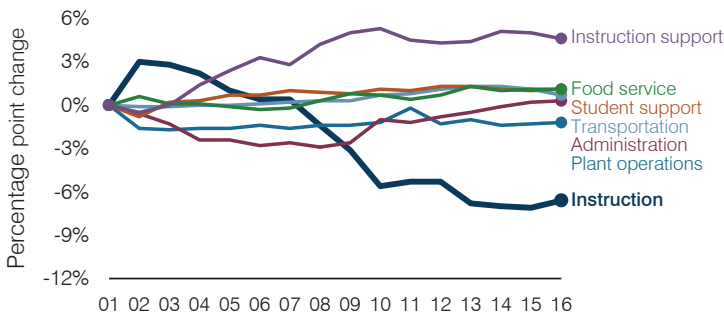
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



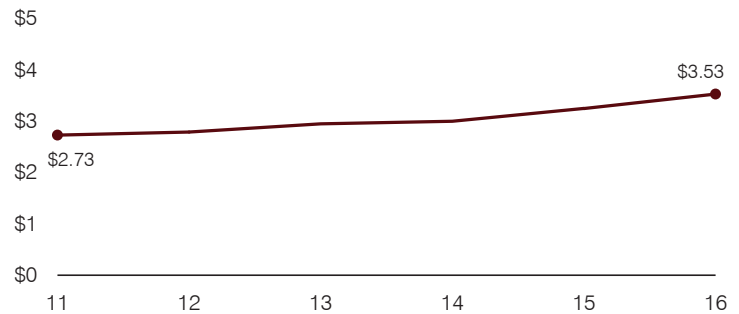
Plant cost per square foot and square footage per student



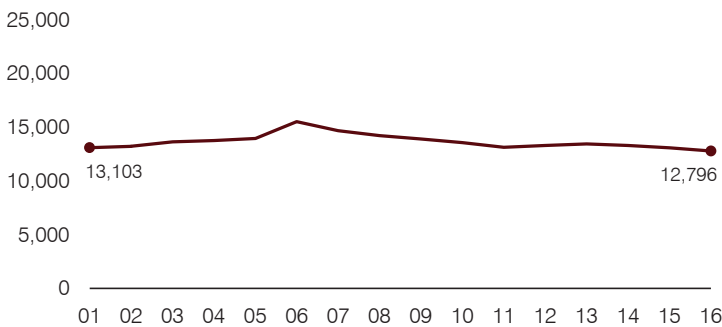
Changes in operational spending percentages



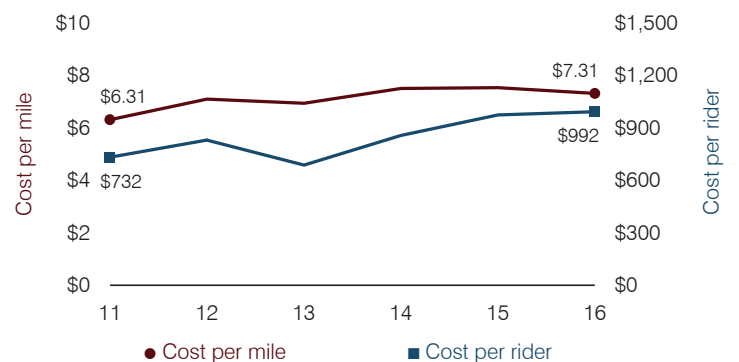
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Alpine Elementary School District

Apache County

Efficiency peer groups 11 and T-11, Achievement peer group 19

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

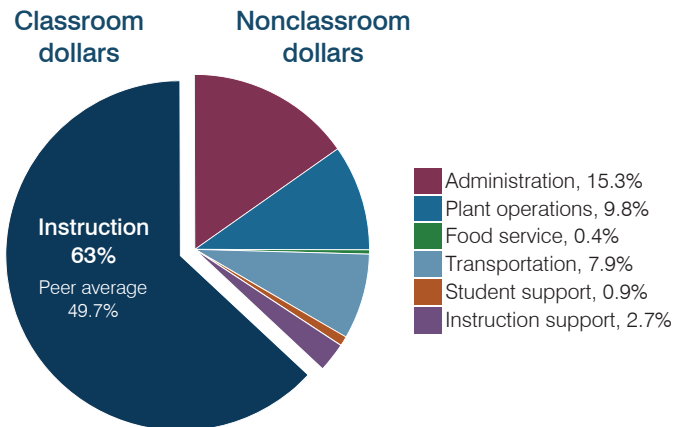
57

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,382	\$2,987	\$806
	Students per administrative position	38	30	67
Plant operations	Cost per square foot	\$5.89	\$7.21	\$6.10
	Square footage per student	259	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
	Cost per mile	\$0.43	\$1.75	\$3.72
Transportation	Cost per rider	\$1,406	\$1,495	\$1,092

Per pupil spending

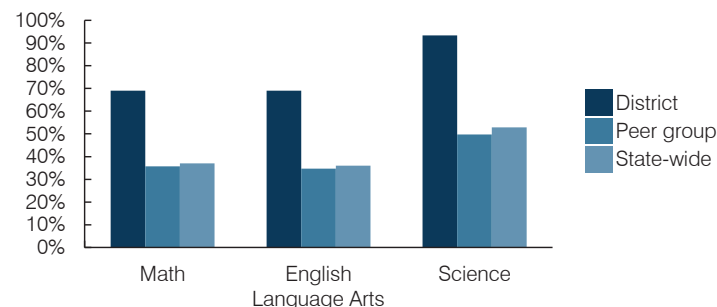
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 10,040	\$ 9,794	\$ 8,342	\$ 4,145
Administration	2,681	2,382	2,987	806
Plant operations	1,425	1,524	2,523	939
Food service	51	54	918	415
Transportation	1,532	1,224	1,108	364
Student support	155	132	664	633
Instruction support	525	426	514	444
Total operational	\$ 16,409	\$ 15,536	\$ 17,056	\$ 7,746
Land and buildings	\$ 0	\$ 223	\$ 2,005	\$ 621
Equipment	391	52	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 391	\$ 275	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 16,800	\$ 15,811	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	30%	34%	23%
Students per teacher	11.5	16.1	18.6
Average teacher salary	\$61,192	\$47,933	\$46,384
Amount from Proposition 301	\$4,500	\$4,405	\$5,315
Average years of teacher experience	19.0	12.0	11.0
Percentage of teachers in first 3 years	0%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	9.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low **Moderate** **High**

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 4,487	\$ 3,468	\$ 3,667	\$ 1,301
State	7,730	7,615	6,156	3,780
Local	7,972	6,482	14,438	4,268
Total revenues per pupil	\$ 20,189	\$ 17,565	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 14,419	\$ 13,987	\$ 9,047	\$ 5,471
Grants	4,953	3,857	4,768	1,182
Donations and tax credits	225	203	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

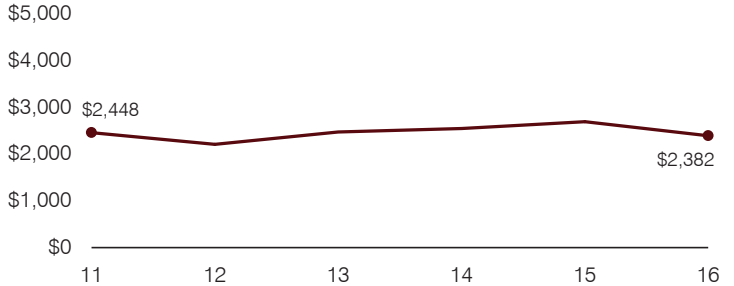
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.3	61.0	54.3	52.3	51.4	52.9	51.0	56.2	58.4	59.1	58.2	57.9	59.2	59.3	61.2	63.0

OPERATIONAL TRENDS
Fiscal years as indicated

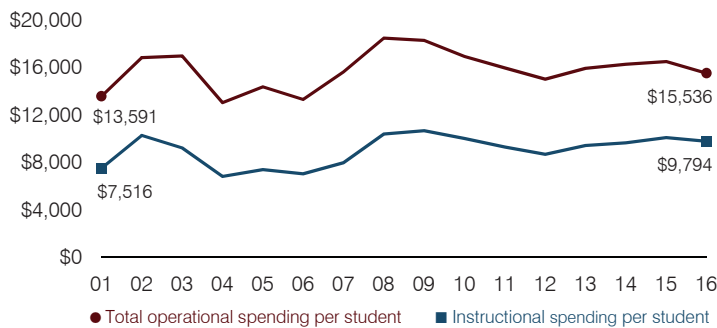
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom increased from 58.2 to 63 percent. As a percentage of total operational spending, some nonclassroom areas varied year to year, as is common for very small districts. Overall, administration, transportation, and instruction support decreased.

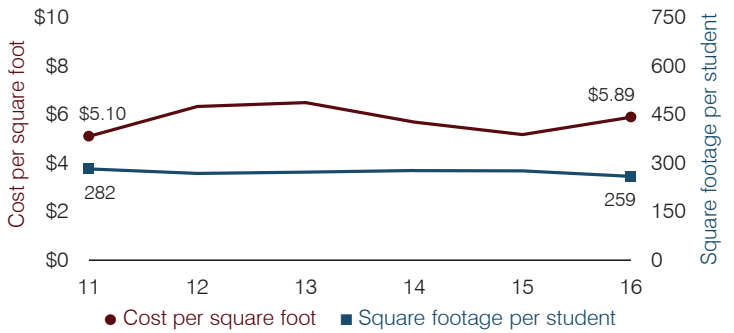
Administrative cost per pupil



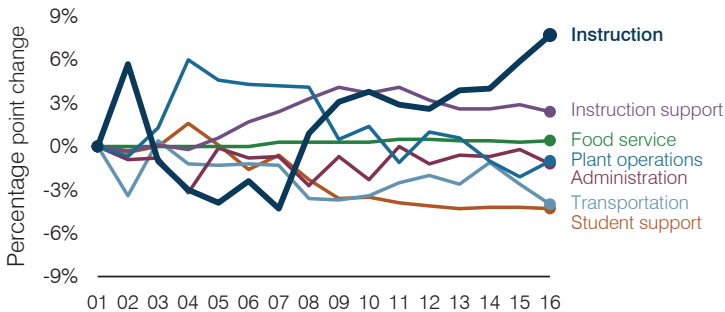
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Plant cost per square foot and square footage per student



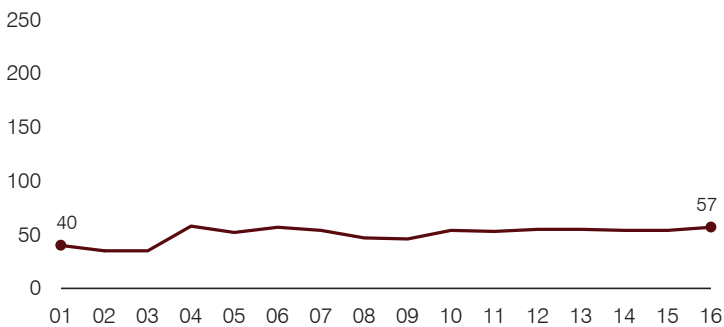
Changes in operational spending percentages



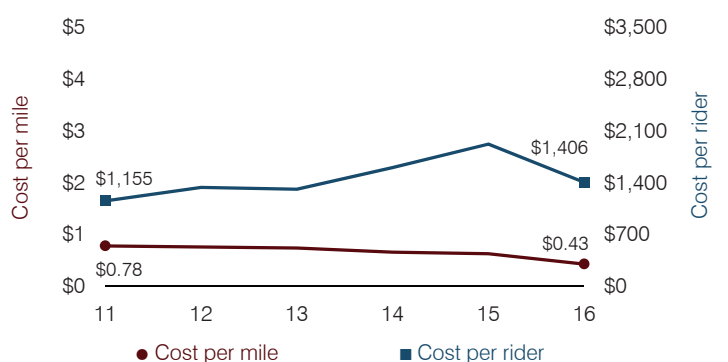
Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Students attending



Transportation costs per mile and per rider



Altar Valley Elementary School District

Pima County

Efficiency peer groups 9 and T-8, Achievement peer group 18

Legislative district(s): 2 and 4

District size, location:

Medium, Rural

Students attending:

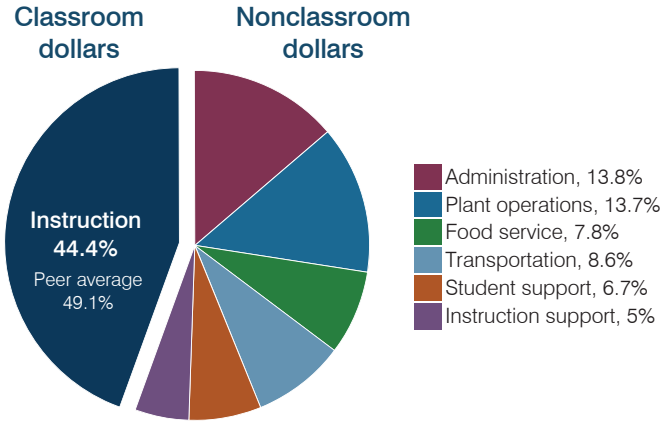
618

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,364	\$1,108	\$806
	Students per administrative position	45	59	67
Plant operations	Cost per square foot	\$7.60	\$7.02	\$6.10
	Square footage per student	178	149	154
Food service	Cost per meal	\$3.18	\$2.88	\$2.81
Transportation	Cost per mile	\$1.90	\$2.55	\$3.72
	Cost per rider	\$837	\$996	\$1,092

Per pupil spending

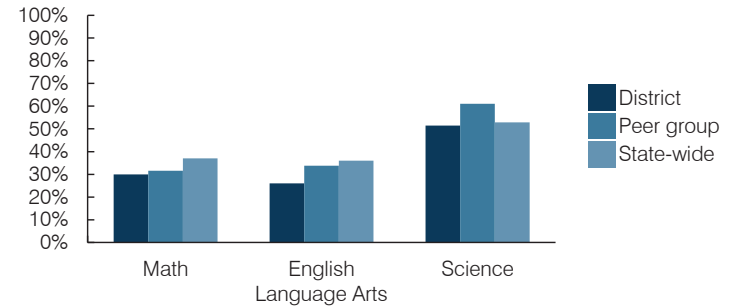
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,100	\$ 4,394	\$ 3,970	\$ 4,145
Administration	1,235	1,364	1,108	806
Plant operations	1,202	1,354	1,027	939
Food service	559	775	573	415
Transportation	842	850	437	364
Student support	605	662	512	633
Instruction support	524	499	473	444
Total operational	\$ 9,067	\$ 9,893	\$ 8,100	\$ 7,746
Land and buildings	\$ 411	\$ 394	\$ 302	\$ 621
Equipment	645	298	308	400
Interest	0	22	81	216
Other	96	188	115	153
Total nonoperational	\$ 1,152	\$ 902	\$ 806	\$ 1,390
Total per pupil spending	\$ 10,219	\$ 10,800	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	24%	25%	23%
Students per teacher	18.7	13.9	18.6
Average teacher salary	\$38,694	\$46,579	\$46,384
Amount from Proposition 301	\$3,065	\$4,701	\$5,315
Average years of teacher experience	11.7	12.1	11.0
Percentage of teachers in first 3 years	20%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
-----	----------	------

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,102	\$ 2,505	\$ 1,836	\$ 1,301
State	5,551	6,216	4,877	3,780
Local	2,697	3,345	2,734	4,268
Total revenues per pupil	\$ 10,350	\$ 12,066	\$ 9,447	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,289	\$ 6,882	\$ 5,688	\$ 5,471
Grants	2,577	2,951	1,981	1,182
Donations and tax credits	179	158	72	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	417	703	7 of 10

Altar Valley ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.0	51.0	47.7	48.6	47.5	47.3	46.5	48.0	47.6	46.5	41.7	44.1	44.7	46.5	45.2	44.4

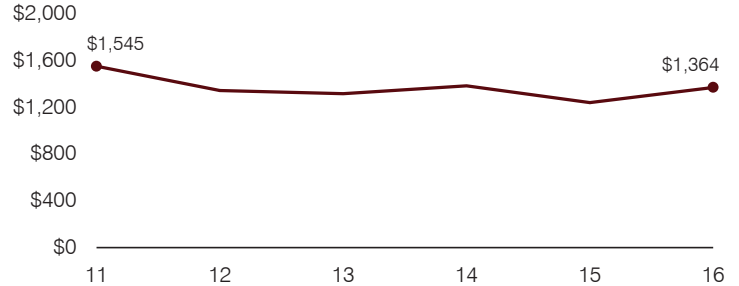
OPERATIONAL TRENDS

Fiscal years as indicated

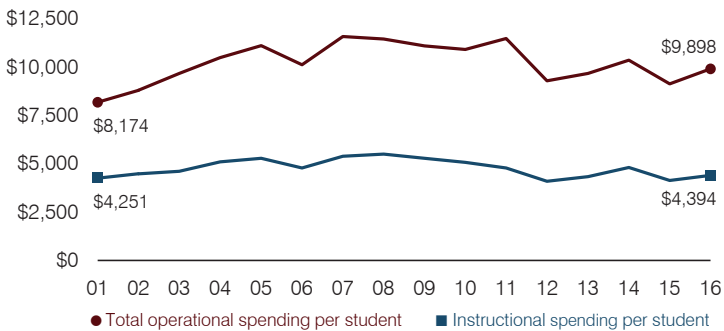
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 14 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 41.7 to 44.4 percent. Overall, as a percentage of total operational spending, food service increased substantially, while transportation decreased substantially and administration and student support decreased.

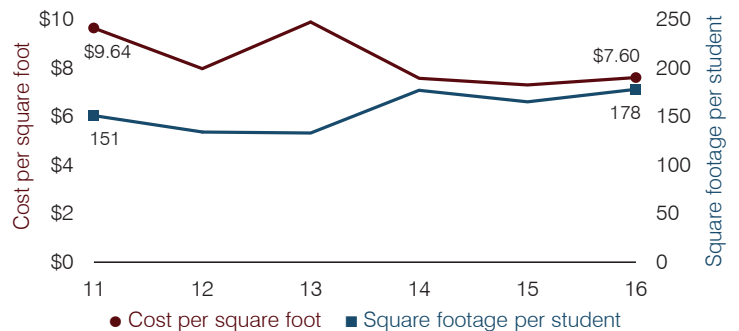
Administrative cost per pupil



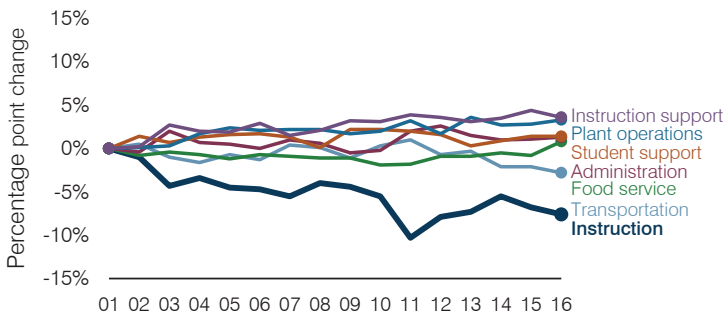
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



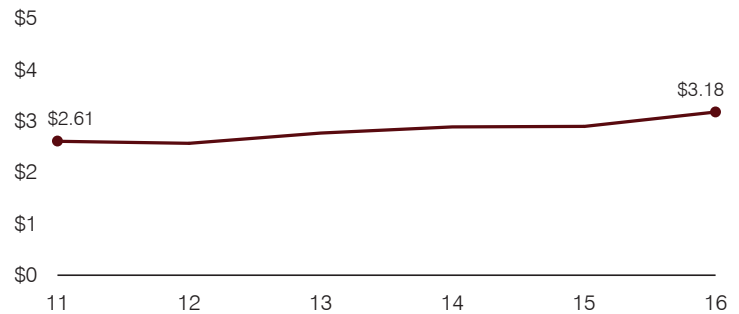
Plant cost per square foot and square footage per student



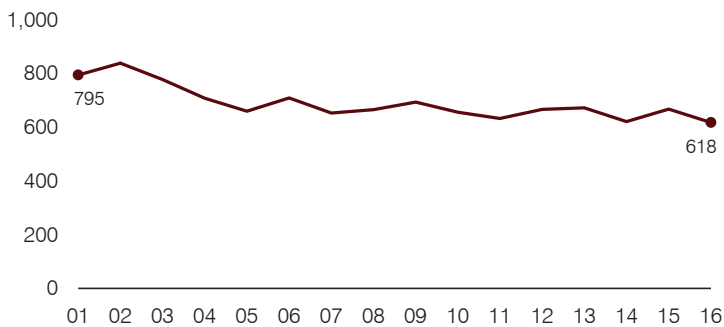
Changes in operational spending percentages



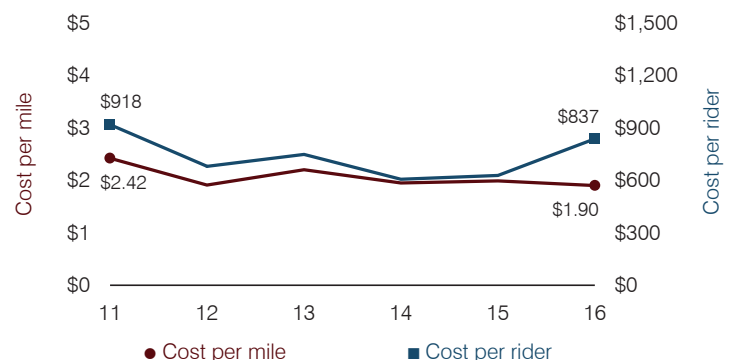
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Amphitheater Unified School District

Pima County

Efficiency peer groups 2 and T-4, Achievement peer group 3

Legislative district(s): 3, 9, and 11

District size, location:

Large, Suburb

Students attending¹:

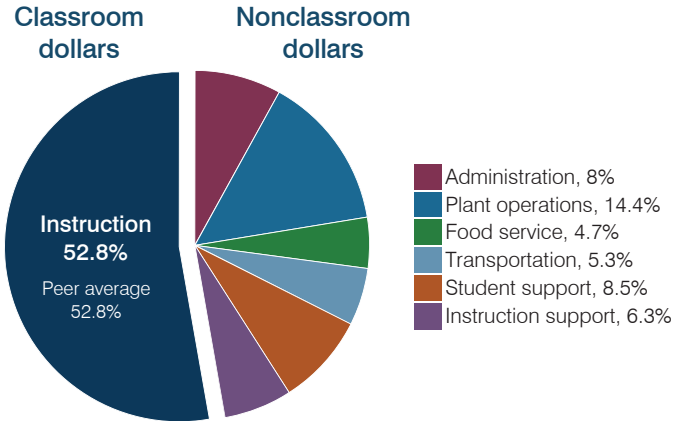
13,267

Number of schools:

20

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$636	\$733	\$806
	Students per administrative position	56	68	67
Plant operations	Cost per square foot	\$5.97	\$6.17	\$6.10
	Square footage per student	192	147	154
Food service	Cost per meal	\$2.89	\$2.89	\$2.81
Transportation	Cost per mile	\$3.20	\$3.58	\$3.72
	Cost per rider	\$1,294	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

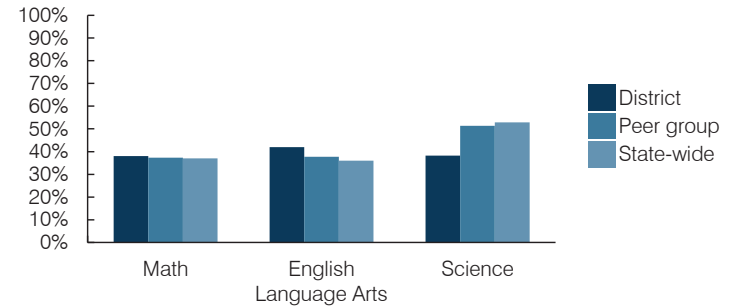
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,208	\$ 4,194	\$ 3,809	\$ 4,145
Administration	703	636	733	806
Plant operations	1,148	1,146	901	939
Food service	366	375	345	415
Transportation	424	416	361	364
Student support	709	675	575	633
Instruction support	464	498	494	444
Total operational	\$ 8,022	\$ 7,940	\$ 7,218	\$ 7,746
Land and buildings	\$ 607	\$ 659	\$ 811	\$ 621
Equipment	405	262	408	400
Interest	340	325	225	216
Other	65	78	144	153
Total nonoperational	\$ 1,417	\$ 1,324	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 9,439	\$ 9,264	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	84%	84%	78%
Poverty rate (2015)	21%	24%	23%
Students per teacher	16.7	19.0	18.6
Average teacher salary	\$41,128	\$44,998	\$46,384
Amount from Proposition 301	\$6,225	\$5,064	\$5,315
Average years of teacher experience	12.4	11.6	11.0
Percentage of teachers in first 3 years	15%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	1.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,043	\$ 1,078	\$ 947	\$ 1,301
State	2,303	2,445	3,521	3,780
Local	5,951	5,953	4,421	4,268
Total revenues per pupil	\$ 9,297	\$ 9,476	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,310	\$ 5,380	\$ 5,399
Grants	1,074	1,129	985
Donations and tax credits	136	169	111

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 301	\$ 303	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,494	1,495	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Amphitheater USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.6	55.8	57.8	55.9	56.9	56.5	56.8	57.5	58.5	57.5	56.3	54.9	54.0	54.3	52.5	52.8

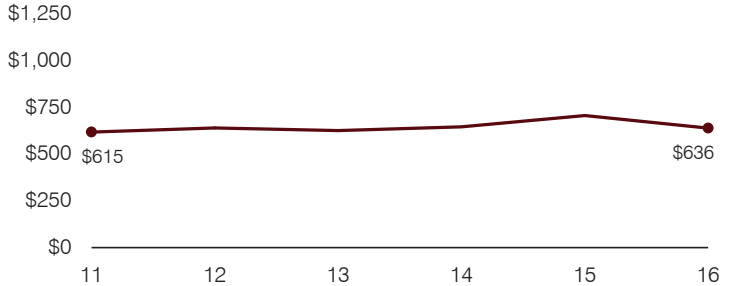
OPERATIONAL TRENDS

Fiscal years as indicated

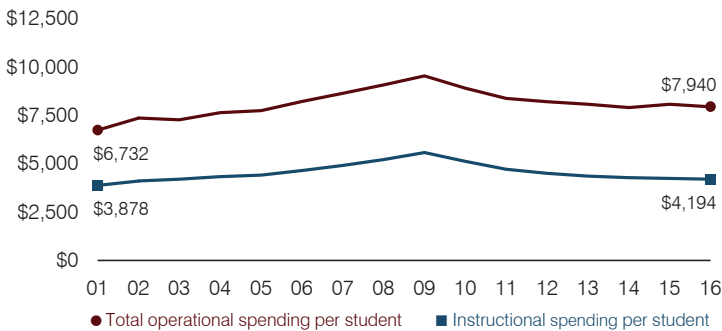
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom decreased overall from 56.3 to 52.8 percent. Overall, as a percentage of total operational spending, plant operations, food service, transportation, student support, and instruction support increased slightly, while administration remained fairly stable.

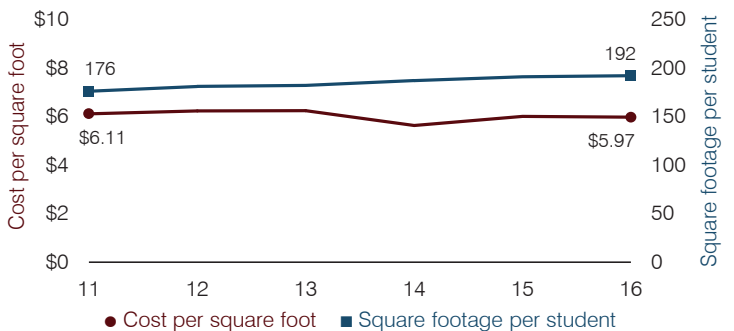
Administrative cost per pupil



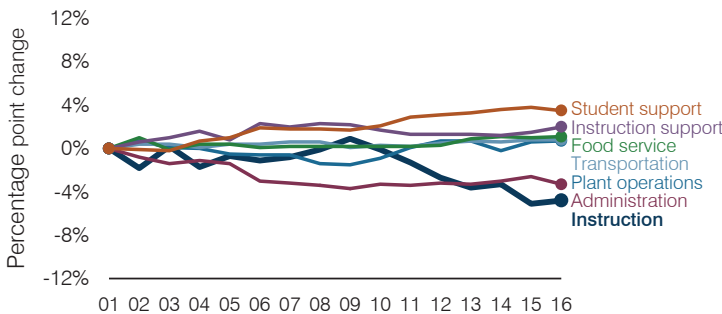
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



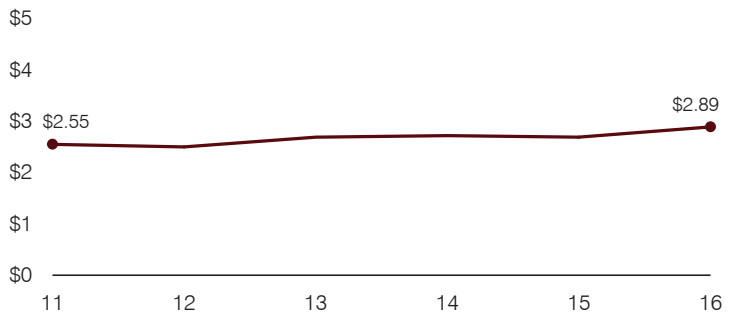
Plant cost per square foot and square footage per student



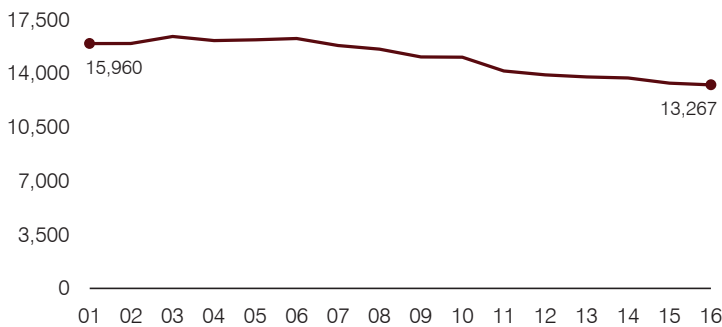
Changes in operational spending percentages



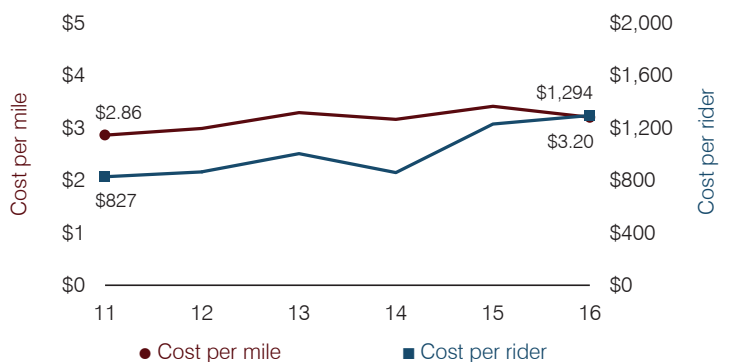
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Antelope Union High School District

Yuma County

Efficiency peer groups 6 and T-10, Achievement peer group 11

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

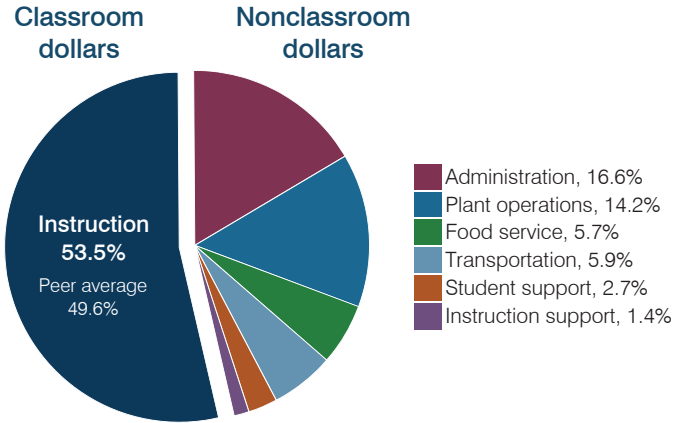
226

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,064	\$1,647	\$806
	Students per administrative position	50	45	67
Plant operations	Cost per square foot	\$3.65	\$4.72	\$6.10
	Square footage per student	481	341	154
Food service	Cost per meal	\$3.92	\$3.52	\$2.81
Transportation	Cost per mile	\$0.83	\$1.89	\$3.72
	Cost per rider	\$719	\$1,242	\$1,092

Per pupil spending

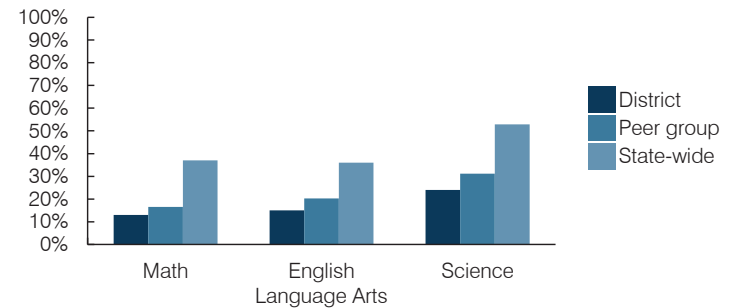
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,516	\$ 6,637	\$ 5,245	\$ 4,145
Administration	1,993	2,064	1,647	806
Plant operations	1,695	1,757	1,511	939
Food service	779	704	496	415
Transportation	852	738	517	364
Student support	401	331	640	633
Instruction support	470	177	409	444
Total operational	\$ 12,706	\$ 12,408	\$ 10,465	\$ 7,746
Land and buildings	\$ 167	\$ 124	\$ 455	\$ 621
Equipment	722	893	488	400
Interest	171	217	158	216
Other	33	19	47	153
Total nonoperational	\$ 1,093	\$ 1,253	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 13,799	\$ 13,661	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	73%	80%	78%
Poverty rate (2015)	29%	29%	23%
Students per teacher	11.9	12.8	18.6
Average teacher salary	\$49,899	\$42,656	\$46,384
Amount from Proposition 301	\$6,660	\$5,127	\$5,315
Average years of teacher experience	15.9	11.2	11.0
Percentage of teachers in first 3 years	17%	23%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Legend: Low (Green), Moderate (Yellow), High (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,320	\$ 702	\$ 2,338	\$ 1,301
State	1,109	1,138	3,632	3,780
Local	10,641	12,290	7,286	4,268
Total revenues per pupil	\$ 13,070	\$ 14,130	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 8,519	\$ 10,301	\$ 7,157
Grants	1,471	930	2,186
Donations and tax credits	0	0	264

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	990	1,002	15 of 20

Antelope UHSD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	51.0	52.4	52.9	54.1	53.7	52.3	43.7	53.4	52.6	52.1	50.7	47.7	51.4	52.8	51.3	53.5

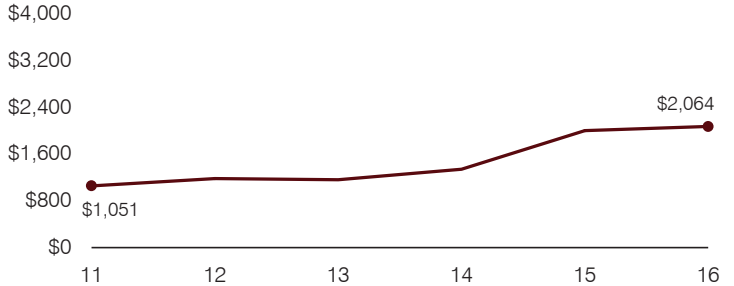
OPERATIONAL TRENDS

Fiscal years as indicated

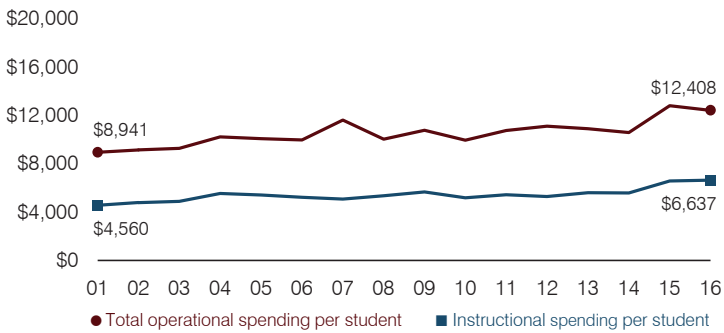
5-year spending trend (2011 through 2016)

Student enrollment decreased by 26 percent, which contributed to the 16 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 50.7 to 53.5 percent. Overall, as a percentage of total operational spending, transportation, student support, and instruction support decreased substantially.

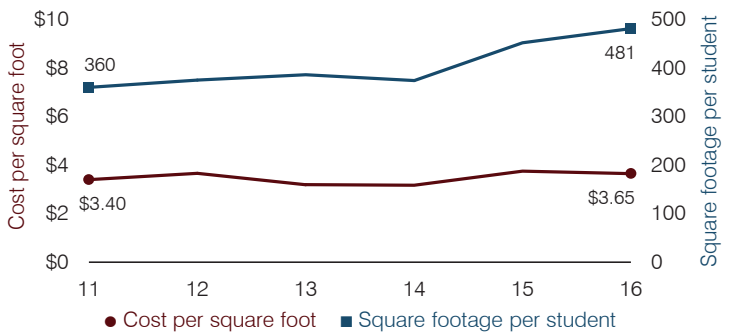
Administrative cost per pupil



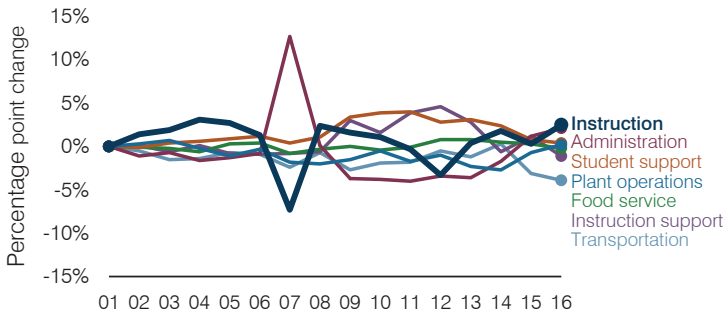
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



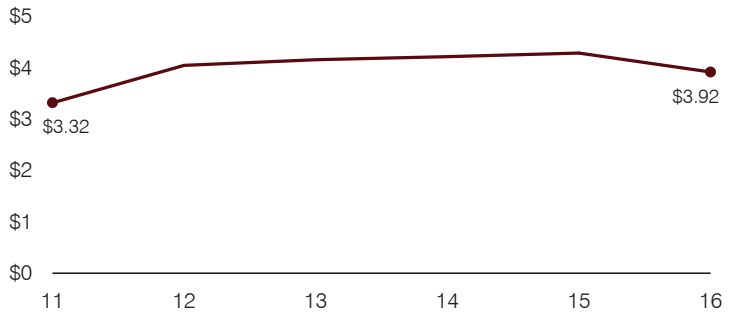
Plant cost per square foot and square footage per student



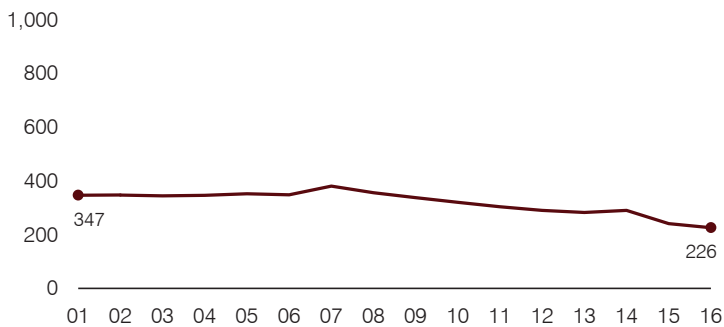
Changes in operational spending percentages



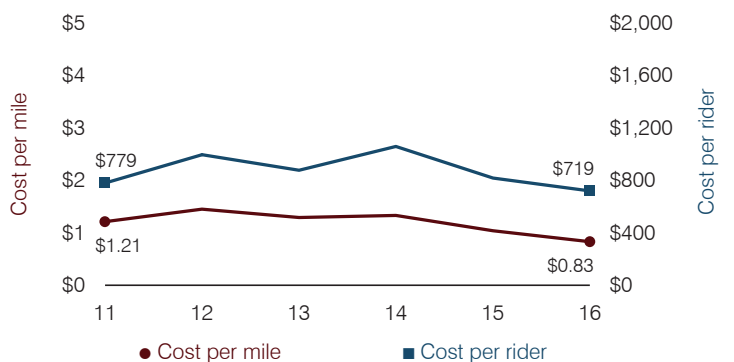
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Apache Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

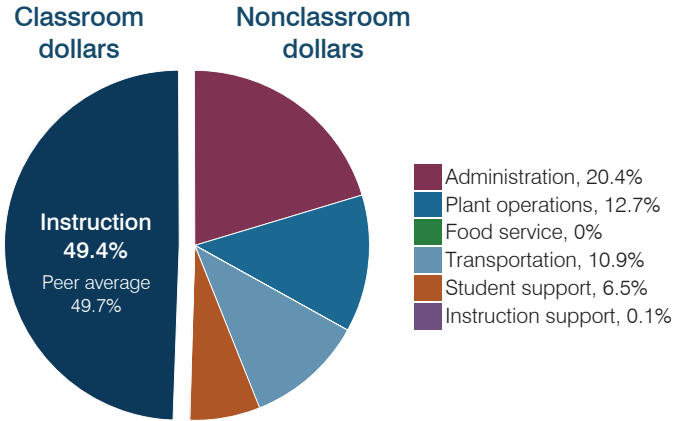
9

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,573	\$2,987	\$806
	Students per administrative position	6	30	67
Plant operations	Cost per square foot	\$15.01	\$7.21	\$6.10
	Square footage per student	189	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
Transportation	Cost per mile	\$0.97	\$1.75	\$3.72
	Cost per rider	\$2,464	\$1,495	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 17,272	\$ 11,080	\$ 8,342	\$ 4,145
Administration	6,682	4,573	2,987	806
Plant operations	4,271	2,844	2,523	939
Food service	0	0	918	415
Transportation	3,489	2,443	1,108	364
Student support	2,455	1,473	664	633
Instruction support	122	31	514	444
Total operational	\$ 34,291	\$ 22,444	\$ 17,056	\$ 7,746
Land and buildings	\$ 255	\$ 0	\$ 2,005	\$ 621
Equipment	1,994	39	819	400
Interest	8	5	31	216
Other	0	0	87	153
Total nonoperational	\$ 2,257	\$ 44	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 36,548	\$ 22,488	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	97%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	41%	43%	23%
Students per teacher	9.1	10.4	18.6
Average teacher salary	N/A	\$43,208	\$46,384
Amount from Proposition 301	N/A	\$2,888	\$5,315
Average years of teacher experience	N/A	10.5	11.0
Percentage of teachers in first 3 years	N/A	17%	20%

Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	10.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low

Moderate

High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 9,031	\$ 2,871	\$ 3,667	\$ 1,301
State	8,345	8,950	6,156	3,780
Local	17,752	13,183	14,438	4,268
Total revenues per pupil	\$ 35,128	\$ 25,004	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 15,681	\$ 13,003	\$ 9,047	\$ 5,471
Grants	9,127	2,929	4,768	1,182
Donations and tax credits	569	468	186	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	2,343	7,859	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	64.9	63.7	53.6	49.0	53.2	53.5	54.6	58.5	54.9	55.8	52.4	51.7	49.4	51.1	50.4	49.4

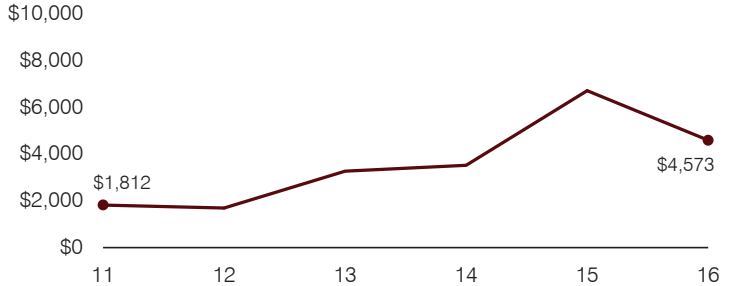
OPERATIONAL TRENDS

Fiscal years as indicated

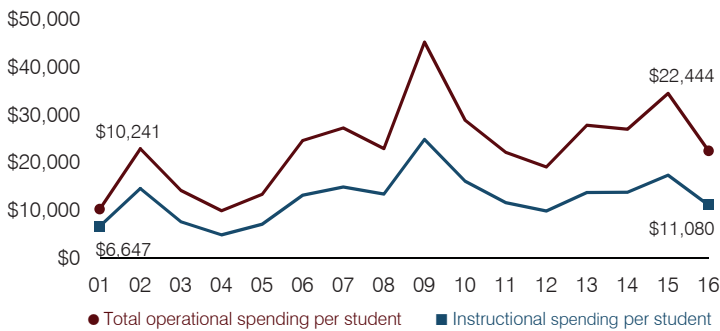
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.4 to 49.4 percent. As a percentage of total operational spending, some nonclassroom areas varied year to year, as is common for very small districts. Administration increased substantially, while plant operations and transportation decreased substantially.

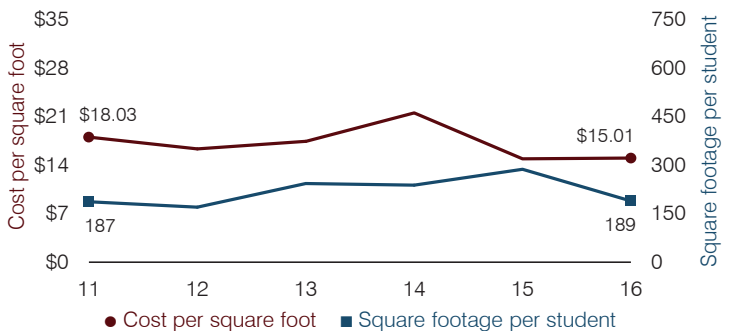
Administrative cost per pupil



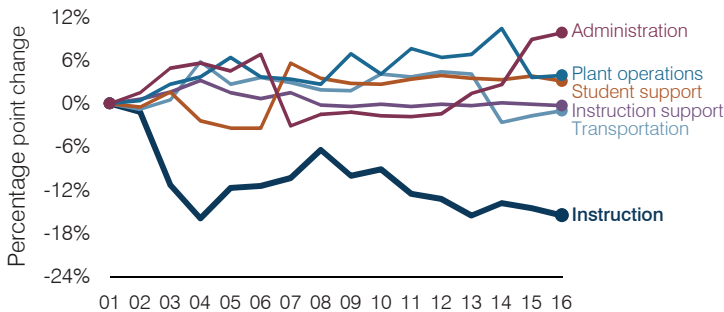
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Plant cost per square foot and square footage per student



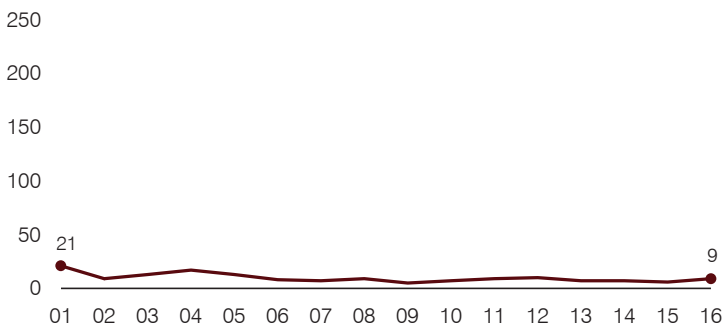
Changes in operational spending percentages



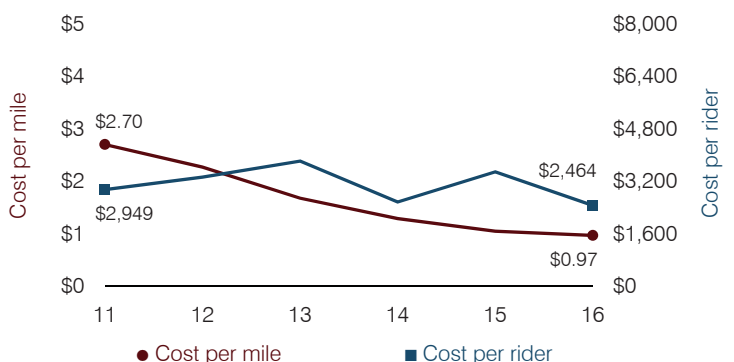
Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Students attending



Transportation costs per mile and per rider



Apache Junction Unified School District

Pinal County

Efficiency peer groups 3 and T-3, Achievement peer group 3

Legislative district(s): 8 and 16

District size, location:

Medium-large, Suburb

Students attending:

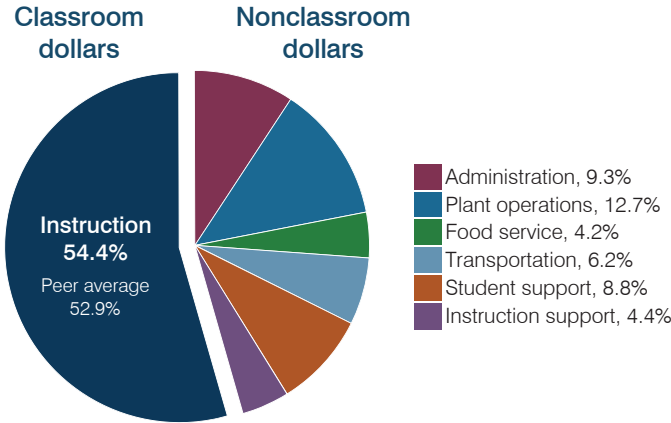
3,821

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$695	\$846	\$806
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$5.62	\$5.78	\$6.10
	Square footage per student	169	163	154
Food service	Cost per meal	\$2.48	\$2.98	\$2.81
Transportation	Cost per mile	\$2.87	\$3.92	\$3.72
	Cost per rider	\$771	\$970	\$1,092

Per pupil spending

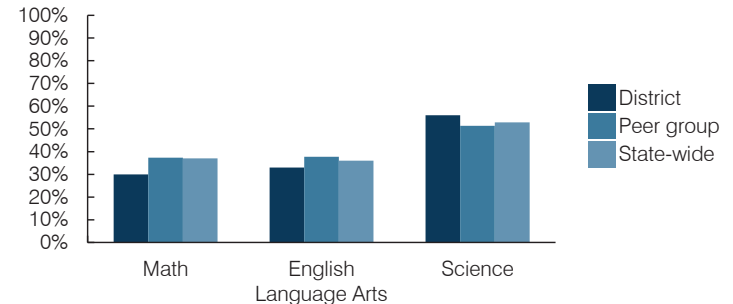
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,775	\$ 4,069	\$ 3,774	\$ 4,145
Administration	623	695	846	806
Plant operations	833	951	923	939
Food service	360	315	314	415
Transportation	431	463	382	364
Student support	555	656	605	633
Instruction support	325	326	296	444
Total operational	\$ 6,902	\$ 7,475	\$ 7,140	\$ 7,746
Land and buildings	\$ 7	\$ 17	\$ 704	\$ 621
Equipment	188	156	259	400
Interest	393	195	191	216
Other	110	78	164	153
Total nonoperational	\$ 698	\$ 446	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 7,600	\$ 7,921	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	80%	84%	78%
Poverty rate (2015)	27%	24%	23%
Students per teacher	18.6	19.0	18.6
Average teacher salary	\$43,856	\$44,998	\$46,384
Amount from Proposition 301	\$4,598	\$5,064	\$5,315
Average years of teacher experience	11.4	11.6	11.0
Percentage of teachers in first 3 years	17%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	2.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,098	\$ 1,006	\$ 823	\$ 1,301
State	2,830	3,293	3,055	3,780
Local	5,303	4,954	4,806	4,268
Total revenues per pupil	\$ 9,231	\$ 9,253	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,216	\$ 6,027	\$ 5,498
Grants	1,098	1,007	891
Donations and tax credits	111	106	135

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	1,485	981	14 of 15

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.8	53.0	53.1	55.2	53.3	54.5	55.8	54.5	56.9	55.0	55.1	54.6	55.6	55.9	54.7	54.4

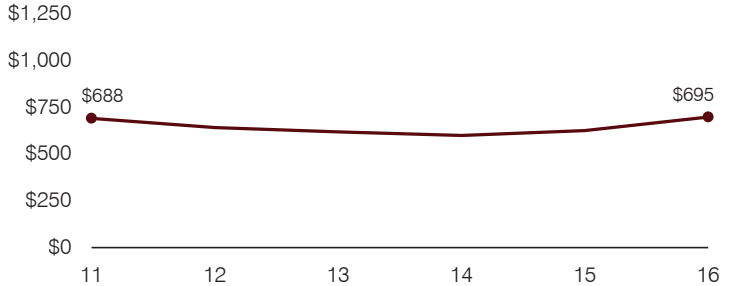
OPERATIONAL TRENDS

Fiscal years as indicated

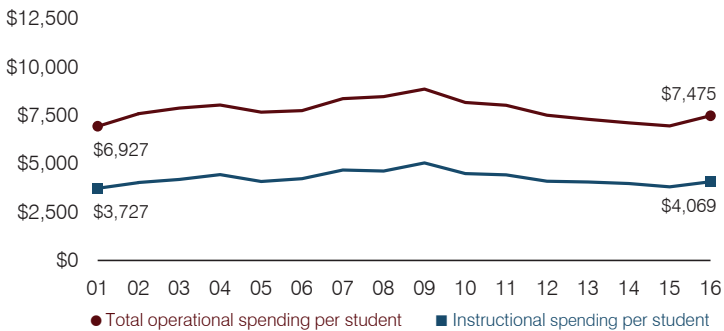
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.1 to 54.4 percent. As a percentage of total operational spending, plant operations and student support increased, while instruction support decreased substantially. Some other noninstructional areas remained fairly stable.

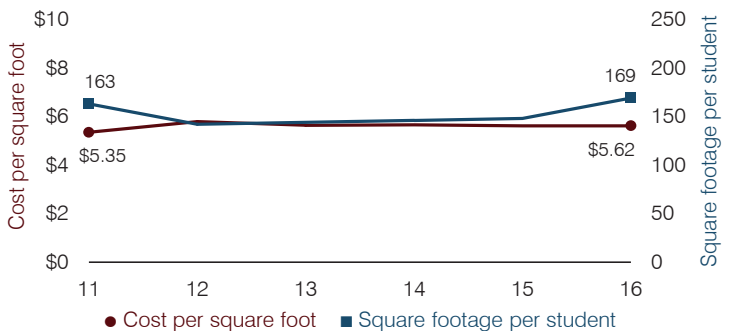
Administrative cost per pupil



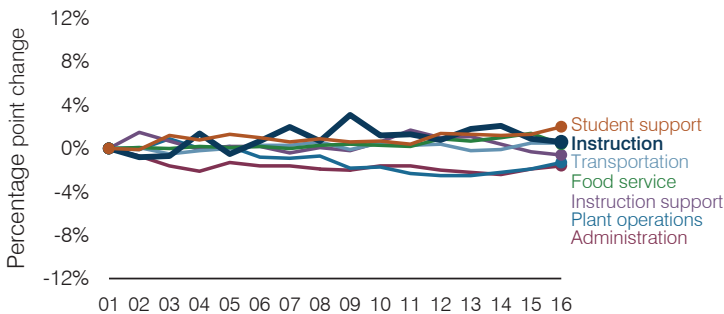
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



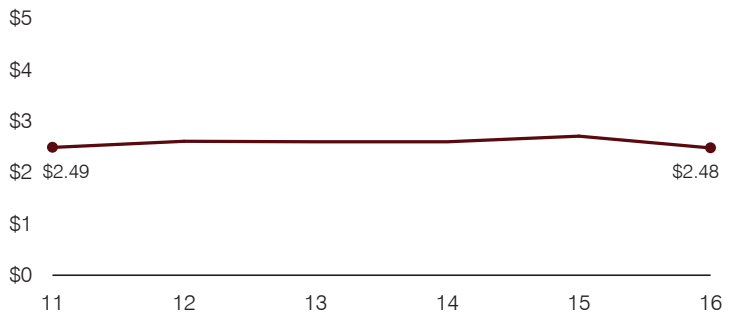
Plant cost per square foot and square footage per student



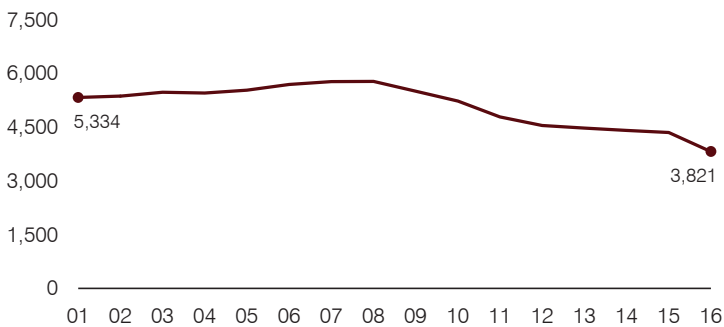
Changes in operational spending percentages



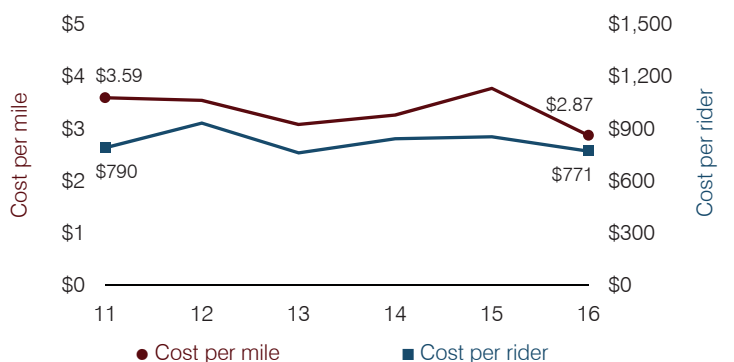
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Arlington Elementary School District

Maricopa County

Efficiency peer groups 10 and T-9, Achievement peer group 18

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

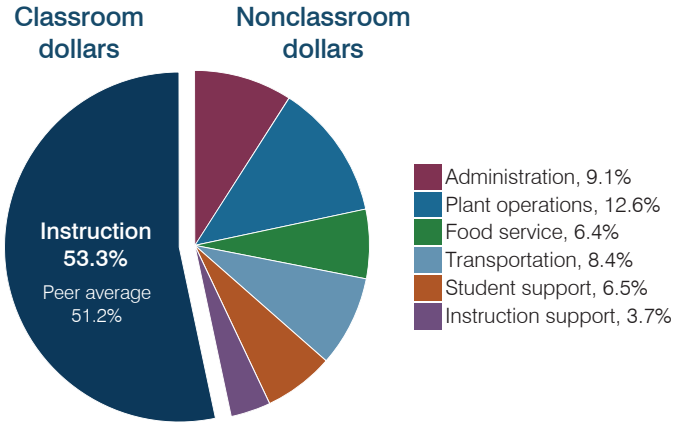
224

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,072	\$1,226	\$806
	Students per administrative position	64	53	67
Plant operations	Cost per square foot	\$8.09	\$6.27	\$6.10
	Square footage per student	184	179	154
Food service	Cost per meal	\$3.97	\$3.29	\$2.81
Transportation	Cost per mile	\$1.93	\$2.49	\$3.72
	Cost per rider	\$913	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

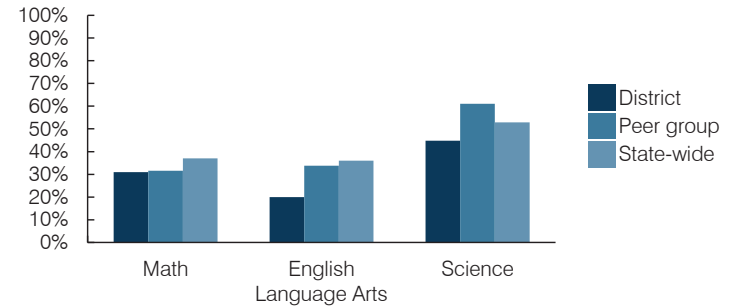
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,596	\$ 6,276	\$ 4,828	\$ 4,145
Administration	1,053	1,072	1,226	806
Plant operations	1,227	1,486	1,140	939
Food service	714	756	580	415
Transportation	954	992	539	364
Student support	627	761	521	633
Instruction support	304	428	348	444
Total operational	\$ 10,475	\$ 11,771	\$ 9,182	\$ 7,746
Land and buildings	\$ 5,955	\$ 245	\$ 237	\$ 621
Equipment	328	613	321	400
Interest	238	148	161	216
Other	1	418	69	153
Total nonoperational	\$ 6,522	\$ 1,424	\$ 788	\$ 1,390
Total per pupil spending	\$ 16,997	\$ 13,195	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	24%	25%	23%
Students per teacher	18.7	13.9	18.6
Average teacher salary	\$60,166	\$46,579	\$46,384
Amount from Proposition 301	\$7,400	\$4,701	\$5,315
Average years of teacher experience	12.9	12.1	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.3%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,778	\$ 2,254	\$ 2,805	\$ 1,301
State	478	597	4,432	3,780
Local	10,971	12,433	4,597	4,268
Total revenues per pupil	\$ 13,227	\$ 15,284	\$ 11,834	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,982	\$ 7,853	\$ 6,808	\$ 5,471
Grants	2,016	2,465	1,923	1,182
Donations and tax credits	158	92	240	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	2,405	2,407	6 of 14

Arlington ESD—page 2

Classroom dollar percentage

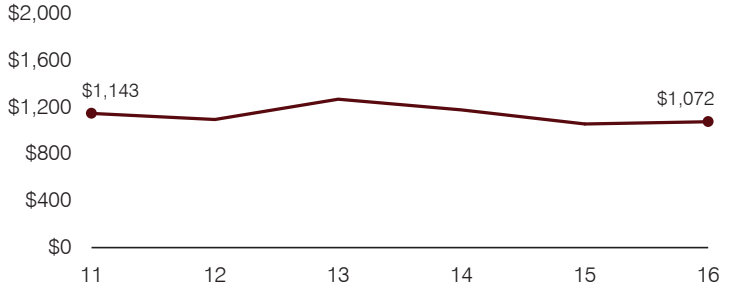
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.4	52.9	56.5	55.1	54.2	54.3	57.4	57.2	56.6	56.4	52.7	49.6	50.3	51.6	53.4	53.3

OPERATIONAL TRENDS Fiscal years as indicated

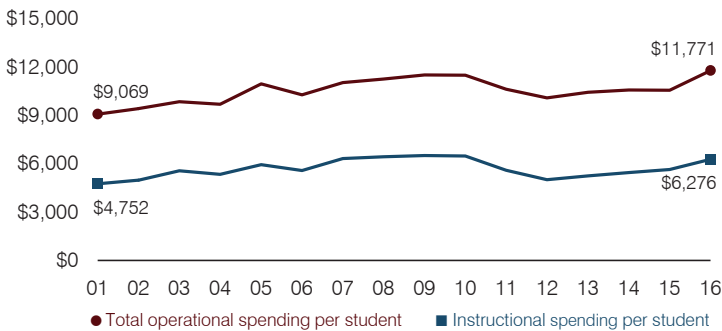
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 11 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52.7 to 53.3 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and plant operations increased, while administration and student support decreased substantially.

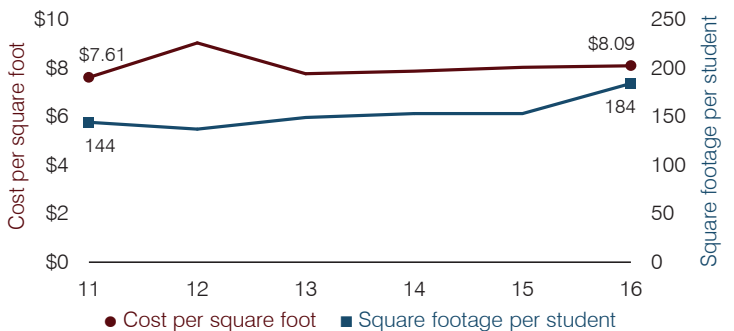
Administrative cost per pupil



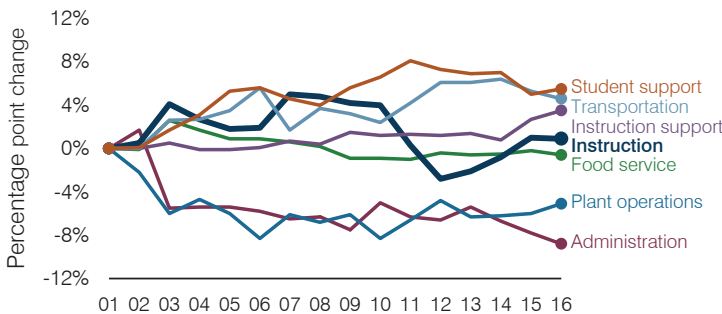
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



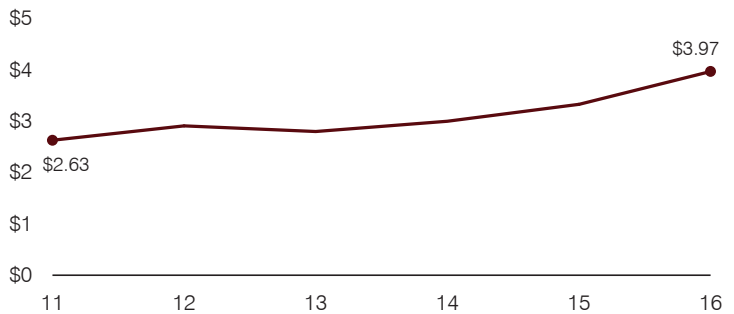
Plant cost per square foot and square footage per student



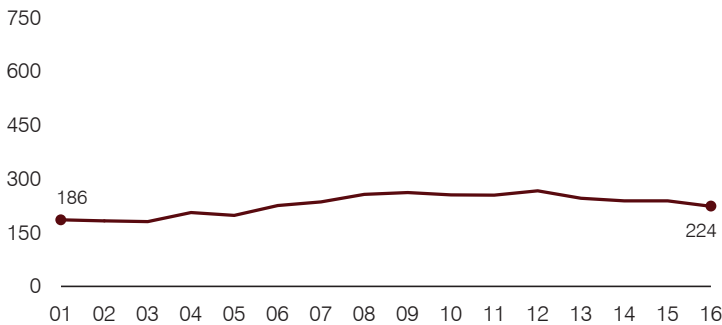
Changes in operational spending percentages



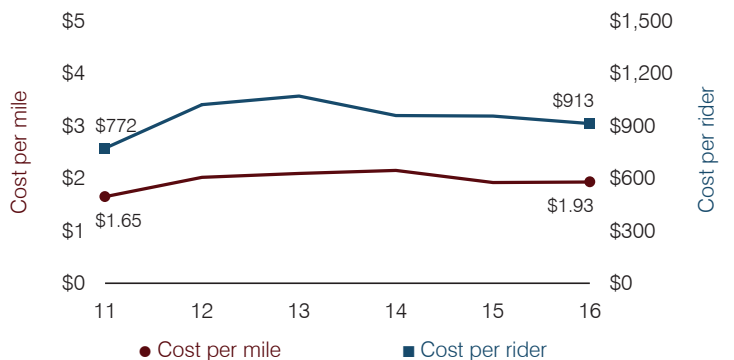
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Ash Creek Elementary School District

Cochise County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 20

Students attending:

21

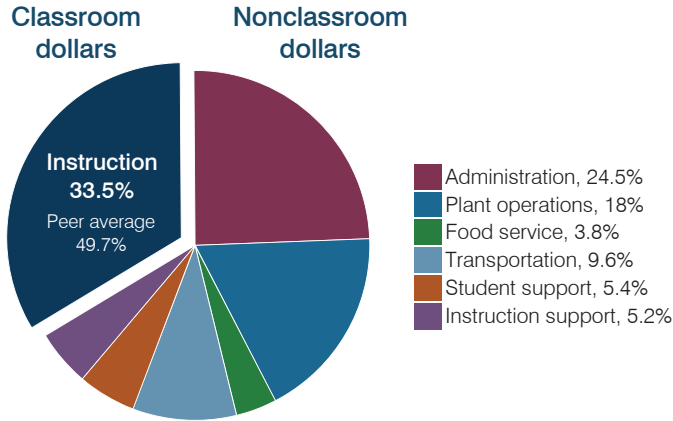
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,472	\$2,987	\$806
	Students per administrative position	13	30	67
Plant operations	Cost per square foot	\$4.68	\$7.21	\$6.10
	Square footage per student	1,014	364	154
Food service	Cost per meal	\$5.81	\$5.54	\$2.81
Transportation	Cost per mile	\$0.73	\$1.75	\$3.72
	Cost per rider	\$4,472	\$1,495	\$1,092

Per pupil spending

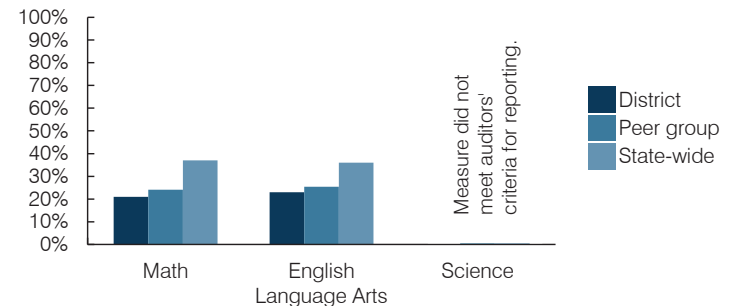
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,804	\$ 8,853	\$ 8,342	\$ 4,145
Administration	4,940	6,472	2,987	806
Plant operations	2,992	4,751	2,523	939
Food service	954	993	918	415
Transportation	1,657	2,540	1,108	364
Student support	1,252	1,439	664	633
Instruction support	386	1,388	514	444
Total operational	\$ 18,985	\$ 26,436	\$ 17,056	\$ 7,746
Land and buildings	\$ 2,282	\$ 13,157	\$ 2,005	\$ 621
Equipment	362	998	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 2,644	\$ 14,155	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 21,629	\$ 40,591	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	40%	43%	23%
Students per teacher	8.1	10.4	18.6
Average teacher salary	\$36,141	\$43,208	\$46,384
Amount from Proposition 301	\$2,950	\$2,888	\$5,315
Average years of teacher experience	7.8	10.5	11.0
Percentage of teachers in first 3 years	35%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	20.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,074	\$ 5,168	\$ 3,667	\$ 1,301
State	4,614	16,055	6,156	3,780
Local	16,411	18,855	14,438	4,268
Total revenues per pupil	\$ 23,099	\$ 40,078	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,805	\$ 13,110	\$ 9,047	\$ 5,471
Grants	3,850	15,851	4,768	1,182
Donations and tax credits	31	258	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	10,596	11,024	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	45.5	45.6	45.5	47.4	42.6	42.9	42.5	38.0	39.9	33.0	37.9	41.0	41.6	31.1	35.8	33.5

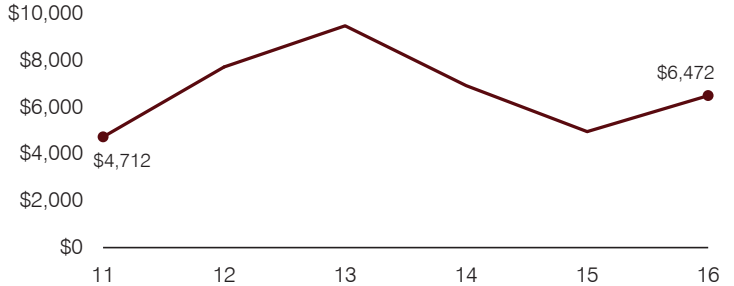
OPERATIONAL TRENDS

Fiscal years as indicated

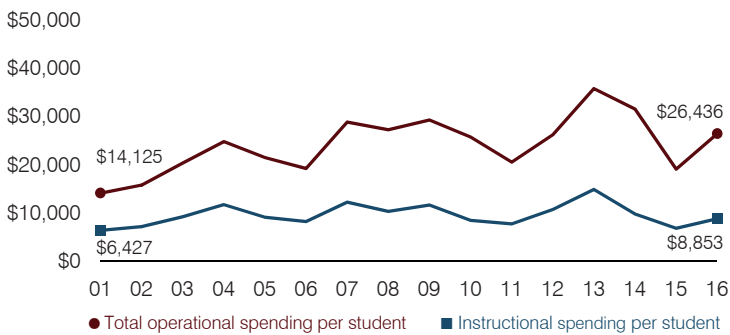
5-year spending trend (2011 through 2016)

Student enrollment decreased by 47 percent, which contributed to the 29 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 41.6 to a low of 31.1 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year.

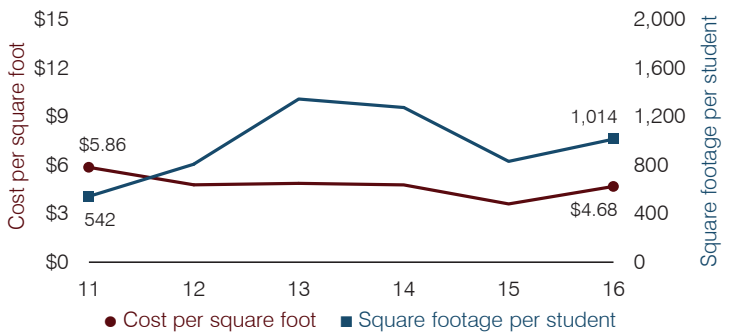
Administrative cost per pupil



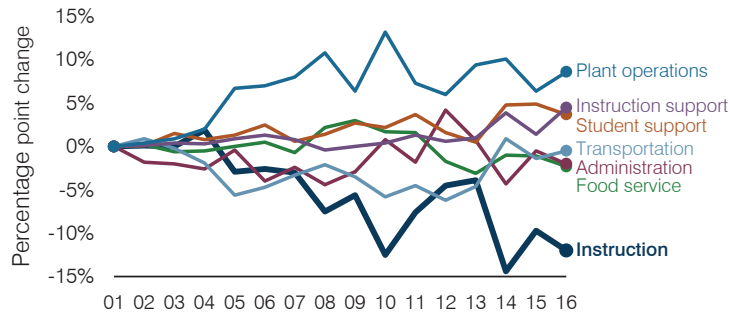
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



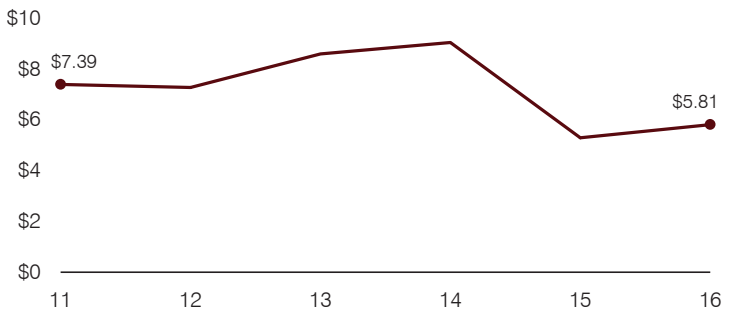
Plant cost per square foot and square footage per student



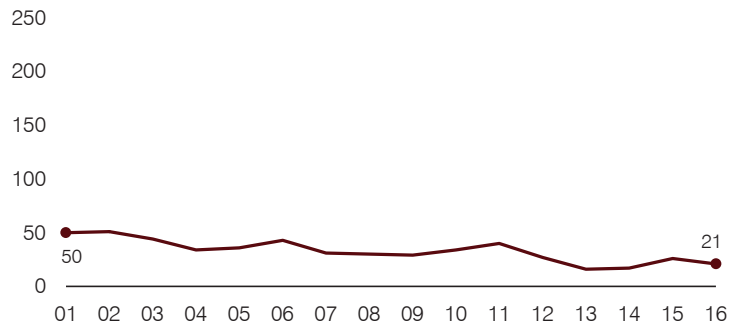
Changes in operational spending percentages



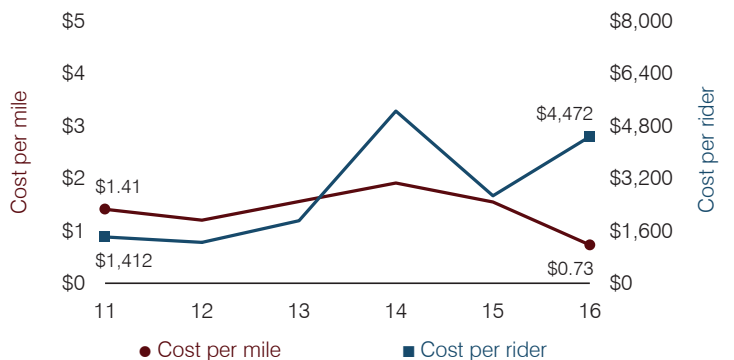
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Ash Fork Joint Unified School District

Yavapai County

Efficiency peer groups 6 and T-10, Achievement peer group 5

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

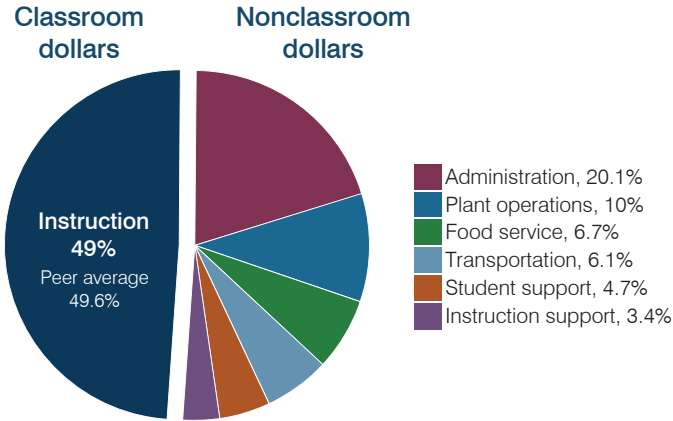
226

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,327	\$1,647	\$806
	Students per administrative position	41	45	67
Plant operations	Cost per square foot	\$4.94	\$4.72	\$6.10
	Square footage per student	235	341	154
Food service	Cost per meal	\$4.44	\$3.52	\$2.81
Transportation	Cost per mile	\$1.84	\$1.89	\$3.72
	Cost per rider	\$1,222	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

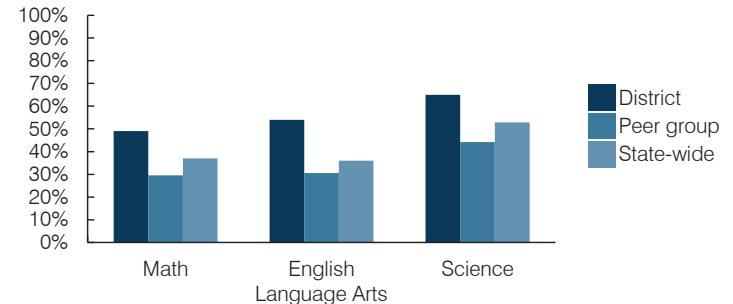
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,730	\$ 5,664	\$ 5,245	\$ 4,145
Administration	2,506	2,327	1,647	806
Plant operations	1,161	1,162	1,511	939
Food service	812	777	496	415
Transportation	633	702	517	364
Student support	549	542	640	633
Instruction support	693	391	409	444
Total operational	\$ 12,084	\$ 11,565	\$ 10,465	\$ 7,746
Land and buildings	\$ 102	\$ 80	\$ 455	\$ 621
Equipment	189	320	488	400
Interest	7	30	158	216
Other	30	0	47	153
Total nonoperational	\$ 328	\$ 430	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 12,412	\$ 11,995	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	96%	83%	78%
Poverty rate (2015)	27%	24%	23%
Students per teacher	16.2	16.5	18.6
Average teacher salary	\$48,028	\$44,919	\$46,384
Amount from Proposition 301	\$3,912	\$5,307	\$5,315
Average years of teacher experience	9.1	12.0	11.0
Percentage of teachers in first 3 years	8%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	24.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,259	\$ 1,220	\$ 2,338	\$ 1,301
State	1,908	2,576	3,632	3,780
Local	11,194	9,479	7,286	4,268
Total revenues per pupil	\$ 14,361	\$ 13,275	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,979	\$ 7,331	\$ 7,157
Grants	1,260	1,273	2,186
Donations and tax credits	67	52	264

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	7,233	7,257	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	0	0	15 of 20

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.1	55.4	60.8	55.6	58.9	47.0	53.2	52.8	54.8	53.1	47.1	47.4	42.1	43.3	47.4	49.0

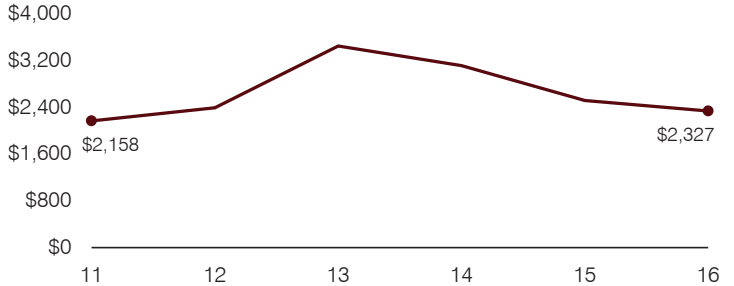
OPERATIONAL TRENDS

Fiscal years as indicated

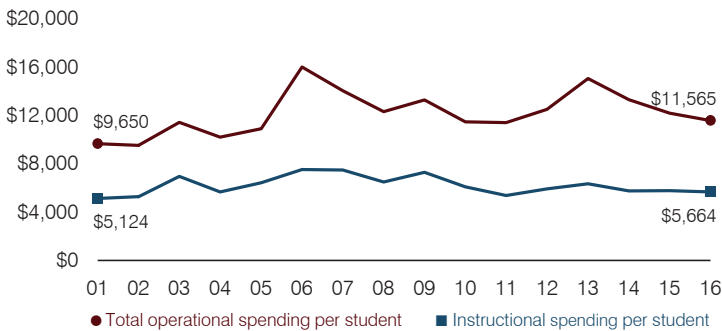
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 47.1 to 49 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and plant operations decreased, while transportation increased substantially and food service increased.

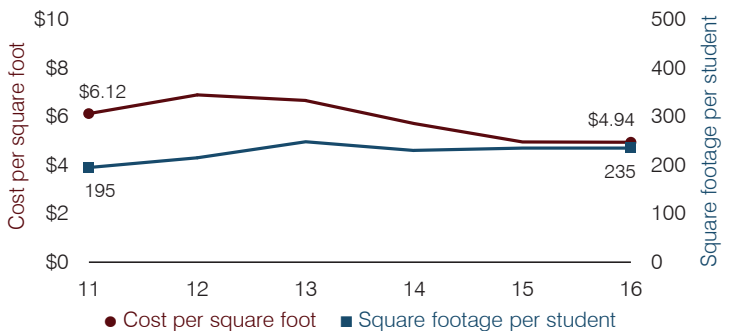
Administrative cost per pupil



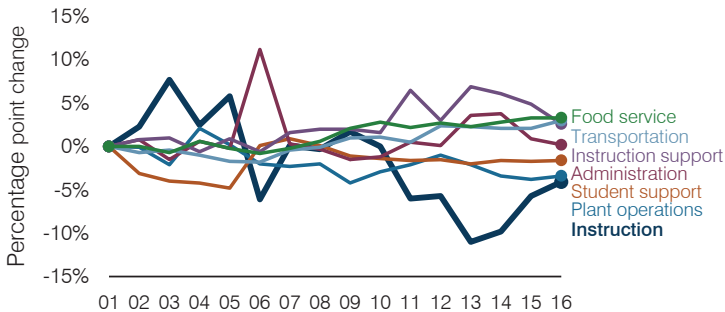
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



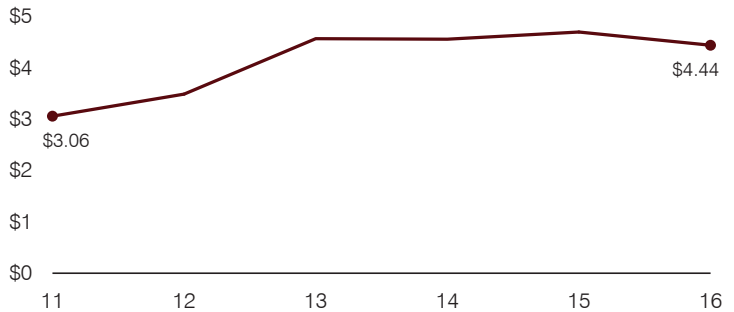
Plant cost per square foot and square footage per student



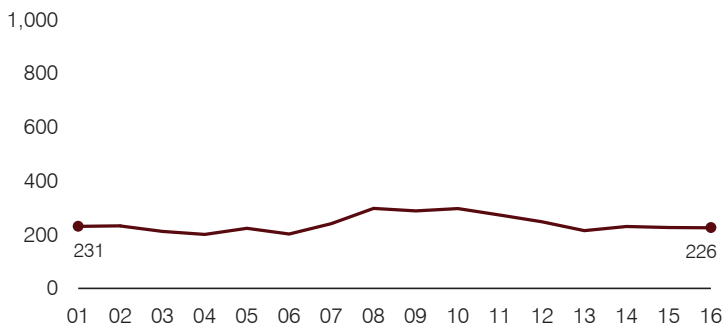
Changes in operational spending percentages



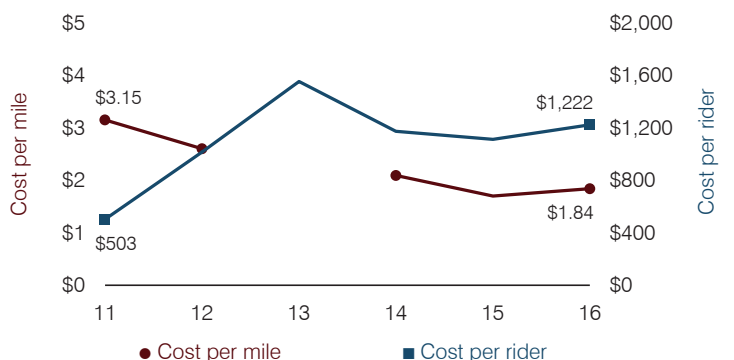
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Avondale Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 13

Legislative district(s): 4, 13, and 19

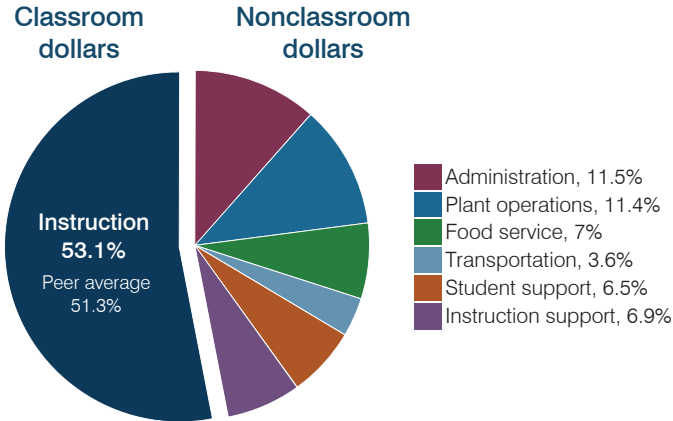
District size, location: Medium-large, Suburb

Students attending: 5,323

Number of schools: 8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$877	\$943	\$806
	Students per administrative position	60	71	67
Plant operations	Cost per square foot	\$6.13	\$6.27	\$6.10
	Square footage per student	143	141	154
Food service	Cost per meal	\$2.78	\$2.60	\$2.81
Transportation	Cost per mile	\$5.54	\$5.73	\$3.72
	Cost per rider	\$1,043	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

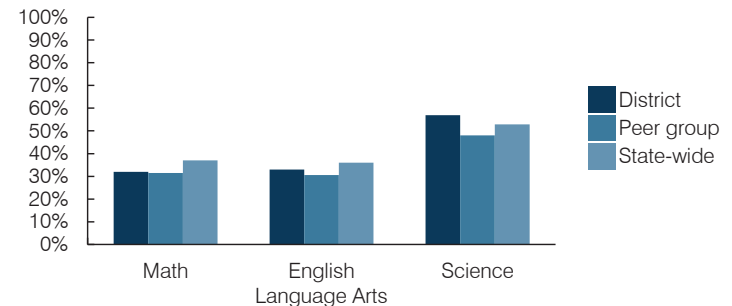
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,530	\$ 4,057	\$ 3,896	\$ 4,145
Administration	737	877	943	806
Plant operations	872	875	866	939
Food service	504	538	598	415
Transportation	265	273	301	364
Student support	454	499	562	633
Instruction support	482	525	495	444
Total operational	\$ 6,844	\$ 7,644	\$ 7,661	\$ 7,746
Land and buildings	\$ 527	\$ 678	\$ 1,802	\$ 621
Equipment	531	367	577	400
Interest	227	243	250	216
Other	124	122	155	153
Total nonoperational	\$ 1,409	\$ 1,410	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 8,253	\$ 9,054	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	25%	26%	23%
Students per teacher	17.9	19.0	18.6
Average teacher salary	\$41,976	\$40,596	\$46,384
Amount from Proposition 301	\$2,709	\$4,805	\$5,315
Average years of teacher experience	5.1	7.6	11.0
Percentage of teachers in first 3 years	48%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,341	\$ 1,196	\$ 1,781	\$ 1,301
State	3,695	4,118	3,849	3,780
Local	3,832	4,274	4,470	4,268
Total revenues per pupil	\$ 8,868	\$ 9,588	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,840	\$ 5,101	\$ 5,085
Grants	1,346	1,238	1,865
Donations and tax credits	19	22	46

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,816	1,853	19 of 19

Avondale ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.1	62.4	64.8	64.1	63.9	61.1	60.3	59.7	58.6	56.3	55.2	52.2	50.7	52.6	51.6	53.1

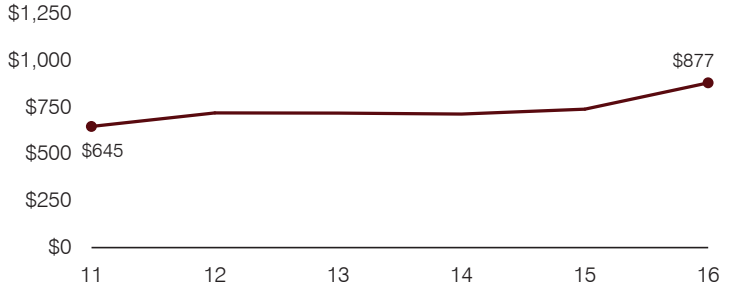
OPERATIONAL TRENDS

Fiscal years as indicated

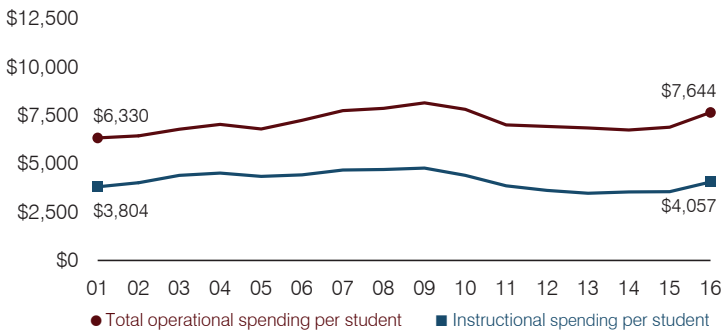
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.2 to 53.1 percent. Overall, as a percentage of total operational spending, administration and instruction support increased and transportation increased slightly, while food service and student support decreased slightly.

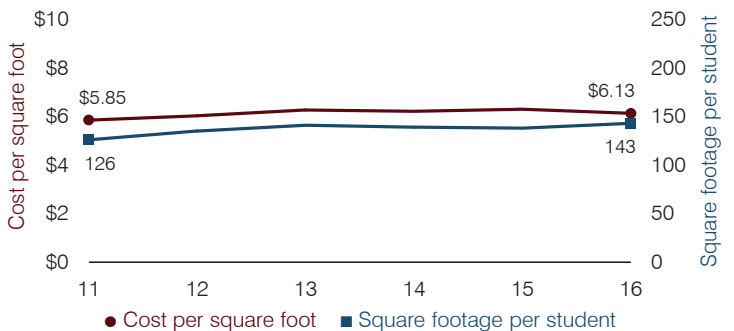
Administrative cost per pupil



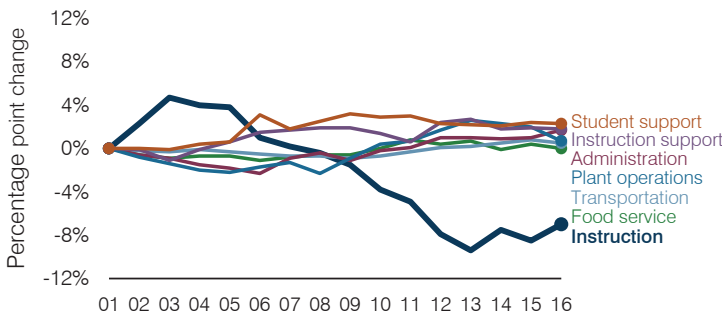
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



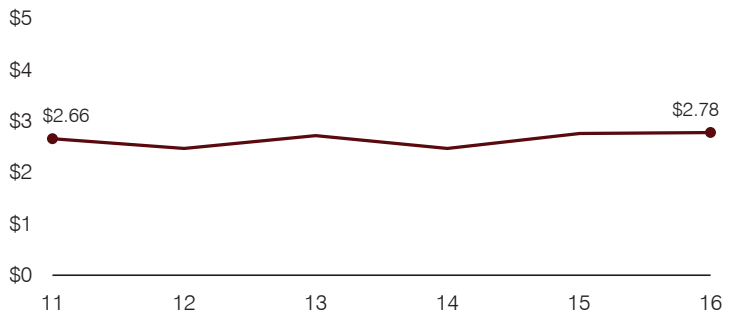
Plant cost per square foot and square footage per student



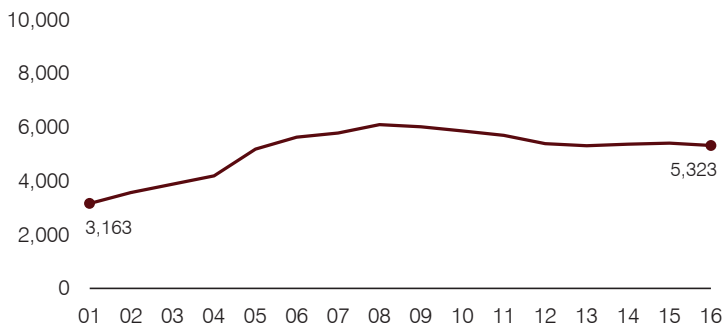
Changes in operational spending percentages



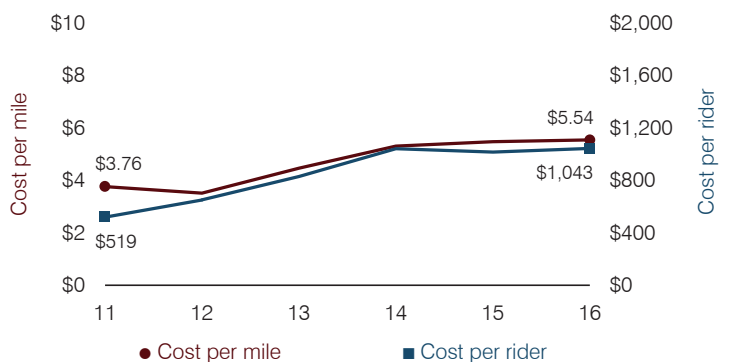
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Baboquivari Unified School District

Pima County

Efficiency peer groups 5 and T-10, Achievement peer group 7

Legislative district(s): 4

District size, location:

Medium, Rural

Students attending:

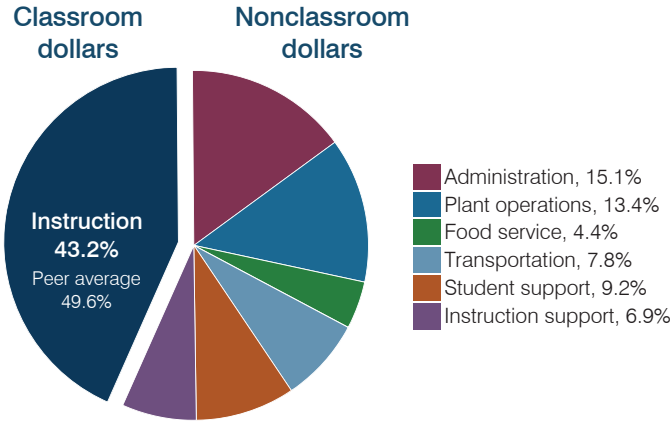
965

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,541	\$1,145	\$806
	Students per administrative position	35	56	67
Plant operations	Cost per square foot	\$6.94	\$5.22	\$6.10
	Square footage per student	327	270	154
Food service	Cost per meal	\$3.12	\$3.40	\$2.81
Transportation	Cost per mile	\$2.23	\$1.89	\$3.72
	Cost per rider	\$1,063	\$1,242	\$1,092

Per pupil spending

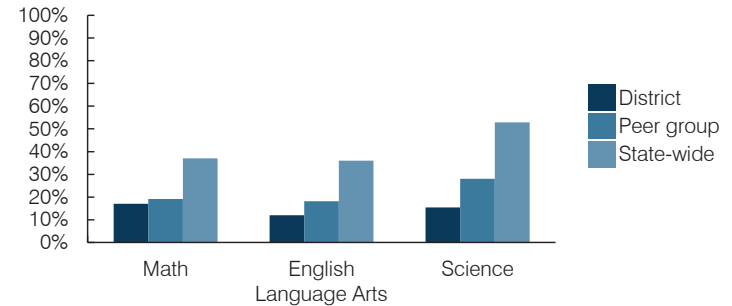
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,343	\$ 7,284	\$ 4,576	\$ 4,145
Administration	2,486	2,541	1,145	806
Plant operations	2,213	2,268	1,342	939
Food service	726	742	450	415
Transportation	1,340	1,314	522	364
Student support	1,592	1,546	695	633
Instruction support	1,126	1,169	396	444
Total operational	\$ 16,826	\$ 16,864	\$ 9,126	\$ 7,746
Land and buildings	\$ 260	\$ 69	\$ 452	\$ 621
Equipment	1,435	677	498	400
Interest	34	0	243	216
Other	206	45	65	153
Total nonoperational	\$ 1,935	\$ 791	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 18,761	\$ 17,655	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	90%	92%	94%
Graduation rate (2015)	69%	77%	78%
Poverty rate (2015)	46%	42%	23%
Students per teacher	12.7	15.6	18.6
Average teacher salary	\$55,263	\$45,126	\$46,384
Amount from Proposition 301	\$6,202	\$4,619	\$5,315
Average years of teacher experience	8.1	12.6	11.0
Percentage of teachers in first 3 years	10%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,447	\$ 12,138	\$ 4,015	\$ 1,301
State	6,404	6,640	4,190	3,780
Local	1,164	1,116	4,081	4,268
Total revenues per pupil	\$ 18,015	\$ 19,894	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,913	\$ 6,943	\$ 5,922
Grants	3,365	5,422	1,805
Donations and tax credits	63	45	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,317	7,006	14 of 29
Voter-approved levy increases	0	0	19 of 29

Baboquivari USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.7	48.3	49.4	52.2	49.6	49.3	45.2	51.1	47.7	45.0	46.0	40.1	38.7	41.4	43.6	43.2

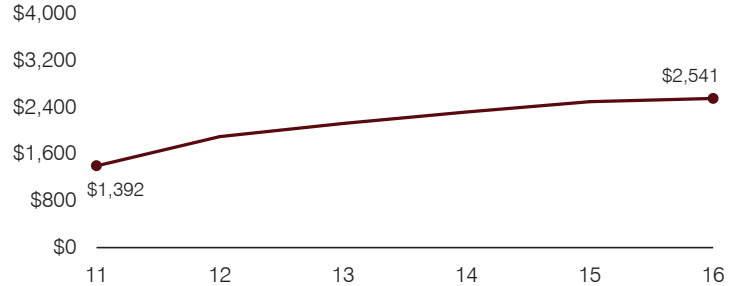
OPERATIONAL TRENDS

Fiscal years as indicated

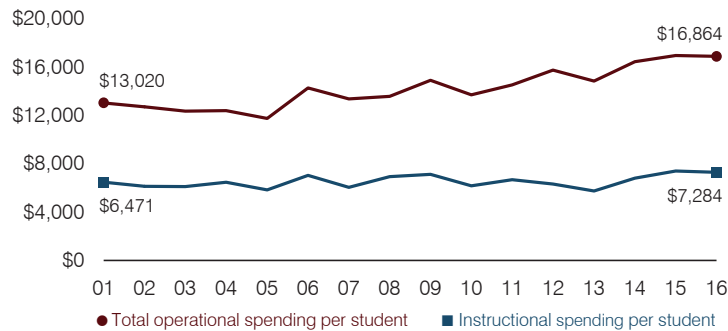
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 16 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46 to 43.2 percent. Overall, as a percentage of total operational spending, administration and student support increased substantially and food service increased slightly, while plant operations and instruction support decreased substantially.

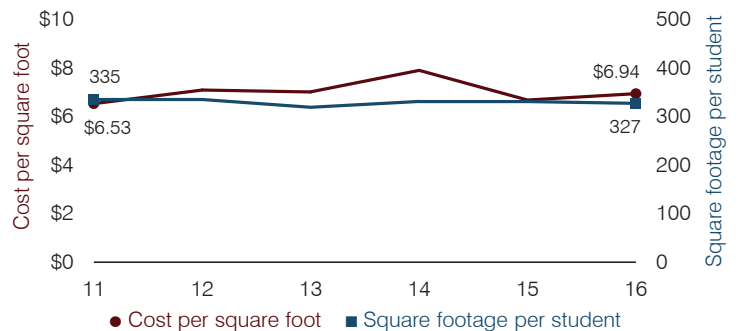
Administrative cost per pupil



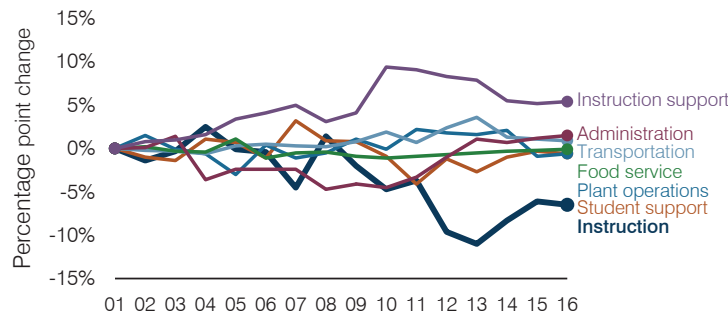
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



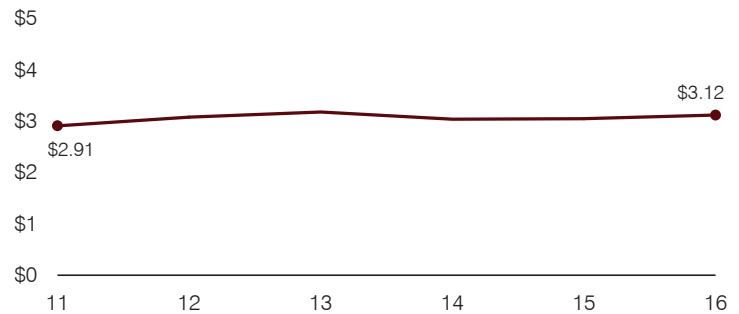
Plant cost per square foot and square footage per student



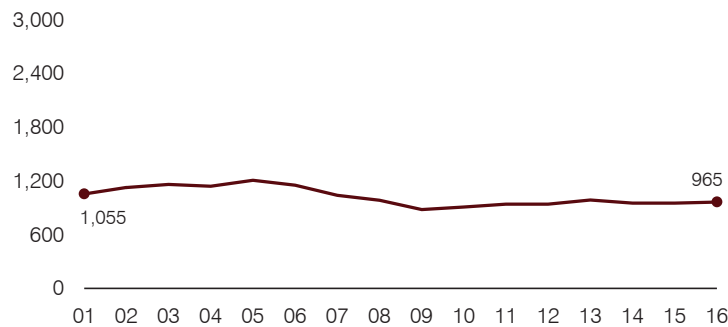
Changes in operational spending percentages



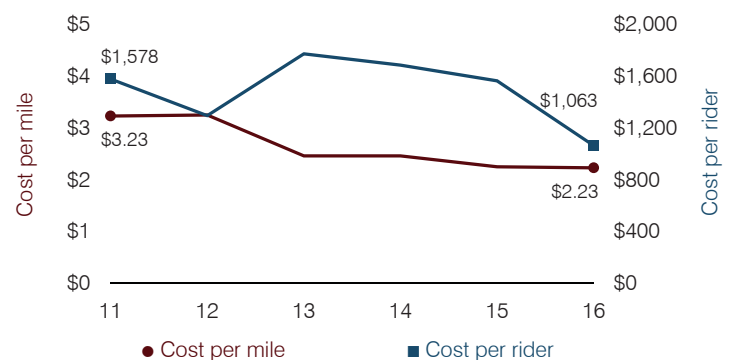
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bagdad Unified School District

Yavapai County

Efficiency peer groups 6 and T-7, Achievement peer group 4

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

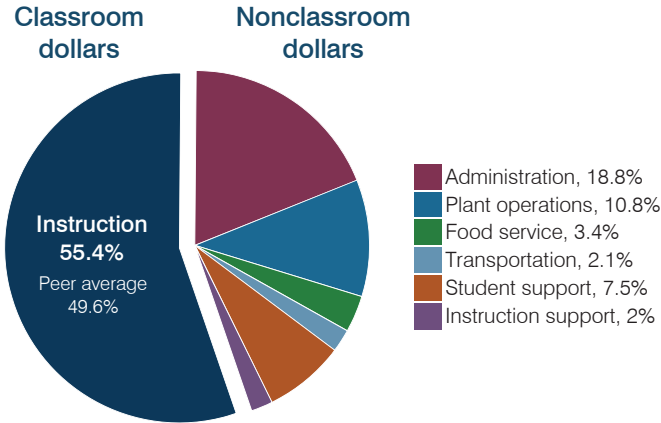
414

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,305	\$1,647	\$806
	Students per administrative position	35	45	67
Plant operations	Cost per square foot	\$5.60	\$4.72	\$6.10
	Square footage per student	237	341	154
Food service	Cost per meal	\$5.06	\$3.52	\$2.81
Transportation	Cost per mile	\$5.03	\$3.32	\$3.72
	Cost per rider	\$1,613	\$863	\$1,092

Per pupil spending

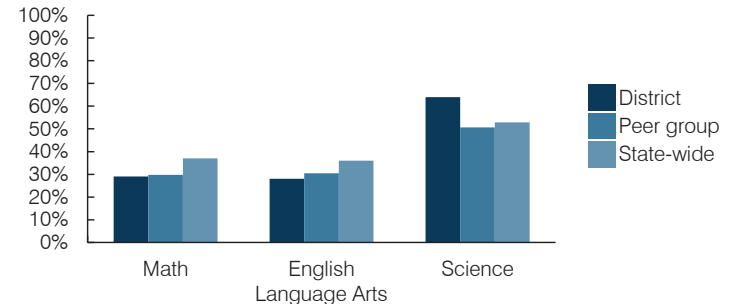
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,411	\$ 6,807	\$ 5,245	\$ 4,145
Administration	1,867	2,305	1,647	806
Plant operations	1,645	1,330	1,511	939
Food service	418	414	496	415
Transportation	153	265	517	364
Student support	729	919	640	633
Instruction support	92	242	409	444
Total operational	\$ 11,315	\$ 12,282	\$ 10,465	\$ 7,746
Land and buildings	\$ 224	\$ 23	\$ 455	\$ 621
Equipment	372	172	488	400
Interest	2	4	158	216
Other	9	3	47	153
Total nonoperational	\$ 607	\$ 202	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 11,922	\$ 12,484	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	96%	87%	78%
Poverty rate (2015)	12%	16%	23%
Students per teacher	14.8	15.3	18.6
Average teacher salary	\$55,912	\$43,729	\$46,384
Amount from Proposition 301	\$6,529	\$4,733	\$5,315
Average years of teacher experience	9.4	10.4	11.0
Percentage of teachers in first 3 years	13%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 443	\$ 617	\$ 2,338	\$ 1,301
State	579	706	3,632	3,780
Local	9,640	11,441	7,286	4,268
Total revenues per pupil	\$ 10,662	\$ 12,764	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,937	\$ 6,805	\$ 7,157
Grants	525	718	2,186
Donations and tax credits	3,262	3,429	264

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	808	945	15 of 20

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.5	58.4	52.4	55.9	49.5	48.4	48.8	55.7	54.2	56.0	52.6	52.9	54.5	55.2	56.7	55.4

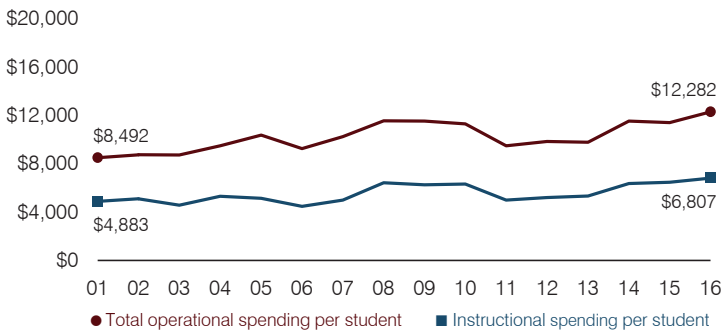
OPERATIONAL TRENDS

Fiscal years as indicated

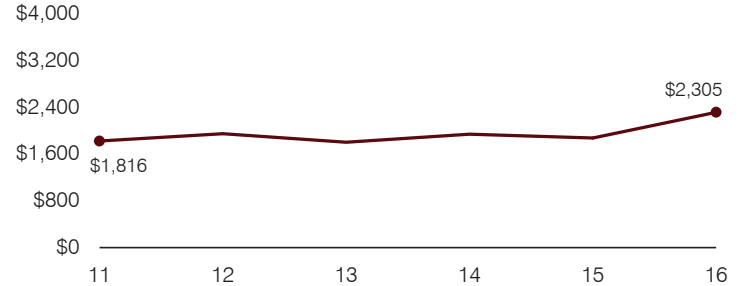
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 30 percent. The percentage of dollars spent in the classroom increased overall from 52.6 to 55.4 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased and food service decreased slightly, while student support and instruction support increased slightly.

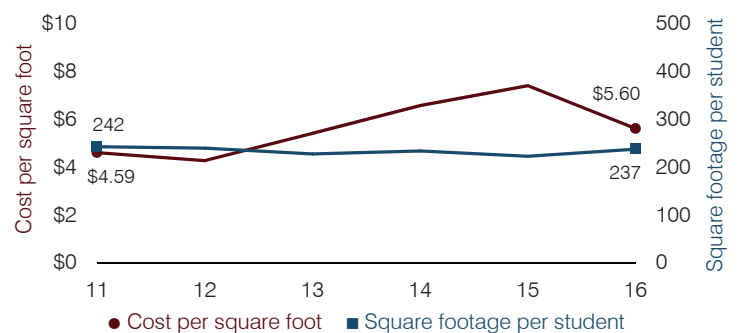
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



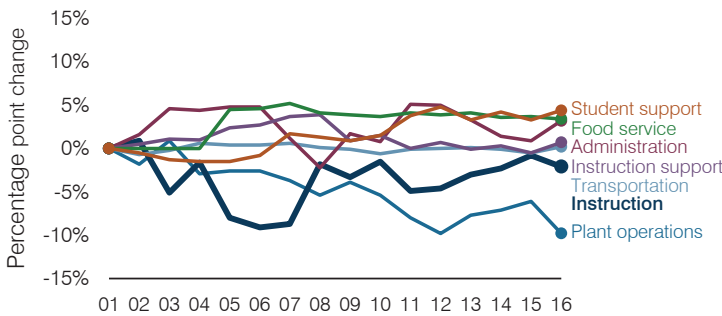
Administrative cost per pupil



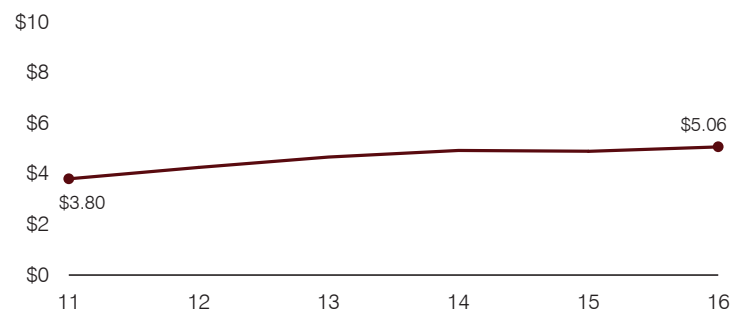
Plant cost per square foot and square footage per student



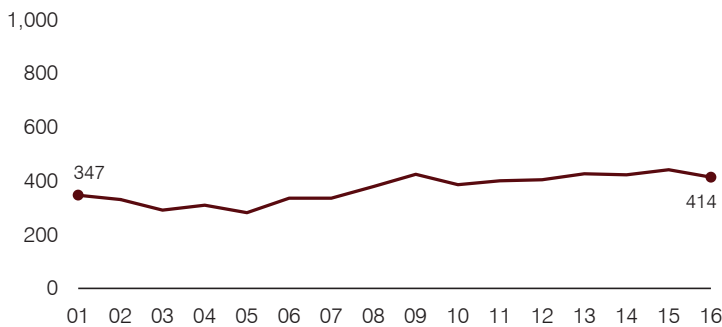
Changes in operational spending percentages



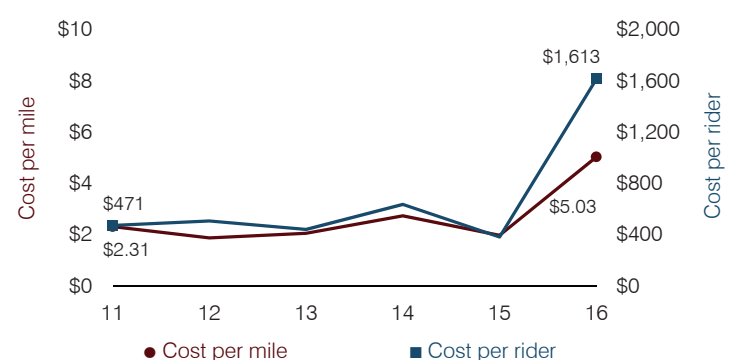
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Balsz Elementary School District

Maricopa County

Efficiency peer groups 8 and T-3, Achievement peer group 15

Legislative district(s): 24 and 27

District size, location:

Medium-large, City

Students attending:

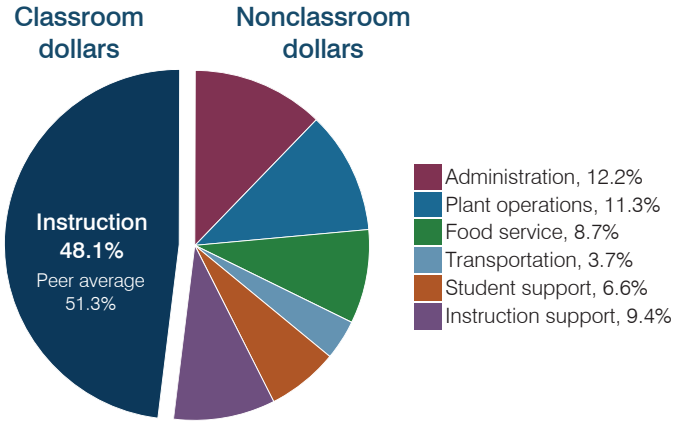
2,316

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,111	\$943	\$806
	Students per administrative position	64	71	67
Plant operations	Cost per square foot	\$5.32	\$6.27	\$6.10
	Square footage per student	193	141	154
Food service	Cost per meal	\$2.56	\$2.60	\$2.81
Transportation	Cost per mile	\$3.79	\$3.92	\$3.72
	Cost per rider	\$1,515	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

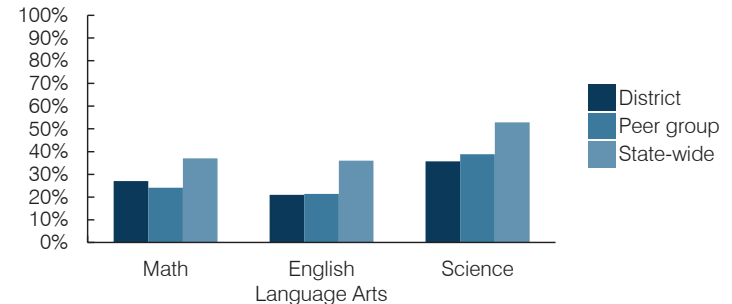
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,288	\$ 4,380	\$ 3,896	\$ 4,145
Administration	1,046	1,111	943	806
Plant operations	900	1,026	866	939
Food service	792	794	598	415
Transportation	359	337	301	364
Student support	558	599	562	633
Instruction support	740	857	495	444
Total operational	\$ 8,683	\$ 9,104	\$ 7,661	\$ 7,746
Land and buildings	\$ 3,427	\$ 460	\$ 1,802	\$ 621
Equipment	222	457	577	400
Interest	259	246	250	216
Other	27	111	155	153
Total nonoperational	\$ 3,935	\$ 1,274	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 12,618	\$ 10,378	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	49%	49%	23%
Students per teacher	15.2	18.3	18.6
Average teacher salary	\$39,112	\$48,763	\$46,384
Amount from Proposition 301	\$2,932	\$4,203	\$5,315
Average years of teacher experience	8.1	10.0	11.0
Percentage of teachers in first 3 years	38%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,434	\$ 2,618	\$ 1,781	\$ 1,301
State	3,399	3,590	3,849	3,780
Local	4,608	5,663	4,470	4,268
Total revenues per pupil	\$ 10,441	\$ 11,871	\$ 10,100	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,368	\$ 5,517	\$ 5,085	\$ 5,471
Grants	2,571	2,684	1,865	1,182
Donations and tax credits	187	134	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,808	2,521	19 of 19

Classroom dollar percentage

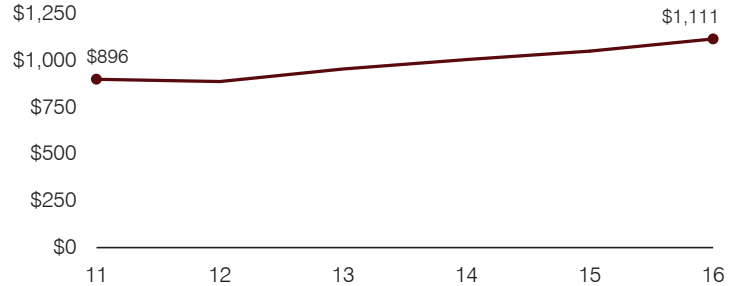
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.7	57.4	59.4	56.9	57.2	58.9	57.2	58.7	56.1	51.3	49.3	49.2	51.7	51.3	49.4	48.1

OPERATIONAL TRENDS
Fiscal years as indicated

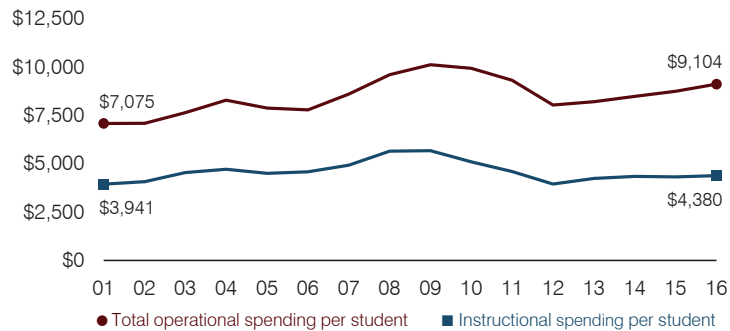
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 49.3 to 48.1 percent. Overall, as a percentage of total operational spending, administration increased and food service and instruction support increased slightly, while plant operations, transportation, and student support decreased slightly.

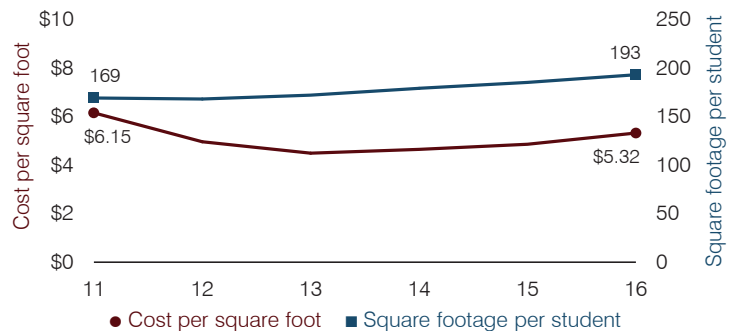
Administrative cost per pupil



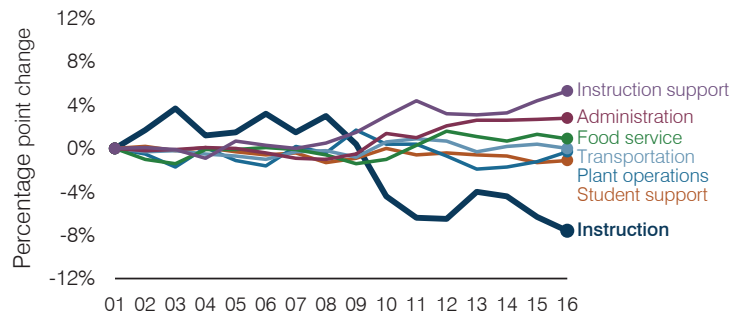
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



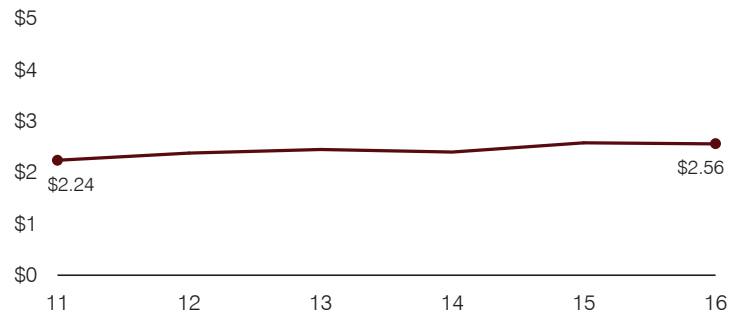
Plant cost per square foot and square footage per student



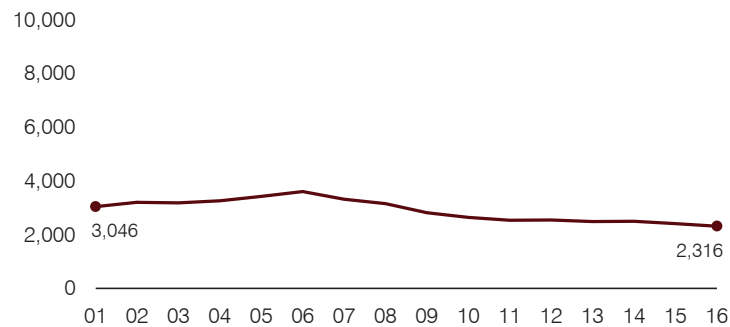
Changes in operational spending percentages



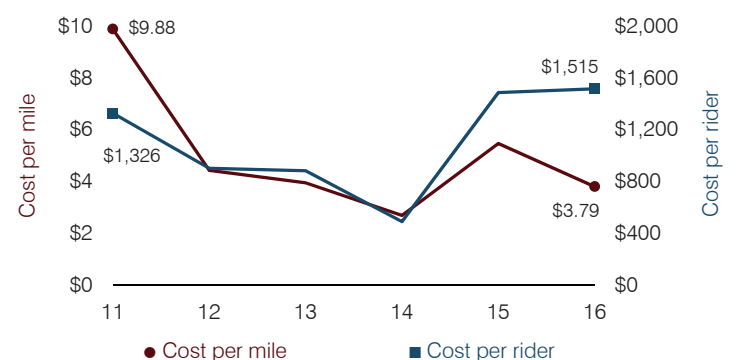
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Beaver Creek Elementary School District

Yavapai County

Efficiency peer groups 10 and T-7, Achievement peer group 17

Legislative district(s): 1 and 6

District size, location:

Small, Rural

Students attending:

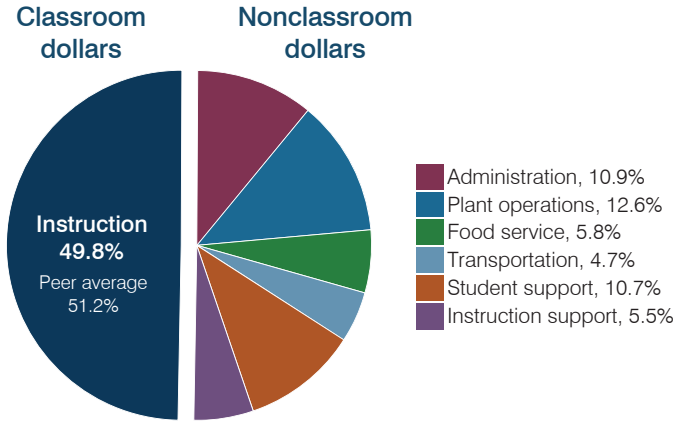
285

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,058	\$1,226	\$806
	Students per administrative position	48	53	67
Plant operations	Cost per square foot	\$4.63	\$6.27	\$6.10
	Square footage per student	263	179	154
Food service	Cost per meal	\$4.01	\$3.29	\$2.81
Transportation	Cost per mile	\$2.51	\$3.32	\$3.72
	Cost per rider	\$704	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

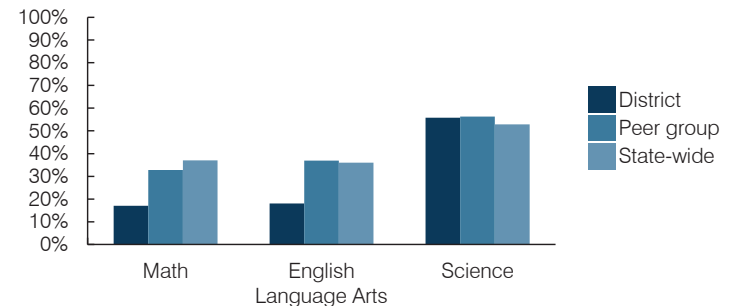
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,668	\$ 4,826	\$ 4,828	\$ 4,145
Administration	996	1,058	1,226	806
Plant operations	1,254	1,216	1,140	939
Food service	582	556	580	415
Transportation	483	454	539	364
Student support	712	1,039	521	633
Instruction support	543	535	348	444
Total operational	\$ 9,238	\$ 9,684	\$ 9,182	\$ 7,746
Land and buildings	\$ 230	\$ 161	\$ 237	\$ 621
Equipment	346	334	321	400
Interest	832	525	161	216
Other	86	53	69	153
Total nonoperational	\$ 1,494	\$ 1,073	\$ 788	\$ 1,390
Total per pupil spending	\$ 10,732	\$ 10,757	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	18%	19%	23%
Students per teacher	17.8	14.2	18.6
Average teacher salary	\$47,423	\$44,172	\$46,384
Amount from Proposition 301	\$7,005	\$4,469	\$5,315
Average years of teacher experience	10.0	12.6	11.0
Percentage of teachers in first 3 years	18%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,086	\$ 2,060	\$ 2,805	\$ 1,301
State	5,006	5,165	4,432	3,780
Local	4,106	4,422	4,597	4,268
Total revenues per pupil	\$ 11,198	\$ 11,647	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,616	\$ 7,088	\$ 6,808
Grants	2,291	2,193	1,923
Donations and tax credits	199	180	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	1,145	1,117	6 of 14

Beaver Creek ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.4	65.0	63.1	63.6	63.9	60.7	65.6	62.0	59.4	57.8	56.6	51.3	52.7	53.0	50.5	49.8

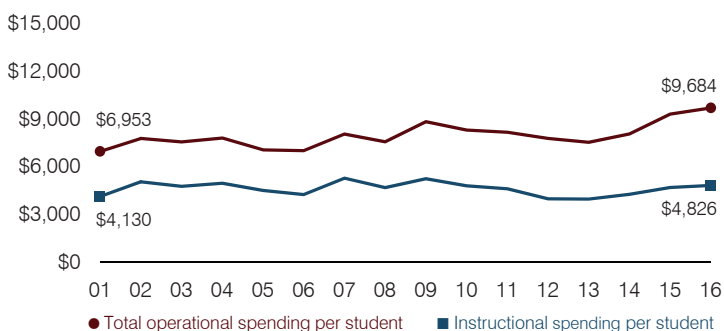
OPERATIONAL TRENDS

Fiscal years as indicated

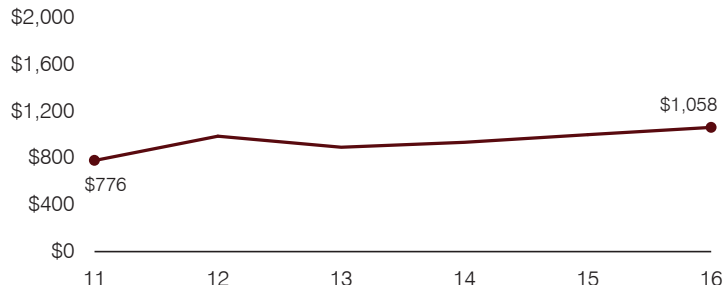
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 19 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.6 to 49.8 percent. Overall, as a percentage of total operational spending, student support increased substantially, instruction support increased, and administration, plant operations, and food service increased slightly, while transportation decreased.

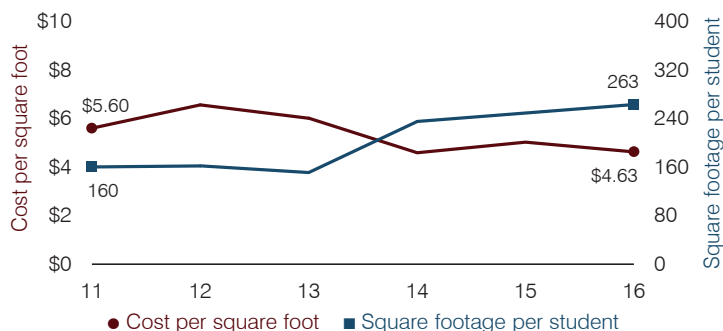
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



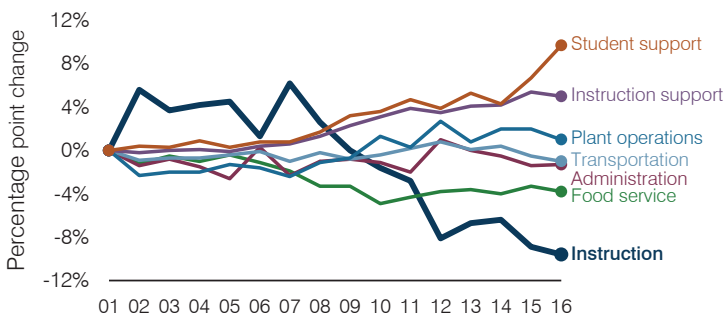
Administrative cost per pupil



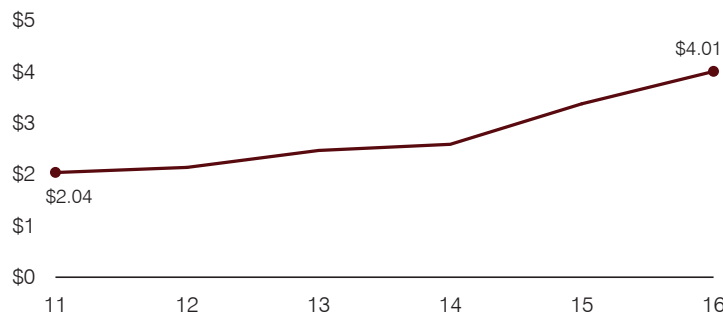
Plant cost per square foot and square footage per student



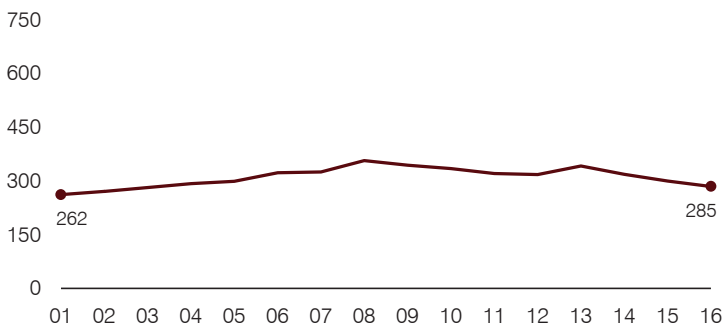
Changes in operational spending percentages



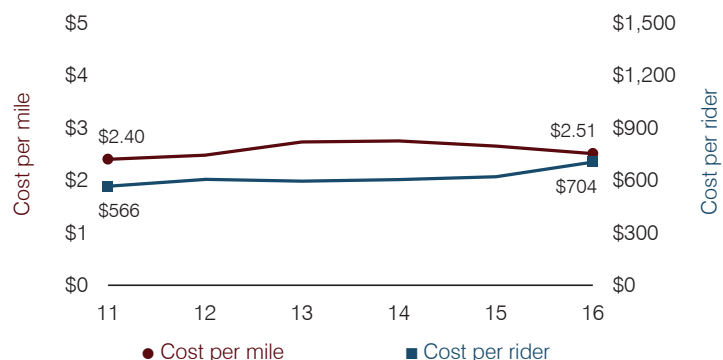
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Benson Unified School District

Cochise County

Efficiency peer groups 5 and T-8, Achievement peer group 5

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

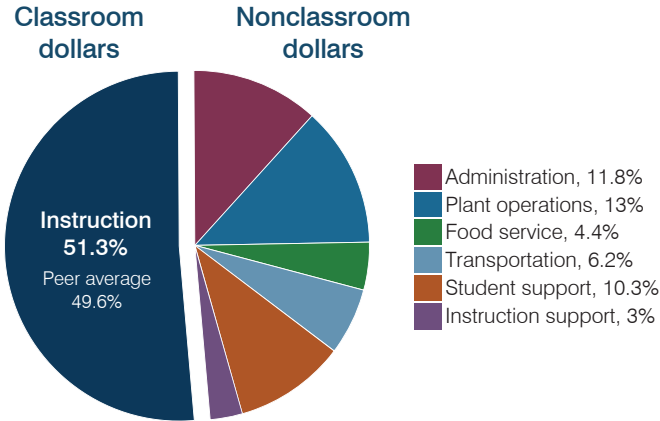
1,258

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$894	\$1,145	\$806
	Students per administrative position	57	56	67
Plant operations	Cost per square foot	\$6.38	\$5.22	\$6.10
	Square footage per student	154	270	154
Food service	Cost per meal	\$3.33	\$3.40	\$2.81
Transportation	Cost per mile	\$3.08	\$2.55	\$3.72
	Cost per rider	\$845	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

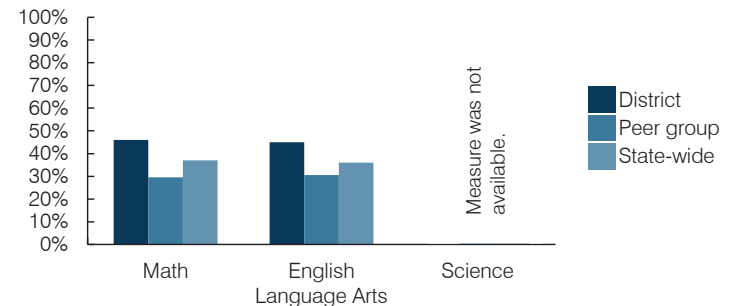
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,969	\$ 3,892	\$ 4,576	\$ 4,145
Administration	927	894	1,145	806
Plant operations	991	985	1,342	939
Food service	371	338	450	415
Transportation	496	471	522	364
Student support	711	780	695	633
Instruction support	238	224	396	444
Total operational	\$ 7,703	\$ 7,584	\$ 9,126	\$ 7,746
Land and buildings	\$ 117	\$ 107	\$ 452	\$ 621
Equipment	231	219	498	400
Interest	239	203	243	216
Other	63	40	65	153
Total nonoperational	\$ 650	\$ 569	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,353	\$ 8,153	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	82%	83%	78%
Poverty rate (2015)	20%	24%	23%
Students per teacher	20.6	16.5	18.6
Average teacher salary	\$42,708	\$44,919	\$46,384
Amount from Proposition 301	\$5,825	\$5,307	\$5,315
Average years of teacher experience	12.0	12.0	11.0
Percentage of teachers in first 3 years	16%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 848	\$ 686	\$ 4,015	\$ 1,301
State	3,460	4,027	4,190	3,780
Local	4,720	4,610	4,081	4,268
Total revenues per pupil	\$ 9,028	\$ 9,323	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,556	\$ 5,335	\$ 5,922
Grants	874	802	1,805
Donations and tax credits	52	71	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	1,121	1,232	19 of 29

Classroom dollar percentage

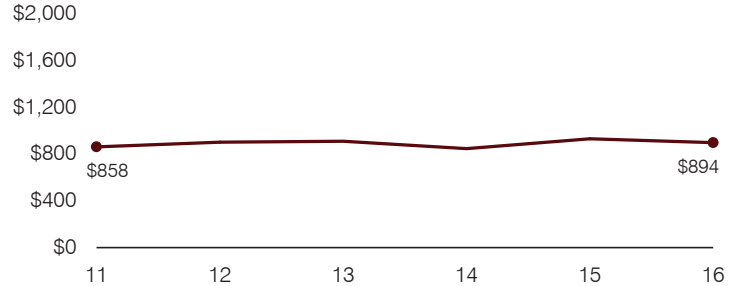
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.5	54.0	53.7	57.4	57.8	58.6	56.9	56.9	55.8	54.4	52.4	54.1	53.1	52.7	51.5	51.3

OPERATIONAL TRENDS
Fiscal years as indicated

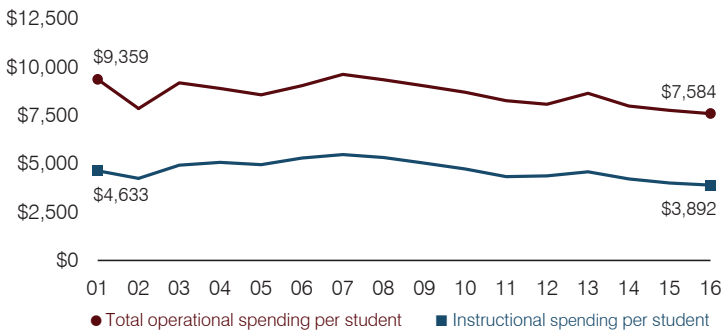
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.4 to 51.3 percent. Overall, as a percentage of total operational spending, student support increased substantially and administration increased slightly, while plant operations and food service decreased slightly.

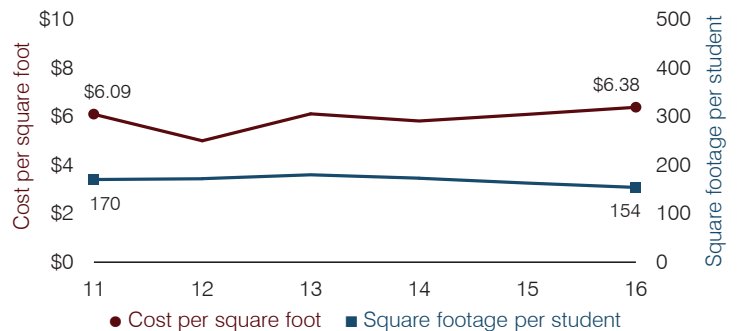
Administrative cost per pupil



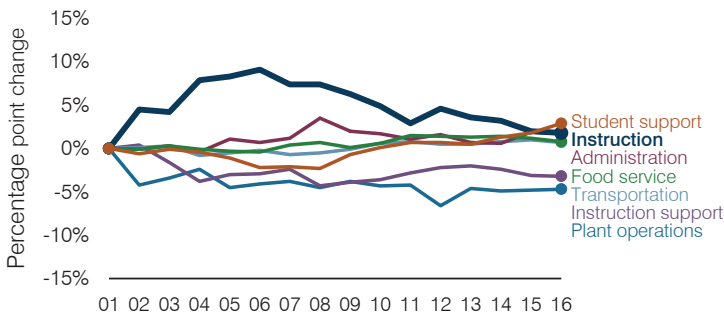
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



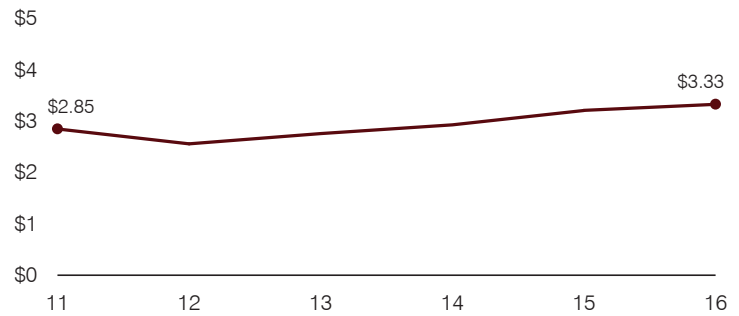
Plant cost per square foot and square footage per student



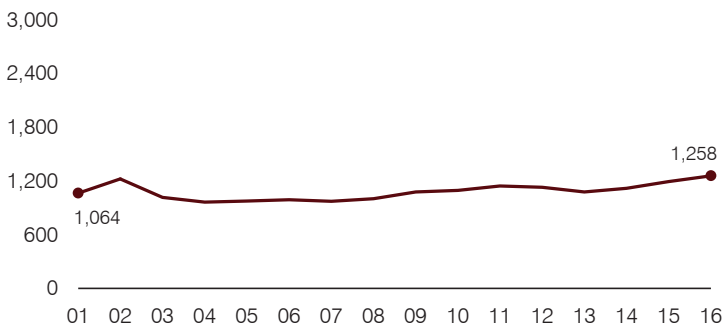
Changes in operational spending percentages



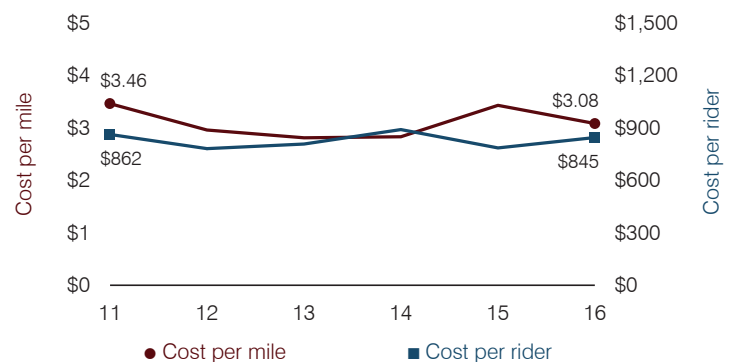
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bicentennial Union High School District

La Paz County

Efficiency peer groups 11 and T-11, Achievement peer group 11

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

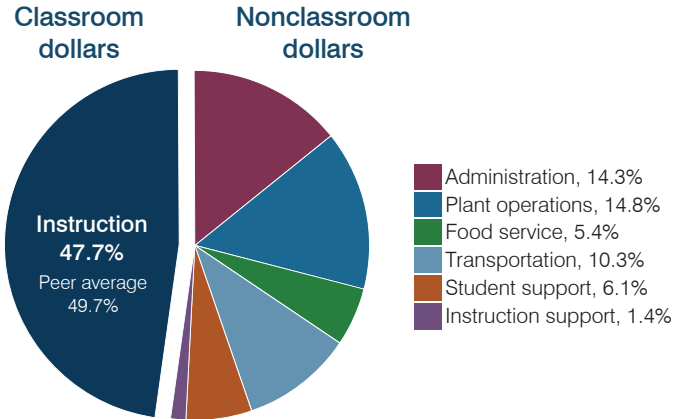
110

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,323	\$2,987	\$806
	Students per administrative position	37	30	67
Plant operations	Cost per square foot	\$4.73	\$7.21	\$6.10
	Square footage per student	505	364	154
Food service	Cost per meal	\$4.17	\$5.54	\$2.81
	Cost per mile	\$1.30	\$1.75	\$3.72
Transportation	Cost per rider	\$1,705	\$1,495	\$1,092

Per pupil spending

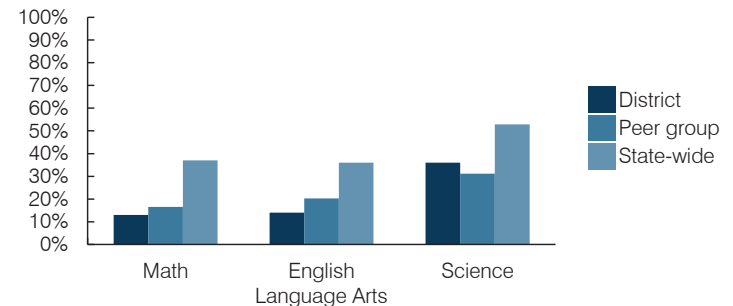
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,662	\$ 7,714	\$ 8,342	\$ 4,145
Administration	2,919	2,323	2,987	806
Plant operations	2,163	2,390	2,523	939
Food service	933	872	918	415
Transportation	1,870	1,672	1,108	364
Student support	790	988	664	633
Instruction support	469	226	514	444
Total operational	\$ 16,806	\$ 16,185	\$ 17,056	\$ 7,746
Land and buildings	\$ 833	\$ 119	\$ 2,005	\$ 621
Equipment	511	2,898	819	400
Interest	122	62	31	216
Other	5	0	87	153
Total nonoperational	\$ 1,471	\$ 3,079	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 18,277	\$ 19,264	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	93%	80%	78%
Poverty rate (2015)	35%	29%	23%
Students per teacher	9.2	12.8	18.6
Average teacher salary	\$39,952	\$42,656	\$46,384
Amount from Proposition 301	\$4,046	\$5,127	\$5,315
Average years of teacher experience	7.4	11.2	11.0
Percentage of teachers in first 3 years	25%	23%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage, Trend	1.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,735	\$ 3,470	\$ 3,667	\$ 1,301
State	1,812	1,364	6,156	3,780
Local	16,441	15,429	14,438	4,268
Total revenues per pupil	\$ 19,988	\$ 20,263	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 10,149	\$ 10,440	\$ 9,047	\$ 5,471
Grants	2,307	3,505	4,768	1,182
Donations and tax credits	266	97	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	5,448	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	1,635	81	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	41.6	58.2	50.6	50.1	47.4	46.0	45.4	36.4	42.0	36.5	41.5	42.4	46.8	45.1	45.6	47.7

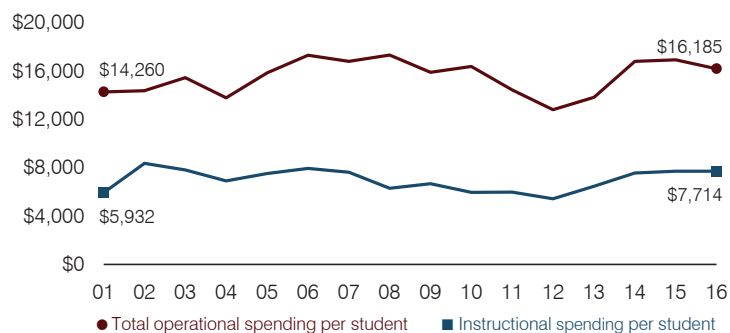
OPERATIONAL TRENDS

Fiscal years as indicated

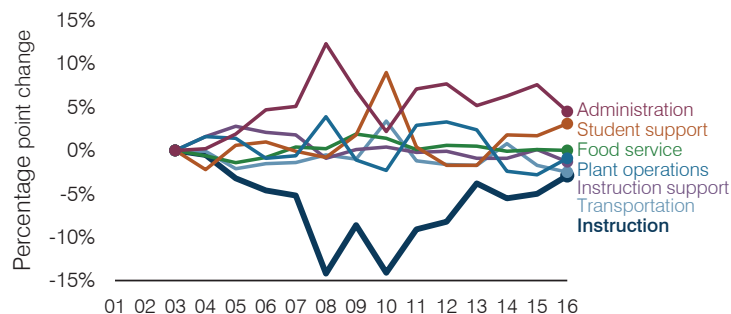
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 12 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 41.5 to 47.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially.

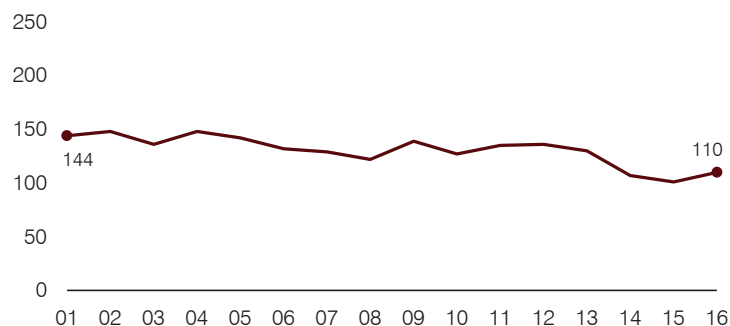
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



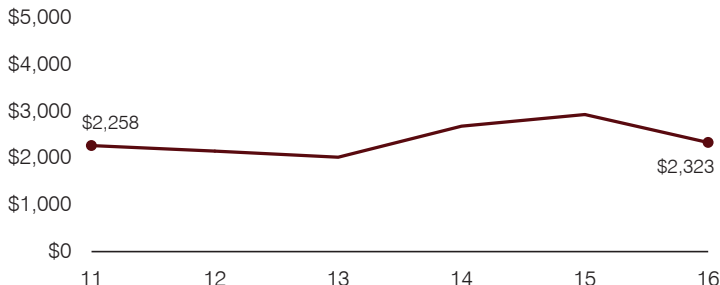
Changes in operational spending percentages



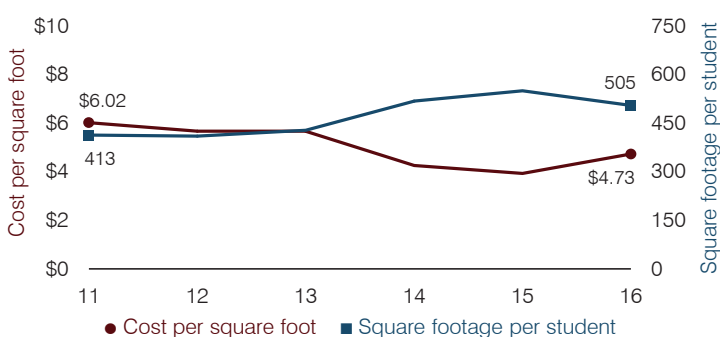
Students attending



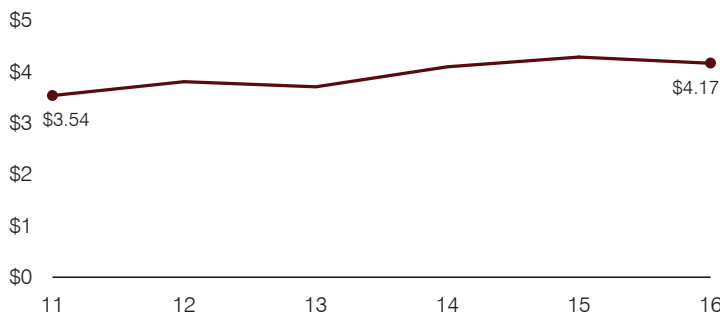
Administrative cost per pupil



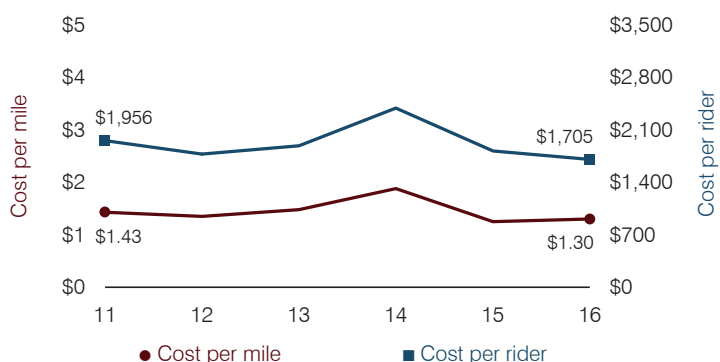
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Bisbee Unified School District

Cochise County

Efficiency peer groups 5 and T-9, Achievement peer group 6

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

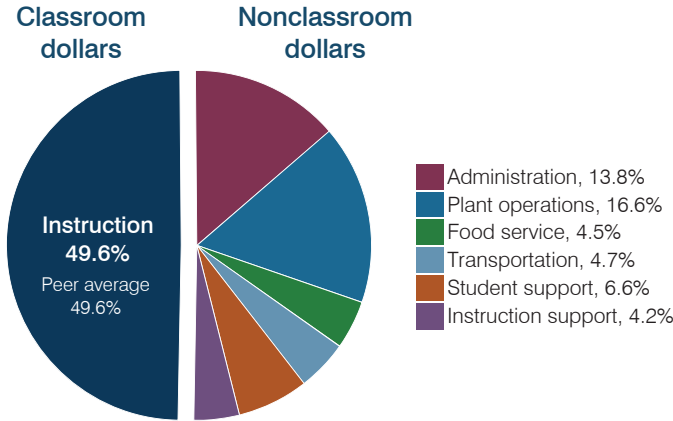
737

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,294	\$1,145	\$806
	Students per administrative position	42	56	67
Plant operations	Cost per square foot	\$5.50	\$5.22	\$6.10
	Square footage per student	284	270	154
Food service	Cost per meal	\$4.23	\$3.40	\$2.81
Transportation	Cost per mile	\$2.44	\$2.49	\$3.72
	Cost per rider	\$994	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

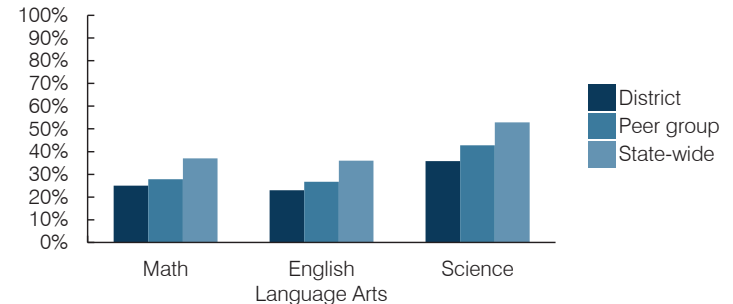
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,796	\$ 4,664	\$ 4,576	\$ 4,145
Administration	1,524	1,294	1,145	806
Plant operations	1,546	1,564	1,342	939
Food service	373	423	450	415
Transportation	476	438	522	364
Student support	589	620	695	633
Instruction support	356	396	396	444
Total operational	\$ 9,660	\$ 9,399	\$ 9,126	\$ 7,746
Land and buildings	\$ 9	\$ 177	\$ 452	\$ 621
Equipment	362	532	498	400
Interest	0	0	243	216
Other	9	52	65	153
Total nonoperational	\$ 380	\$ 761	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 10,040	\$ 10,160	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	74%	82%	78%
Poverty rate (2015)	31%	32%	23%
Students per teacher	14.9	17.0	18.6
Average teacher salary	\$40,430	\$43,329	\$46,384
Amount from Proposition 301	\$5,112	\$5,348	\$5,315
Average years of teacher experience	13.4	13.0	11.0
Percentage of teachers in first 3 years	20%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,138	\$ 1,344	\$ 4,015	\$ 1,301
State	3,212	3,988	4,190	3,780
Local	5,519	5,447	4,081	4,268
Total revenues per pupil	\$ 9,869	\$ 10,779	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,675	\$ 5,851	\$ 5,922
Grants	1,230	1,541	1,805
Donations and tax credits	190	115	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	553	535	19 of 29

Classroom dollar percentage

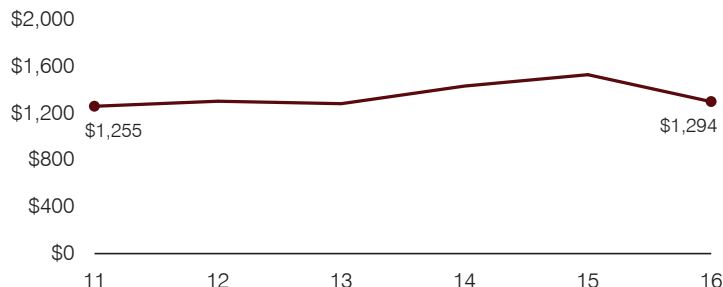
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.7	55.9	55.0	54.1	51.4	52.1	49.7	49.3	47.7	51.8	47.9	48.5	48.9	48.8	49.6	49.6

OPERATIONAL TRENDS
Fiscal years as indicated

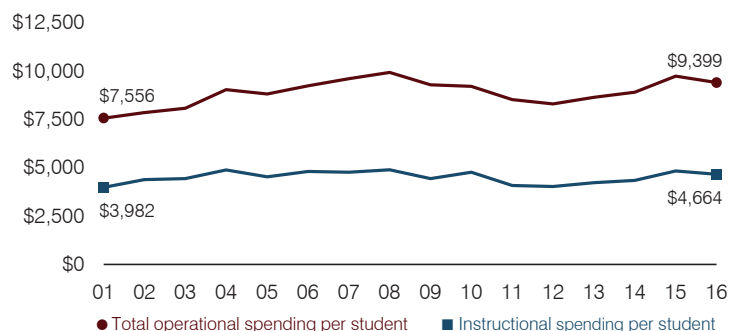
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 10 percent. The percentage of dollars spent in the classroom increased from 47.9 to 49.6 percent. Overall, as a percentage of total operational spending, administration decreased substantially and plant operations and transportation decreased, while student support and instruction support increased.

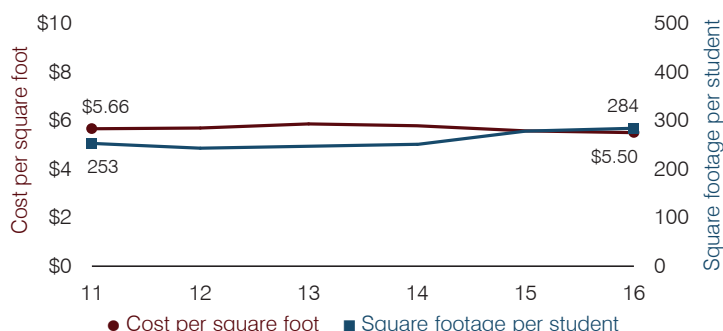
Administrative cost per pupil



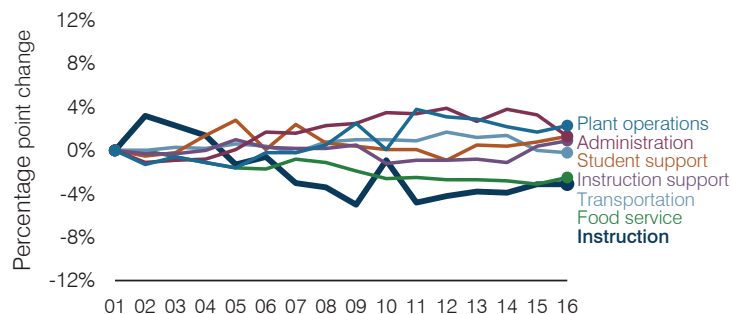
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



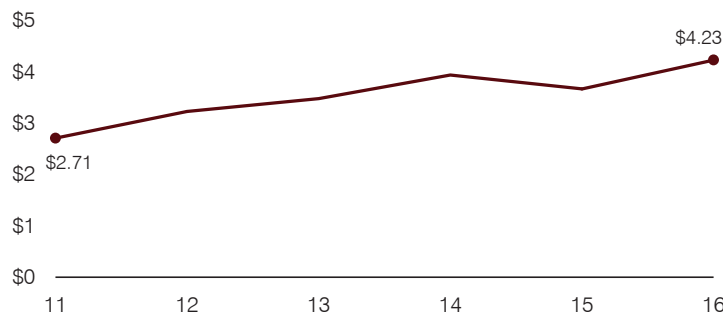
Plant cost per square foot and square footage per student



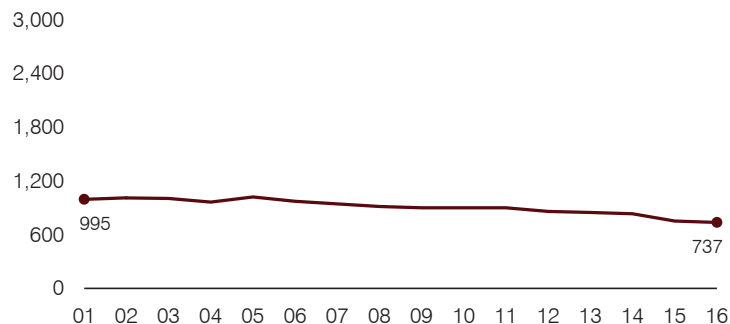
Changes in operational spending percentages



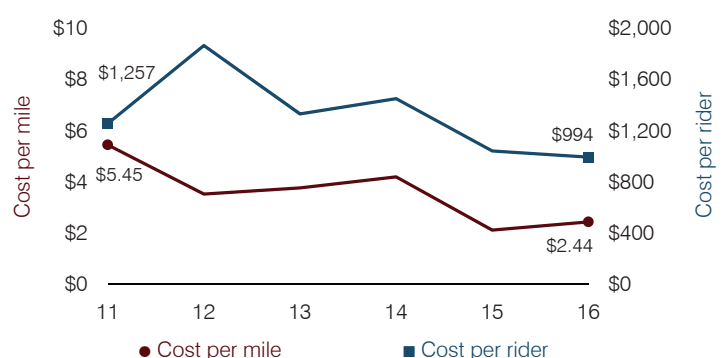
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Blue Elementary School District

Greenlee County

Efficiency peer group 11 and Achievement peer group 4

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

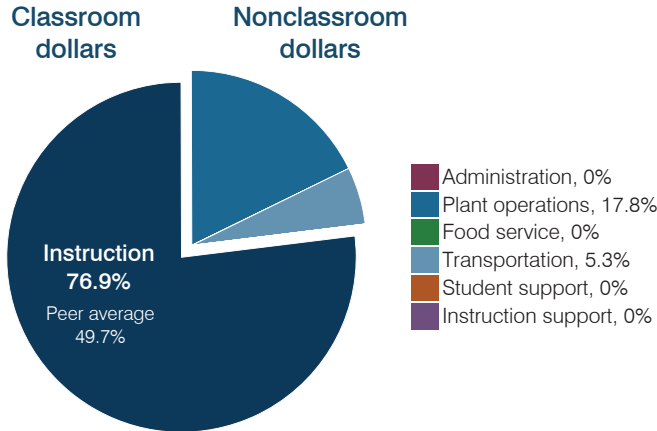
13

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4	\$2,987	\$806
	Students per administrative position	N/A	30	67
Plant operations	Cost per square foot	\$14.17	\$7.21	\$6.10
	Square footage per student	121	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
Transportation	Cost per mile	N/A	N/A	\$3.72
	Cost per rider	N/A	N/A	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,131	\$ 7,403	\$ 8,342	\$ 4,145
Administration	0	4	2,987	806
Plant operations	1,048	1,711	2,523	939
Food service	0	0	918	415
Transportation	540	512	1,108	364
Student support	0	0	664	633
Instruction support	0	0	514	444
Total operational	\$ 7,719	\$ 9,630	\$ 17,056	\$ 7,746
Land and buildings	\$ 428	\$ 0	\$ 2,005	\$ 621
Equipment	0	865	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 428	\$ 865	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 8,147	\$ 10,495	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	100%	95%	94%
Graduation rate (2015)	N/A	87%	78%
Poverty rate (2015)	0%	16%	23%
Students per teacher	13.2	15.3	18.6
Average teacher salary	N/A	\$43,729	\$46,384
Amount from Proposition 301	N/A	\$4,733	\$5,315
Average years of teacher experience	N/A	10.4	11.0
Percentage of teachers in first 3 years	N/A	19%	20%

Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	14.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low **Moderate** **High**

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 3,425	\$ 3,945	\$ 3,667	\$ 1,301
State	426	922	6,156	3,780
Local	3,700	9,161	14,438	4,268
Total revenues per pupil	\$ 7,551	\$ 14,028	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,150	\$ 8,191	\$ 9,047	\$ 5,471
Grants	3,438	3,965	4,768	1,182
Donations and tax credits	36	1	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	88.7	88.9	83.8	83.2	86.4	84.5	78.8	73.7	78.1	75.6	76.5	79.1	78.7	79.6	79.4	76.9

OPERATIONAL TRENDS
Fiscal years as indicated

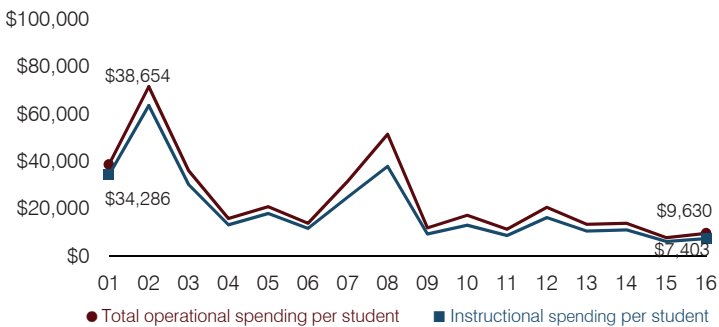
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 79.6 to a low of 76.5 percent. Overall, as a percentage of total operational spending, some nonclassroom areas varied year to year, as is common for very small school districts. Transportation increased, while plant operations decreased.

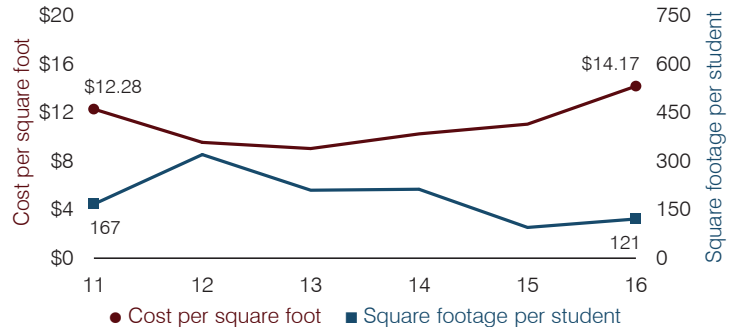
Administrative cost per pupil

Administrative cost per student trend is not shown because the District did not report administrative costs during all or a substantial portion of fiscal years 2011 through 2016.

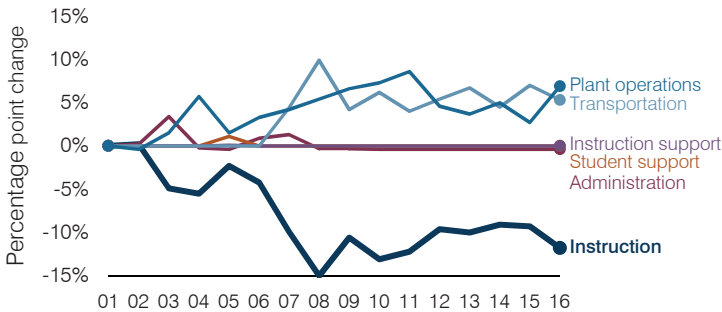
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Plant cost per square foot and square footage per student



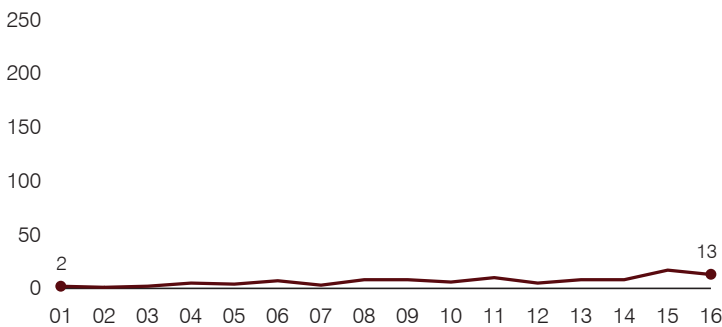
Changes in operational spending percentages



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Students attending



Transportation costs per mile and per rider

Transportation costs per mile and per rider trends are not shown because the District did not operate a transportation program during all or a substantial portion of fiscal years 2011 through 2016.

Blue Ridge Unified School District

Navajo County

Efficiency peer groups 4 and T-8, Achievement peer group 6

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

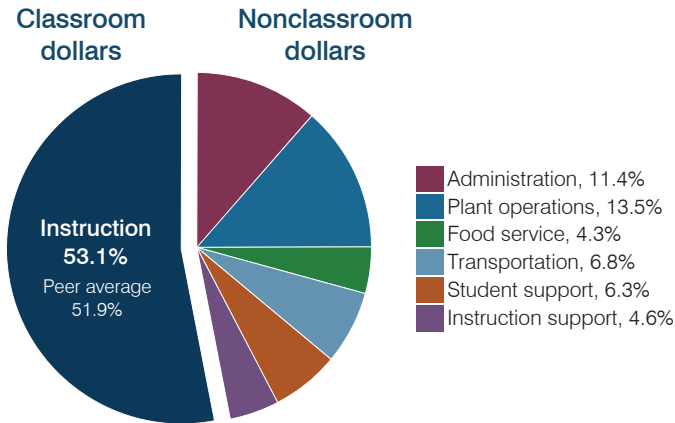
2,060

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$834	\$791	\$806
	Students per administrative position	94	69	67
Plant operations	Cost per square foot	\$3.83	\$5.35	\$6.10
	Square footage per student	258	191	154
Food service	Cost per meal	\$3.69	\$2.94	\$2.81
Transportation	Cost per mile	\$3.26	\$2.55	\$3.72
	Cost per rider	\$1,067	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

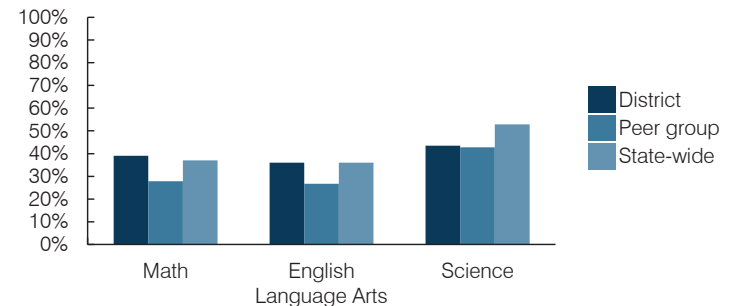
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,732	\$ 3,892	\$ 3,915	\$ 4,145
Administration	949	834	791	806
Plant operations	979	989	987	939
Food service	302	319	402	415
Transportation	435	501	405	364
Student support	378	462	588	633
Instruction support	330	336	473	444
Total operational	\$ 7,105	\$ 7,333	\$ 7,561	\$ 7,746
Land and buildings	\$ 78	\$ 160	\$ 232	\$ 621
Equipment	333	490	291	400
Interest	494	272	195	216
Other	102	125	69	153
Total nonoperational	\$ 1,007	\$ 1,047	\$ 787	\$ 1,390
Total per pupil spending	\$ 8,112	\$ 8,380	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	84%	82%	78%
Poverty rate (2015)	29%	32%	23%
Students per teacher	18.5	17.0	18.6
Average teacher salary	\$42,822	\$43,329	\$46,384
Amount from Proposition 301	\$6,173	\$5,348	\$5,315
Average years of teacher experience	14.5	13.0	11.0
Percentage of teachers in first 3 years	13%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 937	\$ 1,253	\$ 2,396	\$ 1,301
State	2,055	1,892	3,985	3,780
Local	7,098	6,061	3,109	4,268
Total revenues per pupil	\$ 10,090	\$ 9,206	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,311	\$ 5,143	\$ 5,347
Grants	892	1,151	1,480
Donations and tax credits	60	70	53

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	138	185	7 of 18
Voter-approved levy increases	1,490	2,043	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.7	63.0	61.4	63.1	62.1	61.8	59.8	59.3	64.1	61.6	56.0	55.0	56.8	55.1	52.5	53.1

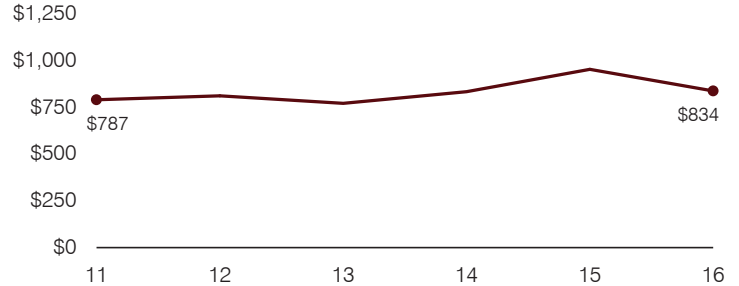
OPERATIONAL TRENDS

Fiscal years as indicated

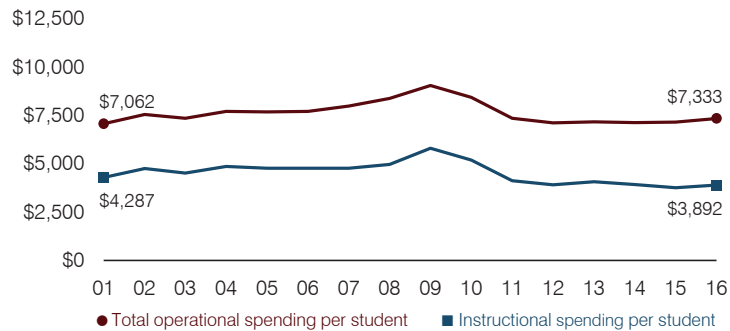
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, returned to 2011 levels. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56 to 53.1 percent. Overall, as a percentage of total operational spending, transportation and instruction support increased and plant operations increased slightly, while most other noninstructional areas remained fairly stable.

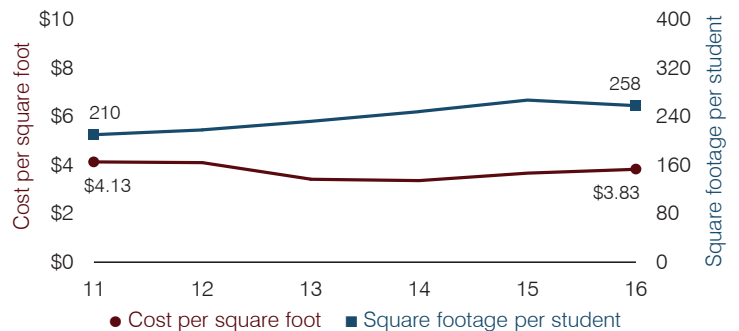
Administrative cost per pupil



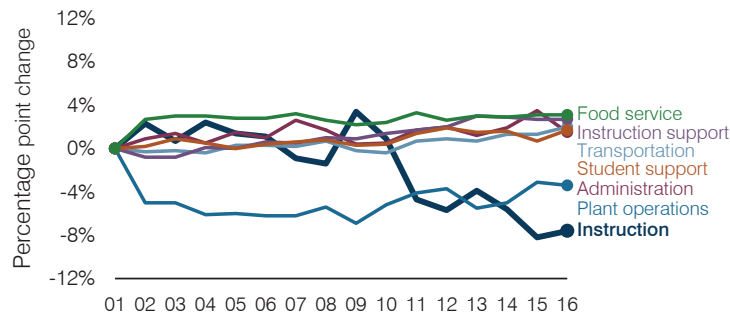
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



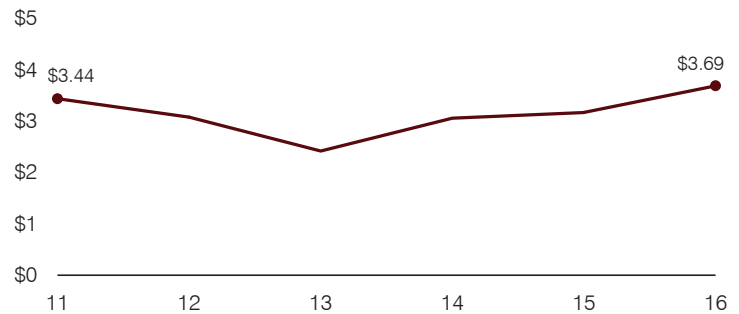
Plant cost per square foot and square footage per student



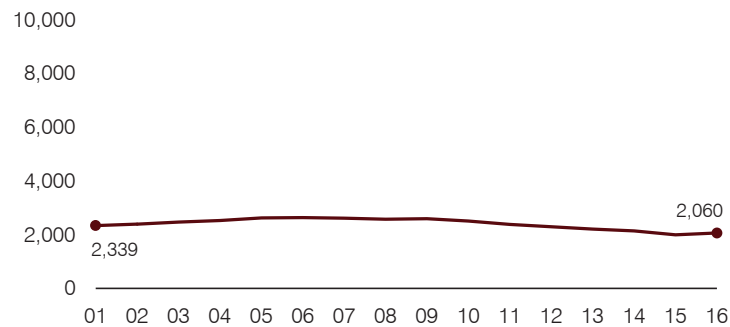
Changes in operational spending percentages



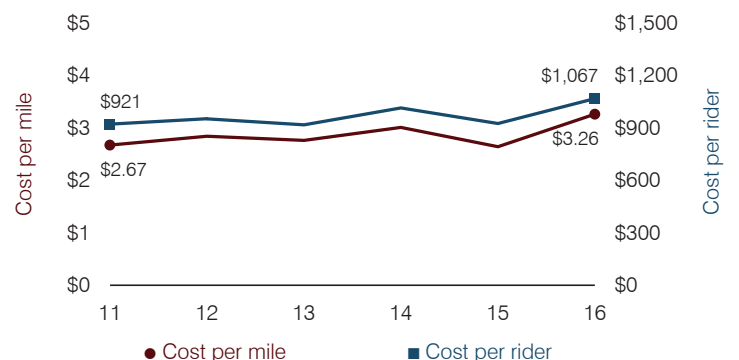
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bonita Elementary School District

Graham County

Efficiency peer groups 11 and T-11, Achievement peer group 16

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

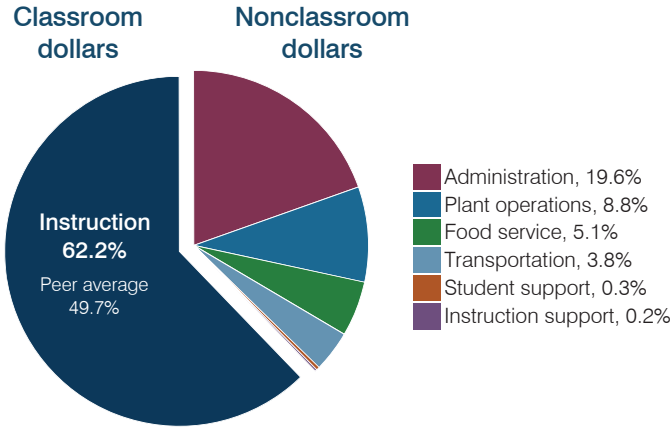
103

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,859	\$2,987	\$806
	Students per administrative position	34	30	67
Plant operations	Cost per square foot	\$4.85	\$7.21	\$6.10
	Square footage per student	265	364	154
Food service	Cost per meal	\$8.45	\$5.54	\$2.81
	Cost per mile	\$1.02	\$1.75	\$3.72
Transportation	Cost per rider	\$583	\$1,495	\$1,092

Per pupil spending

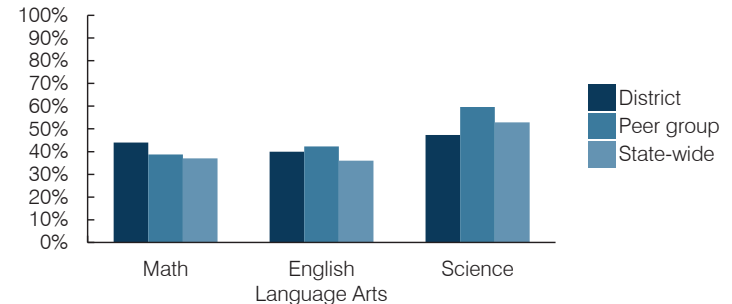
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 11,321	\$ 9,078	\$ 8,342	\$ 4,145
Administration	3,664	2,859	2,987	806
Plant operations	1,481	1,285	2,523	939
Food service	1,174	754	918	415
Transportation	756	550	1,108	364
Student support	98	39	664	633
Instruction support	24	27	514	444
Total operational	\$ 18,518	\$ 14,592	\$ 17,056	\$ 7,746
Land and buildings	\$ 1,344	\$ 55	\$ 2,005	\$ 621
Equipment	748	233	819	400
Interest	0	15	31	216
Other	0	0	87	153
Total nonoperational	\$ 2,092	\$ 303	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 20,610	\$ 14,895	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	15%	11%	23%
Students per teacher	9.3	11.8	18.6
Average teacher salary	\$51,849	\$48,263	\$46,384
Amount from Proposition 301	\$3,341	\$3,818	\$5,315
Average years of teacher experience	27.3	17.1	11.0
Percentage of teachers in first 3 years	0%	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 441	\$ 457	\$ 3,667	\$ 1,301
State	4,172	2,482	6,156	3,780
Local	13,597	7,831	14,438	4,268
Total revenues per pupil	\$ 18,210	\$ 10,770	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,721	\$ 8,111	\$ 9,047	\$ 5,471
Grants	1,273	503	4,768	1,182
Donations and tax credits	0	290	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	8,906	5,459	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

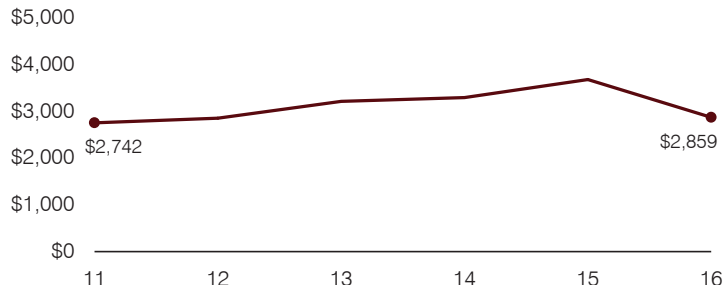
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.6	66.8	68.2	63.4	68.1	62.1	60.5	60.0	60.8	60.0	56.4	58.1	59.2	61.1	61.1	62.2

OPERATIONAL TRENDS
Fiscal years as indicated

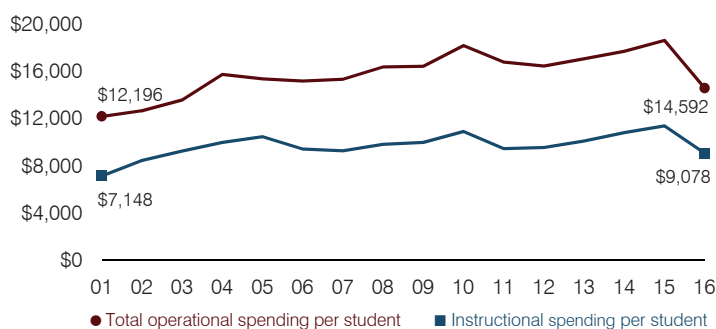
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom increased from 56.4 to 62.2 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Instruction support decreased substantially and transportation and student support decreased.

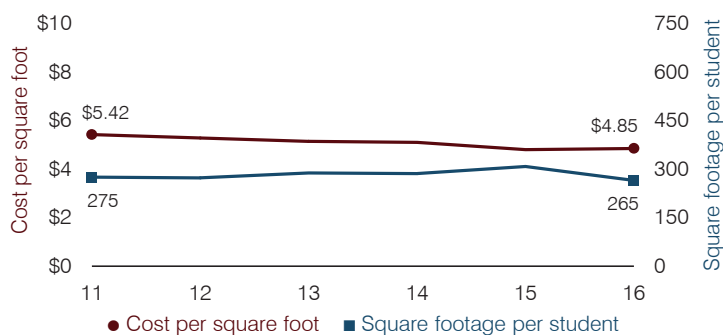
Administrative cost per pupil



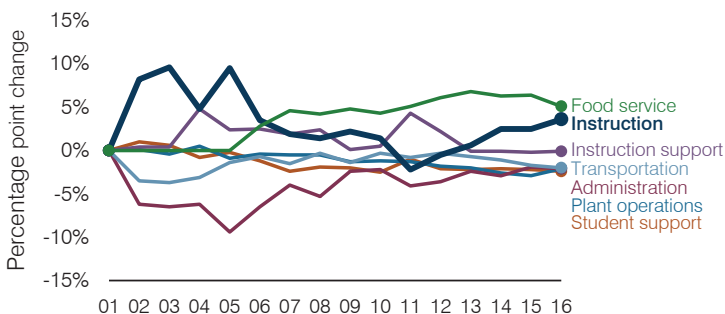
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



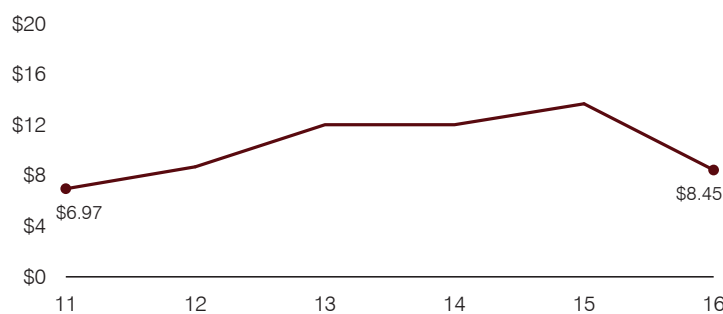
Plant cost per square foot and square footage per student



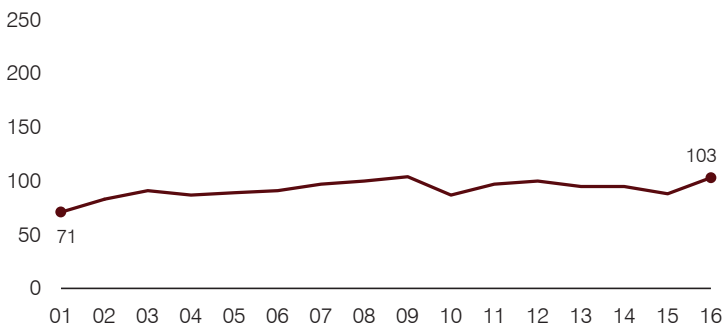
Changes in operational spending percentages



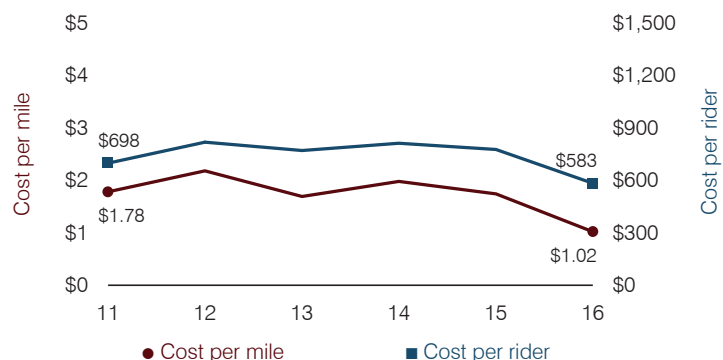
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bouse Elementary School District

La Paz County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

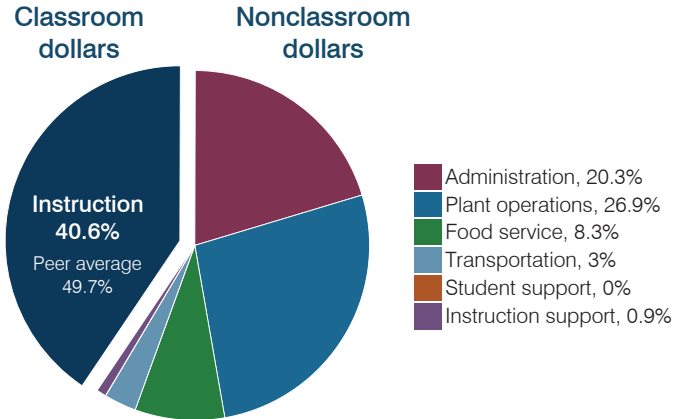
30

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,443	\$2,987	\$806
	Students per administrative position	9	30	67
Plant operations	Cost per square foot	\$13.04	\$7.21	\$6.10
	Square footage per student	451	364	154
Food service	Cost per meal	\$5.65	\$5.54	\$2.81
Transportation	Cost per mile	\$1.55	\$1.75	\$3.72
	Cost per rider	\$644	\$1,495	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 11,841	\$ 8,889	\$ 8,342	\$ 4,145
Administration	5,208	4,443	2,987	806
Plant operations	5,969	5,879	2,523	939
Food service	1,958	1,829	918	415
Transportation	917	654	1,108	364
Student support	4	8	664	633
Instruction support	1,083	193	514	444
Total operational	\$ 26,980	\$ 21,895	\$ 17,056	\$ 7,746
Land and buildings	\$ 392	\$ 0	\$ 2,005	\$ 621
Equipment	76	368	819	400
Interest	4	1	31	216
Other	0	0	87	153
Total nonoperational	\$ 472	\$ 369	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 27,452	\$ 22,264	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	22%	19%	23%
Students per teacher	9.9	14.2	18.6
Average teacher salary	\$28,899	\$44,172	\$46,384
Amount from Proposition 301	\$1,873	\$4,469	\$5,315
Average years of teacher experience	5.7	12.6	11.0
Percentage of teachers in first 3 years	67%	14%	20%

Students who passed state assessments

Measure was not available.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	29.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low **Moderate** **High**

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,471	\$ 2,784	\$ 3,667	\$ 1,301
State	1,891	1,891	6,156	3,780
Local	21,578	20,644	14,438	4,268
Total revenues per pupil	\$ 25,940	\$ 25,319	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,996	\$ 6,602	\$ 9,047	\$ 5,471
Grants	3,271	3,437	4,768	1,182
Donations and tax credits	84	39	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	15,224	17,651	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Bouse ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.8	58.9	48.2	49.1	49.6	50.5	54.4	54.7	51.0	48.1	42.2	46.9	42.2	38.2	43.9	40.6

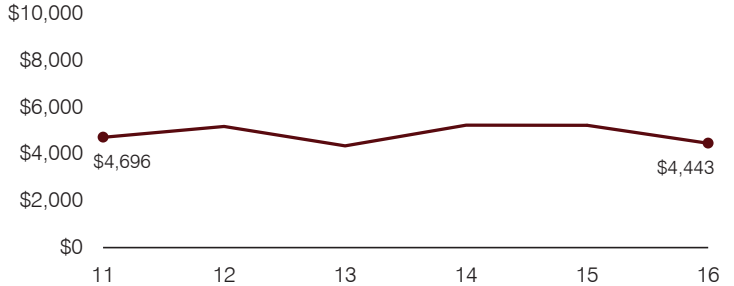
OPERATIONAL TRENDS

Fiscal years as indicated

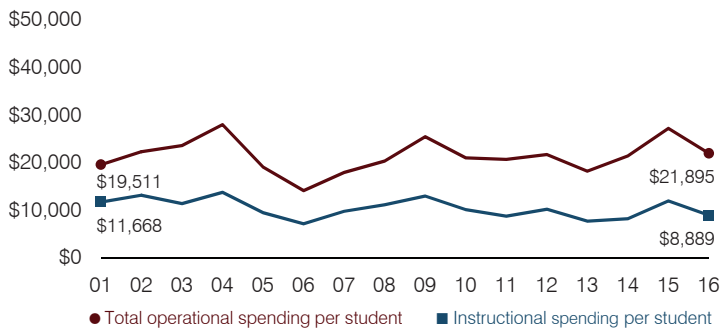
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 42.2 to 40.6 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, plant operations increased substantially and food service increased.

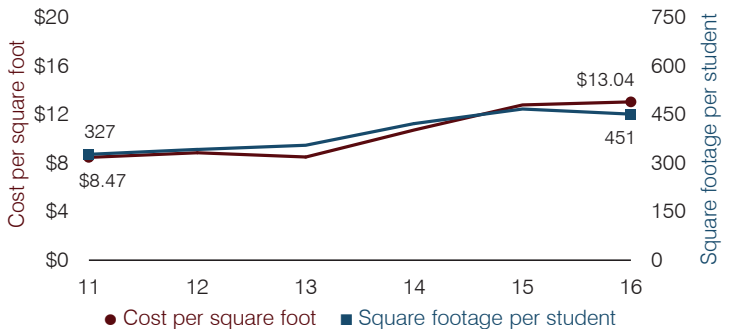
Administrative cost per pupil



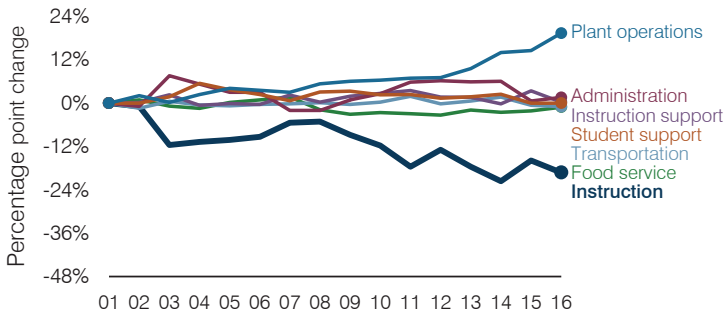
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



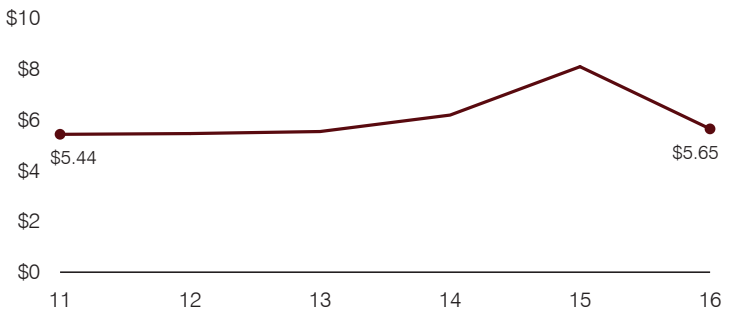
Plant cost per square foot and square footage per student



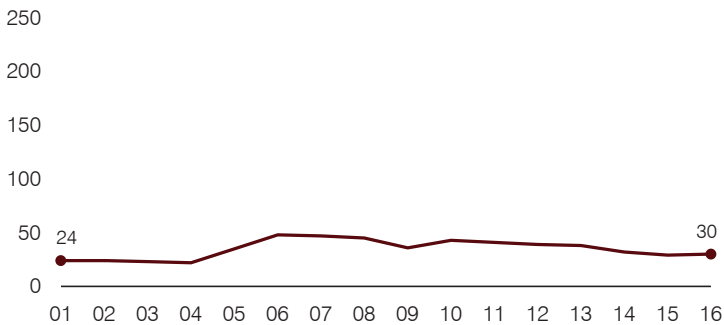
Changes in operational spending percentages



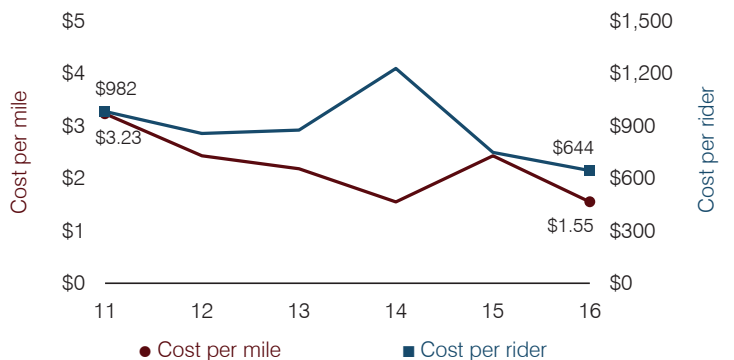
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bowie Unified School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 4

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

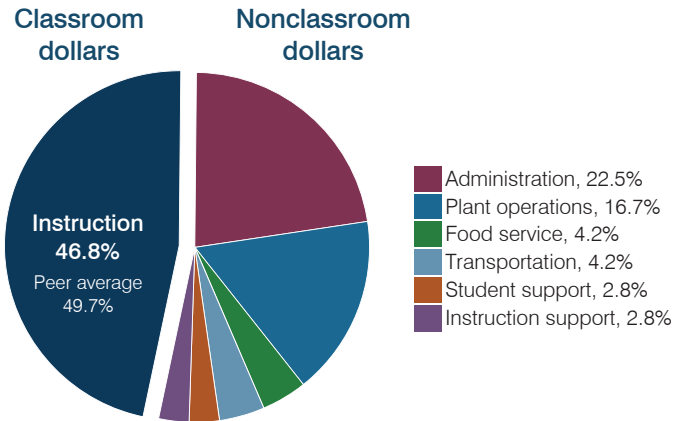
45

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,201	\$2,987	\$806
	Students per administrative position	12	30	67
Plant operations	Cost per square foot	\$4.56	\$7.21	\$6.10
	Square footage per student	1,014	364	154
Food service	Cost per meal	\$9.30	\$5.54	\$2.81
	Cost per mile	\$1.19	\$1.75	\$3.72
Transportation	Cost per rider	\$2,761	\$1,495	\$1,092

Per pupil spending

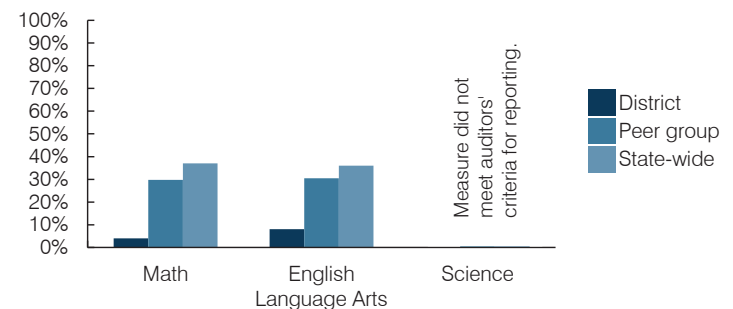
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 13,097	\$ 12,919	\$ 8,342	\$ 4,145
Administration	8,488	6,201	2,987	806
Plant operations	4,994	4,620	2,523	939
Food service	1,608	1,163	918	415
Transportation	1,345	1,163	1,108	364
Student support	519	763	664	633
Instruction support	292	787	514	444
Total operational	\$ 30,343	\$ 27,616	\$ 17,056	\$ 7,746
Land and buildings	\$ 2,443	\$ 1,967	\$ 2,005	\$ 621
Equipment	1,647	3,609	819	400
Interest	0	14	31	216
Other	326	307	87	153
Total nonoperational	\$ 4,416	\$ 5,897	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 34,759	\$ 33,513	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	87%	78%
Poverty rate (2015)	15%	16%	23%
Students per teacher	12.4	15.3	18.6
Average teacher salary	\$41,769	\$43,729	\$46,384
Amount from Proposition 301	\$3,919	\$4,733	\$5,315
Average years of teacher experience	9.4	10.4	11.0
Percentage of teachers in first 3 years	45%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,945	\$ 2,898	\$ 3,667	\$ 1,301
State	4,559	2,221	6,156	3,780
Local	32,622	26,122	14,438	4,268
Total revenues per pupil	\$ 39,126	\$ 31,241	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 11,193	\$ 9,089	\$ 9,047	\$ 5,471
Grants	3,580	3,456	4,768	1,182
Donations and tax credits	109	137	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	20,507	18,578	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

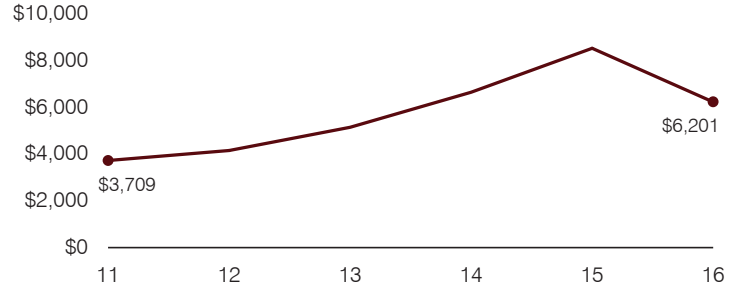
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.8	56.9	60.3	57.1	57.5	60.7	56.4	53.7	51.1	53.8	52.1	54.9	50.9	45.4	43.2	46.8

OPERATIONAL TRENDS
Fiscal years as indicated

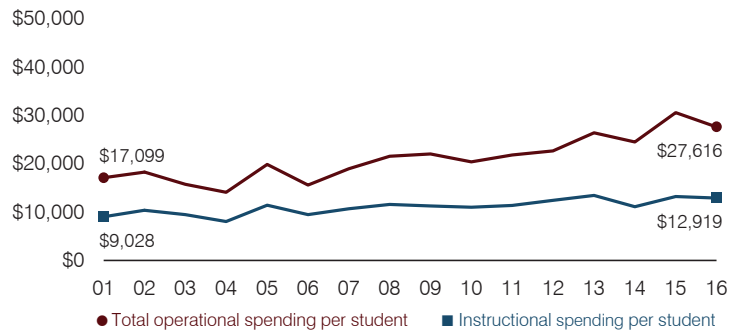
5-year spending trend (2011 through 2016)

Student enrollment decreased by 40 percent, which contributed to the 27 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.1 to 46.8 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

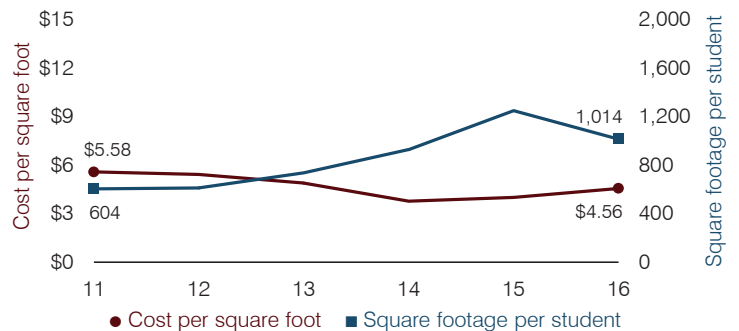
Administrative cost per pupil



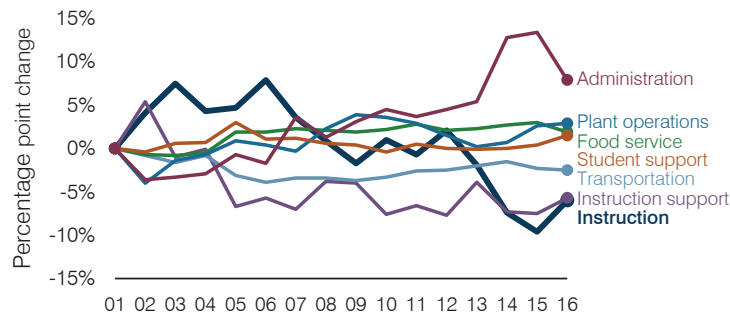
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



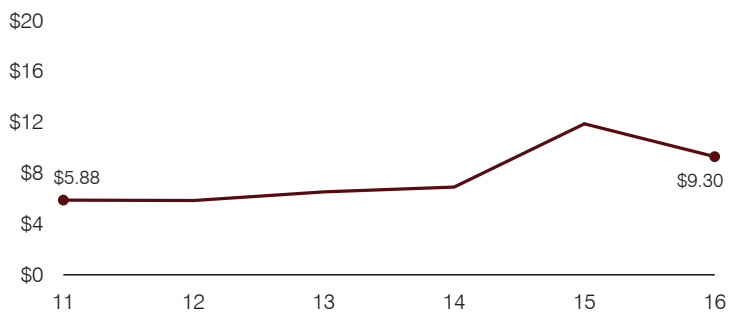
Plant cost per square foot and square footage per student



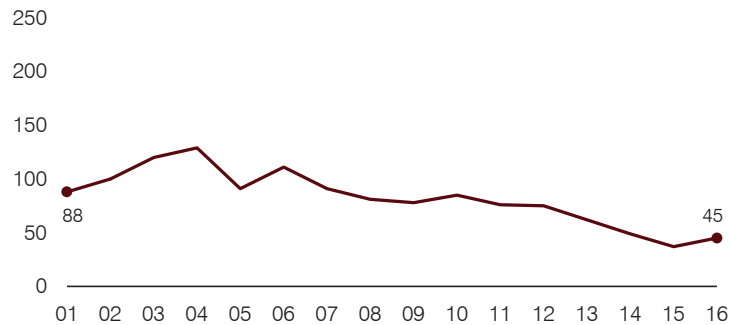
Changes in operational spending percentages



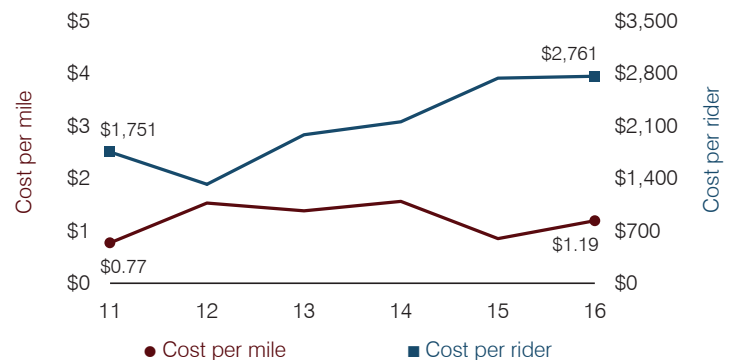
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Buckeye Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 13

Legislative district(s): 4 and 13

District size, location:

Medium-large, Suburb

Students attending:

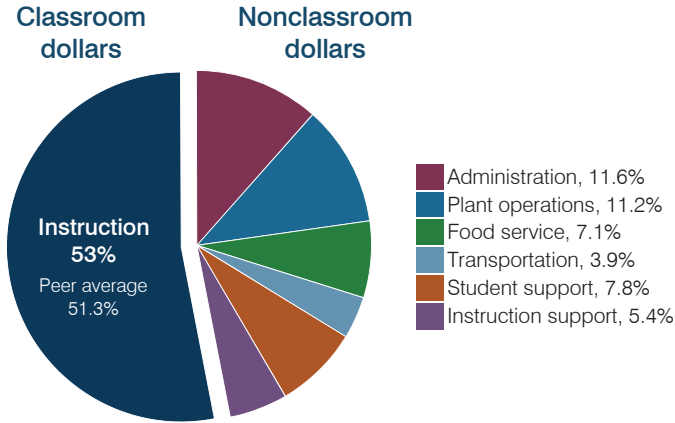
4,795

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$791	\$943	\$806
	Students per administrative position	91	71	67
Plant operations	Cost per square foot	\$7.00	\$6.27	\$6.10
	Square footage per student	110	141	154
Food service	Cost per meal	\$2.37	\$2.60	\$2.81
Transportation	Cost per mile	\$4.07	\$5.73	\$3.72
	Cost per rider	\$818	\$910	\$1,092

Per pupil spending

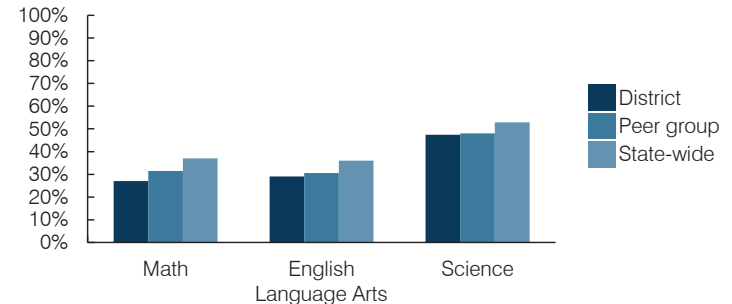
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,453	\$ 3,621	\$ 3,896	\$ 4,145
Administration	725	791	943	806
Plant operations	780	767	866	939
Food service	461	487	598	415
Transportation	242	263	301	364
Student support	476	536	562	633
Instruction support	298	365	495	444
Total operational	\$ 6,435	\$ 6,830	\$ 7,661	\$ 7,746
Land and buildings	\$ 48	\$ 408	\$ 1,802	\$ 621
Equipment	227	317	577	400
Interest	149	78	250	216
Other	98	114	155	153
Total nonoperational	\$ 522	\$ 917	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 6,957	\$ 7,747	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	22%	26%	23%
Students per teacher	18.7	19.0	18.6
Average teacher salary	\$36,454	\$40,596	\$46,384
Amount from Proposition 301	\$5,662	\$4,805	\$5,315
Average years of teacher experience	7.4	7.6	11.0
Percentage of teachers in first 3 years	35%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 886	\$ 879	\$ 1,781	\$ 1,301
State	4,205	4,440	3,849	3,780
Local	2,528	2,368	4,470	4,268
Total revenues per pupil	\$ 7,619	\$ 7,687	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,807	\$ 5,019	\$ 5,085
Grants	926	930	1,865
Donations and tax credits	22	28	46

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 341	\$ 336	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	805	829	19 of 19

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.9	58.6	60.1	57.9	61.4	60.3	63.0	60.8	54.9	55.4	56.6	52.0	53.3	54.1	53.7	53.0

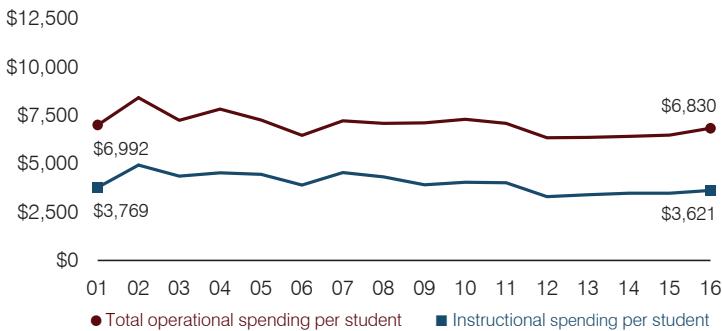
OPERATIONAL TRENDS

Fiscal years as indicated

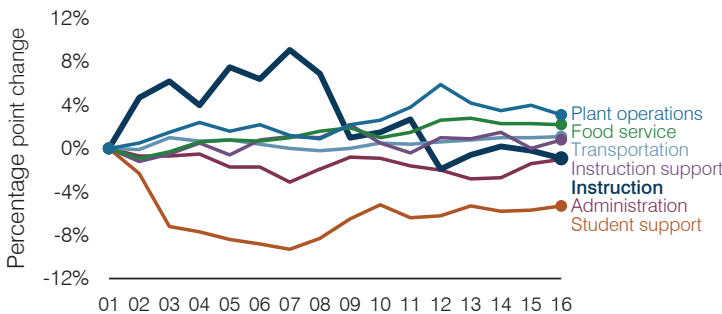
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.6 to 53 percent. Overall, as a percentage of total operational spending, student support and instruction support increased and administration, food service, and transportation increased slightly, while plant operations decreased slightly.

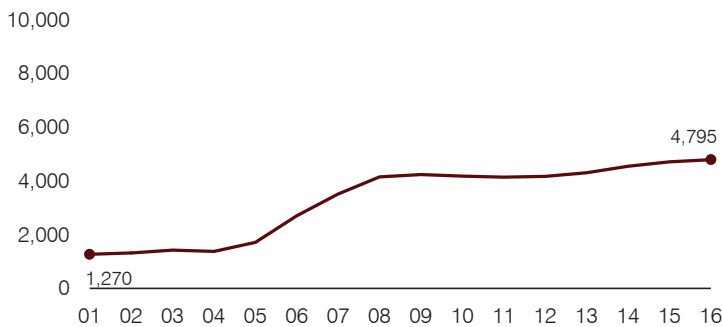
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



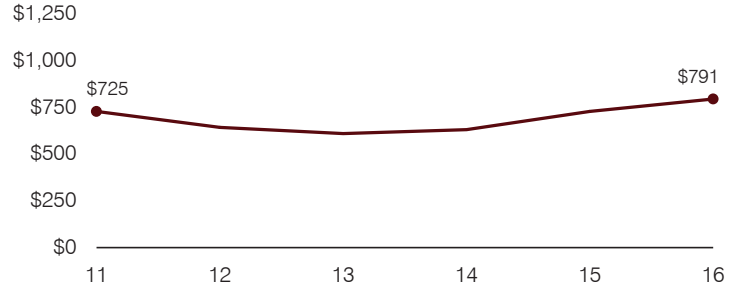
Changes in operational spending percentages



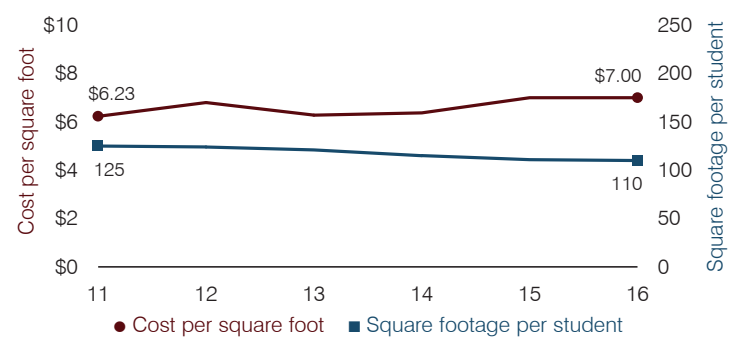
Students attending



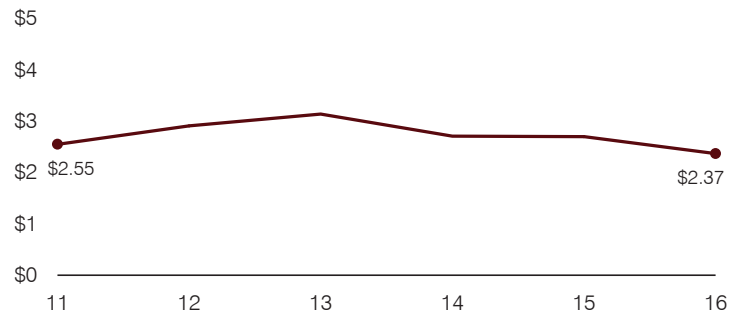
Administrative cost per pupil



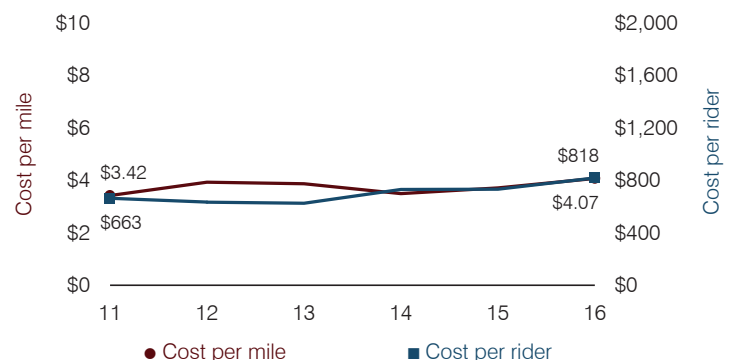
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Buckeye Union High School District

Maricopa County

Efficiency peer groups 3 and T-5, Achievement peer group 8

Legislative district(s): 4 and 13

District size, location: Medium-large, Suburb

Students attending¹:

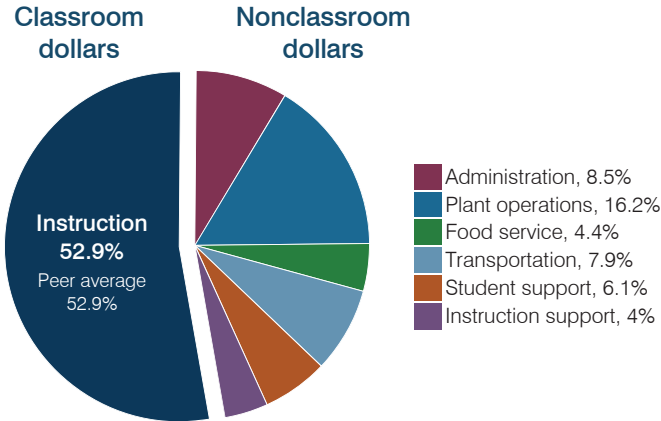
3,868

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$705	\$846	\$806
	Students per administrative position	70	69	67
Plant operations	Cost per square foot	\$6.60	\$5.78	\$6.10
	Square footage per student	203	163	154
Food service	Cost per meal	\$2.81	\$2.98	\$2.81
Transportation	Cost per mile	\$2.92	\$3.76	\$3.72
	Cost per rider	\$1,445	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

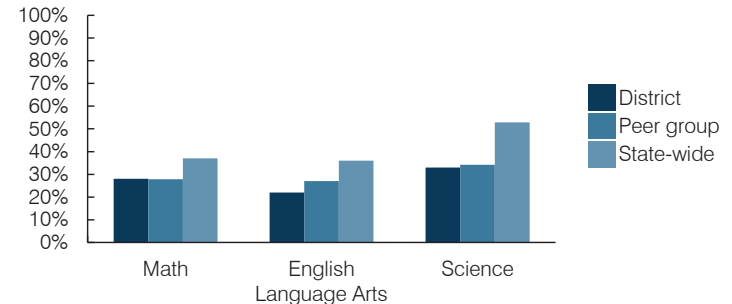
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,079	\$ 4,376	\$ 3,774	\$ 4,145
Administration	715	705	846	806
Plant operations	1,252	1,340	923	939
Food service	356	365	314	415
Transportation	573	651	382	364
Student support	400	505	605	633
Instruction support	321	328	296	444
Total operational	\$ 7,696	\$ 8,270	\$ 7,140	\$ 7,746
Land and buildings	\$ 1,942	\$ 4,023	\$ 704	\$ 621
Equipment	3,064	766	259	400
Interest	502	773	191	216
Other	59	70	164	153
Total nonoperational	\$ 5,567	\$ 5,632	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 13,263	\$ 13,902	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	91%	86%	78%
Poverty rate (2015)	16%	17%	23%
Students per teacher	21.0	22.0	18.6
Average teacher salary	\$49,471	\$48,898	\$46,384
Amount from Proposition 301	\$8,428	\$7,561	\$5,315
Average years of teacher experience	9.4	10.4	11.0
Percentage of teachers in first 3 years	29%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.7%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 729	\$ 519	\$ 823	\$ 1,301
State	3,547	2,933	3,055	3,780
Local	6,346	6,418	4,806	4,268
Total revenues per pupil	\$ 10,622	\$ 9,870	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,691	\$ 5,828	\$ 5,498
Grants	767	536	891
Donations and tax credits	97	51	135

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	1,998	1,941	14 of 15

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.3	51.2	52.1	54.2	52.1	51.7	55.6	55.5	56.8	53.8	53.5	53.3	51.9	52.0	53.0	52.9

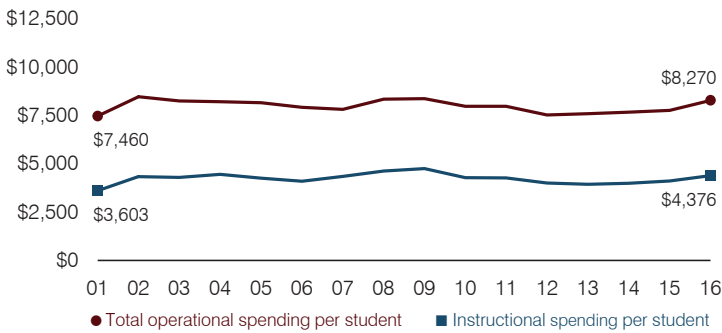
OPERATIONAL TRENDS

Fiscal years as indicated

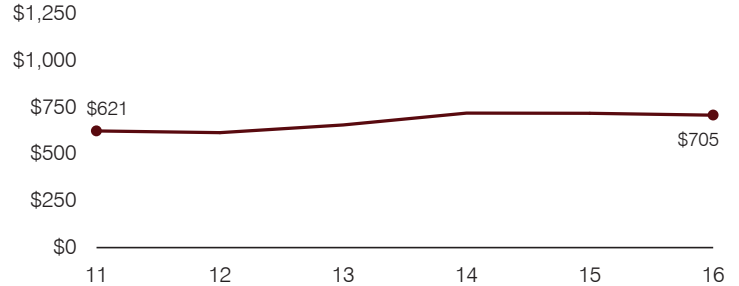
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.5 to 52.9 percent. Overall, as a percentage of total operational spending, plant operations, transportation, and student support increased slightly. Instruction support decreased and food service decreased slightly.

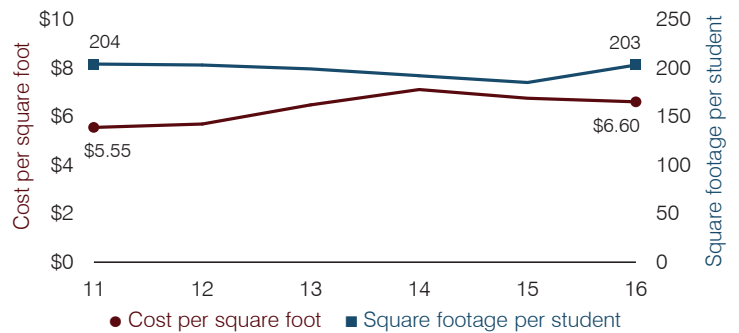
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



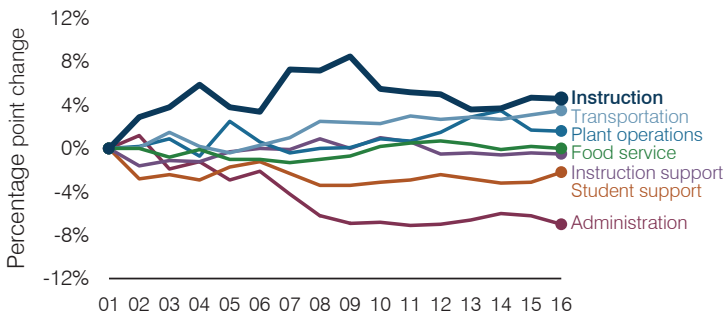
Administrative cost per pupil



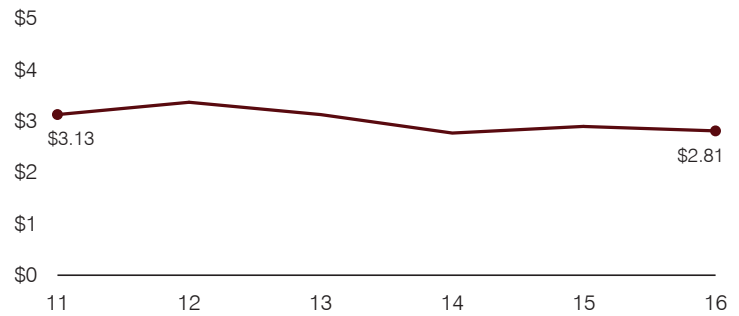
Plant cost per square foot and square footage per student



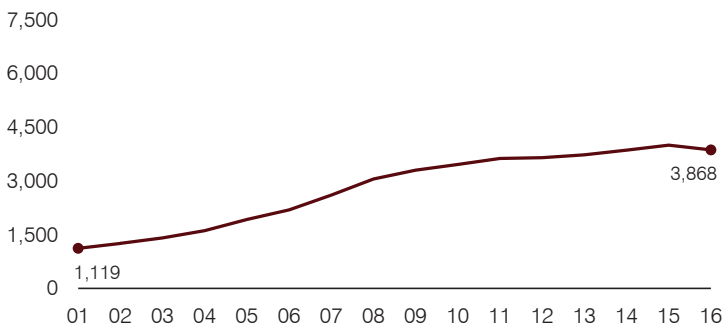
Changes in operational spending percentages



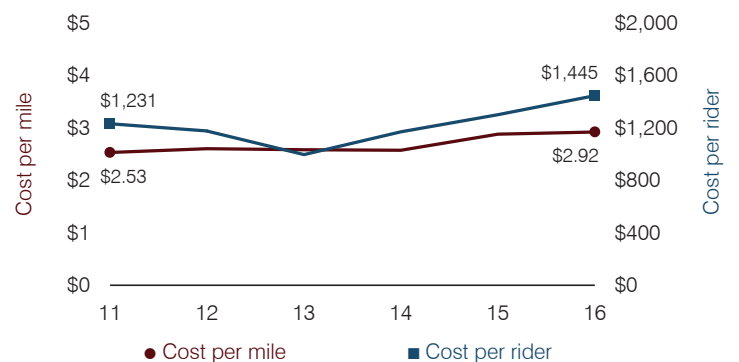
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Bullhead City Elementary School District

Mohave County

Efficiency peer groups 9 and T-6, Achievement peer group 19

Legislative district(s): 5

District size, location:

Medium-large, Town

Students attending:

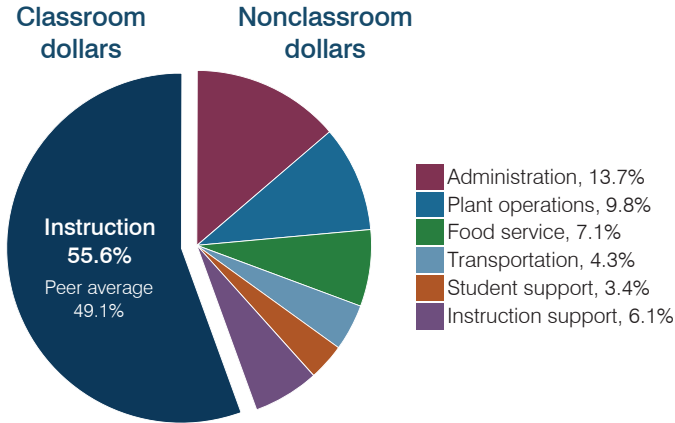
2,681

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,067	\$1,108	\$806
	Students per administrative position	76	59	67
Plant operations	Cost per square foot	\$5.43	\$7.02	\$6.10
	Square footage per student	141	149	154
Food service	Cost per meal	\$2.72	\$2.88	\$2.81
Transportation	Cost per mile	\$3.60	\$3.68	\$3.72
	Cost per rider	\$298	\$543	\$1,092

Per pupil spending

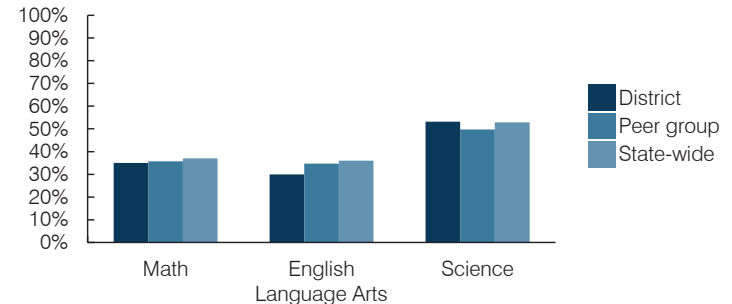
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,034	\$ 4,321	\$ 3,970	\$ 4,145
Administration	954	1,067	1,108	806
Plant operations	617	763	1,027	939
Food service	570	551	573	415
Transportation	390	336	437	364
Student support	200	259	512	633
Instruction support	432	470	473	444
Total operational	\$ 7,197	\$ 7,767	\$ 8,100	\$ 7,746
Land and buildings	\$ 369	\$ 117	\$ 302	\$ 621
Equipment	69	118	308	400
Interest	15	10	81	216
Other	79	59	115	153
Total nonoperational	\$ 532	\$ 304	\$ 806	\$ 1,390
Total per pupil spending	\$ 7,729	\$ 8,071	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	36%	34%	23%
Students per teacher	NR	16.1	18.6
Average teacher salary	NR	\$47,933	\$46,384
Amount from Proposition 301	NR	\$4,405	\$5,315
Average years of teacher experience	8.7	12.0	11.0
Percentage of teachers in first 3 years	23%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,879	\$ 1,728	\$ 1,836	\$ 1,301
State	3,328	3,574	4,877	3,780
Local	2,837	2,890	2,734	4,268
Total revenues per pupil	\$ 8,044	\$ 8,192	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,123	\$ 5,307	\$ 5,688
Grants	2,187	1,973	1,981
Donations and tax credits	25	48	72

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	0	0	7 of 10

Bullhead City ESD—page 2

Classroom dollar percentage

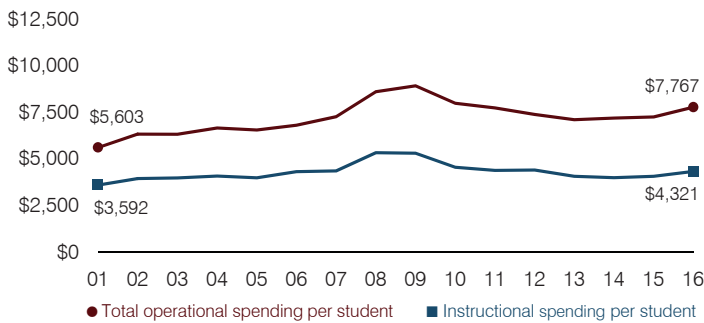
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	64.1	62.3	62.9	61.3	60.9	63.4	60.0	61.9	59.5	57.0	56.6	59.6	57.2	55.5	56.1	55.6

OPERATIONAL TRENDS Fiscal years as indicated

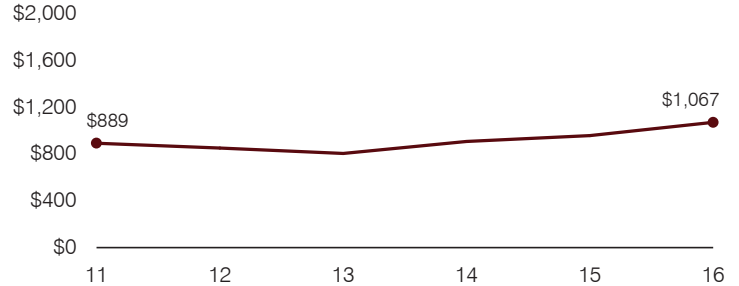
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.6 to 55.6 percent. Overall, as a percentage of total operational spending, administration, plant operations, and student support increased, while food service decreased and transportation and instruction support decreased slightly.

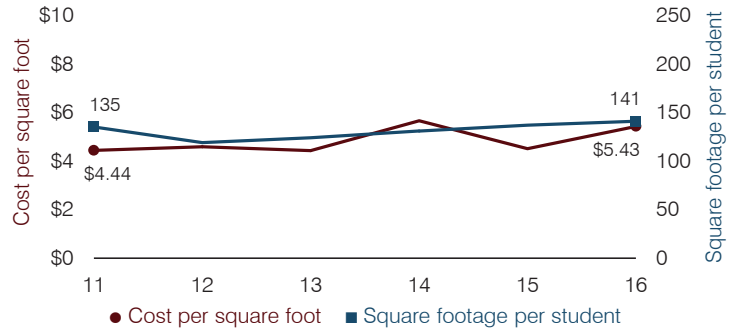
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



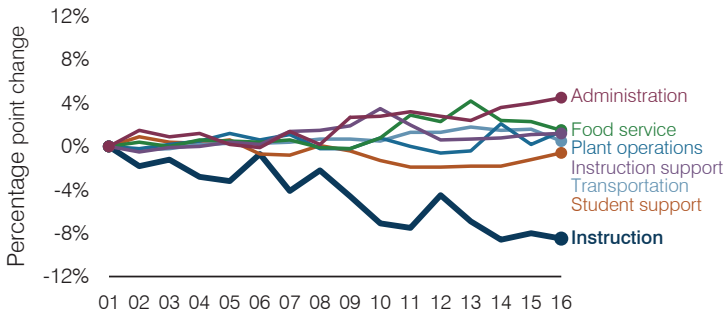
Administrative cost per pupil



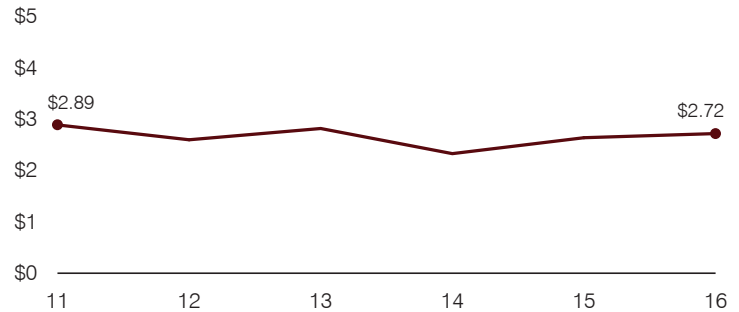
Plant cost per square foot and square footage per student



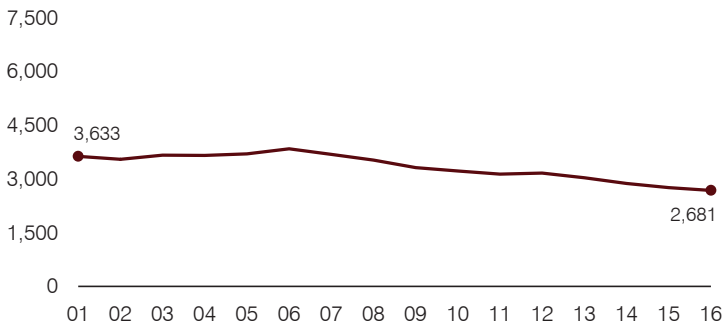
Changes in operational spending percentages



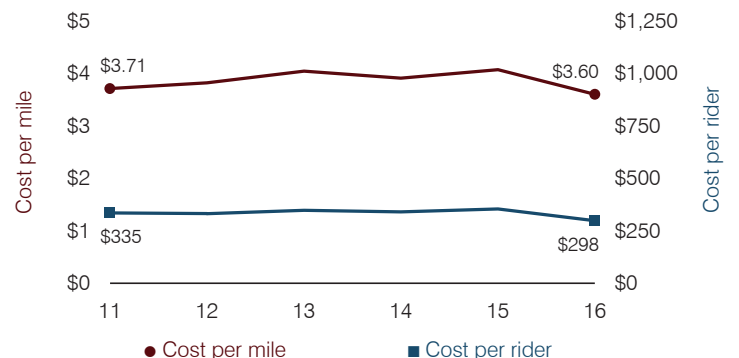
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Camp Verde Unified School District

Yavapai County

Efficiency peer groups 5 and T-9, Achievement peer group 5

Legislative district(s): 1 and 6

District size, location:

Medium, Rural

Students attending:

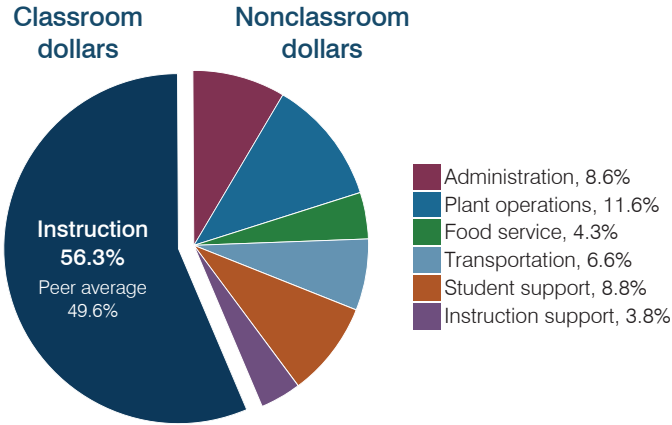
1,443

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$666	\$1,145	\$806
	Students per administrative position	54	56	67
Plant operations	Cost per square foot	\$5.71	\$5.22	\$6.10
	Square footage per student	157	270	154
Food service	Cost per meal	\$2.85	\$3.40	\$2.81
Transportation	Cost per mile	\$2.73	\$2.49	\$3.72
	Cost per rider	\$1,021	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

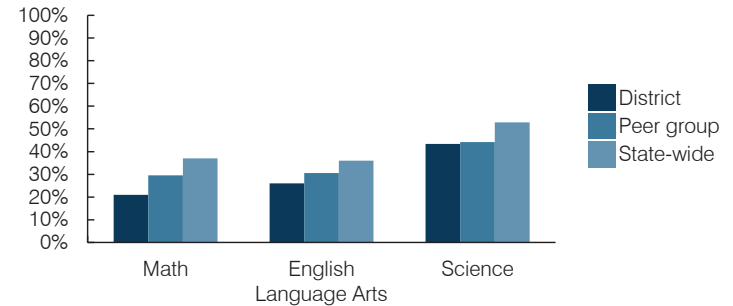
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,107	\$ 4,352	\$ 4,576	\$ 4,145
Administration	631	666	1,145	806
Plant operations	841	898	1,342	939
Food service	344	335	450	415
Transportation	465	513	522	364
Student support	609	680	695	633
Instruction support	349	290	396	444
Total operational	\$ 7,346	\$ 7,734	\$ 9,126	\$ 7,746
Land and buildings	\$ 627	\$ 154	\$ 452	\$ 621
Equipment	524	280	498	400
Interest	84	82	243	216
Other	5	5	65	153
Total nonoperational	\$ 1,240	\$ 521	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,586	\$ 8,255	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	96%	83%	78%
Poverty rate (2015)	21%	24%	23%
Students per teacher	16.8	16.5	18.6
Average teacher salary	\$44,899	\$44,919	\$46,384
Amount from Proposition 301	\$3,719	\$5,307	\$5,315
Average years of teacher experience	8.4	12.0	11.0
Percentage of teachers in first 3 years	24%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,411	\$ 1,314	\$ 4,015	\$ 1,301
State	3,837	3,443	4,190	3,780
Local	3,126	3,283	4,081	4,268
Total revenues per pupil	\$ 8,374	\$ 8,040	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,157	\$ 5,217	\$ 5,922	\$ 5,471
Grants	1,792	1,233	1,805	1,182
Donations and tax credits	69	47	139	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	195	214	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.2	56.2	53.8	56.3	55.4	54.2	55.4	55.2	55.7	52.6	53.4	53.5	55.9	57.5	55.9	56.3

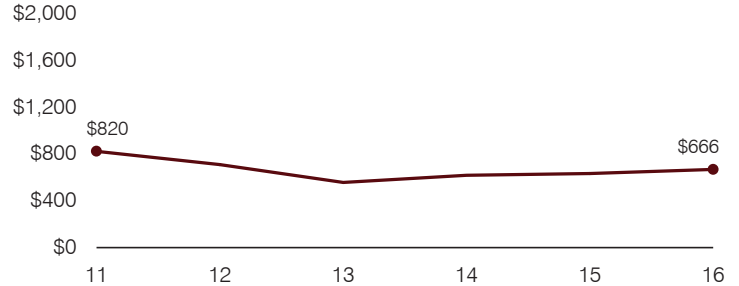
OPERATIONAL TRENDS

Fiscal years as indicated

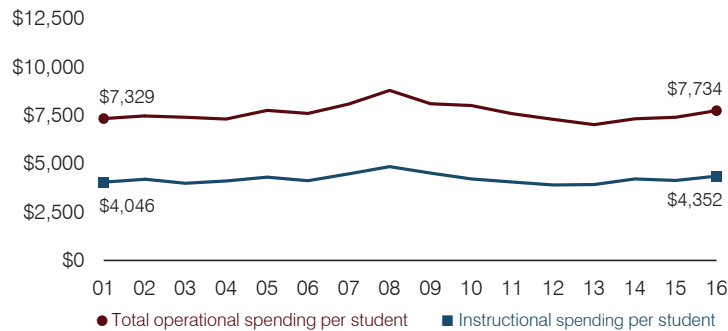
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 53.4 to 56.3 percent. Overall, as a percentage of total operational spending, administration decreased substantially and student support and instruction support decreased slightly. Plant operations increased substantially.

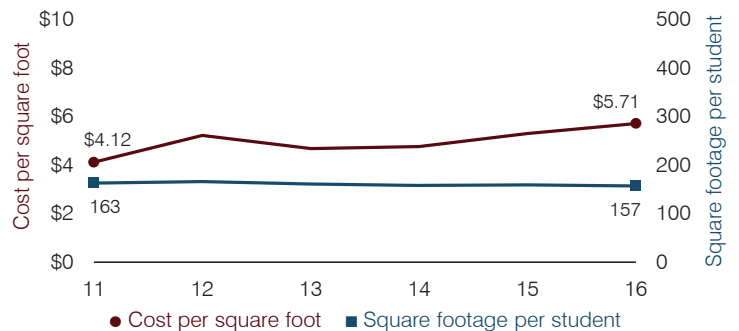
Administrative cost per pupil



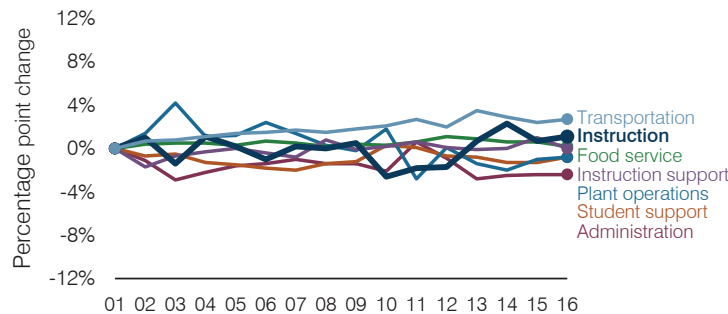
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



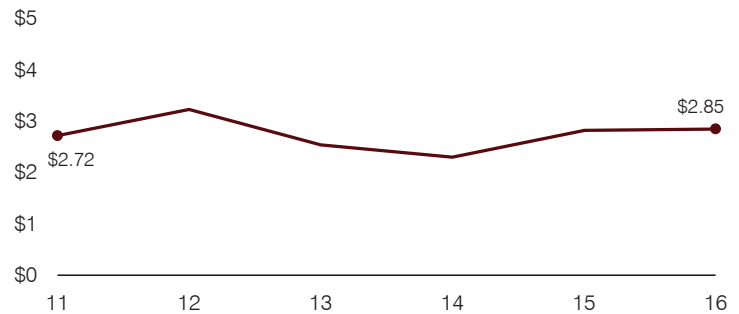
Plant cost per square foot and square footage per student



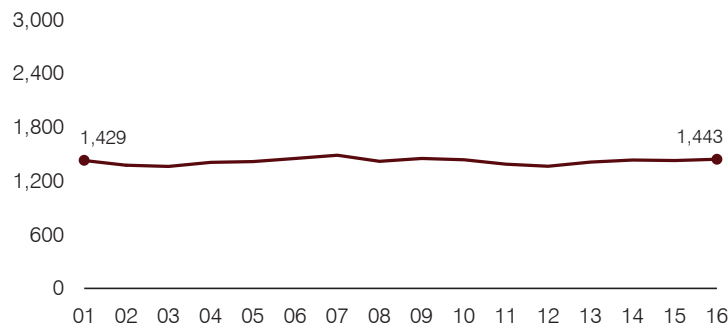
Changes in operational spending percentages



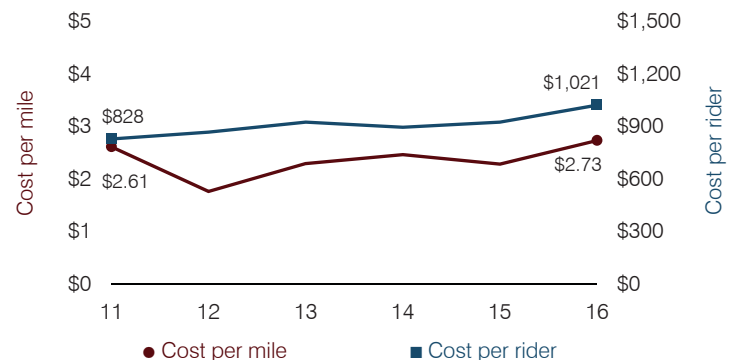
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cañon Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

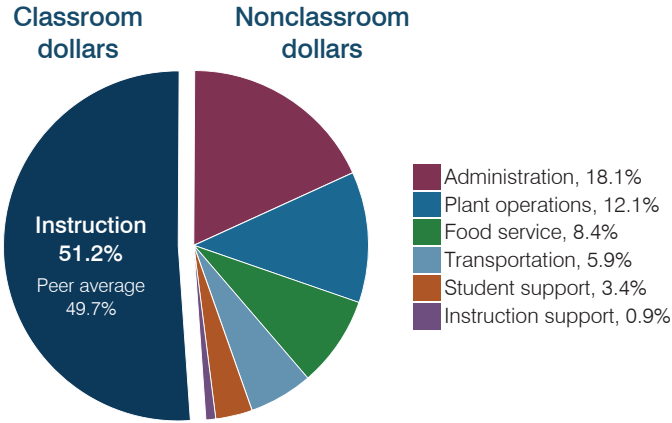
102

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,441	\$2,987	\$806
	Students per administrative position	26	30	67
Plant operations	Cost per square foot	\$4.39	\$7.21	\$6.10
	Square footage per student	373	364	154
Food service	Cost per meal	\$4.88	\$5.54	\$2.81
	Cost per mile	\$2.82	\$1.75	\$3.72
Transportation	Cost per rider	\$981	\$1,495	\$1,092

Per pupil spending

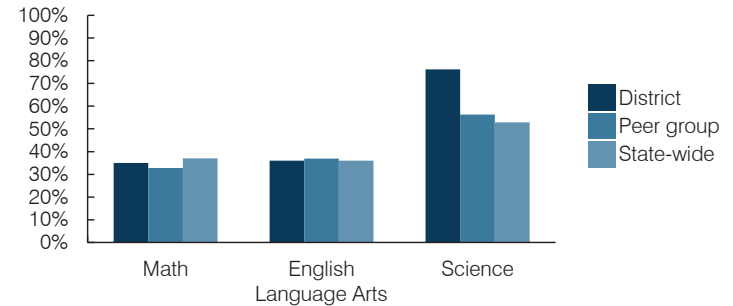
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,232	\$ 6,928	\$ 8,342	\$ 4,145
Administration	2,197	2,441	2,987	806
Plant operations	2,210	1,639	2,523	939
Food service	1,074	1,136	918	415
Transportation	968	794	1,108	364
Student support	185	466	664	633
Instruction support	97	120	514	444
Total operational	\$ 13,963	\$ 13,524	\$ 17,056	\$ 7,746
Land and buildings	\$ 726	\$ 1,117	\$ 2,005	\$ 621
Equipment	1,915	390	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 2,641	\$ 1,507	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 16,604	\$ 15,031	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	21%	19%	23%
Students per teacher	10.2	14.2	18.6
Average teacher salary	\$48,111	\$44,172	\$46,384
Amount from Proposition 301	\$3,863	\$4,469	\$5,315
Average years of teacher experience	15.3	12.6	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage, Trend	5.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,576	\$ 2,825	\$ 3,667	\$ 1,301
State	7,045	5,360	6,156	3,780
Local	5,912	6,550	14,438	4,268
Total revenues per pupil	\$ 15,533	\$ 14,735	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,933	\$ 7,040	\$ 9,047	\$ 5,471
Grants	3,305	3,851	4,768	1,182
Donations and tax credits	106	141	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	781	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

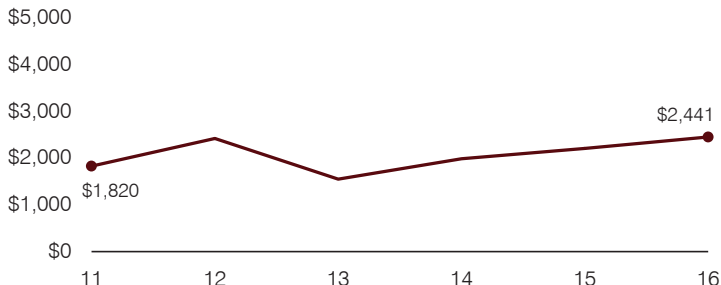
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	47.9	48.8	48.5	49.5	48.1	50.5	51.3	47.4	51.7	50.1	53.3	47.1	52.0	51.8	51.8	51.2

OPERATIONAL TRENDS
Fiscal years as indicated

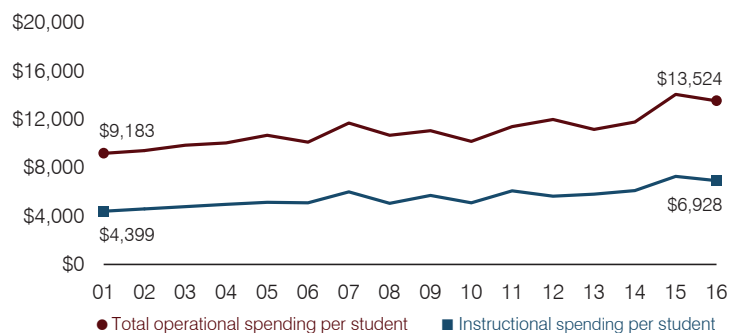
5-year spending trend (2011 through 2016)

Student enrollment decreased by 39 percent, which contributed to the 19 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.3 to 51.2 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

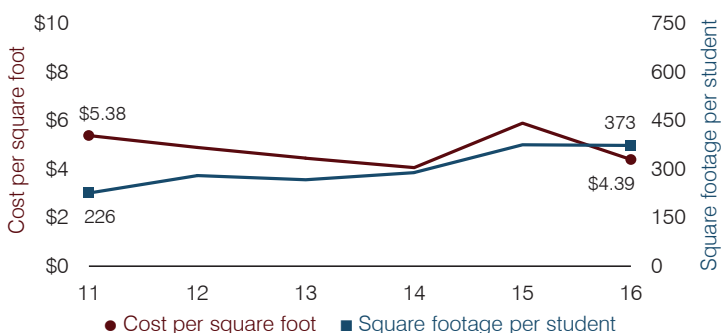
Administrative cost per pupil



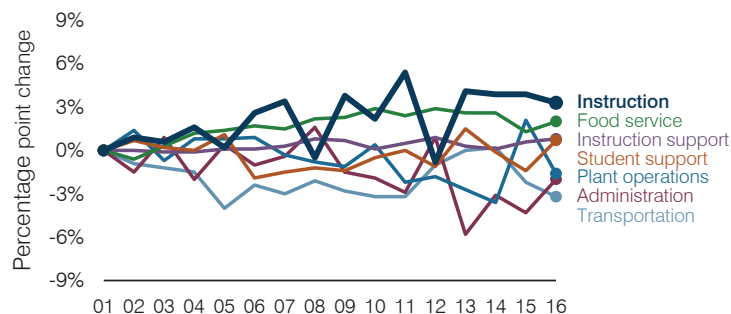
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



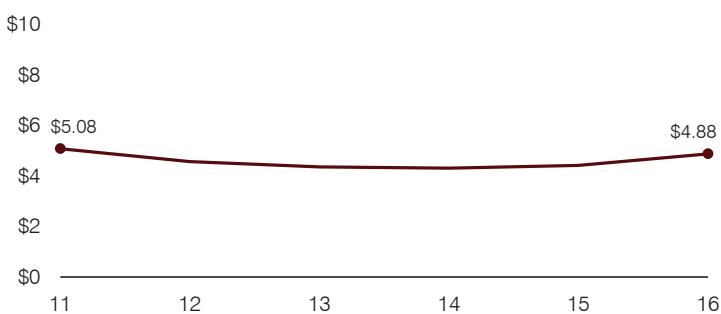
Plant cost per square foot and square footage per student



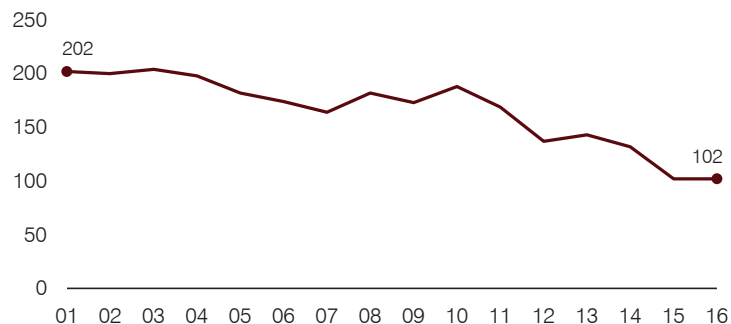
Changes in operational spending percentages



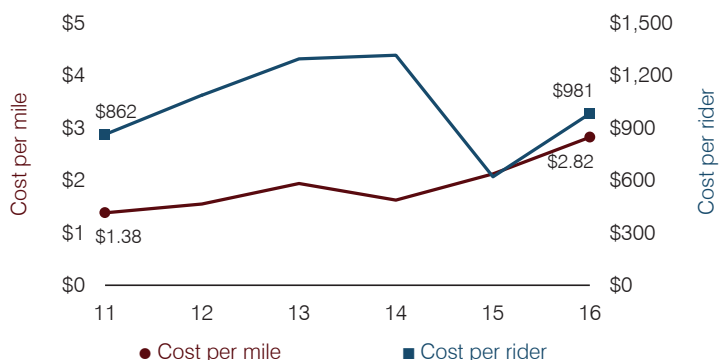
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cartwright Elementary School District

Maricopa County

Efficiency peer groups 7 and T-2, Achievement peer group 15

Legislative district(s): 19 and 29

District size, location:

Large, City

Students attending:

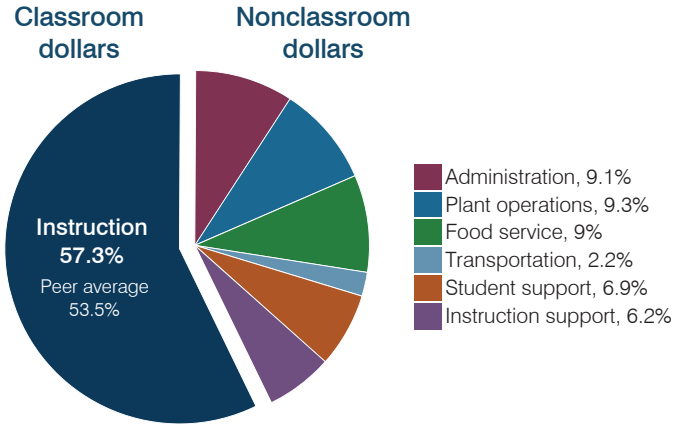
17,458

Number of schools:

20

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$656	\$724	\$806
	Students per administrative position	86	77	67
Plant operations	Cost per square foot	\$5.60	\$6.00	\$6.10
	Square footage per student	120	130	154
Food service	Cost per meal	\$2.48	\$2.70	\$2.81
Transportation	Cost per mile	\$5.99	\$5.73	\$3.72
	Cost per rider	\$891	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

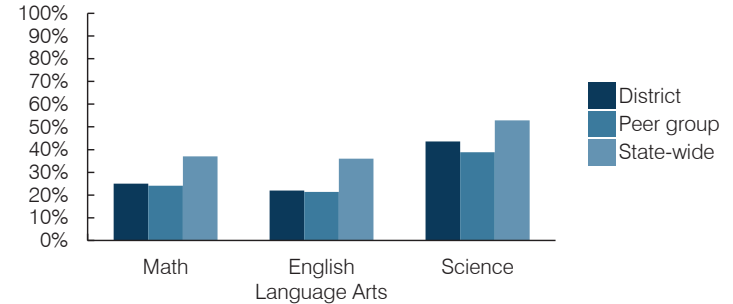
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,936	\$ 4,134	\$ 3,969	\$ 4,145
Administration	627	656	724	806
Plant operations	644	669	772	939
Food service	654	649	545	415
Transportation	177	164	289	364
Student support	476	496	579	633
Instruction support	484	452	459	444
Total operational	\$ 6,998	\$ 7,220	\$ 7,337	\$ 7,746
Land and buildings	\$ 375	\$ 78	\$ 557	\$ 621
Equipment	306	324	417	400
Interest	75	74	167	216
Other	6	6	180	153
Total nonoperational	\$ 762	\$ 482	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 7,760	\$ 7,702	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	44%	49%	23%
Students per teacher	19.9	18.3	18.6
Average teacher salary	\$51,060	\$48,763	\$46,384
Amount from Proposition 301	\$4,830	\$4,203	\$5,315
Average years of teacher experience	9.7	10.0	11.0
Percentage of teachers in first 3 years	25%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,494	\$ 1,887	\$ 1,512	\$ 1,301
State	4,424	4,794	4,175	3,780
Local	1,747	1,833	3,383	4,268
Total revenues per pupil	\$ 7,665	\$ 8,514	\$ 9,070	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,658	\$ 4,956	\$ 5,061	\$ 5,471
Grants	1,527	1,920	1,517	1,182
Donations and tax credits	18	12	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 258	\$ 265	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	794	825	10 of 10

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	66.4	63.3	62.0	60.7	61.6	61.3	62.2	61.6	61.1	60.0	58.9	56.8	56.5	56.8	56.2	57.3

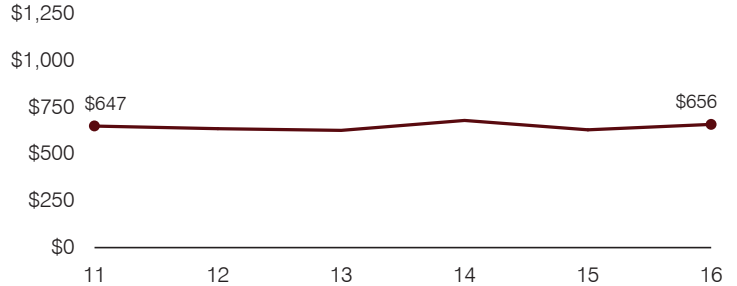
OPERATIONAL TRENDS

Fiscal years as indicated

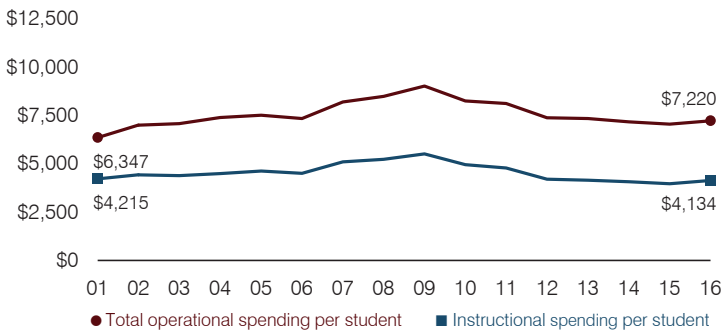
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom decreased overall from 58.9 to 57.3 percent. As a percentage of total operational spending, food service increased substantially and administration and plant operations increased slightly. Instruction support decreased substantially, while other nonclassroom areas remained stable.

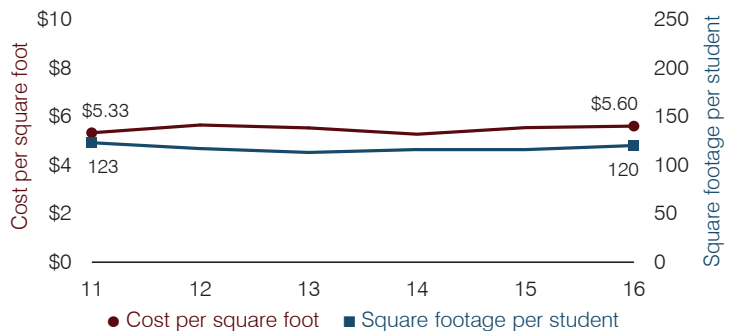
Administrative cost per pupil



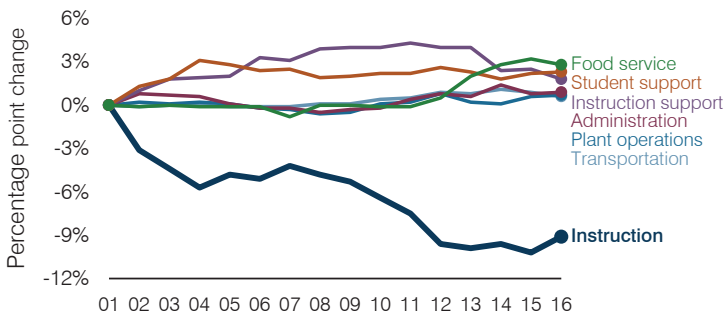
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



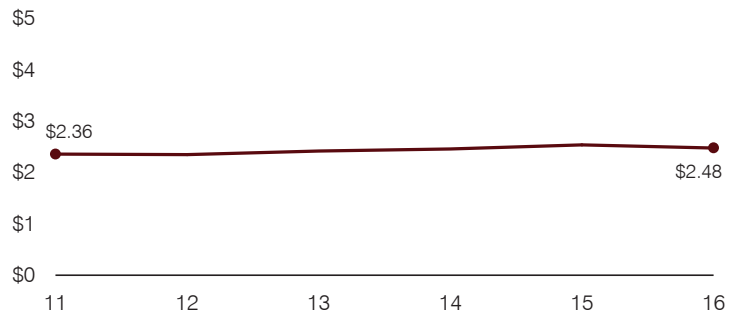
Plant cost per square foot and square footage per student



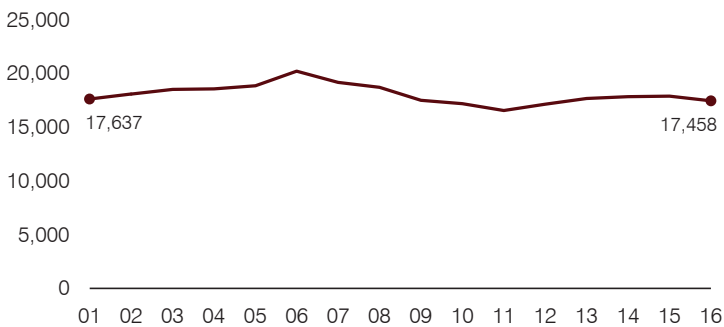
Changes in operational spending percentages



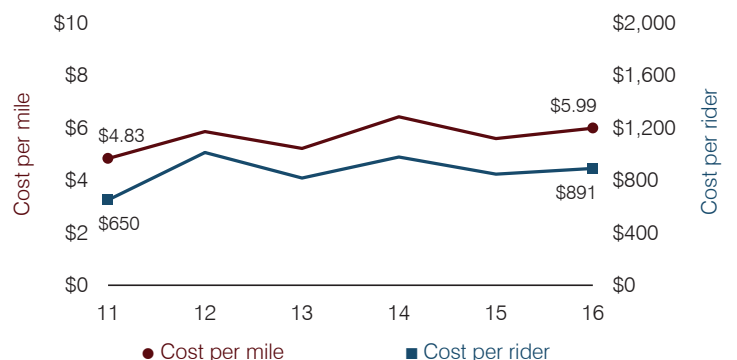
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Casa Grande Elementary School District

Pinal County

Efficiency peer groups 8 and T-4, Achievement peer group 13

Legislative district(s): 8 and 11

District size, location:

Medium-large, Suburb

Students attending:

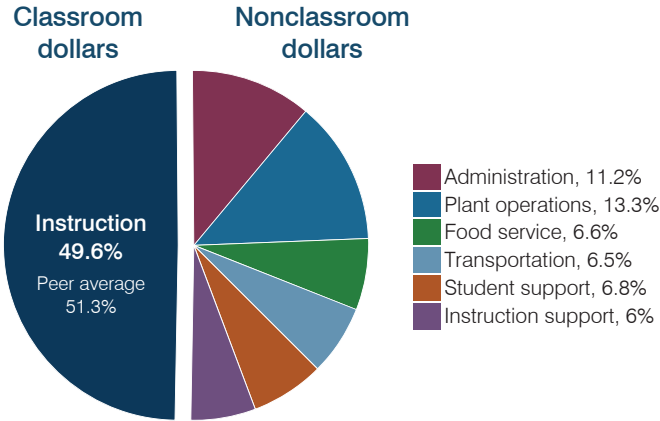
6,548

Number of schools:

12

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$851	\$943	\$806
	Students per administrative position	71	71	67
Plant operations	Cost per square foot	\$7.35	\$6.27	\$6.10
	Square footage per student	137	141	154
Food service	Cost per meal	\$2.75	\$2.60	\$2.81
Transportation	Cost per mile	\$3.68	\$3.58	\$3.72
	Cost per rider	\$1,105	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

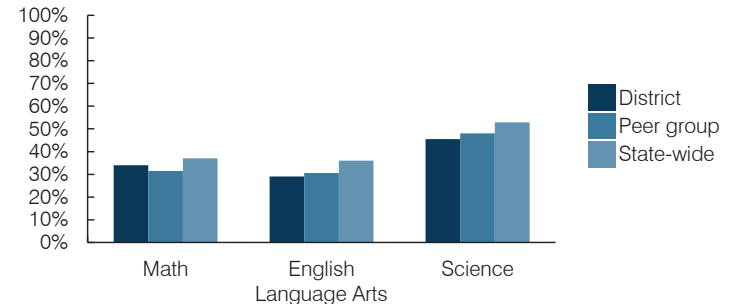
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,719	\$ 3,755	\$ 3,896	\$ 4,145
Administration	841	851	943	806
Plant operations	978	1,006	866	939
Food service	489	503	598	415
Transportation	494	492	301	364
Student support	467	518	562	633
Instruction support	436	451	495	444
Total operational	\$ 7,424	\$ 7,576	\$ 7,661	\$ 7,746
Land and buildings	\$ 109	\$ 45	\$ 1,802	\$ 621
Equipment	187	178	577	400
Interest	54	44	250	216
Other	64	61	155	153
Total nonoperational	\$ 414	\$ 328	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 7,838	\$ 7,904	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	23%	26%	23%
Students per teacher	19.5	19.0	18.6
Average teacher salary	\$44,040	\$40,596	\$46,384
Amount from Proposition 301	\$7,716	\$4,805	\$5,315
Average years of teacher experience	10.4	7.6	11.0
Percentage of teachers in first 3 years	23%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,256	\$ 1,219	\$ 1,781	\$ 1,301
State	4,224	4,424	3,849	3,780
Local	2,657	2,580	4,470	4,268
Total revenues per pupil	\$ 8,137	\$ 8,223	\$ 10,100	\$ 9,349

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,215	\$ 5,389	\$ 5,085
Grants	1,284	1,255	1,865
Donations and tax credits	23	20	46

Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	866	882	19 of 19

Casa Grande ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.9	56.8	56.4	56.0	54.5	55.2	54.0	52.8	54.4	52.4	51.8	49.8	49.4	49.1	50.1	49.6

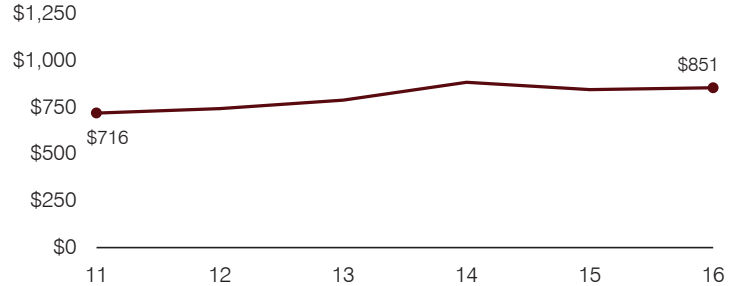
OPERATIONAL TRENDS

Fiscal years as indicated

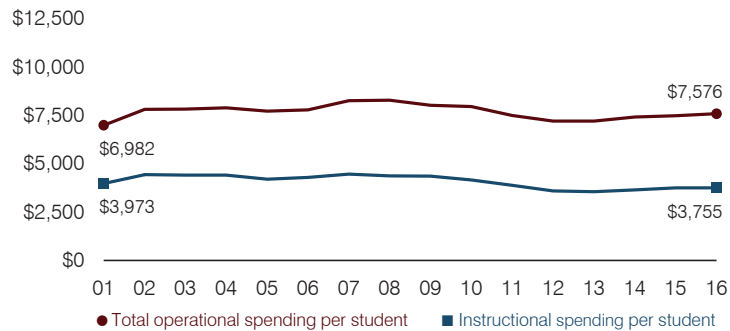
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom decreased overall from 51.8 to 49.6 percent. Overall, as a percentage of total operational spending, plant operations and food service increased and administration increased slightly. Most other nonclassroom areas remained stable.

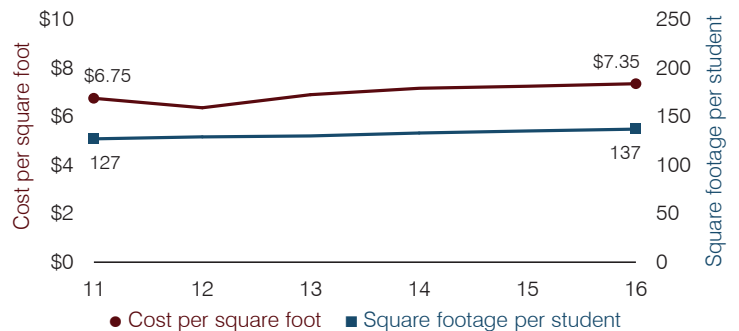
Administrative cost per pupil



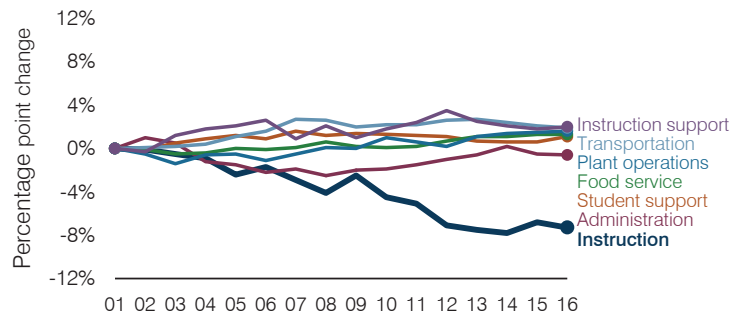
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



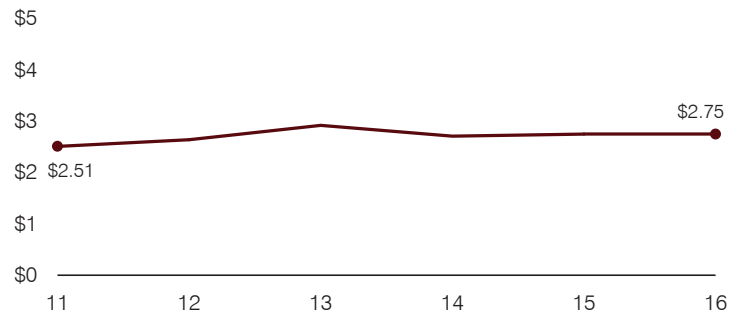
Plant cost per square foot and square footage per student



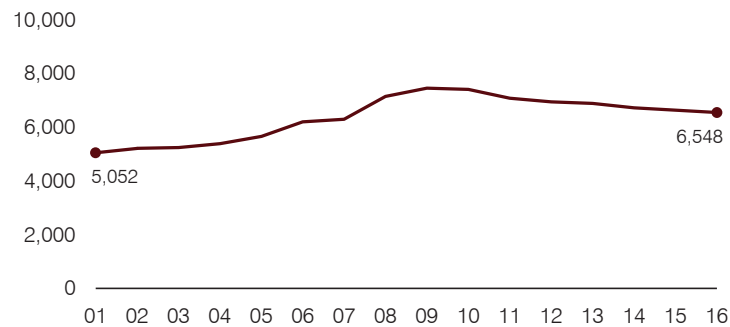
Changes in operational spending percentages



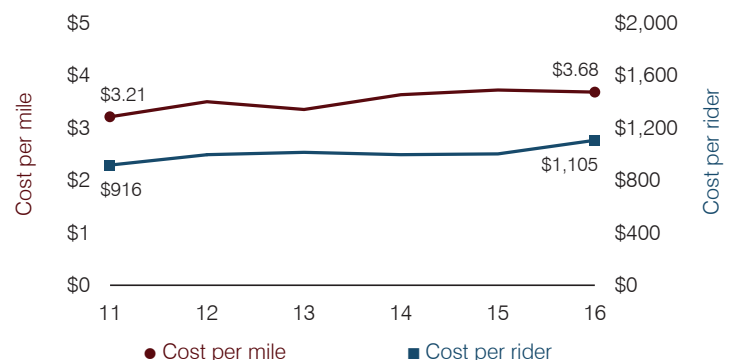
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Casa Grande Union High School District

Pinal County

Efficiency peer groups 3 and T-5, Achievement peer group 8

Legislative district(s): 4, 8, and 11

District size, location:

Medium-large, Suburb

Students attending:

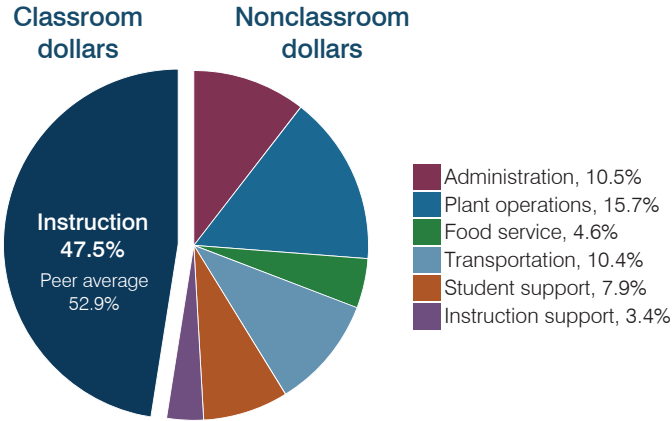
3,757

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$746	\$846	\$806
	Students per administrative position	73	69	67
Plant operations	Cost per square foot	\$6.94	\$5.78	\$6.10
	Square footage per student	161	163	154
Food service	Cost per meal	\$2.89	\$2.98	\$2.81
Transportation	Cost per mile	\$3.17	\$3.76	\$3.72
	Cost per rider	\$1,133	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

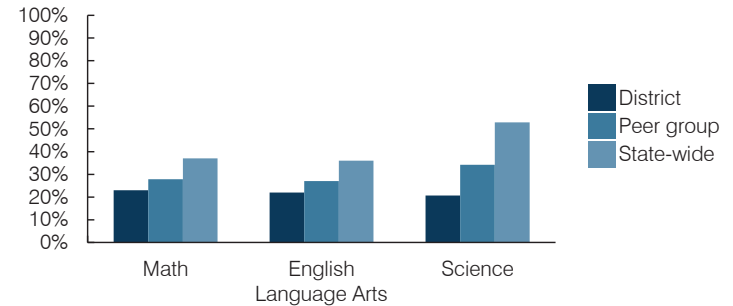
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,934	\$ 3,372	\$ 3,774	\$ 4,145
Administration	774	746	846	806
Plant operations	1,136	1,115	923	939
Food service	348	326	314	415
Transportation	835	733	382	364
Student support	652	556	605	633
Instruction support	271	245	296	444
Total operational	\$ 7,950	\$ 7,093	\$ 7,140	\$ 7,746
Land and buildings	\$ 298	\$ 211	\$ 704	\$ 621
Equipment	352	623	259	400
Interest	261	295	191	216
Other	0	31	164	153
Total nonoperational	\$ 911	\$ 1,160	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 8,861	\$ 8,253	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	74%	86%	78%
Poverty rate (2015)	19%	17%	23%
Students per teacher	24.9	22.0	18.6
Average teacher salary	\$48,974	\$48,898	\$46,384
Amount from Proposition 301	\$9,891	\$7,561	\$5,315
Average years of teacher experience	11.5	10.4	11.0
Percentage of teachers in first 3 years	18%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.2%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,319	\$ 1,362	\$ 823	\$ 1,301
State	3,695	3,890	3,055	3,780
Local	4,542	4,573	4,806	4,268
Total revenues per pupil	\$ 9,556	\$ 9,825	\$ 8,684	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,055	\$ 6,083	\$ 5,498	\$ 5,471
Grants	1,336	1,413	891	1,182
Donations and tax credits	10	9	135	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	38	24	3 of 15
Voter-approved levy increases	1,317	1,337	14 of 15

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.4	56.2	55.8	55.1	53.3	54.0	53.5	56.4	53.3	48.1	45.2	47.2	48.9	46.0	49.5	47.5

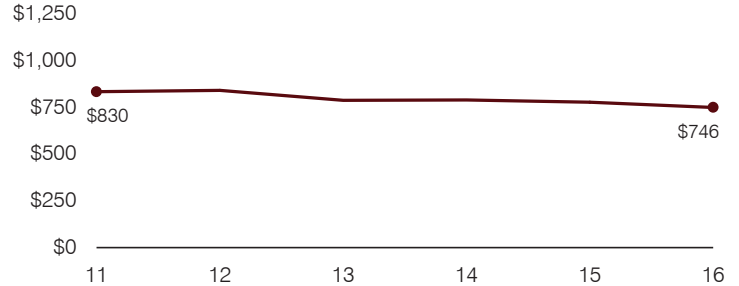
OPERATIONAL TRENDS

Fiscal years as indicated

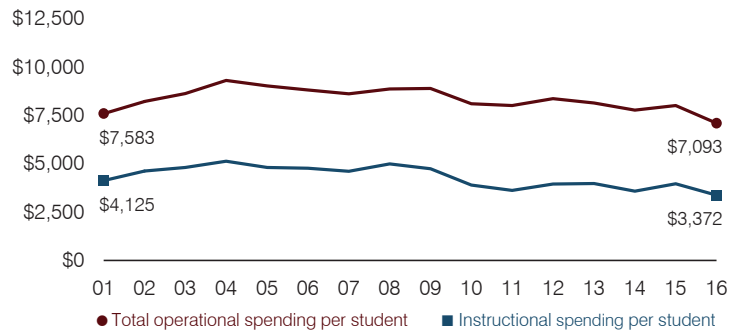
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 45.2 to 47.5 percent. Overall, as a percentage of total operational spending, student support decreased and administration, food service, and transportation decreased slightly, while instruction support increased slightly.

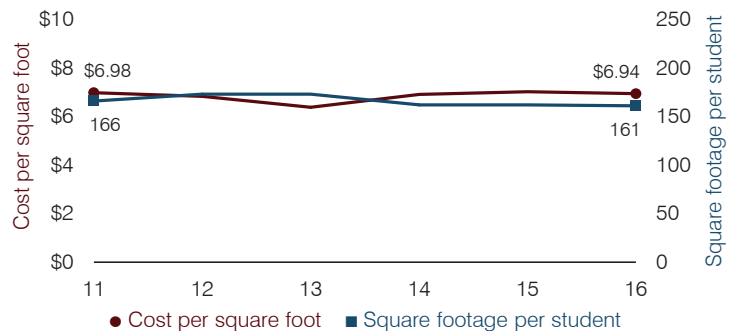
Administrative cost per pupil



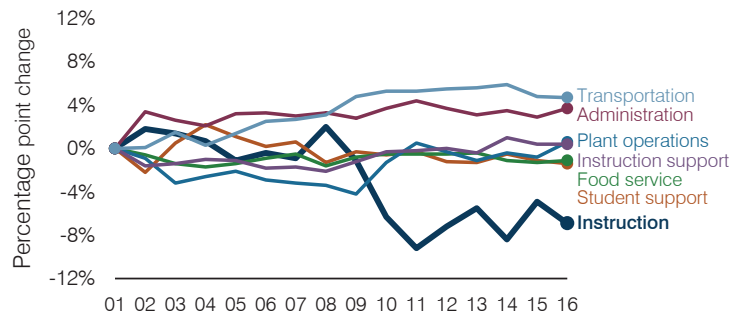
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



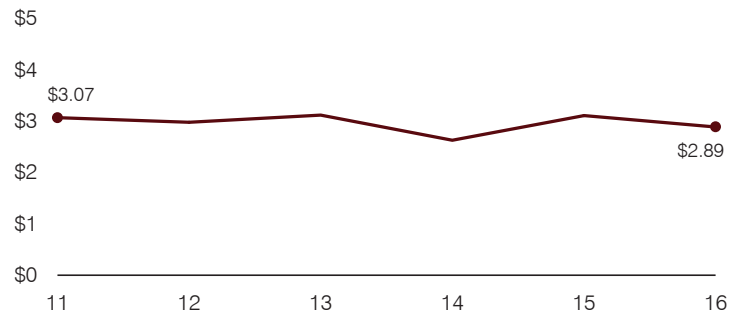
Plant cost per square foot and square footage per student



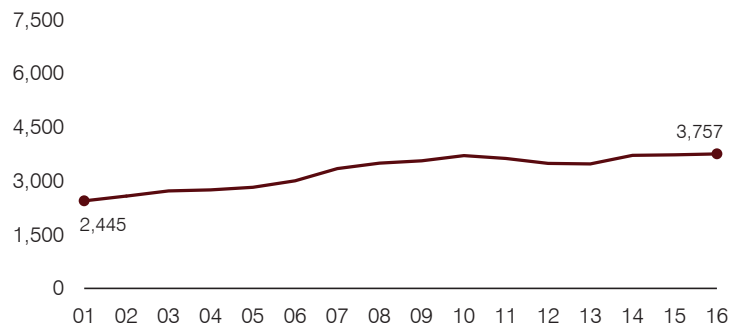
Changes in operational spending percentages



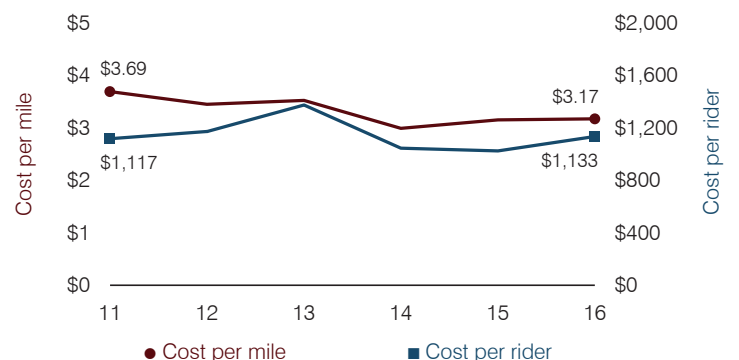
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Catalina Foothills Unified School District

Pima County

Efficiency peer groups 3 and T-2, Achievement peer group 1

Legislative district(s): 9

District size, location:

Medium-large, Suburb

Students attending:

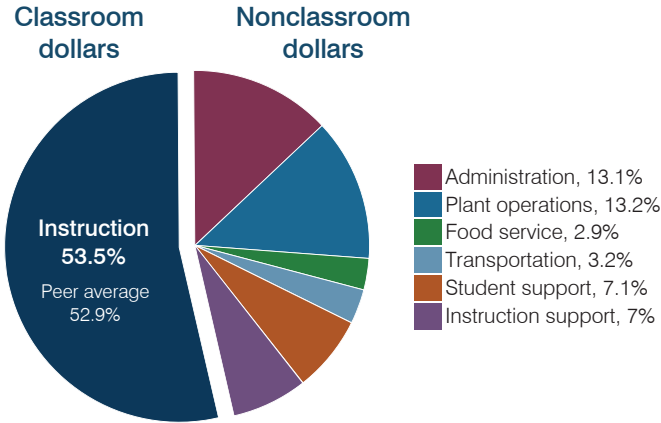
4,816

Number of schools:

7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$930	\$846	\$806
	Students per administrative position	62	69	67
Plant operations	Cost per square foot	\$5.59	\$5.78	\$6.10
	Square footage per student	168	163	154
Food service	Cost per meal	\$3.32	\$2.98	\$2.81
Transportation	Cost per mile	\$3.14	\$5.73	\$3.72
	Cost per rider	\$542	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

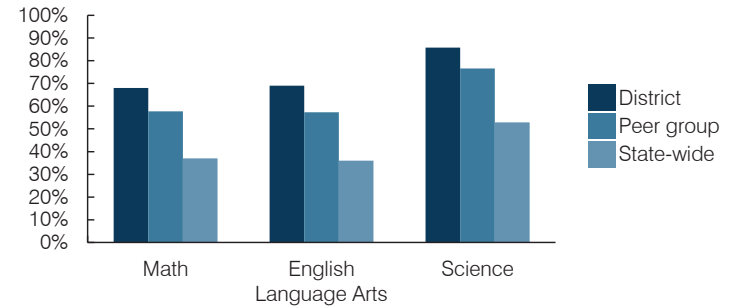
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,792	\$ 3,796	\$ 3,774	\$ 4,145
Administration	883	930	846	806
Plant operations	914	939	923	939
Food service	205	209	314	415
Transportation	233	224	382	364
Student support	428	508	605	633
Instruction support	512	495	296	444
Total operational	\$ 6,967	\$ 7,101	\$ 7,140	\$ 7,746
Land and buildings	\$ 421	\$ 1,445	\$ 704	\$ 621
Equipment	613	277	259	400
Interest	271	267	191	216
Other	611	666	164	153
Total nonoperational	\$ 1,916	\$ 2,655	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 8,883	\$ 9,756	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	94%	94%	78%
Poverty rate (2015)	7%	7%	23%
Students per teacher	17.8	18.9	18.6
Average teacher salary	\$43,314	\$42,930	\$46,384
Amount from Proposition 301	\$5,688	\$5,559	\$5,315
Average years of teacher experience	11.3	11.2	11.0
Percentage of teachers in first 3 years	18%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 315	\$ 335	\$ 823	\$ 1,301
State	1,974	2,127	3,055	3,780
Local	5,865	6,363	4,806	4,268
Total revenues per pupil	\$ 8,154	\$ 8,825	\$ 8,684	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,971	\$ 4,998	\$ 5,498	\$ 5,471
Grants	298	318	891	1,182
Donations and tax credits	253	301	135	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	1,814	1,840	14 of 15

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.7	61.2	61.4	60.5	58.4	58.1	57.9	55.0	55.0	54.3	53.1	52.6	52.2	52.8	54.4	53.5

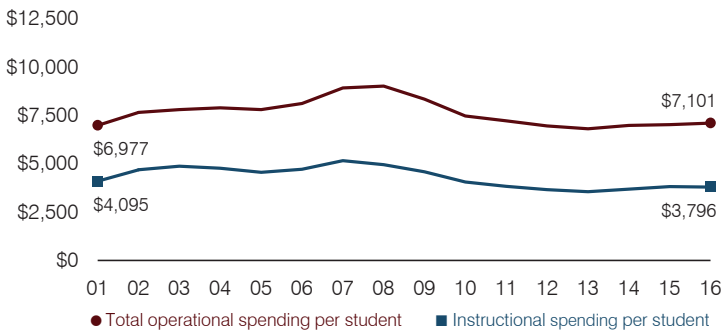
OPERATIONAL TRENDS

Fiscal years as indicated

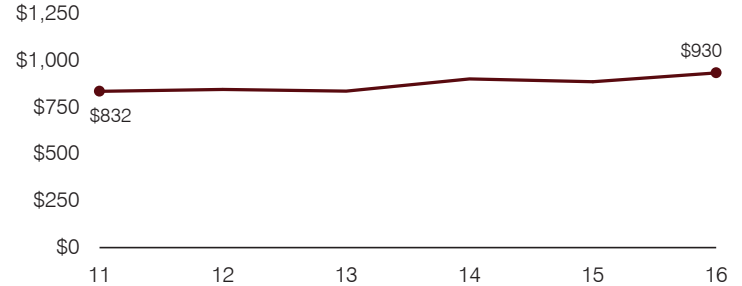
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 54.4 to a low of 52.2 percent. As a percentage of total operational spending, food service and instruction support decreased. Student support increased and administration and plant operations increased slightly.

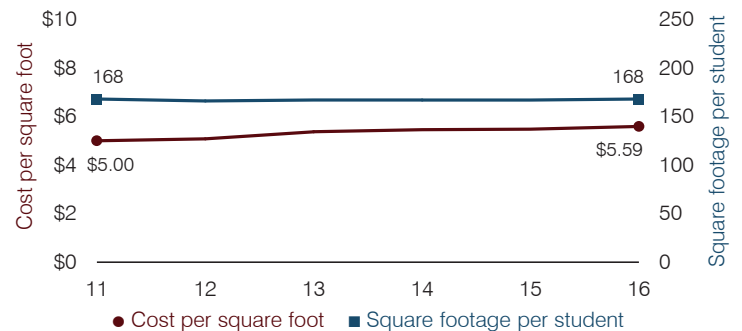
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



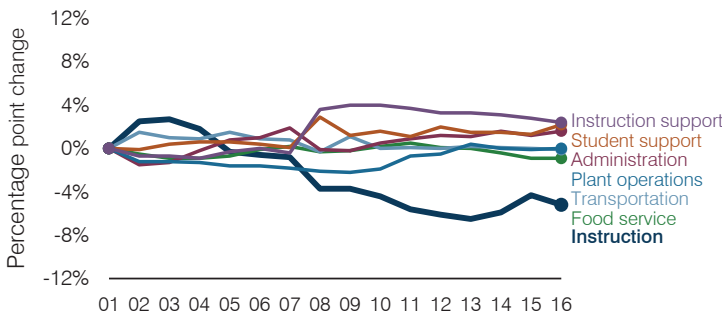
Administrative cost per pupil



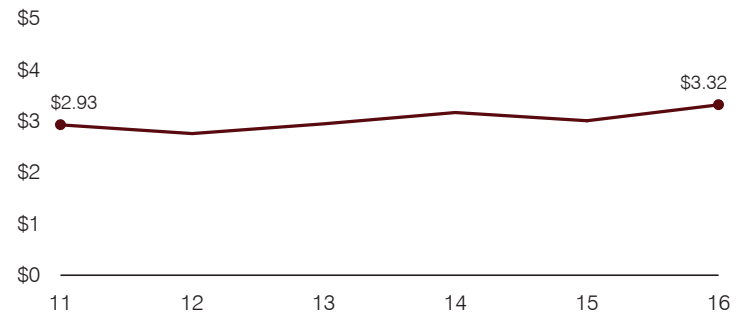
Plant cost per square foot and square footage per student



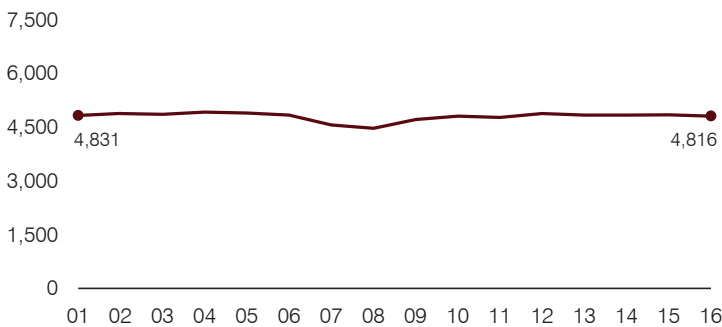
Changes in operational spending percentages



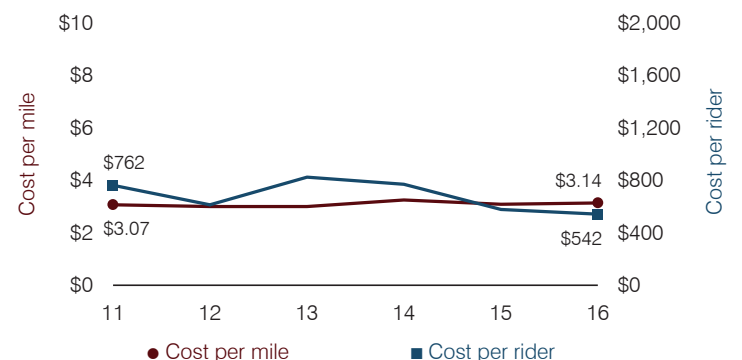
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cave Creek Unified School District

Maricopa County

Efficiency peer groups 3 and T-4, Achievement peer group 1

Legislative district(s): 1, 15, and 23

District size, location:

Medium-large, City

Students attending:

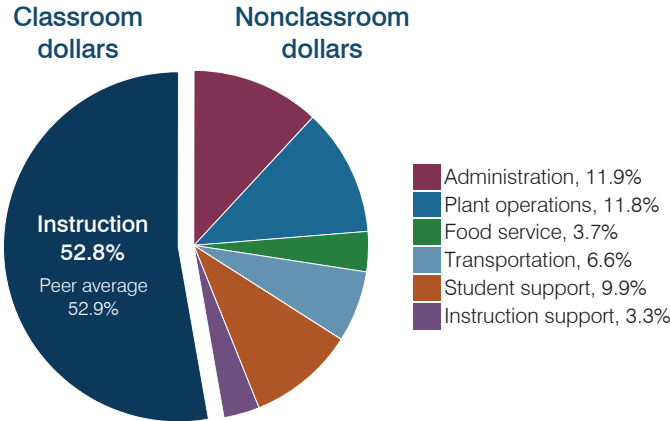
5,210

Number of schools:

7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$860	\$846	\$806
	Students per administrative position	62	69	67
Plant operations	Cost per square foot	\$5.26	\$5.78	\$6.10
	Square footage per student	162	163	154
Food service	Cost per meal	\$2.77	\$2.98	\$2.81
Transportation	Cost per mile	\$3.12	\$3.58	\$3.72
	Cost per rider	\$888	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

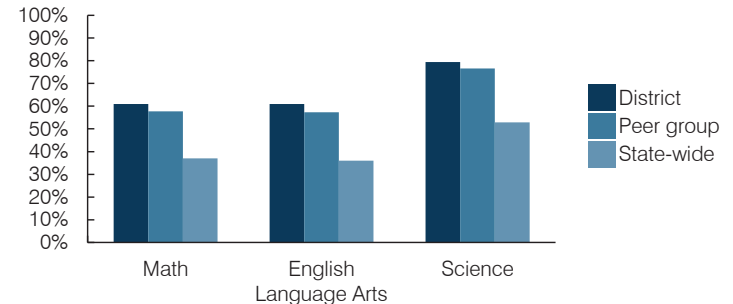
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,859	\$ 3,829	\$ 3,774	\$ 4,145
Administration	755	860	846	806
Plant operations	874	854	923	939
Food service	266	271	314	415
Transportation	468	479	382	364
Student support	705	720	605	633
Instruction support	310	244	296	444
Total operational	\$ 7,237	\$ 7,257	\$ 7,140	\$ 7,746
Land and buildings	\$ 1,261	\$ 2,769	\$ 704	\$ 621
Equipment	484	754	259	400
Interest	225	172	191	216
Other	421	386	164	153
Total nonoperational	\$ 2,391	\$ 4,081	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 9,628	\$ 11,338	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	95%	94%	78%
Poverty rate (2015)	5%	7%	23%
Students per teacher	20.5	18.9	18.6
Average teacher salary	\$44,840	\$42,930	\$46,384
Amount from Proposition 301	\$6,682	\$5,559	\$5,315
Average years of teacher experience	13.5	11.2	11.0
Percentage of teachers in first 3 years	16%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 420	\$ 446	\$ 823	\$ 1,301
State	1,846	2,219	3,055	3,780
Local	6,367	6,312	4,806	4,268
Total revenues per pupil	\$ 8,633	\$ 8,977	\$ 8,684	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,046	\$ 6,194	\$ 5,498	\$ 5,471
Grants	431	839	891	1,182
Donations and tax credits	211	198	135	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	353	595	14 of 15

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.8	56.0	58.3	57.2	59.7	59.6	55.5	56.7	55.6	54.4	54.9	53.2	53.9	53.0	53.3	52.8

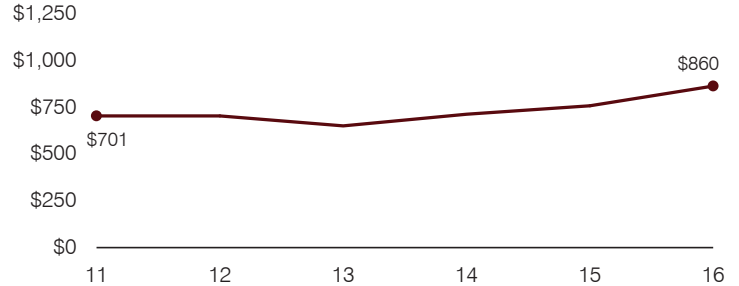
OPERATIONAL TRENDS

Fiscal years as indicated

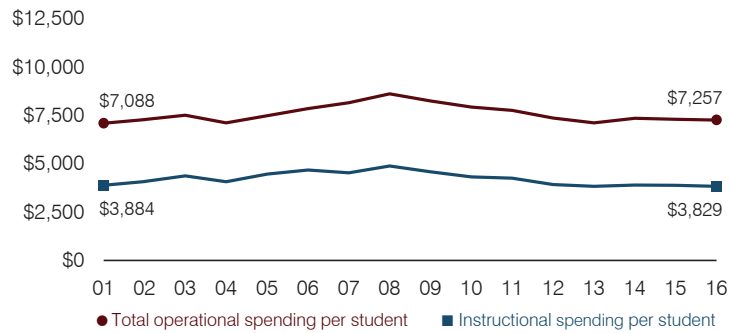
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased overall from 54.9 to 52.8 percent. Overall, as a percentage of total operational spending, administration increased substantially and student support increased slightly, while plant operations decreased. Most other nonclassroom areas remained stable.

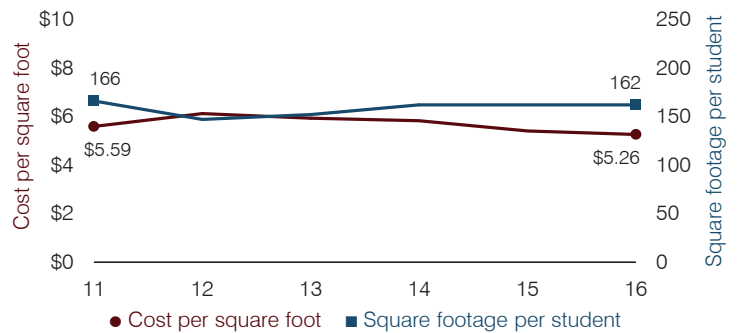
Administrative cost per pupil



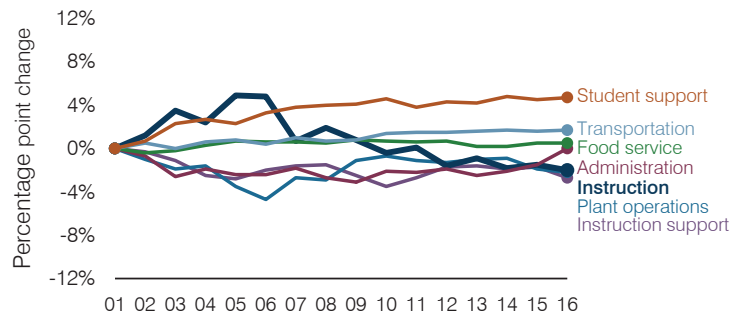
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



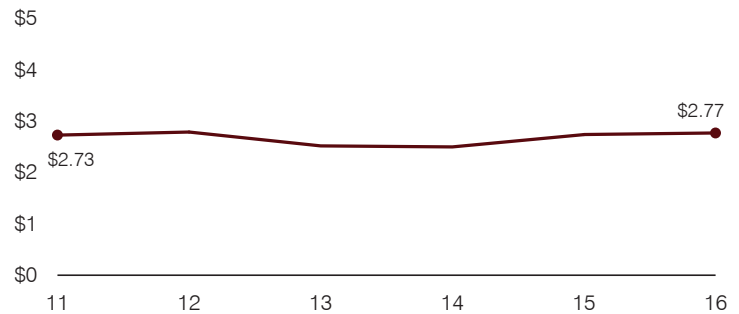
Plant cost per square foot and square footage per student



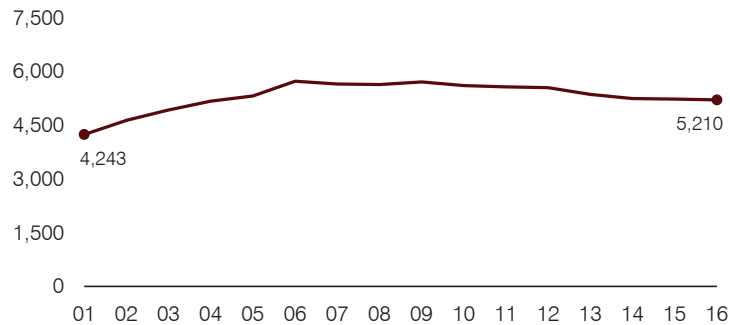
Changes in operational spending percentages



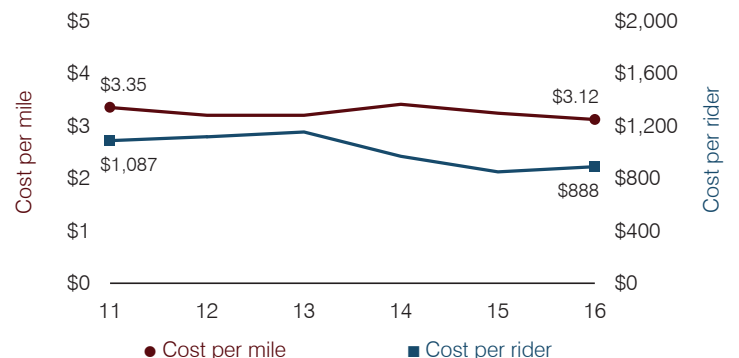
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cedar Unified School District

Navajo County

Efficiency peer groups 11 and T-11, Achievement peer group 19

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending¹:

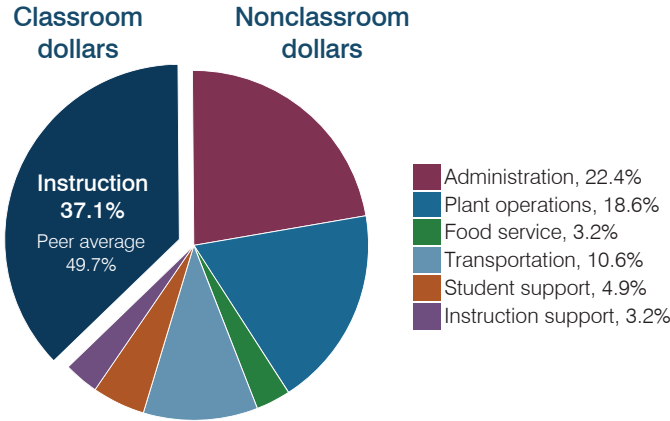
113

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,869	\$2,987	\$806
	Students per administrative position	12	30	67
Plant operations	Cost per square foot	\$4.28	\$7.21	\$6.10
	Square footage per student	1,328	364	154
Food service	Cost per meal	\$3.98	\$5.54	\$2.81
Transportation	Cost per mile	\$3.62	\$1.75	\$3.72
	Cost per rider	\$3,194	\$1,495	\$1,092

Per pupil spending

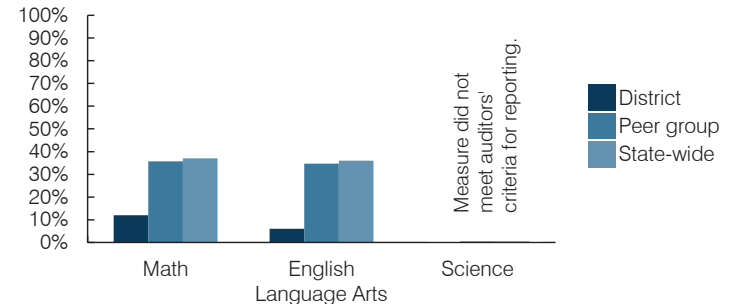
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,691	\$ 11,369	\$ 8,342	\$ 4,145
Administration	5,619	6,869	2,987	806
Plant operations	4,271	5,684	2,523	939
Food service	782	977	918	415
Transportation	2,185	3,254	1,108	364
Student support	2,380	1,510	664	633
Instruction support	1,902	984	514	444
Total operational	\$ 25,830	\$ 30,647	\$ 17,056	\$ 7,746
Land and buildings	\$ 61	\$ 1,305	\$ 2,005	\$ 621
Equipment	242	435	819	400
Interest	584	523	31	216
Other	0	0	87	153
Total nonoperational	\$ 887	\$ 2,263	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 26,717	\$ 32,910	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	88%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	37%	34%	23%
Students per teacher	8.1	16.1	18.6
Average teacher salary	\$42,212	\$47,933	\$46,384
Amount from Proposition 301	\$3,773	\$4,405	\$5,315
Average years of teacher experience	12.9	12.0	11.0
Percentage of teachers in first 3 years	18%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	14.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 17,702	\$ 21,489	\$ 3,667	\$ 1,301
State	7,769	9,401	6,156	3,780
Local	1,045	1,459	14,438	4,268
Total revenues per pupil	\$ 26,516	\$ 32,349	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,770	\$ 10,100	\$ 9,047	\$ 5,471
Grants	8,295	11,785	4,768	1,182
Donations and tax credits	5	4	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	9,480	9,788	3 of 52
Voter-approved levy increases	0	0	7 of 52

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

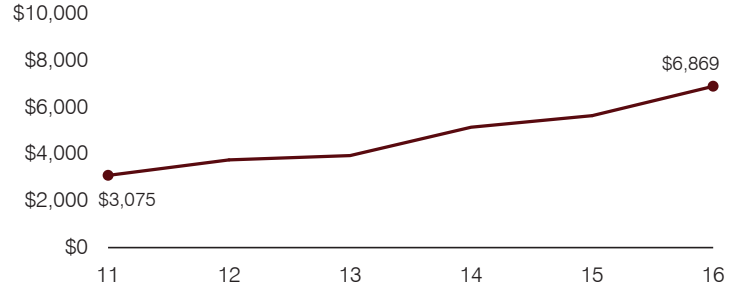
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	45.4	43.5	45.3	41.6	43.0	48.1	44.8	44.8	44.5	40.2	39.2	43.1	34.6	37.0	33.6	37.1

OPERATIONAL TRENDS
Fiscal years as indicated

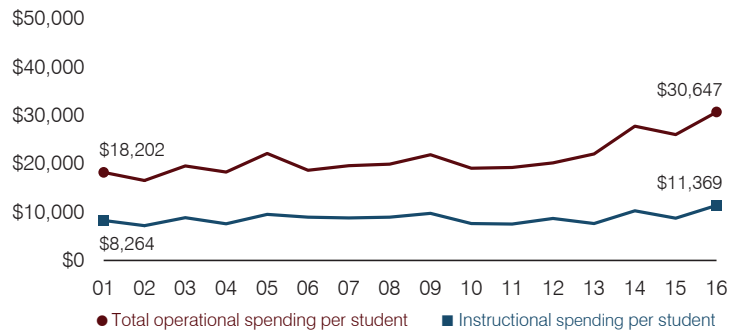
5-year spending trend (2011 through 2016)

Student enrollment decreased by 61 percent, which contributed to the 59 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 39.2 to 37.1 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

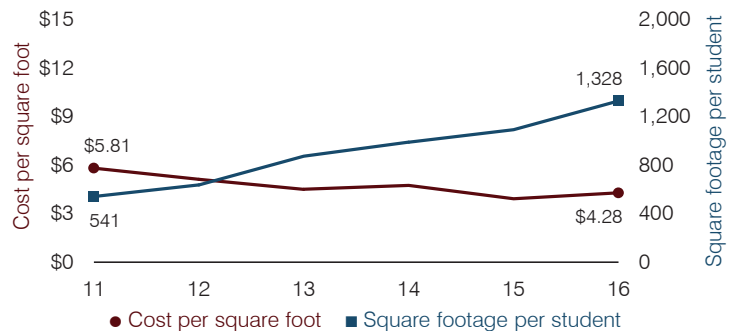
Administrative cost per pupil



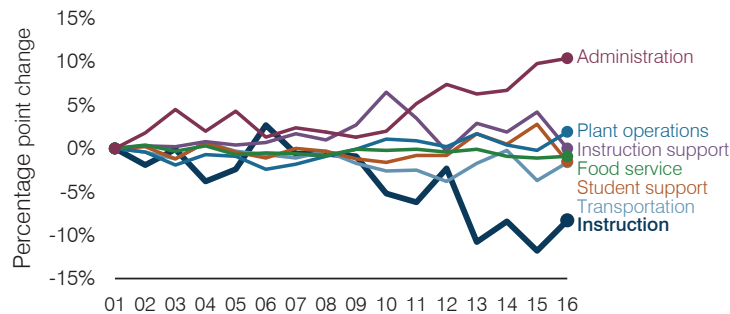
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



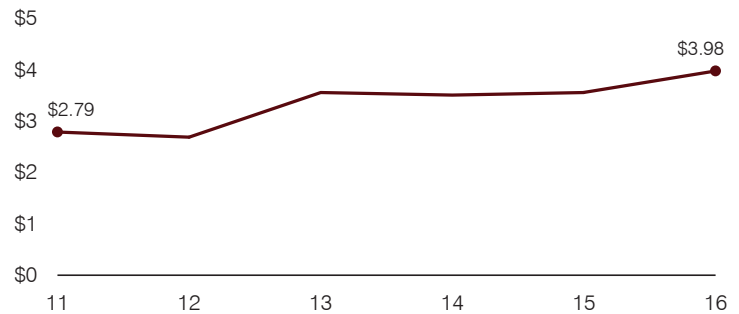
Plant cost per square foot and square footage per student



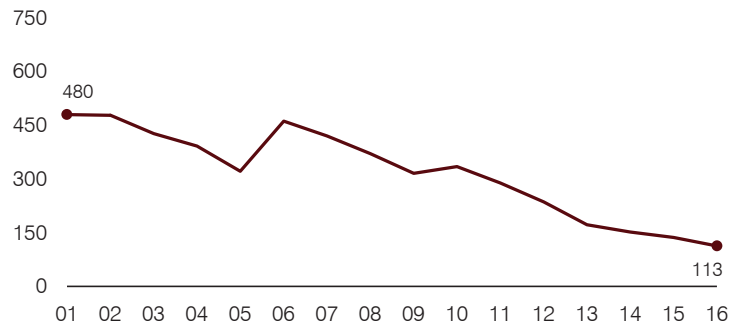
Changes in operational spending percentages



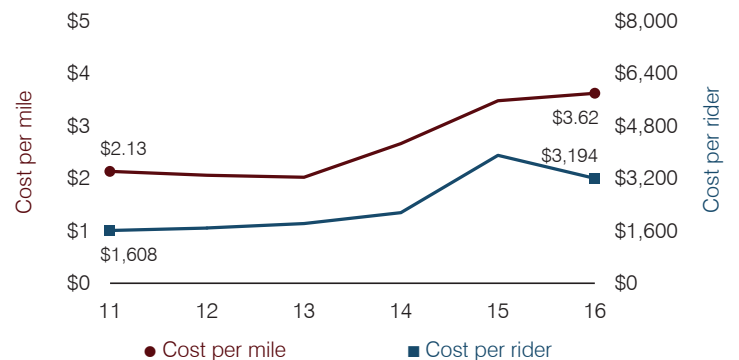
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Chandler Unified School District

Maricopa County

Efficiency peer groups 1 and T-3, Achievement peer group 2

Legislative district(s): 12, 17, and 18

District size, location:

Very large, Suburb

Students attending¹:

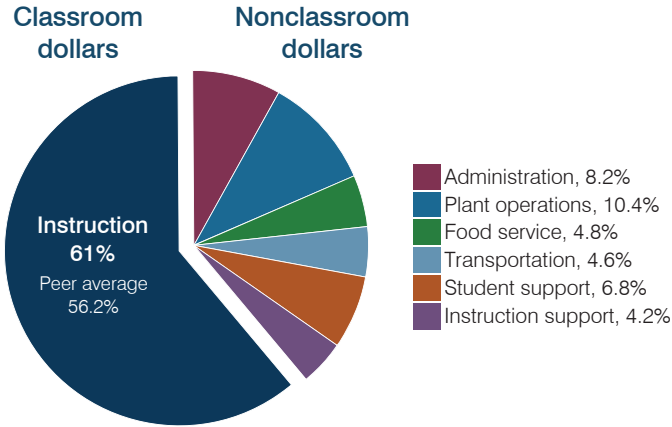
41,930

Number of schools:

43

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$589	\$673	\$806
	Students per administrative position	104	80	67
Plant operations	Cost per square foot	\$6.64	\$5.86	\$6.10
	Square footage per student	112	147	154
Food service	Cost per meal	\$3.12	\$2.73	\$2.81
Transportation	Cost per mile	\$4.69	\$3.92	\$3.72
	Cost per rider	\$1,338	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

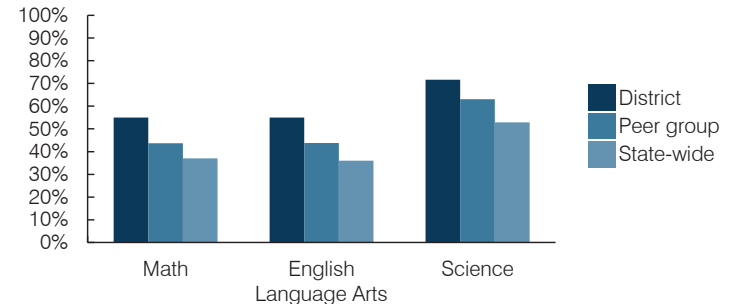
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,211	\$ 4,366	\$ 4,121	\$ 4,145
Administration	575	589	673	806
Plant operations	717	744	859	939
Food service	367	346	329	415
Transportation	276	325	341	364
Student support	454	485	639	633
Instruction support	297	303	369	444
Total operational	\$ 6,897	\$ 7,158	\$ 7,331	\$ 7,746
Land and buildings	\$ 579	\$ 316	\$ 396	\$ 621
Equipment	266	307	369	400
Interest	197	182	247	216
Other	219	229	194	153
Total nonoperational	\$ 1,261	\$ 1,034	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 8,158	\$ 8,192	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	94%	94%
Graduation rate (2015)	93%	90%	78%
Poverty rate (2015)	11%	14%	23%
Students per teacher	19.0	18.6	18.6
Average teacher salary	\$52,001	\$44,519	\$46,384
Amount from Proposition 301	\$6,102	\$5,402	\$5,315
Average years of teacher experience	10.9	10.8	11.0
Percentage of teachers in first 3 years	12%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 489	\$ 485	\$ 838	\$ 1,301
State	3,338	3,584	3,389	3,780
Local	4,472	4,311	5,025	4,268
Total revenues per pupil	\$ 8,299	\$ 8,380	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,007	\$ 5,161	\$ 5,384
Grants	534	502	854
Donations and tax credits	124	117	94

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,314	1,349	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

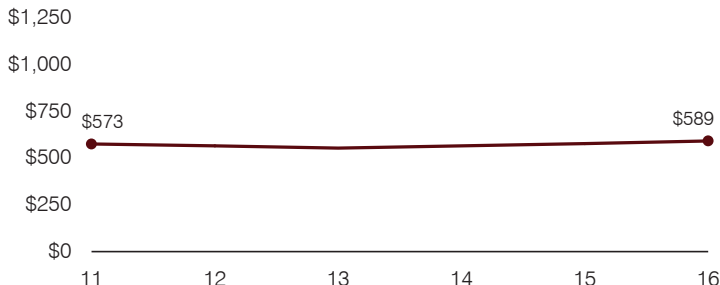
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.7	62.1	63.2	63.6	63.7	63.7	63.2	62.3	62.4	62.0	60.6	60.9	60.6	61.1	61.1	61.0

OPERATIONAL TRENDS
Fiscal years as indicated

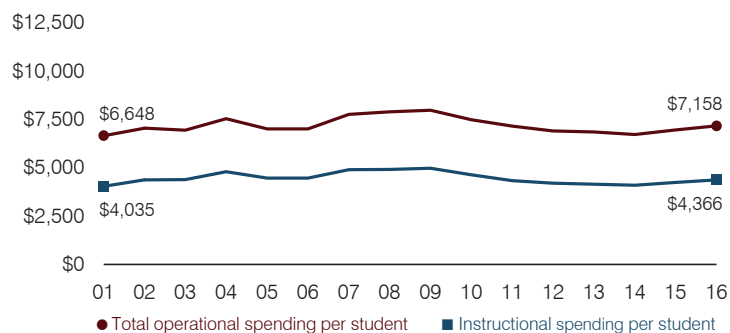
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, returned to 2011 levels. The percentage of dollars spent in the classroom increased slightly from 60.6 to 61 percent. As a percentage of total operational spending, plant operations decreased and administration and instruction support decreased slightly. Transportation and student support increased, while food service remained stable.

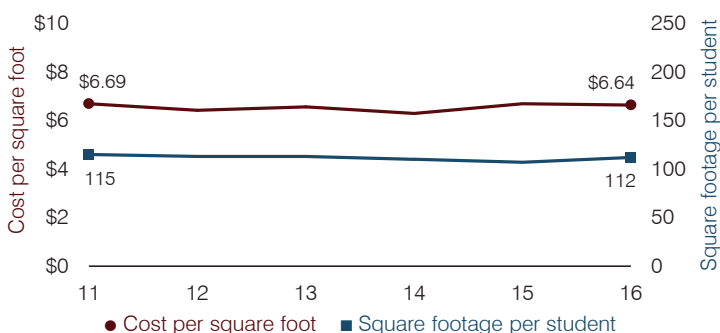
Administrative cost per pupil



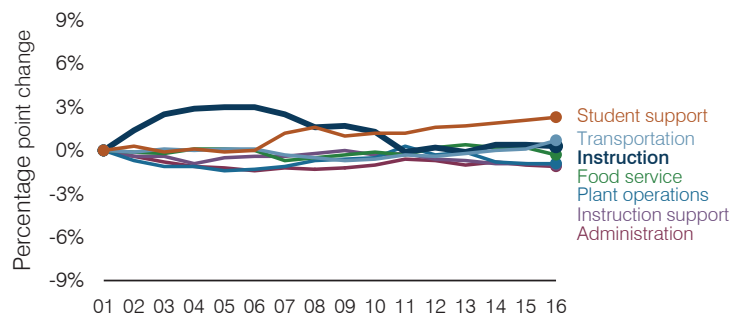
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



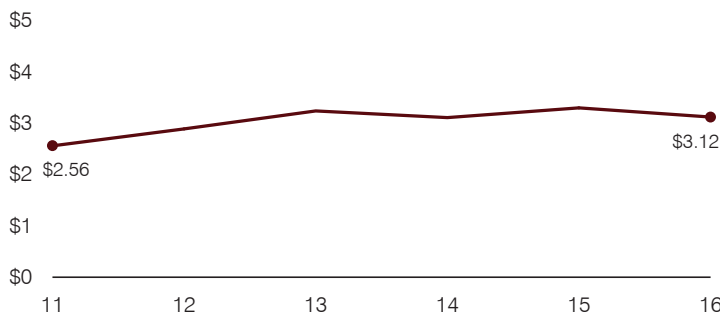
Plant cost per square foot and square footage per student



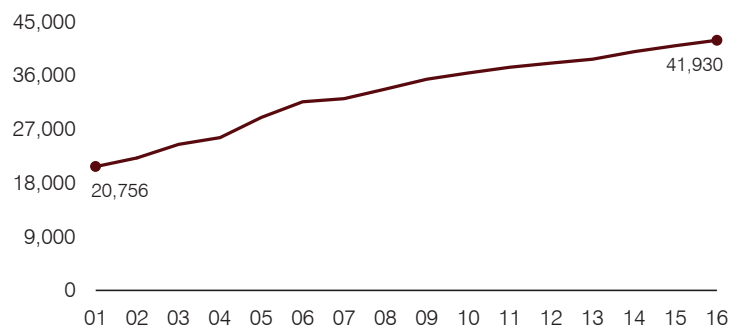
Changes in operational spending percentages



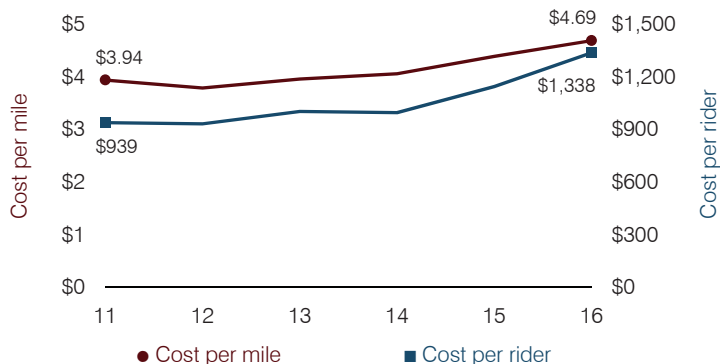
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Chinle Unified School District

Apache County

Efficiency peer groups 4 and T-9, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium-large, Rural

Students attending:

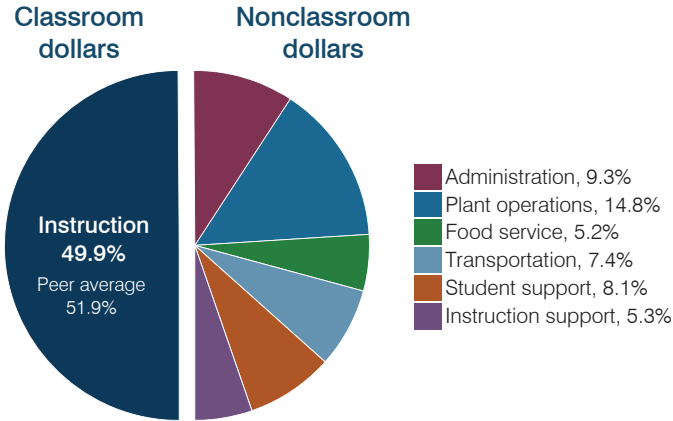
3,349

Number of schools:

7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,240	\$791	\$806
	Students per administrative position	53	69	67
Plant operations	Cost per square foot	\$6.79	\$5.35	\$6.10
	Square footage per student	291	191	154
Food service	Cost per meal	\$2.86	\$2.94	\$2.81
Transportation	Cost per mile	\$2.89	\$2.49	\$3.72
	Cost per rider	\$1,244	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

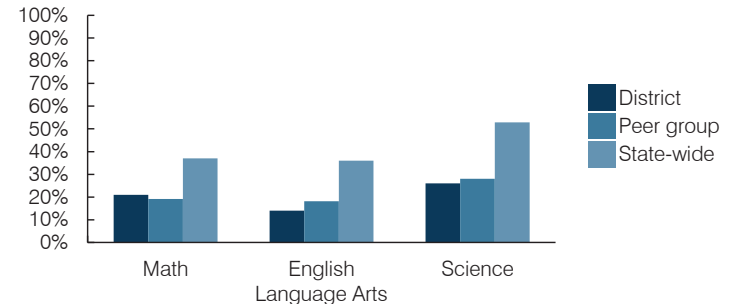
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,333	\$ 6,661	\$ 3,915	\$ 4,145
Administration	1,178	1,240	791	806
Plant operations	2,302	1,978	987	939
Food service	677	686	402	415
Transportation	1,023	986	405	364
Student support	1,125	1,083	588	633
Instruction support	954	709	473	444
Total operational	\$ 13,592	\$ 13,343	\$ 7,561	\$ 7,746
Land and buildings	\$ 1,286	\$ 1,249	\$ 232	\$ 621
Equipment	1,160	1,168	291	400
Interest	0	0	195	216
Other	62	17	69	153
Total nonoperational	\$ 2,508	\$ 2,434	\$ 787	\$ 1,390
Total per pupil spending	\$ 16,100	\$ 15,777	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	92%	94%
Graduation rate (2015)	68%	77%	78%
Poverty rate (2015)	44%	42%	23%
Students per teacher	13.3	15.6	18.6
Average teacher salary	\$51,362	\$45,126	\$46,384
Amount from Proposition 301	\$2,108	\$4,619	\$5,315
Average years of teacher experience	14.8	12.6	11.0
Percentage of teachers in first 3 years	5%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.9%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,087	\$ 9,726	\$ 2,396	\$ 1,301
State	6,010	6,046	3,985	3,780
Local	1,013	1,222	3,109	4,268
Total revenues per pupil	\$ 17,110	\$ 16,994	\$ 9,490	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,840	\$ 5,981	\$ 5,347	\$ 5,471
Grants	3,326	3,015	1,480	1,182
Donations and tax credits	1	28	53	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	6,875	6,774	7 of 18
Voter-approved levy increases	0	0	15 of 18

Classroom dollar percentage

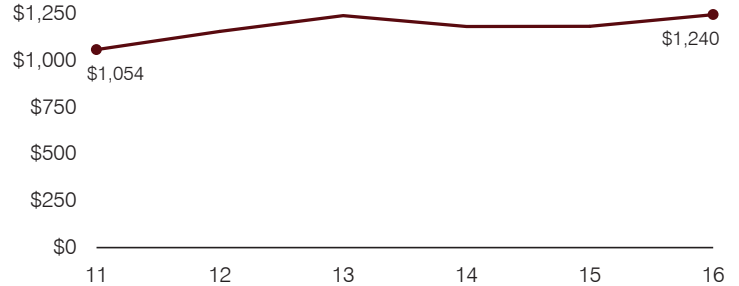
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	47.7	48.0	50.2	50.8	51.1	49.6	48.3	48.6	49.4	47.0	47.5	49.0	48.4	48.4	46.6	49.9

OPERATIONAL TRENDS
Fiscal years as indicated

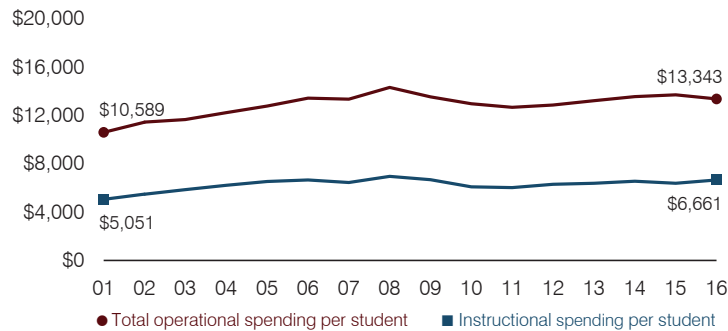
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 47.5 to 49.9 percent. Overall, as a percentage of total operational spending, student support decreased substantially and plant operations and transportation decreased slightly. Other nonclassroom areas remained fairly stable.

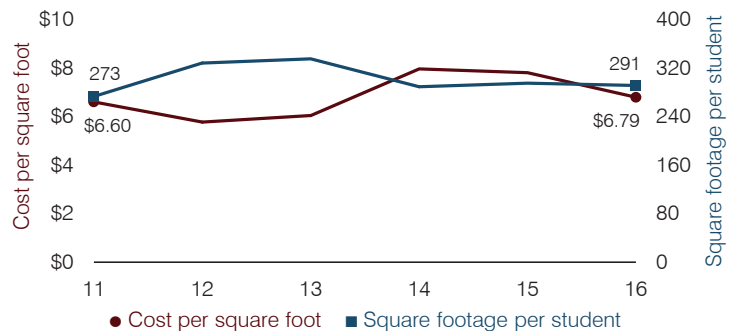
Administrative cost per pupil



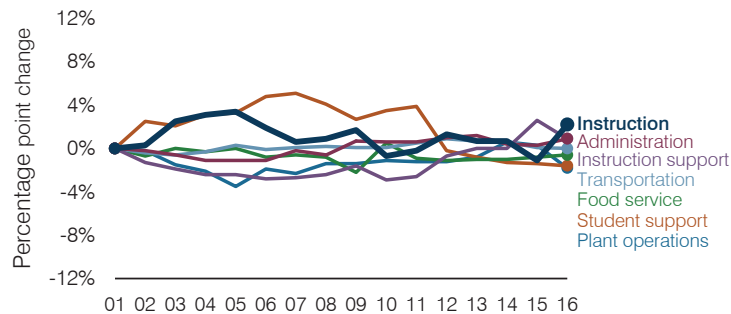
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



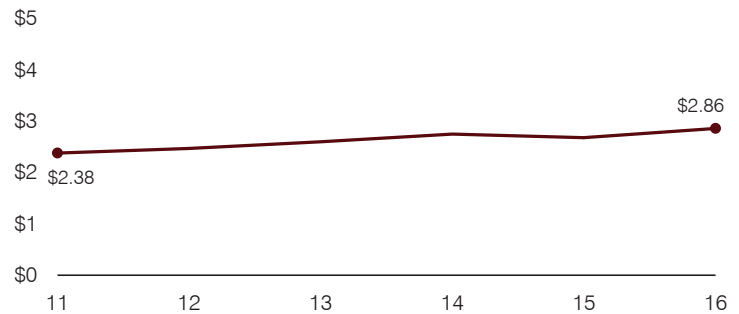
Plant cost per square foot and square footage per student



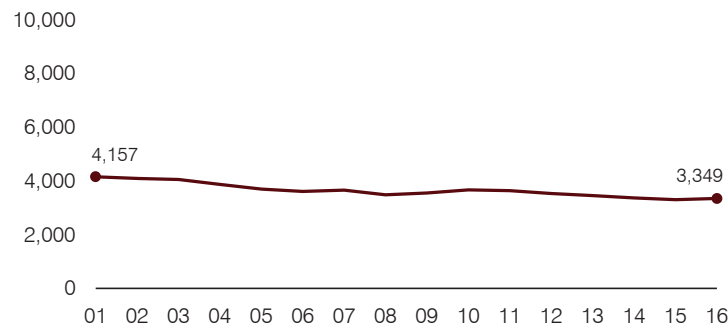
Changes in operational spending percentages



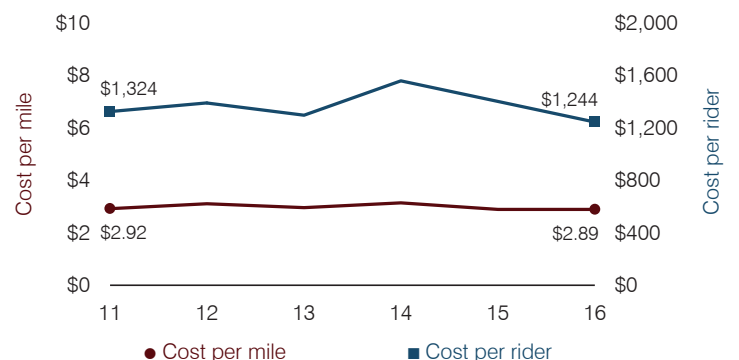
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Chino Valley Unified School District

Yavapai County

Efficiency peer groups 4 and T-7, Achievement peer group 5

Legislative district(s): 1

District size, location:

Medium-large, Town

Students attending:

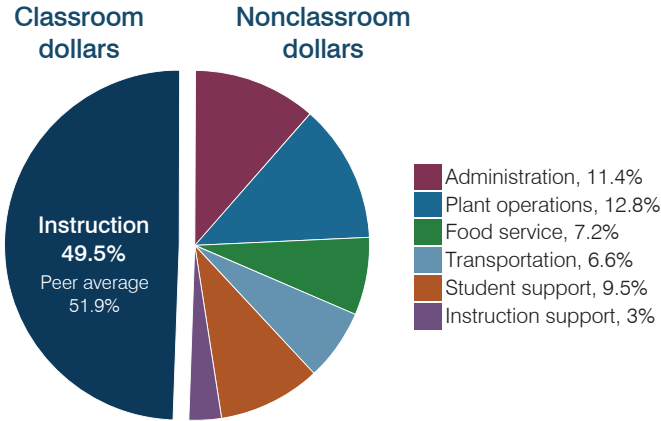
2,262

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$816	\$791	\$806
	Students per administrative position	74	69	67
Plant operations	Cost per square foot	\$6.18	\$5.35	\$6.10
	Square footage per student	148	191	154
Food service	Cost per meal	\$2.94	\$2.94	\$2.81
Transportation	Cost per mile	\$3.44	\$3.32	\$3.72
	Cost per rider	\$901	\$863	\$1,092

Per pupil spending

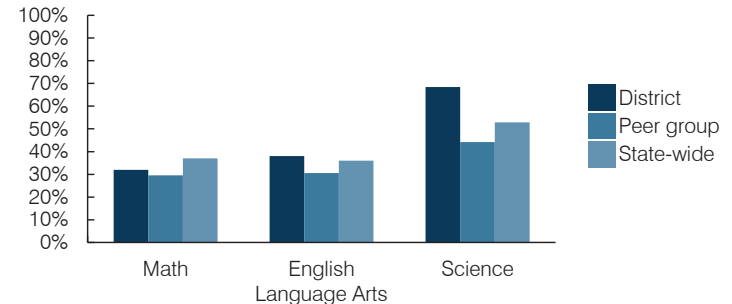
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,482	\$ 3,530	\$ 3,915	\$ 4,145
Administration	844	816	791	806
Plant operations	886	912	987	939
Food service	478	511	402	415
Transportation	429	469	405	364
Student support	598	674	588	633
Instruction support	324	216	473	444
Total operational	\$ 7,041	\$ 7,128	\$ 7,561	\$ 7,746
Land and buildings	\$ 114	\$ 170	\$ 232	\$ 621
Equipment	280	281	291	400
Interest	35	40	195	216
Other	45	60	69	153
Total nonoperational	\$ 474	\$ 551	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,515	\$ 7,679	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	88%	83%	78%
Poverty rate (2015)	22%	24%	23%
Students per teacher	21.0	16.5	18.6
Average teacher salary	\$41,663	\$44,919	\$46,384
Amount from Proposition 301	\$6,772	\$5,307	\$5,315
Average years of teacher experience	11.3	12.0	11.0
Percentage of teachers in first 3 years	20%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	1.8%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,079	\$ 1,173	\$ 2,396	\$ 1,301
State	2,892	2,784	3,985	3,780
Local	3,518	3,621	3,109	4,268
Total revenues per pupil	\$ 7,489	\$ 7,578	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,275	\$ 5,506	\$ 5,347
Grants	1,096	1,244	1,480
Donations and tax credits	93	113	53

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	0	0	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.5	58.1	59.6	57.9	58.7	58.2	59.3	57.8	57.2	52.5	49.4	49.6	50.5	50.6	49.4	49.5

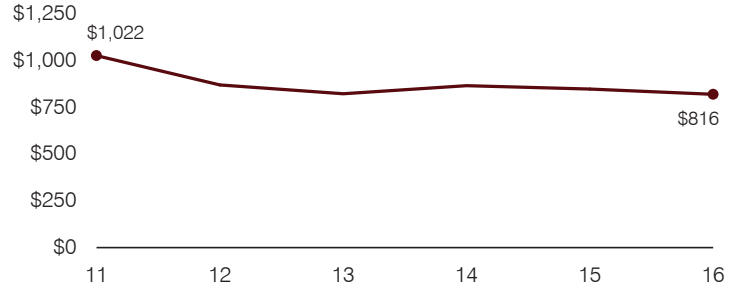
OPERATIONAL TRENDS

Fiscal years as indicated

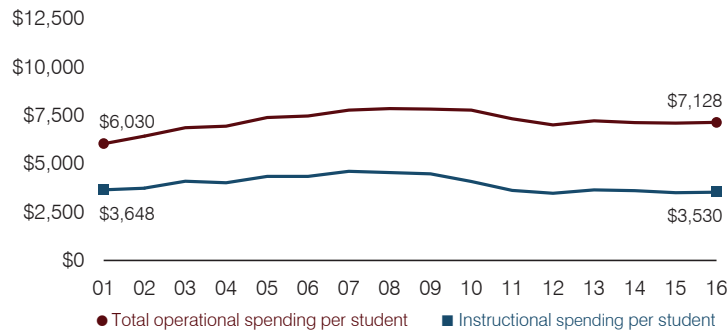
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 50.6 to a low of 49.4 percent. Overall, as a percentage of total operational spending, administration decreased substantially, while plant operations, food service, and student support increased.

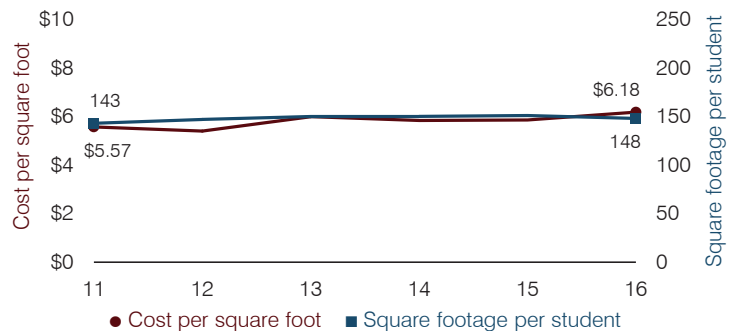
Administrative cost per pupil



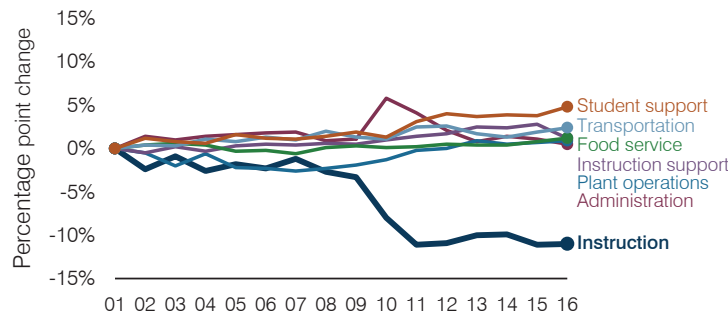
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



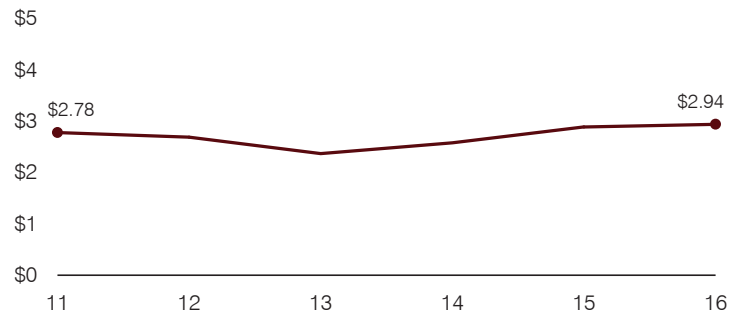
Plant cost per square foot and square footage per student



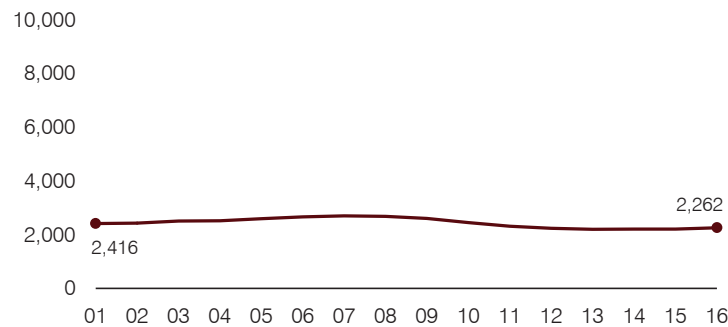
Changes in operational spending percentages



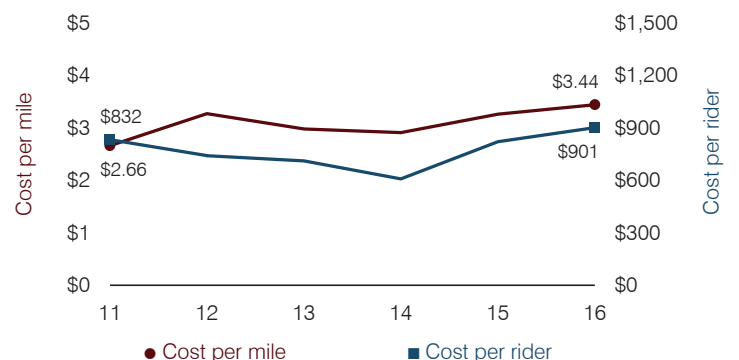
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Clarkdale-Jerome Elementary School District

Yavapai County

Efficiency peer groups 10 and T-6, Achievement peer group 17

Legislative district(s): 1 and 6

District size, location:

Small, Town

Students attending:

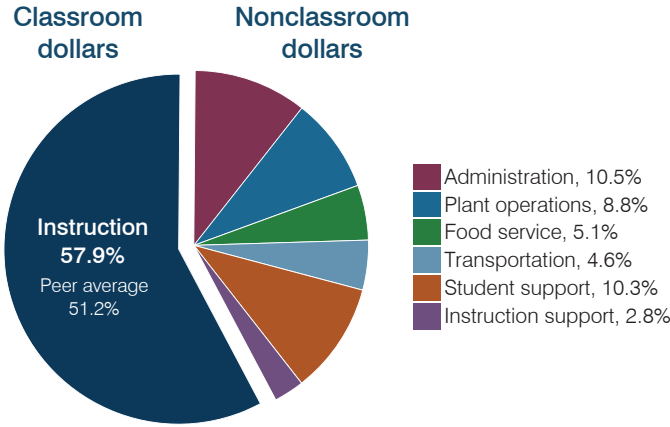
451

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$826	\$1,226	\$806
	Students per administrative position	90	53	67
Plant operations	Cost per square foot	\$6.45	\$6.27	\$6.10
	Square footage per student	107	179	154
Food service	Cost per meal	\$3.30	\$3.29	\$2.81
Transportation	Cost per mile	\$4.05	\$3.68	\$3.72
	Cost per rider	\$522	\$543	\$1,092

Very low Low Comparable High Very high

Per pupil spending

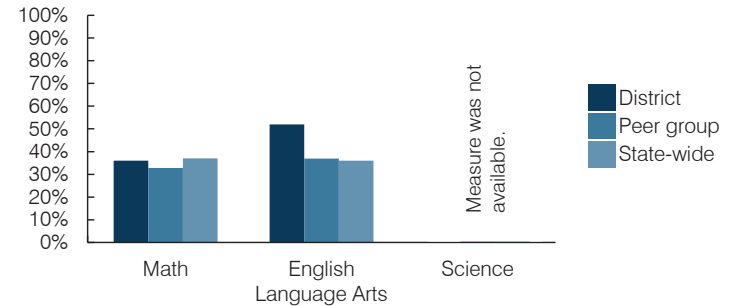
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,303	\$ 4,552	\$ 4,828	\$ 4,145
Administration	852	826	1,226	806
Plant operations	663	690	1,140	939
Food service	430	406	580	415
Transportation	326	360	539	364
Student support	748	814	521	633
Instruction support	205	220	348	444
Total operational	\$ 7,527	\$ 7,868	\$ 9,182	\$ 7,746
Land and buildings	\$ 296	\$ 100	\$ 237	\$ 621
Equipment	424	170	321	400
Interest	2	4	161	216
Other	24	23	69	153
Total nonoperational	\$ 746	\$ 297	\$ 788	\$ 1,390
Total per pupil spending	\$ 8,273	\$ 8,165	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	16%	19%	23%
Students per teacher	20.5	14.2	18.6
Average teacher salary	\$56,704	\$44,172	\$46,384
Amount from Proposition 301	\$7,419	\$4,469	\$5,315
Average years of teacher experience	15.8	12.6	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,048	\$ 1,009	\$ 2,805	\$ 1,301
State	3,184	3,462	4,432	3,780
Local	4,016	4,412	4,597	4,268
Total revenues per pupil	\$ 8,248	\$ 8,883	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,600	\$ 6,013	\$ 6,808
Grants	1,103	916	1,923
Donations and tax credits	294	270	240

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	188	185	4 of 14
Voter-approved levy increases	527	552	6 of 14

Clarkdale-Jerome ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.7	58.7	58.3	60.2	62.5	60.0	59.1	61.0	60.0	57.9	57.0	57.5	56.6	57.2	57.2	57.9

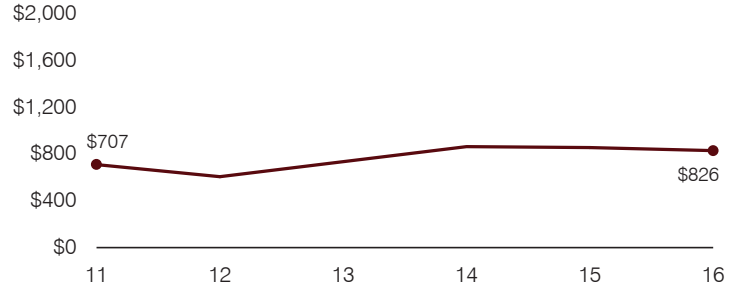
OPERATIONAL TRENDS

Fiscal years as indicated

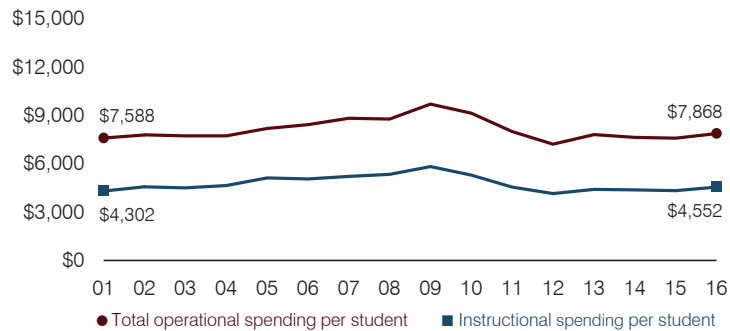
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom increased from 57 to 57.9 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and student support decreased slightly. Administration increased and transportation and instruction support increased slightly.

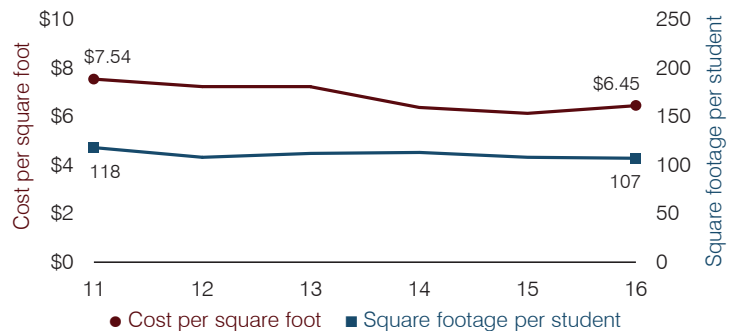
Administrative cost per pupil



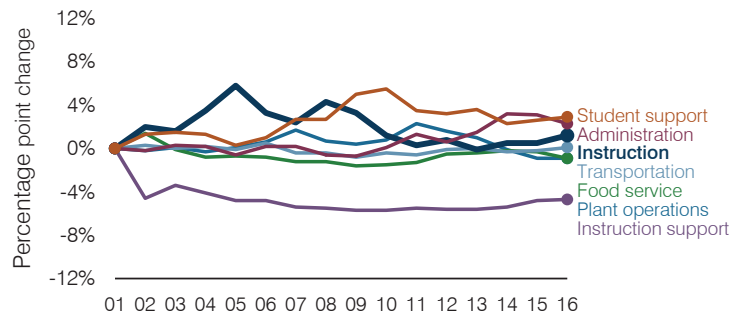
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



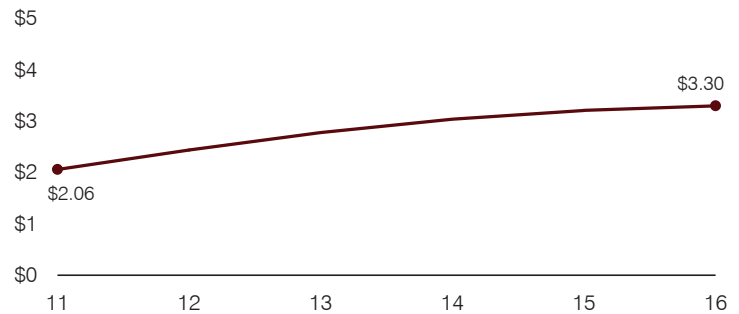
Plant cost per square foot and square footage per student



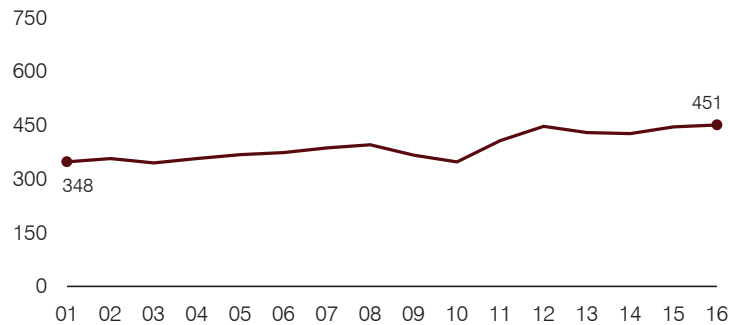
Changes in operational spending percentages



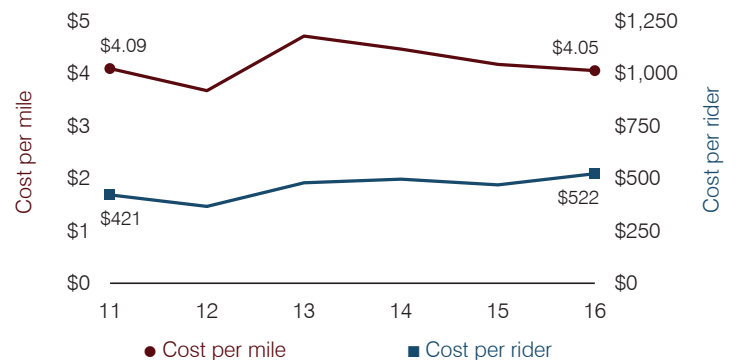
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cochise Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 18

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

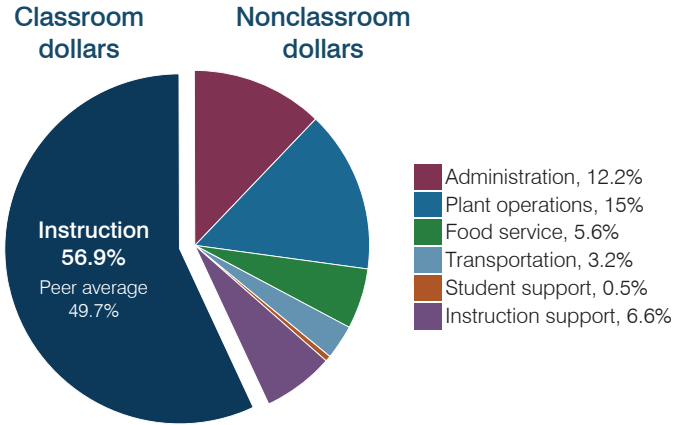
78

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,104	\$2,987	\$806
	Students per administrative position	39	30	67
Plant operations	Cost per square foot	\$7.84	\$7.21	\$6.10
	Square footage per student	330	364	154
Food service	Cost per meal	\$6.33	\$5.54	\$2.81
	Cost per mile	\$1.88	\$1.75	\$3.72
Transportation	Cost per rider	\$580	\$1,495	\$1,092

Per pupil spending

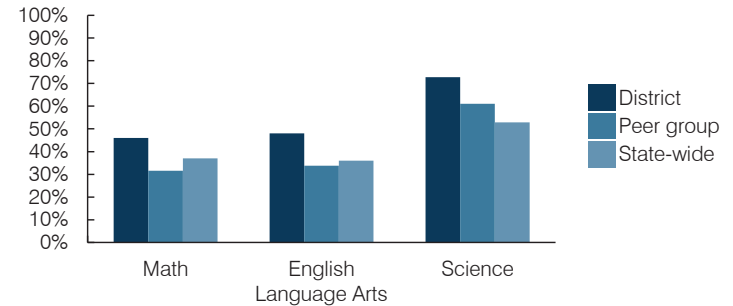
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,135	\$ 9,806	\$ 8,342	\$ 4,145
Administration	1,801	2,104	2,987	806
Plant operations	2,403	2,589	2,523	939
Food service	762	969	918	415
Transportation	428	554	1,108	364
Student support	68	76	664	633
Instruction support	964	1,138	514	444
Total operational	\$ 15,561	\$ 17,236	\$ 17,056	\$ 7,746
Land and buildings	\$ 164	\$ 2,371	\$ 2,005	\$ 621
Equipment	407	299	819	400
Interest	19	4	31	216
Other	0	0	87	153
Total nonoperational	\$ 590	\$ 2,674	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 16,151	\$ 19,910	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	23%	25%	23%
Students per teacher	8.6	13.9	18.6
Average teacher salary	\$49,801	\$46,579	\$46,384
Amount from Proposition 301	\$2,018	\$4,701	\$5,315
Average years of teacher experience	13.9	12.1	11.0
Percentage of teachers in first 3 years	15%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	12.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 333	\$ 492	\$ 3,667	\$ 1,301
State	508	2,722	6,156	3,780
Local	17,866	31,893	14,438	4,268
Total revenues per pupil	\$ 18,707	\$ 35,107	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,691	\$ 7,580	\$ 9,047	\$ 5,471
Grants	333	2,495	4,768	1,182
Donations and tax credits	41	39	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	15,323	11,658	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

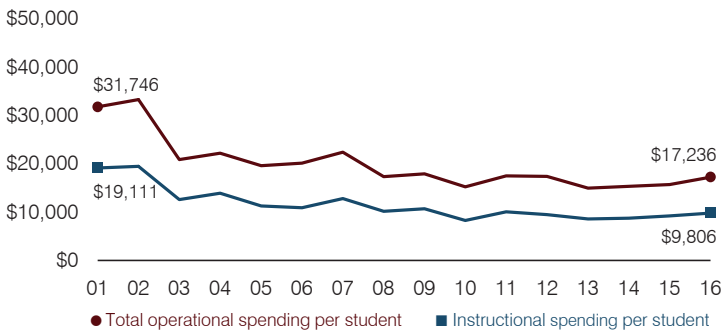
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.2	58.5	60.4	62.7	57.5	54.3	57.2	58.8	59.7	54.3	57.4	54.6	57.2	56.9	58.7	56.9

OPERATIONAL TRENDS
Fiscal years as indicated

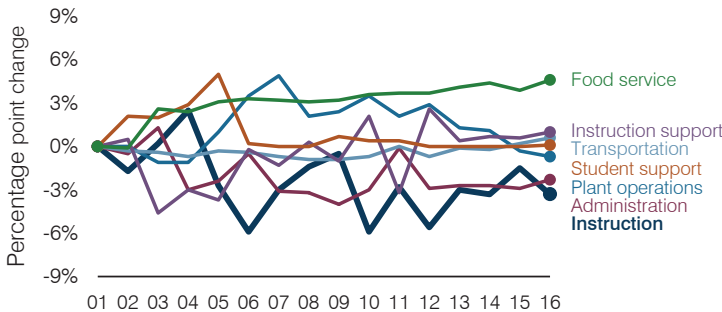
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.4 to 56.9 percent. As a percentage of total operational spending, some nonclassroom areas also varied year to year, as is common for very small districts. Overall, instruction support increased substantially.

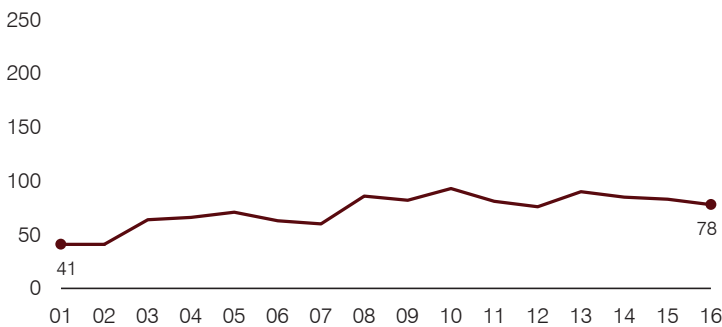
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



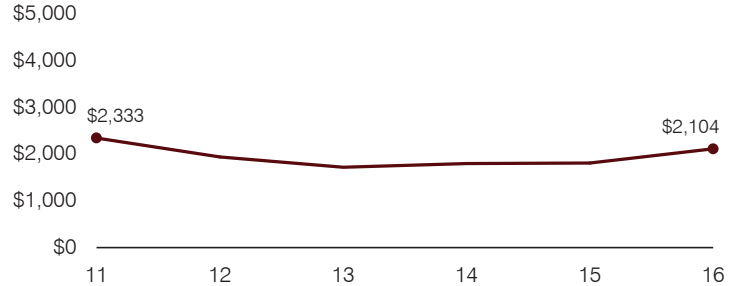
Changes in operational spending percentages



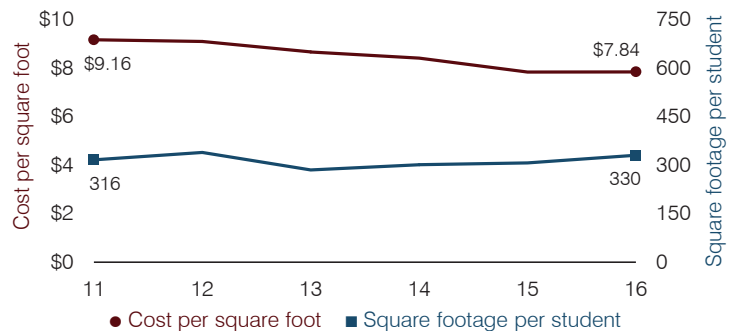
Students attending



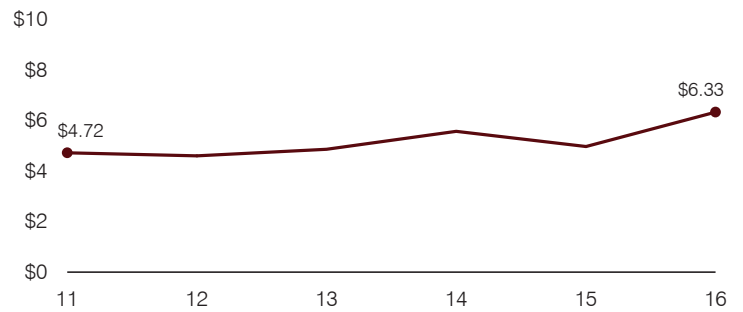
Administrative cost per pupil



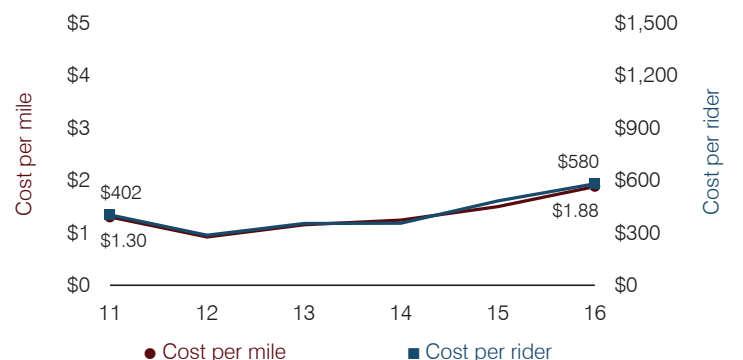
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Colorado City Unified School District

Mohave County

Efficiency peer groups 6 and T-6, Achievement peer group 7

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

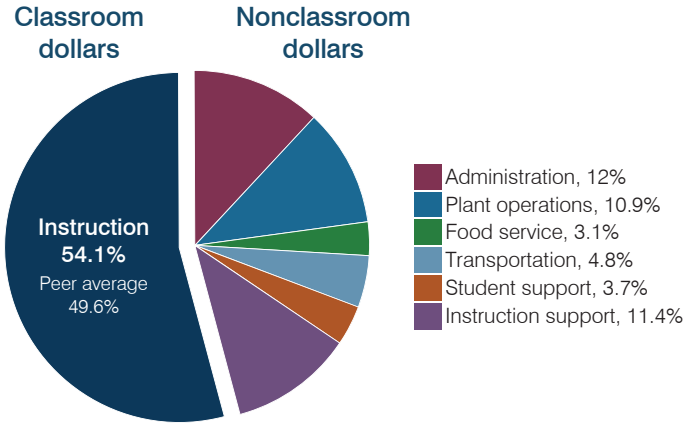
540

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,040	\$1,647	\$806
	Students per administrative position	47	45	67
Plant operations	Cost per square foot	\$4.51	\$4.72	\$6.10
	Square footage per student	210	341	154
Food service	Cost per meal	\$2.61	\$3.52	\$2.81
Transportation	Cost per mile	\$4.03	\$3.68	\$3.72
	Cost per rider	\$560	\$543	\$1,092

Very low Low Comparable High Very high

Per pupil spending

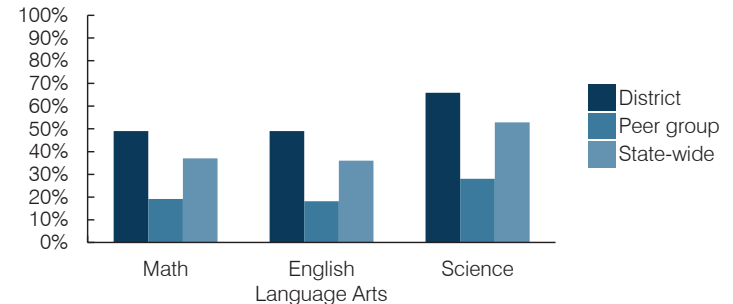
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,997	\$ 4,706	\$ 5,245	\$ 4,145
Administration	1,015	1,040	1,647	806
Plant operations	1,130	947	1,511	939
Food service	285	268	496	415
Transportation	416	420	517	364
Student support	279	319	640	633
Instruction support	1,023	991	409	444
Total operational	\$ 9,145	\$ 8,691	\$ 10,465	\$ 7,746
Land and buildings	\$ 32	\$ 555	\$ 455	\$ 621
Equipment	299	328	488	400
Interest	69	48	158	216
Other	2	29	47	153
Total nonoperational	\$ 402	\$ 960	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 9,547	\$ 9,651	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	92%	94%
Graduation rate (2015)	70%	77%	78%
Poverty rate (2015)	38%	42%	23%
Students per teacher	20.8	15.6	18.6
Average teacher salary	\$40,175	\$45,126	\$46,384
Amount from Proposition 301	\$5,793	\$4,619	\$5,315
Average years of teacher experience	12.7	12.6	11.0
Percentage of teachers in first 3 years	13%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.5%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,853	\$ 3,087	\$ 2,338	\$ 1,301
State	4,140	4,920	3,632	3,780
Local	3,127	2,828	7,286	4,268
Total revenues per pupil	\$ 10,120	\$ 10,835	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,619	\$ 6,362	\$ 7,157	\$ 5,471
Grants	2,924	3,110	2,186	1,182
Donations and tax credits	5	10	264	86

Select revenues from less common sources

		Number of peers receiving
Desegregation	\$ 0	0 of 20
Small school adjustment	379	5 of 20
Federal impact aid	0	5 of 20
Voter-approved levy increases	404	15 of 20

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	39.9	42.0	40.7	46.2	39.0	37.0	41.3	45.1	46.6	48.2	49.2	49.1	51.5	53.0	54.6	54.1

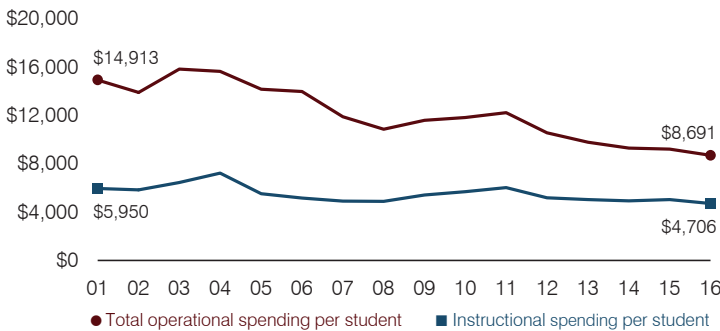
OPERATIONAL TRENDS

Fiscal years as indicated

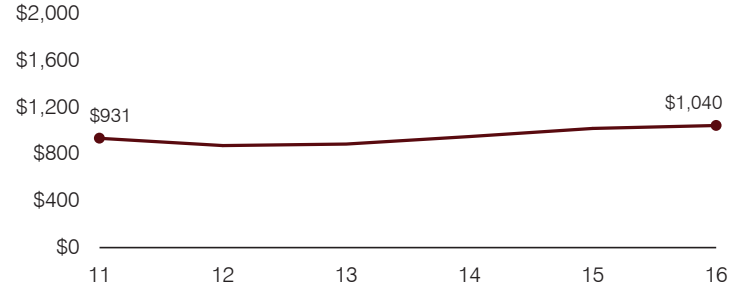
5-year spending trend (2011 through 2016)

Student enrollment increased by 38 percent, which contributed to the 29 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom increased from 49.2 to 54.1 percent. As a percentage of total operational spending, student support and instruction support decreased substantially while administration increased substantially.

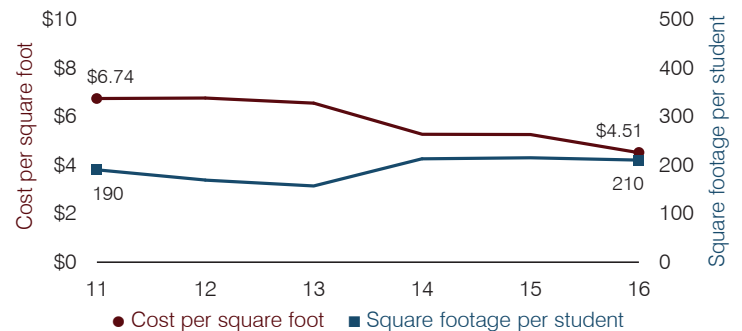
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



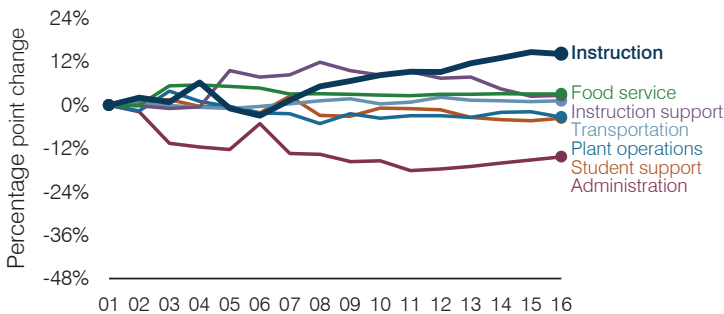
Administrative cost per pupil



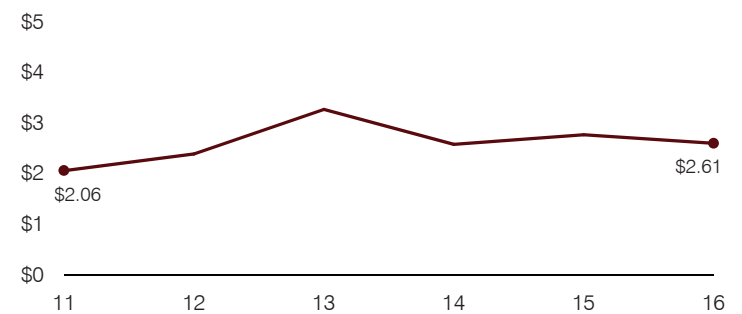
Plant cost per square foot and square footage per student



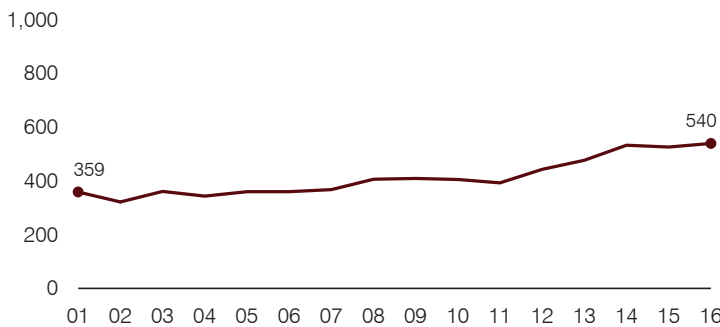
Changes in operational spending percentages



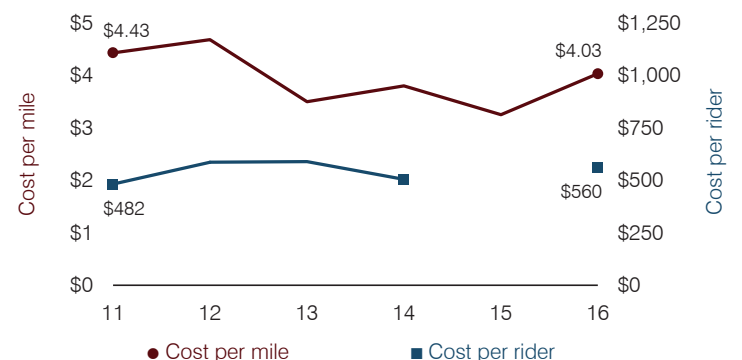
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Colorado River Union High School District

Mohave County

Efficiency peer groups 5 and T-10, Achievement peer group 11

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

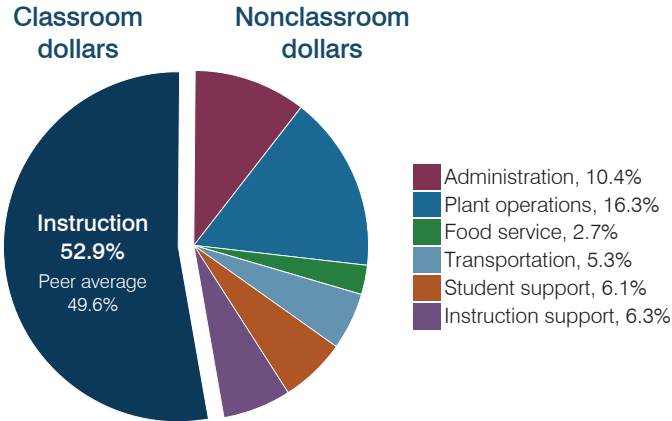
1,912

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$808	\$1,145	\$806
	Students per administrative position	67	56	67
Plant operations	Cost per square foot	\$5.78	\$5.22	\$6.10
	Square footage per student	219	270	154
Food service	Cost per meal	\$2.59	\$3.40	\$2.81
Transportation	Cost per mile	\$2.60	\$1.89	\$3.72
	Cost per rider	\$1,468	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

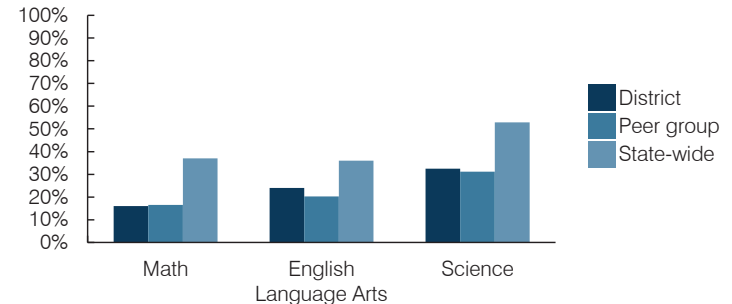
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,895	\$ 4,106	\$ 4,576	\$ 4,145
Administration	765	808	1,145	806
Plant operations	1,186	1,266	1,342	939
Food service	227	209	450	415
Transportation	437	407	522	364
Student support	541	474	695	633
Instruction support	455	491	396	444
Total operational	\$ 7,506	\$ 7,761	\$ 9,126	\$ 7,746
Land and buildings	\$ 133	\$ 165	\$ 452	\$ 621
Equipment	392	440	498	400
Interest	95	46	243	216
Other	215	176	65	153
Total nonoperational	\$ 835	\$ 827	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,341	\$ 8,588	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	80%	80%	78%
Poverty rate (2015)	25%	29%	23%
Students per teacher	21.2	12.8	18.6
Average teacher salary	\$44,539	\$42,656	\$46,384
Amount from Proposition 301	\$5,850	\$5,127	\$5,315
Average years of teacher experience	11.3	11.2	11.0
Percentage of teachers in first 3 years	21%	23%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,254	\$ 1,061	\$ 4,015	\$ 1,301
State	1,685	1,884	4,190	3,780
Local	7,055	5,960	4,081	4,268
Total revenues per pupil	\$ 9,994	\$ 8,905	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,747	\$ 5,706	\$ 5,922
Grants	1,365	1,270	1,805
Donations and tax credits	32	48	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	1,170	231	19 of 29

Colorado River UHSD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.1	55.0	58.8	55.6	58.2	58.3	60.4	60.7	59.1	60.9	56.0	52.3	52.7	50.2	51.9	52.9

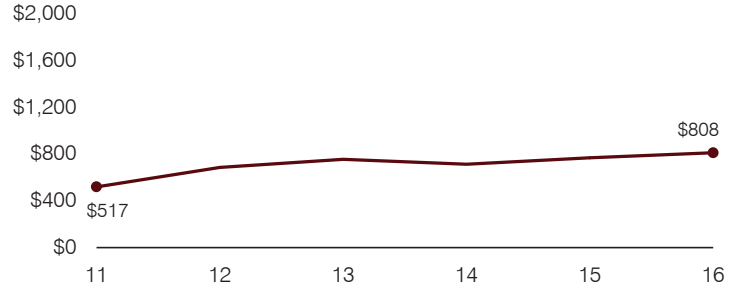
OPERATIONAL TRENDS

Fiscal years as indicated

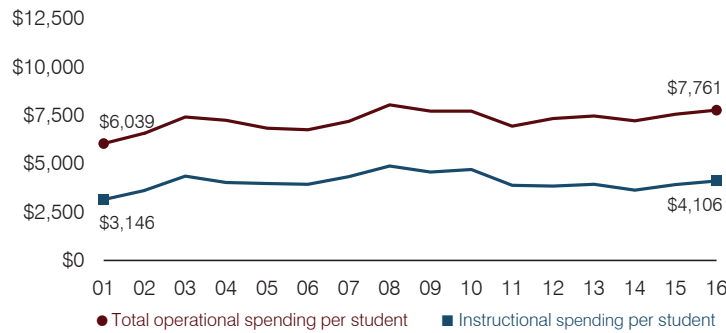
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 12 percent. The percentage of dollars spent in the classroom decreased overall from 56 to 52.9 percent. Overall, as a percentage of total operational spending, administration increased substantially and student support and instruction support increased, while food service decreased and transportation decreased slightly.

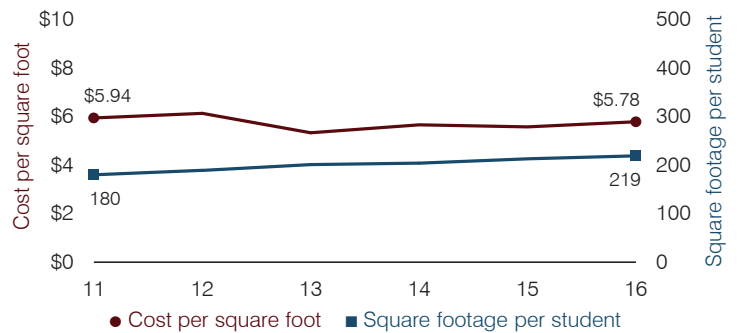
Administrative cost per pupil



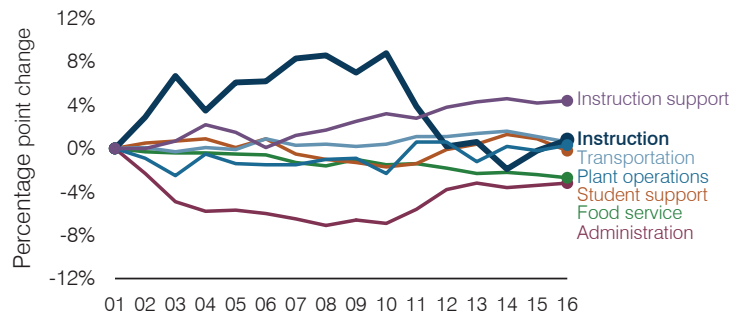
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



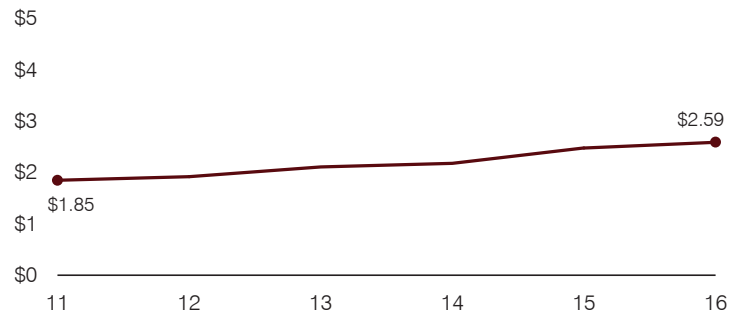
Plant cost per square foot and square footage per student



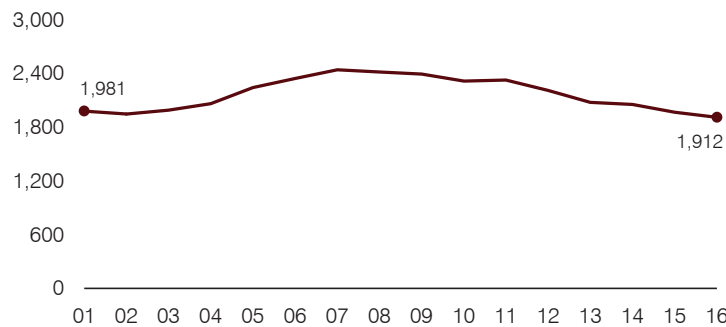
Changes in operational spending percentages



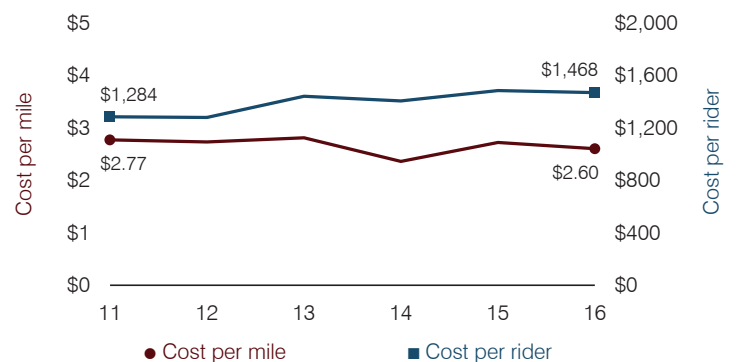
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Concho Elementary School District

Apache County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

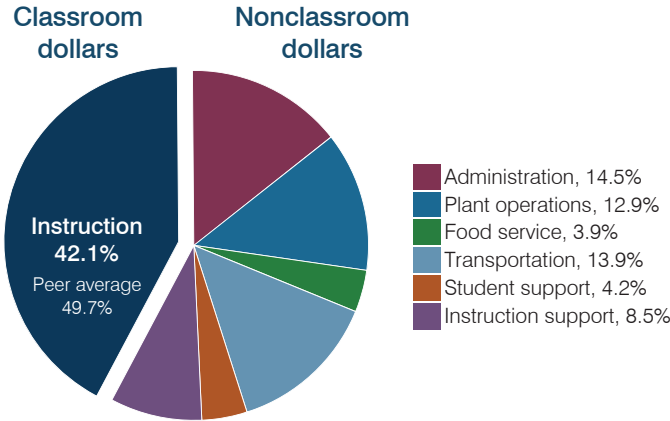
161

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,400	\$2,987	\$806
	Students per administrative position	31	30	67
Plant operations	Cost per square foot	\$8.37	\$7.21	\$6.10
	Square footage per student	255	364	154
Food service	Cost per meal	\$2.99	\$5.54	\$2.81
	Cost per mile	\$0.94	\$1.75	\$3.72
Transportation	Cost per rider	\$1,264	\$1,495	\$1,092

Per pupil spending

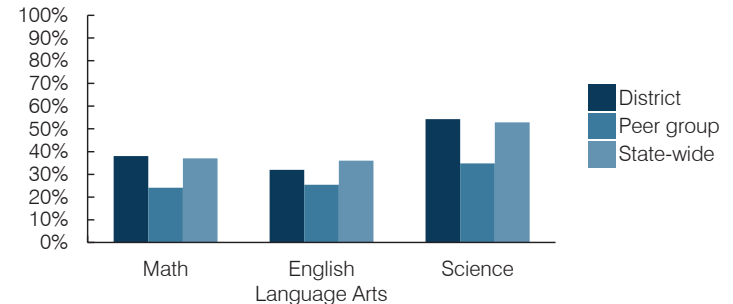
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,104	\$ 6,966	\$ 8,342	\$ 4,145
Administration	3,360	2,400	2,987	806
Plant operations	2,714	2,133	2,523	939
Food service	752	652	918	415
Transportation	2,729	2,294	1,108	364
Student support	850	699	664	633
Instruction support	944	1,413	514	444
Total operational	\$ 19,453	\$ 16,557	\$ 17,056	\$ 7,746
Land and buildings	\$ 251	\$ 282	\$ 2,005	\$ 621
Equipment	422	278	819	400
Interest	314	253	31	216
Other	4	0	87	153
Total nonoperational	\$ 991	\$ 813	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 20,444	\$ 17,370	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	41%	43%	23%
Students per teacher	11.8	10.4	18.6
Average teacher salary	\$39,660	\$43,208	\$46,384
Amount from Proposition 301	\$2,821	\$2,888	\$5,315
Average years of teacher experience	9.9	10.5	11.0
Percentage of teachers in first 3 years	29%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,663	\$ 1,910	\$ 3,667	\$ 1,301
State	12,318	9,893	6,156	3,780
Local	6,457	6,252	14,438	4,268
Total revenues per pupil	\$ 21,438	\$ 18,055	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 16,713	\$ 13,165	\$ 9,047	\$ 5,471
Grants	2,764	2,047	4,768	1,182
Donations and tax credits	71	58	186	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	654	524	7 of 52

Concho ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.2	57.0	53.3	54.1	46.9	44.1	40.8	40.5	42.9	46.9	42.6	40.3	39.6	43.3	41.7	42.1

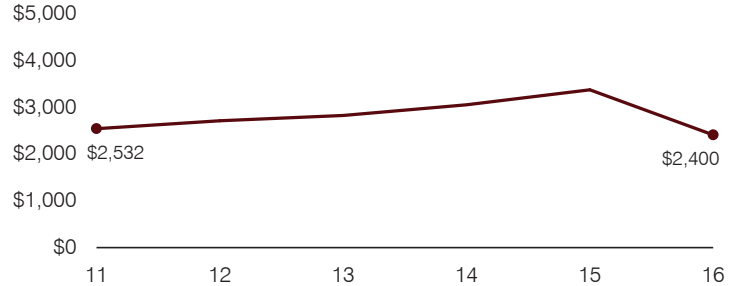
OPERATIONAL TRENDS

Fiscal years as indicated

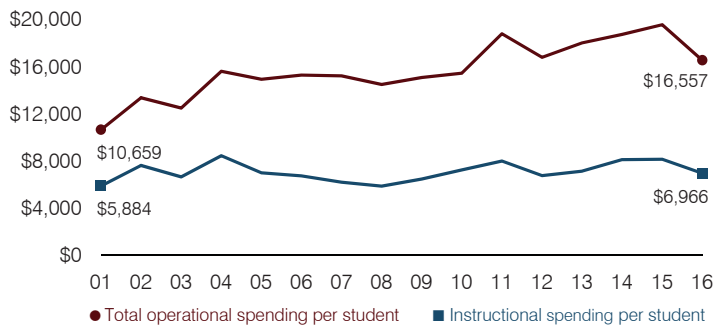
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 43.3 to a low of 39.6 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, instruction support increased substantially.

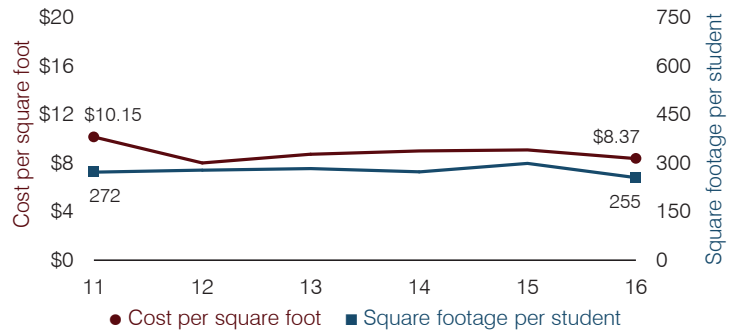
Administrative cost per pupil



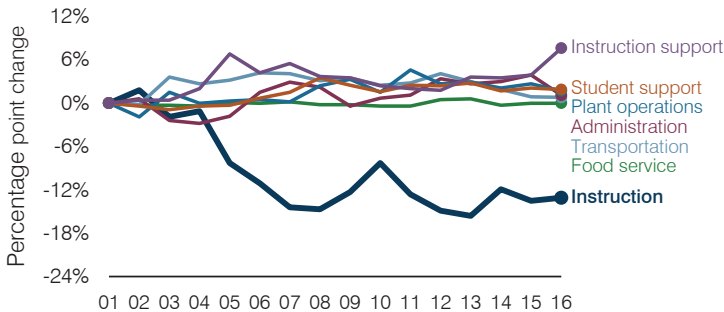
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



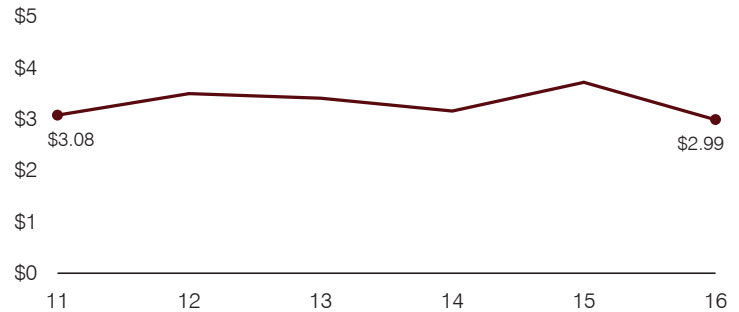
Plant cost per square foot and square footage per student



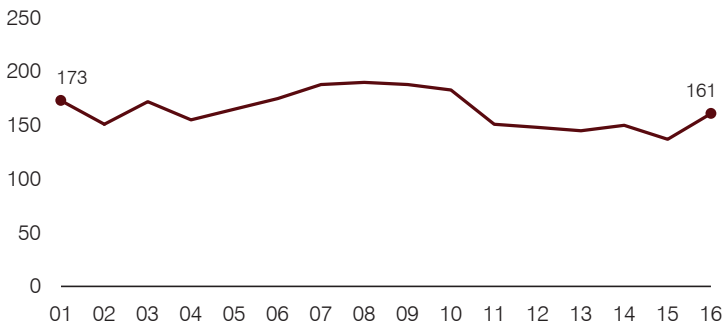
Changes in operational spending percentages



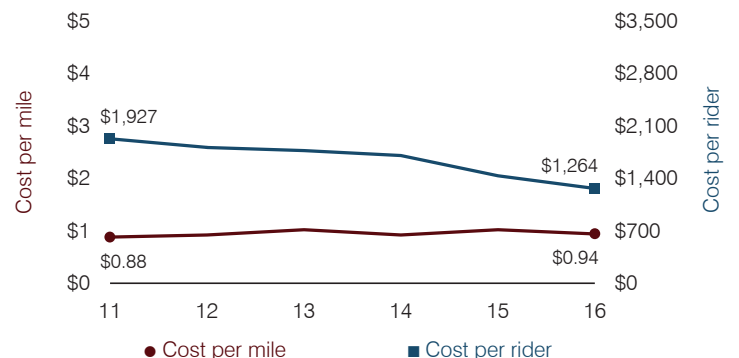
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Congress Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 19

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

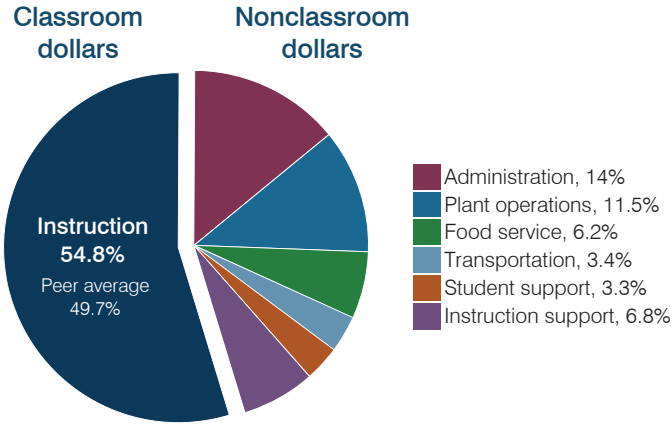
95

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,000	\$2,987	\$806
	Students per administrative position	47	30	67
Plant operations	Cost per square foot	\$5.99	\$7.21	\$6.10
	Square footage per student	275	364	154
Food service	Cost per meal	\$3.88	\$5.54	\$2.81
	Cost per mile	\$1.21	\$1.75	\$3.72
Transportation	Cost per rider	\$784	\$1,495	\$1,092

Per pupil spending

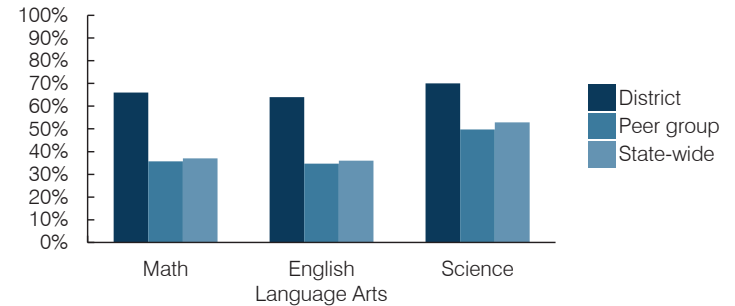
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,559	\$ 7,860	\$ 8,342	\$ 4,145
Administration	2,162	2,000	2,987	806
Plant operations	1,519	1,645	2,523	939
Food service	736	884	918	415
Transportation	501	489	1,108	364
Student support	414	482	664	633
Instruction support	890	972	514	444
Total operational	\$ 13,781	\$ 14,332	\$ 17,056	\$ 7,746
Land and buildings	\$ 380	\$ 303	\$ 2,005	\$ 621
Equipment	288	922	819	400
Interest	0	3	31	216
Other	0	20	87	153
Total nonoperational	\$ 668	\$ 1,248	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 14,449	\$ 15,580	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	31%	34%	23%
Students per teacher	10.0	16.1	18.6
Average teacher salary	\$52,083	\$47,933	\$46,384
Amount from Proposition 301	\$2,324	\$4,405	\$5,315
Average years of teacher experience	14.9	12.0	11.0
Percentage of teachers in first 3 years	9%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	14.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,612	\$ 1,699	\$ 3,667	\$ 1,301
State	3,877	4,834	6,156	3,780
Local	9,490	9,324	14,438	4,268
Total revenues per pupil	\$ 14,979	\$ 15,857	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,813	\$ 8,153	\$ 9,047	\$ 5,471
Grants	1,616	1,934	4,768	1,182
Donations and tax credits	341	346	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	6,018	6,293	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Congress ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	N/A	51.7	58.9	59.3	55.6	54.7	56.0	52.6	53.5	51.7	50.1	49.6	54.4	55.4	54.9	54.8

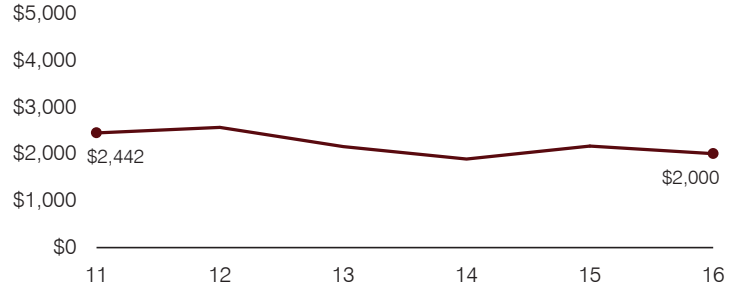
OPERATIONAL TRENDS

Fiscal years as indicated

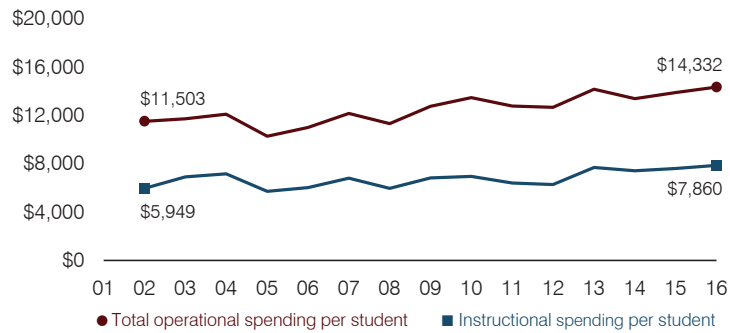
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 12 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 50.1 to 54.8 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration decreased substantially, while plant operations increased.

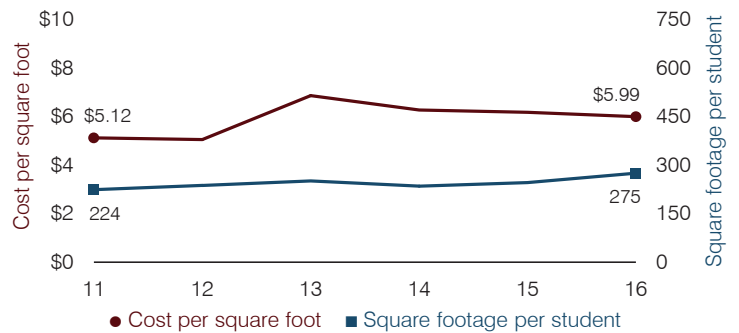
Administrative cost per pupil



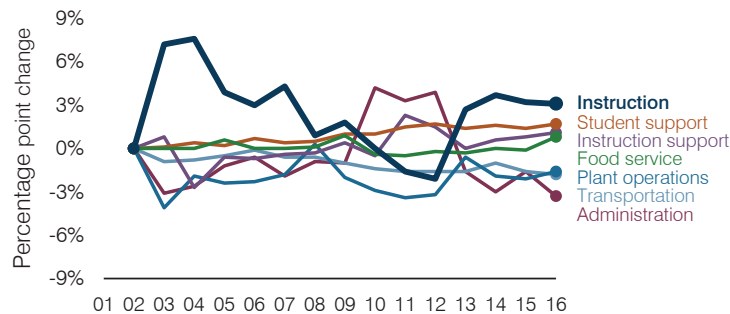
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



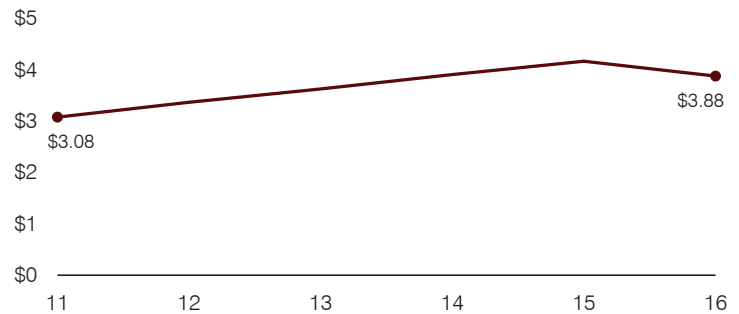
Plant cost per square foot and square footage per student



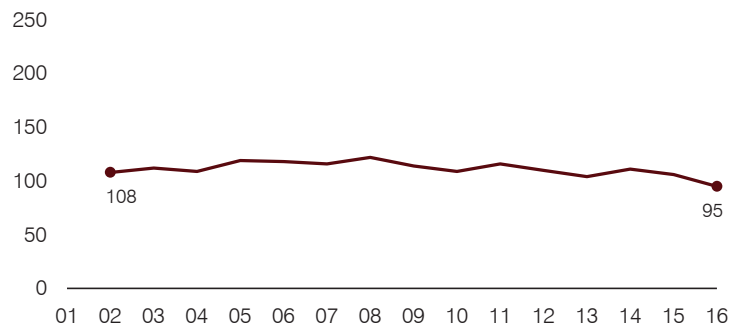
Changes in operational spending percentages



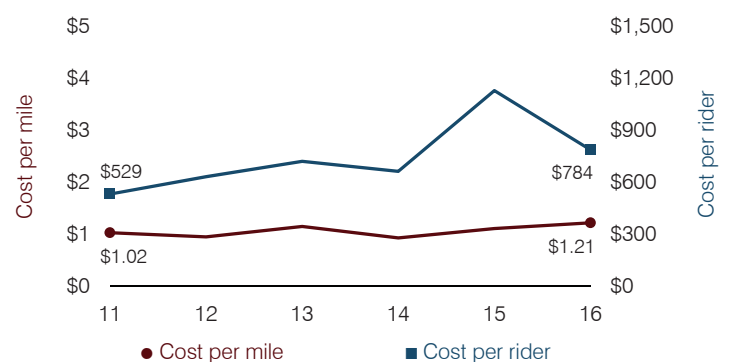
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Continental Elementary School District

Pima County

Efficiency peer groups 10 and T-7, Achievement peer group 16

Legislative district(s): 2 and 14

District size, location:

Small, Rural

Students attending:

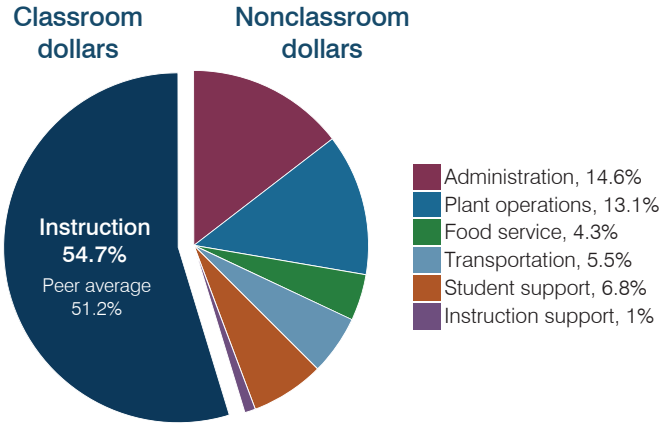
519

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,245	\$1,226	\$806
	Students per administrative position	48	53	67
Plant operations	Cost per square foot	\$7.72	\$6.27	\$6.10
	Square footage per student	145	179	154
Food service	Cost per meal	\$3.39	\$3.29	\$2.81
Transportation	Cost per mile	\$1.77	\$3.32	\$3.72
	Cost per rider	\$468	\$863	\$1,092

Per pupil spending

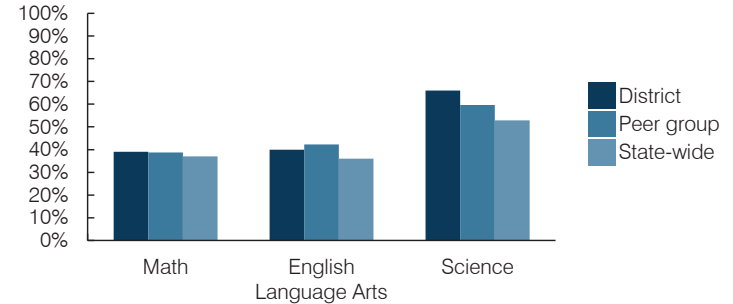
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,222	\$ 4,686	\$ 4,828	\$ 4,145
Administration	1,241	1,245	1,226	806
Plant operations	987	1,121	1,140	939
Food service	356	371	580	415
Transportation	469	470	539	364
Student support	475	582	521	633
Instruction support	191	87	348	444
Total operational	\$ 7,941	\$ 8,562	\$ 9,182	\$ 7,746
Land and buildings	\$ 481	\$ 290	\$ 237	\$ 621
Equipment	385	407	321	400
Interest	1,100	1,119	161	216
Other	372	224	69	153
Total nonoperational	\$ 2,338	\$ 2,040	\$ 788	\$ 1,390
Total per pupil spending	\$ 10,279	\$ 10,602	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	12%	11%	23%
Students per teacher	14.8	11.8	18.6
Average teacher salary	\$42,320	\$48,263	\$46,384
Amount from Proposition 301	\$4,991	\$3,818	\$5,315
Average years of teacher experience	8.7	17.1	11.0
Percentage of teachers in first 3 years	23%	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 752	\$ 956	\$ 2,805	\$ 1,301
State	2,485	2,850	4,432	3,780
Local	5,931	7,315	4,597	4,268
Total revenues per pupil	\$ 9,168	\$ 11,121	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,981	\$ 6,680	\$ 6,808
Grants	752	956	1,923
Donations and tax credits	374	551	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	2,035	2,826	6 of 14

Continental ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.0	55.1	58.1	58.3	59.6	55.3	56.2	61.3	62.8	56.0	58.2	55.4	58.6	54.3	53.2	54.7

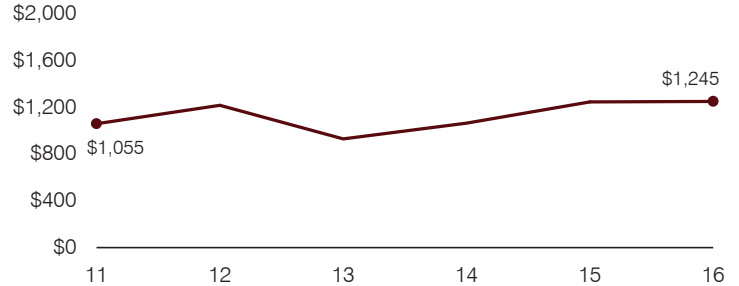
OPERATIONAL TRENDS

Fiscal years as indicated

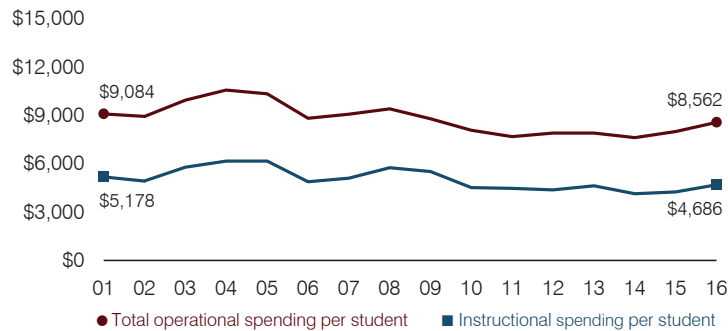
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 11 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 58.2 to 54.7 percent. Overall, as a percentage of total operational spending, transportation increased substantially and plant operations and student support increased, while food service decreased slightly.

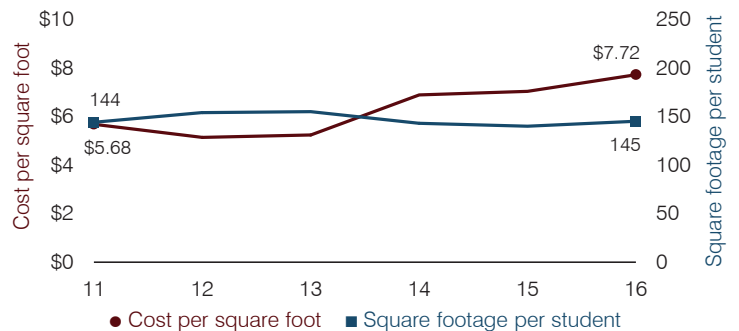
Administrative cost per pupil



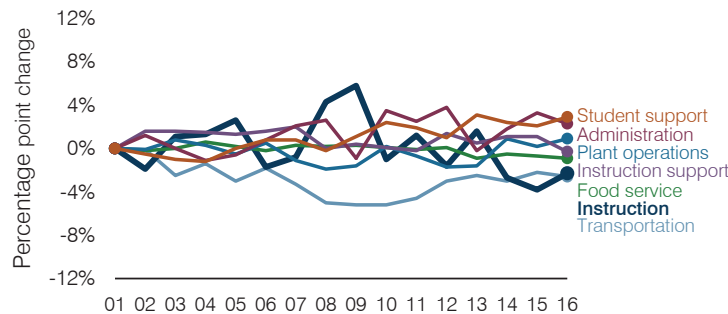
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



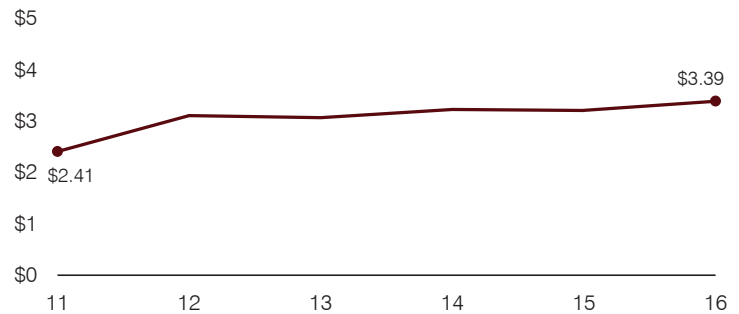
Plant cost per square foot and square footage per student



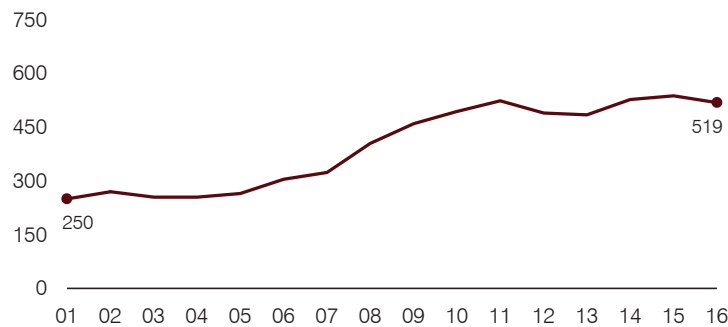
Changes in operational spending percentages



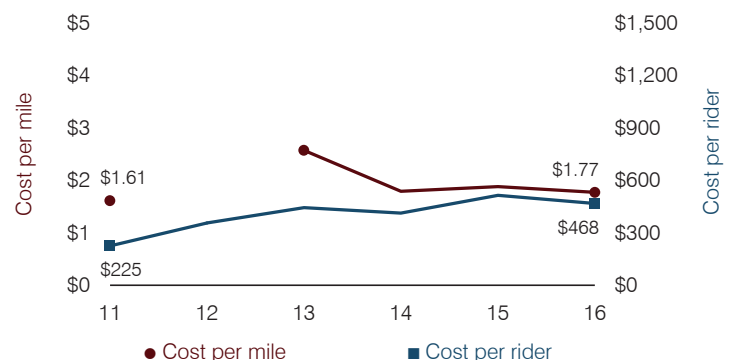
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Coolidge Unified School District

Pinal County

Efficiency peer groups 4 and T-9, Achievement peer group 5

Legislative district(s): 8 and 12

District size, location:

Medium-large, Town

Students attending:

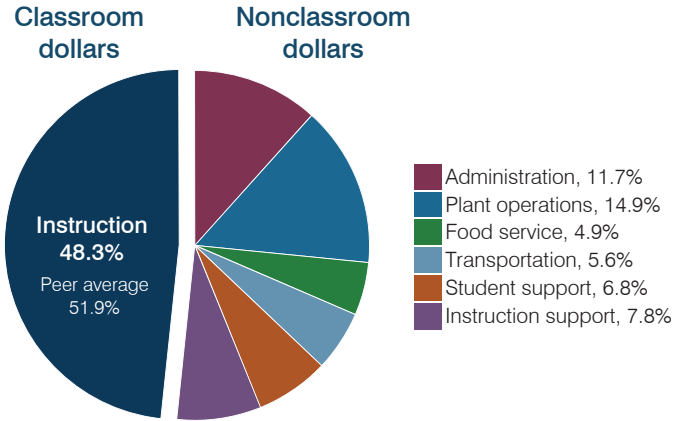
3,108

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$949	\$791	\$806
	Students per administrative position	62	69	67
Plant operations	Cost per square foot	\$4.36	\$5.35	\$6.10
	Square footage per student	279	191	154
Food service	Cost per meal	\$3.65	\$2.94	\$2.81
Transportation	Cost per mile	\$2.55	\$2.49	\$3.72
	Cost per rider	\$955	\$1,031	\$1,092

Per pupil spending

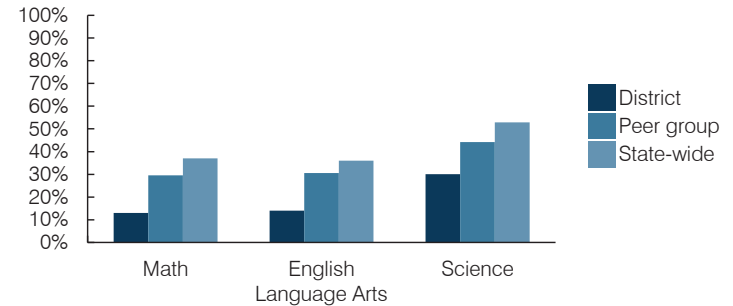
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,521	\$ 3,930	\$ 3,915	\$ 4,145
Administration	800	949	791	806
Plant operations	1,126	1,216	987	939
Food service	470	394	402	415
Transportation	545	454	405	364
Student support	476	554	588	633
Instruction support	666	638	473	444
Total operational	\$ 7,604	\$ 8,135	\$ 7,561	\$ 7,746
Land and buildings	\$ 454	\$ 570	\$ 232	\$ 621
Equipment	407	447	291	400
Interest	441	381	195	216
Other	17	21	69	153
Total nonoperational	\$ 1,319	\$ 1,419	\$ 787	\$ 1,390
Total per pupil spending	\$ 8,923	\$ 9,554	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	73%	83%	78%
Poverty rate (2015)	21%	24%	23%
Students per teacher	19.0	16.5	18.6
Average teacher salary	\$42,695	\$44,919	\$46,384
Amount from Proposition 301	\$6,915	\$5,307	\$5,315
Average years of teacher experience	10.1	12.0	11.0
Percentage of teachers in first 3 years	22%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,615	\$ 1,671	\$ 2,396	\$ 1,301
State	3,655	4,006	3,985	3,780
Local	3,851	4,253	3,109	4,268
Total revenues per pupil	\$ 9,121	\$ 9,930	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,637	\$ 6,189	\$ 5,347
Grants	1,591	1,670	1,480
Donations and tax credits	10	15	53

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	76	82	7 of 18
Voter-approved levy increases	691	702	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.3	54.9	51.9	51.9	54.3	54.4	55.7	52.0	52.8	47.3	50.2	47.6	44.9	45.7	46.3	48.3

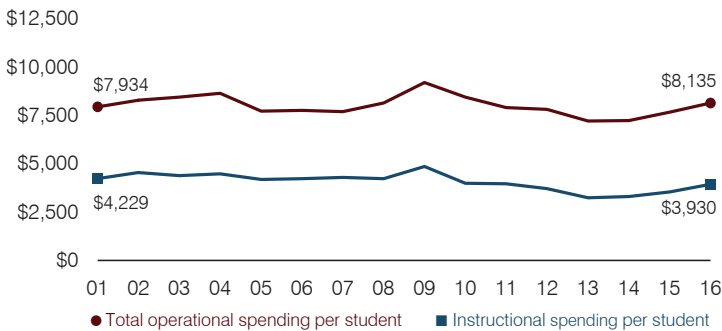
OPERATIONAL TRENDS

Fiscal years as indicated

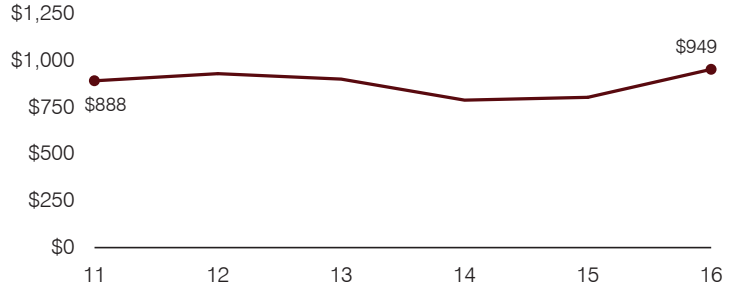
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 50.2 to 48.3 percent. Overall, as a percentage of total operational spending, plant operations and instruction support increased substantially. Student support decreased substantially and transportation decreased.

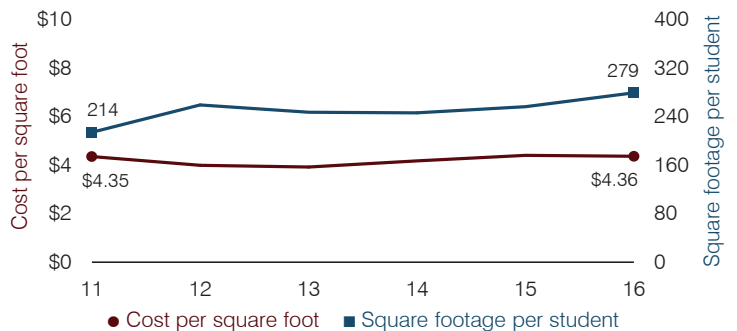
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



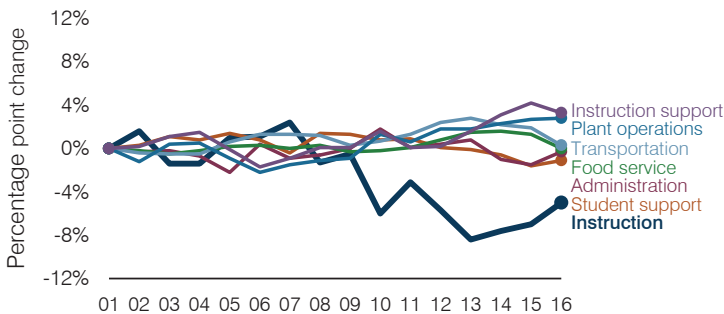
Administrative cost per pupil



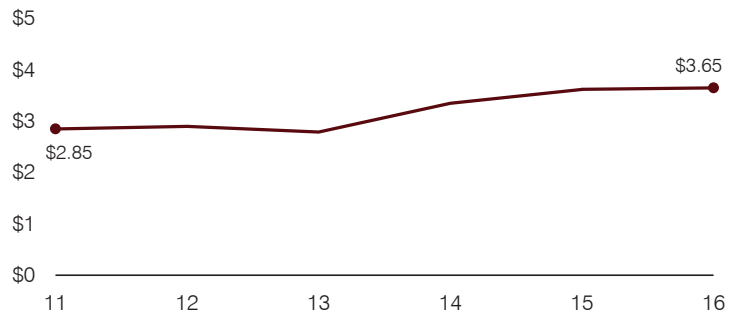
Plant cost per square foot and square footage per student



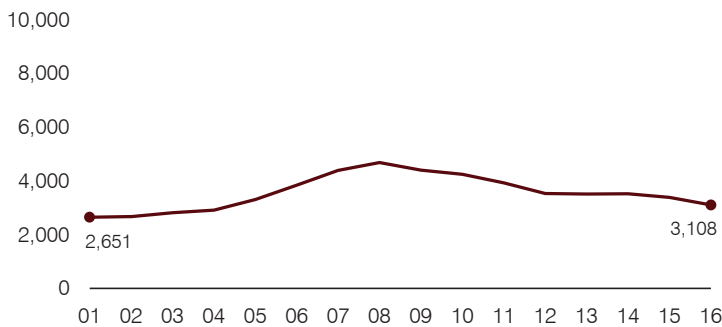
Changes in operational spending percentages



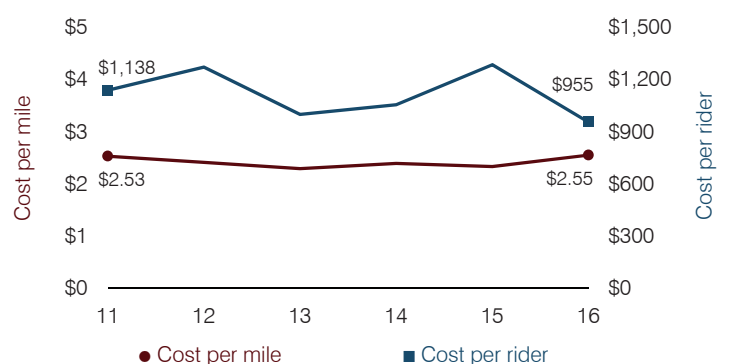
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Cottonwood-Oak Creek Elementary School District

Yavapai County

Efficiency peer groups 9 and T-8, Achievement peer group 18

Legislative district(s): 1 and 6

District size, location:

Medium-large, Town

Students attending:

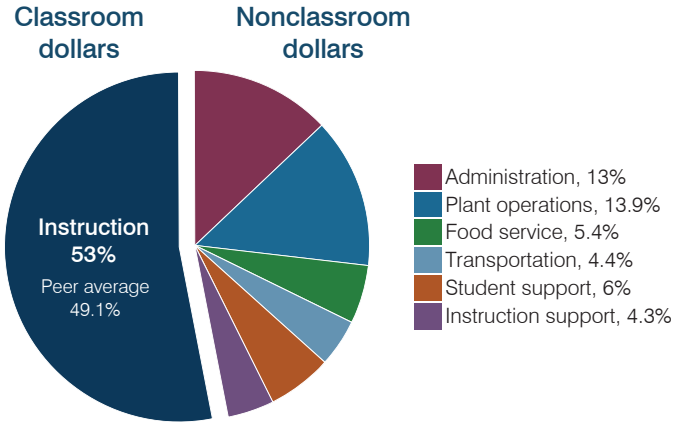
2,026

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$984	\$1,108	\$806
	Students per administrative position	54	59	67
Plant operations	Cost per square foot	\$6.94	\$7.02	\$6.10
	Square footage per student	152	149	154
Food service	Cost per meal	\$2.86	\$2.88	\$2.81
Transportation	Cost per mile	\$2.77	\$2.55	\$3.72
	Cost per rider	\$694	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

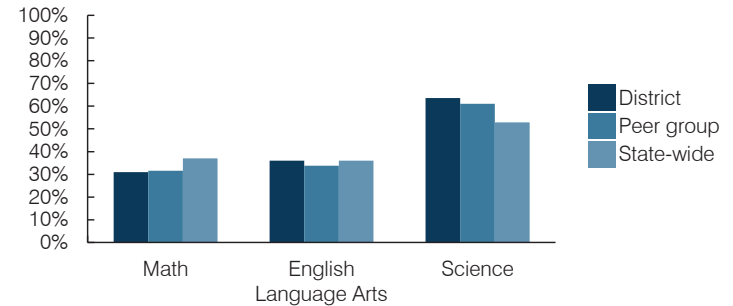
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,781	\$ 4,015	\$ 3,970	\$ 4,145
Administration	980	984	1,108	806
Plant operations	946	1,052	1,027	939
Food service	708	409	573	415
Transportation	351	336	437	364
Student support	435	458	512	633
Instruction support	290	326	473	444
Total operational	\$ 7,491	\$ 7,580	\$ 8,100	\$ 7,746
Land and buildings	\$ 183	\$ 1,055	\$ 302	\$ 621
Equipment	1,300	215	308	400
Interest	13	309	81	216
Other	92	75	115	153
Total nonoperational	\$ 1,588	\$ 1,654	\$ 806	\$ 1,390
Total per pupil spending	\$ 9,079	\$ 9,234	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	23%	25%	23%
Students per teacher	16.9	13.9	18.6
Average teacher salary	\$40,314	\$46,579	\$46,384
Amount from Proposition 301	\$4,511	\$4,701	\$5,315
Average years of teacher experience	12.4	12.1	11.0
Percentage of teachers in first 3 years	14%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	1.7%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,303	\$ 1,047	\$ 1,836	\$ 1,301
State	3,254	3,301	4,877	3,780
Local	3,581	4,170	2,734	4,268
Total revenues per pupil	\$ 8,138	\$ 8,518	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,274	\$ 5,140	\$ 5,688
Grants	1,307	1,160	1,981
Donations and tax credits	87	106	72

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	498	989	7 of 10

Cottonwood-Oak Creek ESD—page 2

Classroom dollar percentage

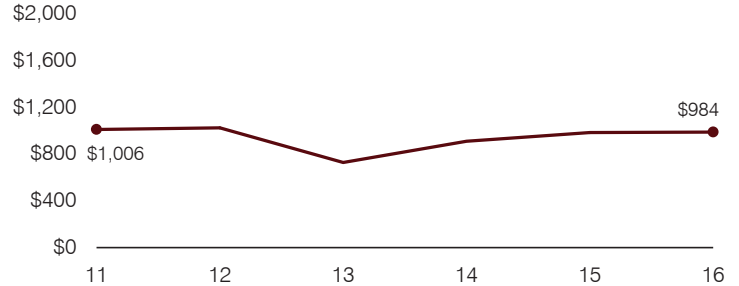
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.8	52.4	56.1	53.6	53.9	53.5	53.4	55.8	57.0	52.8	47.8	50.6	55.7	52.0	50.5	53.0

OPERATIONAL TRENDS Fiscal years as indicated

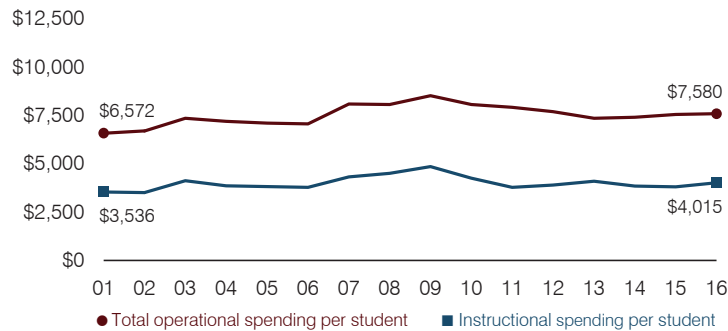
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 47.8 to 53 percent. Overall, as a percentage of total operational spending, food service decreased substantially, instruction support decreased, and administration and student support decreased slightly. Other nonclassroom areas varied year to year.

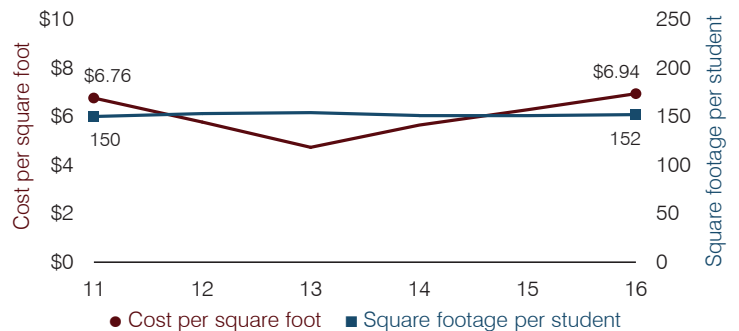
Administrative cost per pupil



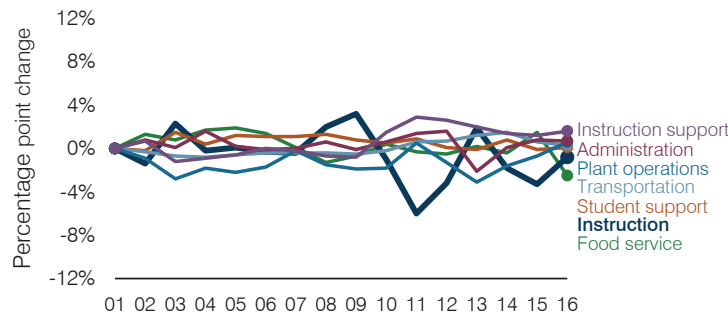
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



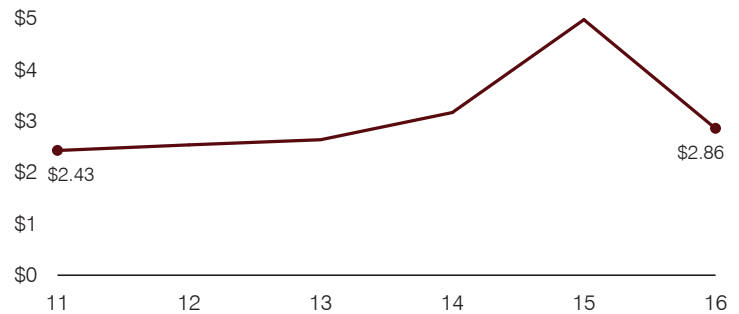
Plant cost per square foot and square footage per student



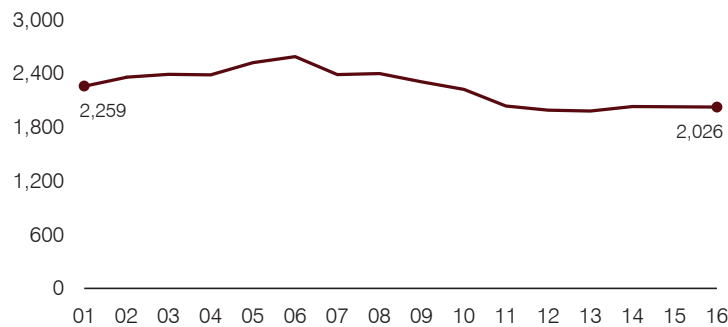
Changes in operational spending percentages



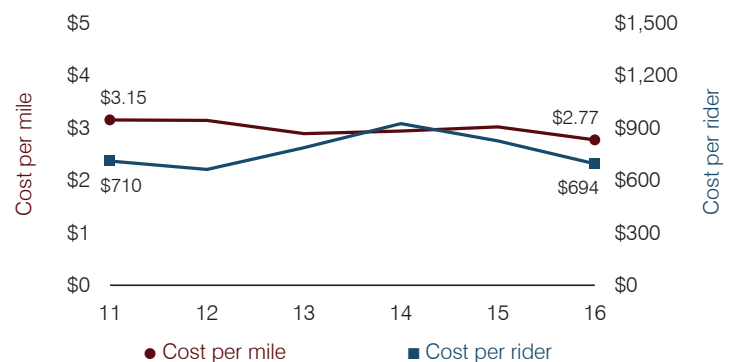
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Crane Elementary School District

Yuma County

Efficiency peer groups 8 and T-1, Achievement peer group 13

Legislative district(s): 4 and 13

District size, location:

Medium-large, City

Students attending:

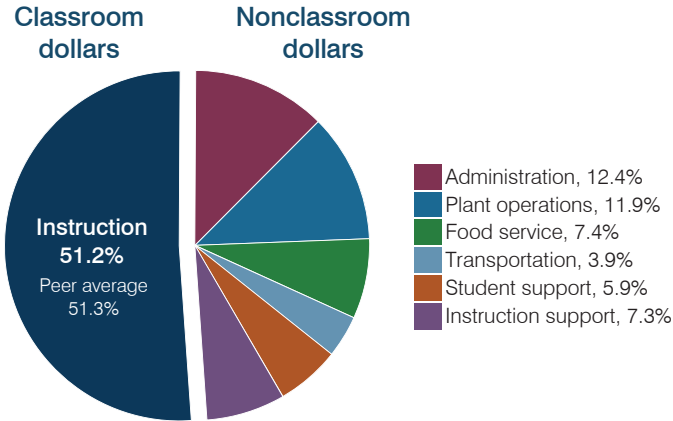
6,031

Number of schools:

11

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$807	\$943	\$806
	Students per administrative position	73	71	67
Plant operations	Cost per square foot	\$7.42	\$6.27	\$6.10
	Square footage per student	104	141	154
Food service	Cost per meal	\$2.35	\$2.60	\$2.81
Transportation	Cost per mile	\$4.85	\$6.21	\$3.72
	Cost per rider	\$538	\$783	\$1,092

Per pupil spending

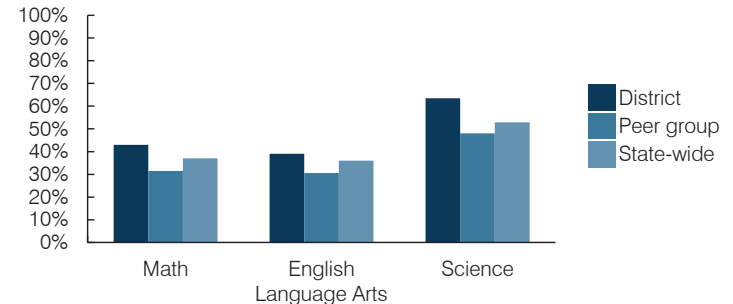
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,206	\$ 3,320	\$ 3,896	\$ 4,145
Administration	773	807	943	806
Plant operations	742	771	866	939
Food service	510	478	598	415
Transportation	260	253	301	364
Student support	369	380	562	633
Instruction support	434	470	495	444
Total operational	\$ 6,294	\$ 6,479	\$ 7,661	\$ 7,746
Land and buildings	\$ 79	\$ 864	\$ 1,802	\$ 621
Equipment	273	298	577	400
Interest	114	133	250	216
Other	1	1	155	153
Total nonoperational	\$ 467	\$ 1,296	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 6,761	\$ 7,775	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	27%	26%	23%
Students per teacher	20.0	19.0	18.6
Average teacher salary	\$43,824	\$40,596	\$46,384
Amount from Proposition 301	\$6,382	\$4,805	\$5,315
Average years of teacher experience	8.4	7.6	11.0
Percentage of teachers in first 3 years	30%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.2%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,105	\$ 1,205	\$ 1,781	\$ 1,301
State	4,444	4,864	3,849	3,780
Local	1,163	1,240	4,470	4,268
Total revenues per pupil	\$ 6,712	\$ 7,309	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,721	\$ 4,853	\$ 5,085	\$ 5,471
Grants	1,153	1,422	1,865	1,182
Donations and tax credits	88	30	46	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	308	339	19 of 19

Classroom dollar percentage

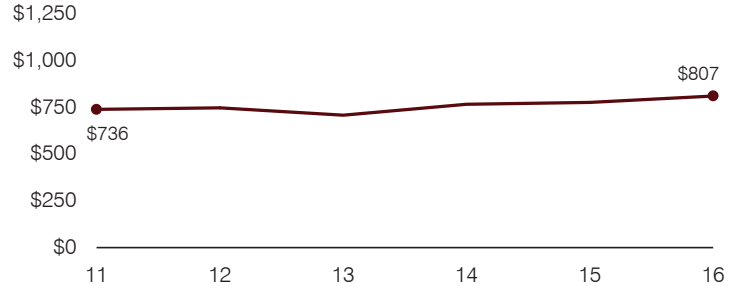
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.8	59.4	59.0	58.8	57.4	56.5	55.8	56.0	54.3	53.5	52.8	51.1	50.8	51.2	50.9	51.2

OPERATIONAL TRENDS
Fiscal years as indicated

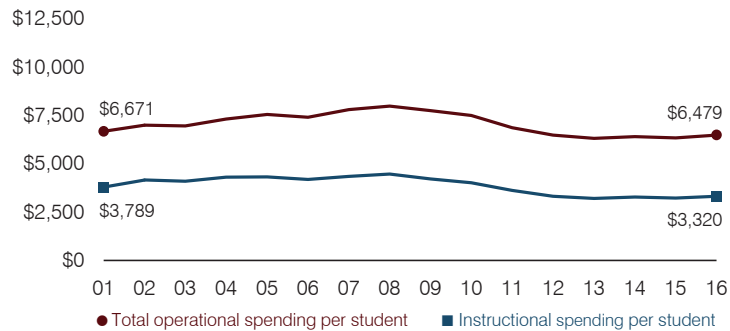
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased from 52.8 to 51.2 percent. Overall, as a percentage of total operational spending, administration, food service, and student support increased slightly. Most other nonclassroom areas remained fairly stable.

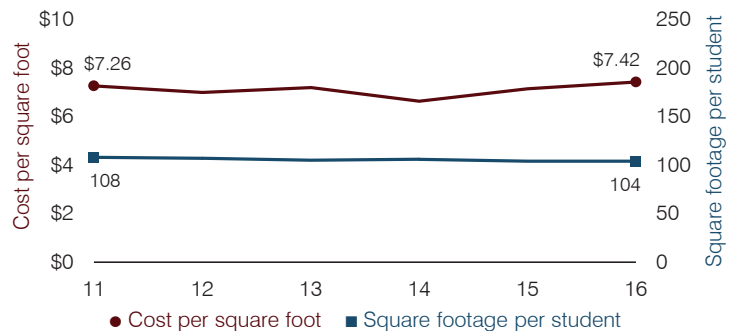
Administrative cost per pupil



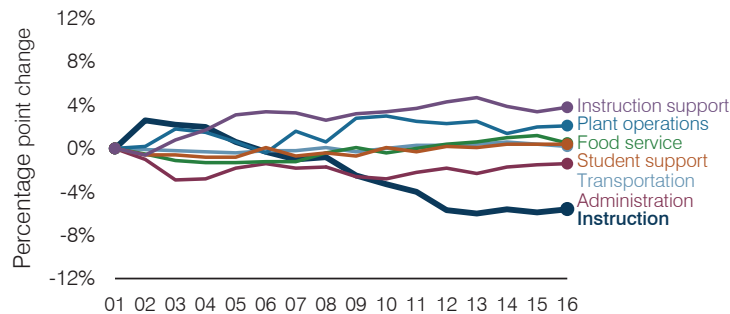
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



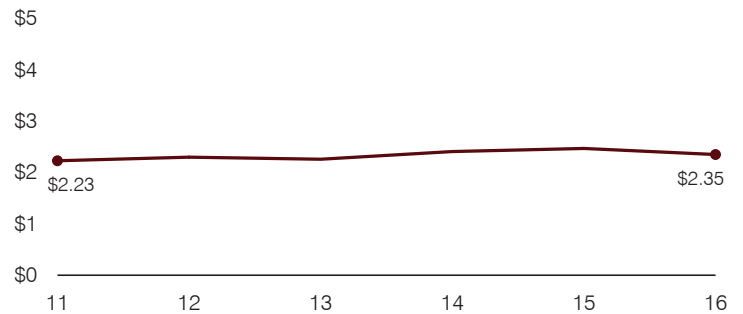
Plant cost per square foot and square footage per student



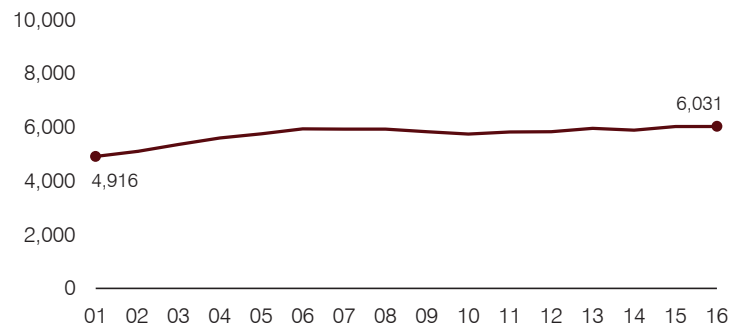
Changes in operational spending percentages



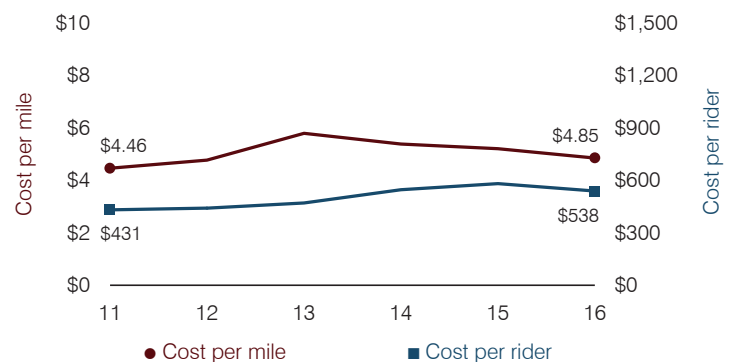
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Creighton Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 15

Legislative district(s): 24, 27, and 28

District size, location:

Medium-large, City

Students attending:

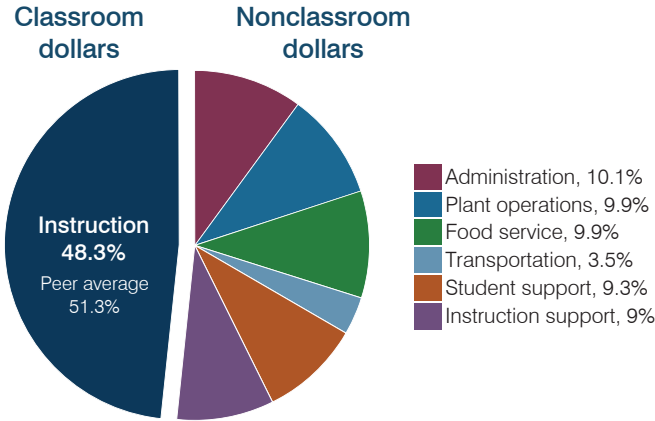
6,070

Number of schools:

9

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$835	\$943	\$806
	Students per administrative position	59	71	67
Plant operations	Cost per square foot	\$5.01	\$6.27	\$6.10
	Square footage per student	164	141	154
Food service	Cost per meal	\$3.06	\$2.60	\$2.81
Transportation	Cost per mile	\$7.14	\$5.73	\$3.72
	Cost per rider	\$1,080	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

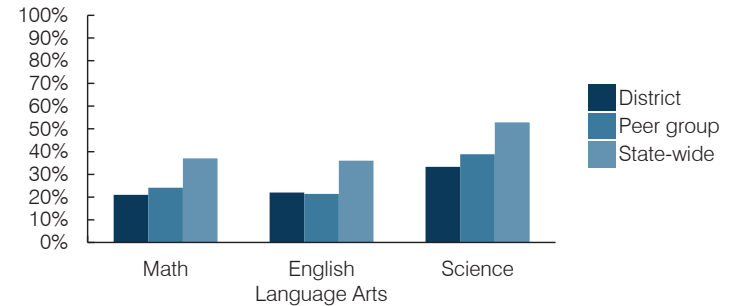
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,882	\$ 4,009	\$ 3,896	\$ 4,145
Administration	842	835	943	806
Plant operations	754	821	866	939
Food service	770	821	598	415
Transportation	289	290	301	364
Student support	767	771	562	633
Instruction support	700	751	495	444
Total operational	\$ 8,004	\$ 8,298	\$ 7,661	\$ 7,746
Land and buildings	\$ 2,963	\$ 587	\$ 1,802	\$ 621
Equipment	317	509	577	400
Interest	145	74	250	216
Other	106	114	155	153
Total nonoperational	\$ 3,531	\$ 1,284	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 11,535	\$ 9,582	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	42%	49%	23%
Students per teacher	17.1	18.3	18.6
Average teacher salary	\$43,289	\$48,763	\$46,384
Amount from Proposition 301	\$5,403	\$4,203	\$5,315
Average years of teacher experience	7.9	10.0	11.0
Percentage of teachers in first 3 years	31%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,250	\$ 2,337	\$ 1,781	\$ 1,301
State	3,941	4,157	3,849	3,780
Local	2,685	3,858	4,470	4,268
Total revenues per pupil	\$ 8,876	\$ 10,352	\$ 10,100	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,923	\$ 4,981	\$ 5,085	\$ 5,471
Grants	2,341	2,506	1,865	1,182
Donations and tax credits	36	45	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	477	2,117	19 of 19

Classroom dollar percentage

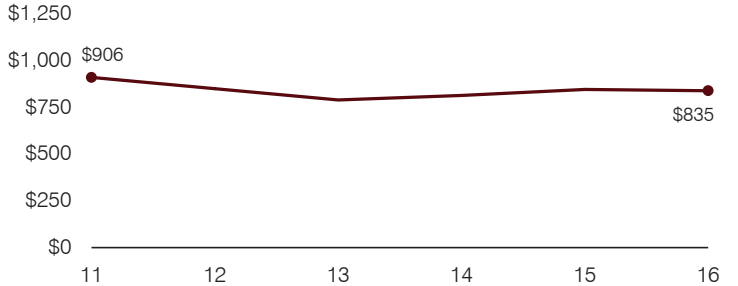
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.8	55.5	59.8	58.0	57.8	55.0	53.3	51.9	52.6	53.3	50.9	50.3	48.0	47.4	48.5	48.3

OPERATIONAL TRENDS
Fiscal years as indicated

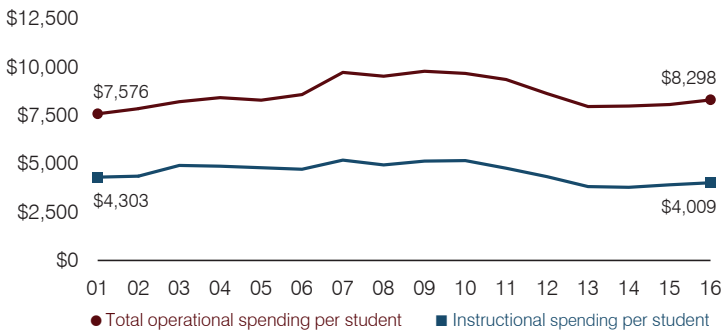
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 50.9 to 48.3 percent. As a percentage of total operational spending, food service and student support increased, while instruction support decreased slightly overall. Most other nonclassroom areas remained stable.

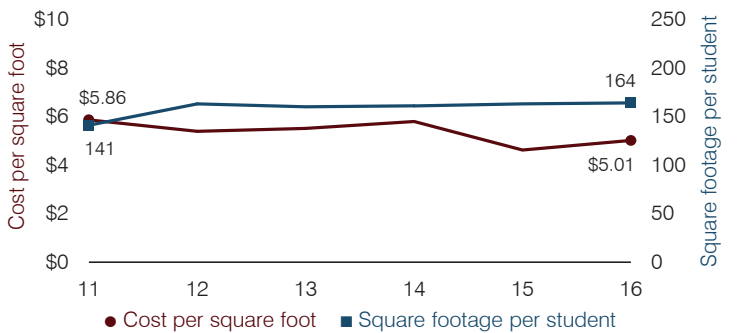
Administrative cost per pupil



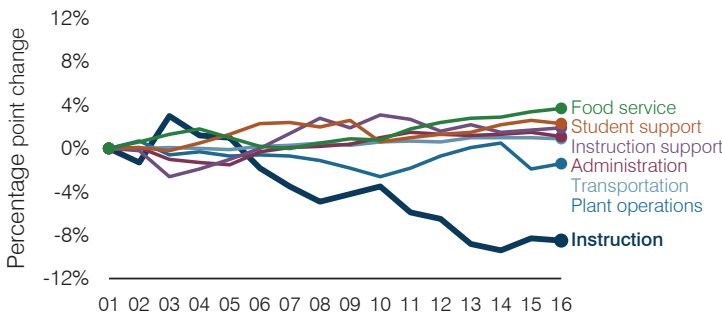
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



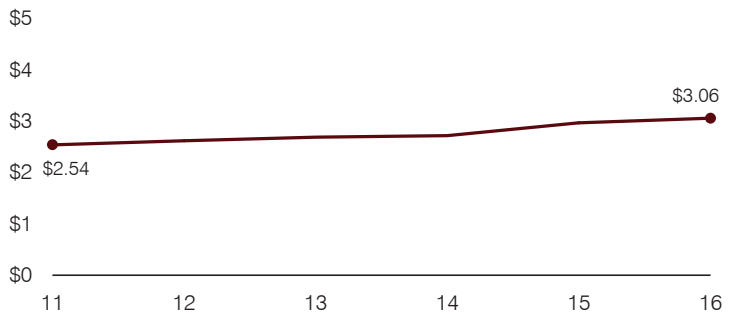
Plant cost per square foot and square footage per student



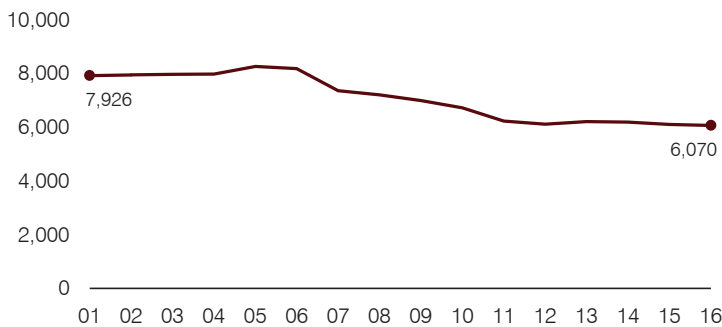
Changes in operational spending percentages



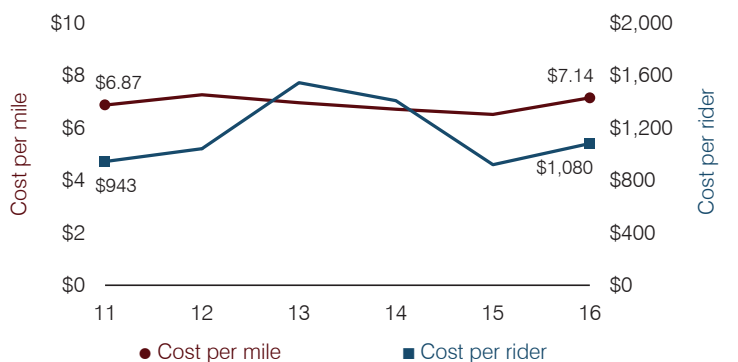
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Crown King Elementary School District

Yavapai County

Efficiency peer group 11 and Achievement peer group 17

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

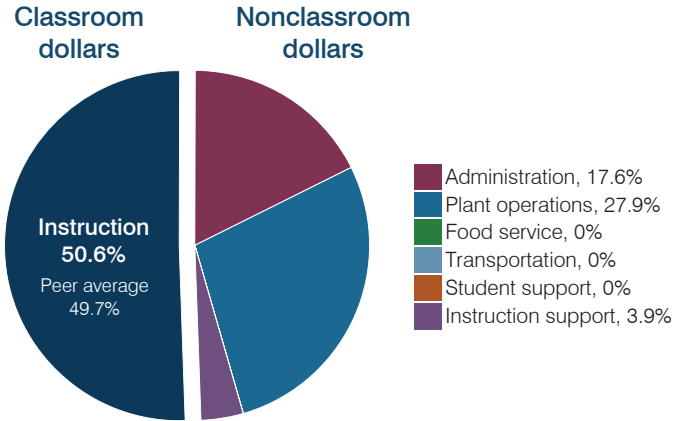
1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$16,324	\$2,987	\$806
	Students per administrative position	1	30	67
Plant operations	Cost per square foot	\$13.65	\$7.21	\$6.10
	Square footage per student	1,900	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
Transportation	Cost per mile	N/A	N/A	\$3.72
	Cost per rider	N/A	N/A	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 33,950	\$ 46,980	\$ 8,342	\$ 4,145
Administration	14,450	16,324	2,987	806
Plant operations	26,686	25,937	2,523	939
Food service	0	0	918	415
Transportation	0	0	1,108	364
Student support	0	0	664	633
Instruction support	3,600	3,600	514	444
Total operational	\$ 78,686	\$ 92,841	\$ 17,056	\$ 7,746
Land and buildings	\$ 1,000	\$ 0	\$ 2,005	\$ 621
Equipment	4,275	8,505	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 5,275	\$ 8,505	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 83,961	\$ 101,346	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	N/A	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	N/A	19%	23%
Students per teacher	N/A	14.2	18.6
Average teacher salary	N/A	\$44,172	\$46,384
Amount from Proposition 301	N/A	\$4,469	\$5,315
Average years of teacher experience	N/A	12.6	11.0
Percentage of teachers in first 3 years	N/A	14%	20%

Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	170.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low

Moderate

High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 15,860	\$ 36,537	\$ 3,667	\$ 1,301
State	1,865	9,308	6,156	3,780
Local	68,525	63,126	14,438	4,268
Total revenues per pupil	\$ 86,250	\$ 108,971	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 28,354	\$ 5,866	\$ 9,047	\$ 5,471
Grants	15,865	36,564	4,768	1,182
Donations and tax credits	236	640	186	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	68,525	63,126	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Crown King ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	63.9	66.5	64.7	63.9	67.0	71.2	65.6	68.0	68.3	68.7	69.0	64.4	54.6	60.9	43.1	50.6

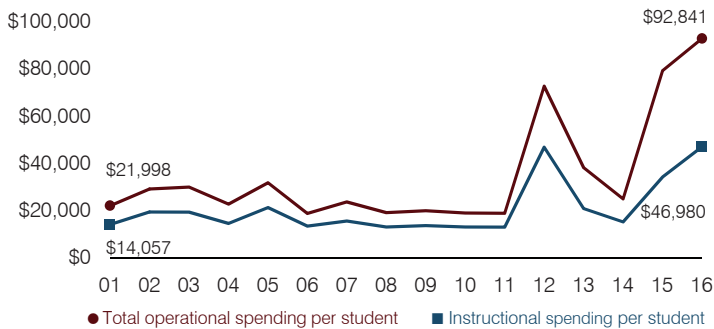
OPERATIONAL TRENDS

Fiscal years as indicated

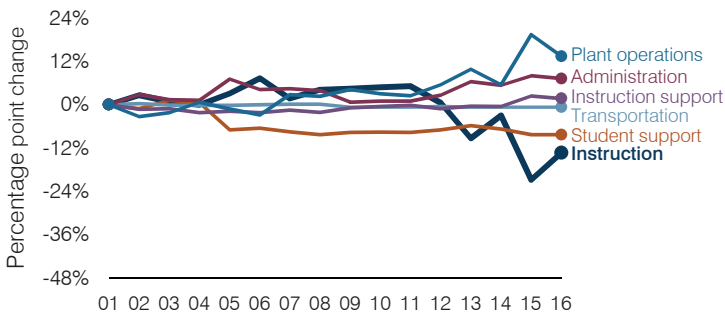
5-year spending trend (2011 through 2016)

Student enrollment decreased by 84 percent, which contributed to the 394 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 69 to 50.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

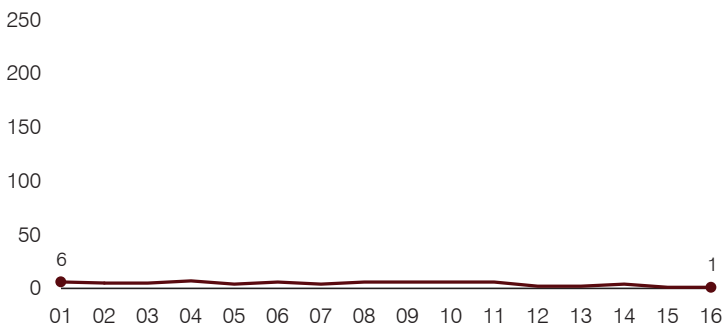
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



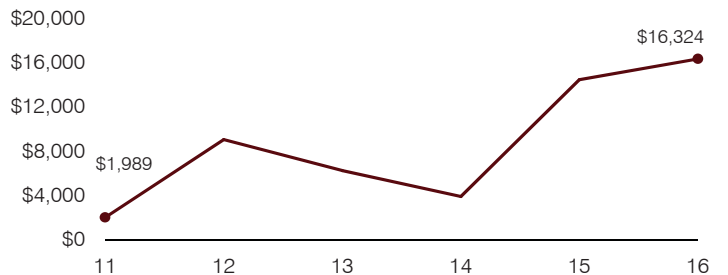
Changes in operational spending percentages



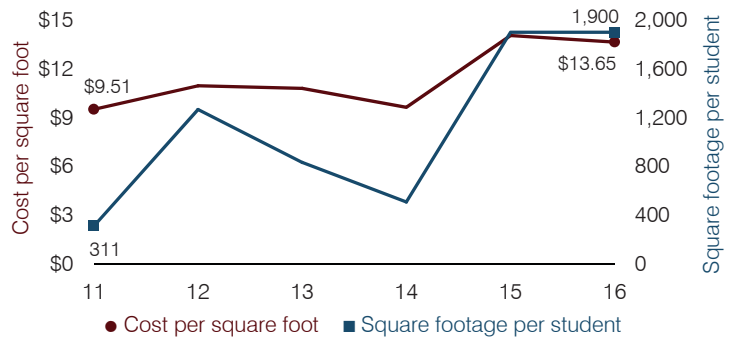
Students attending



Administrative cost per pupil



Plant cost per square foot and square footage per student



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Transportation costs per mile and per rider

Transportation costs per mile and per rider trends are not shown because the District did not operate a transportation program during all or a substantial portion of fiscal years 2011 through 2016.

Deer Valley Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 2

Legislative district(s): 1, 15, 20, and 22

District size, location:

Very large, Suburb

Students attending:

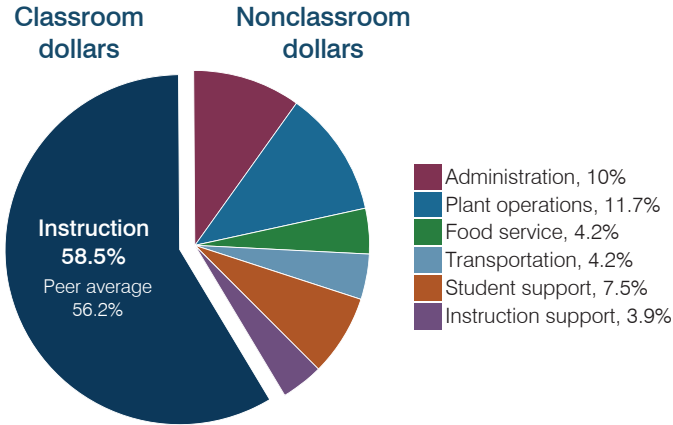
32,889

Number of schools:

38

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$689	\$673	\$806
	Students per administrative position	88	80	67
Plant operations	Cost per square foot	\$5.82	\$5.86	\$6.10
	Square footage per student	138	147	154
Food service	Cost per meal	\$2.41	\$2.73	\$2.81
Transportation	Cost per mile	\$4.34	\$3.58	\$3.72
	Cost per rider	\$1,104	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

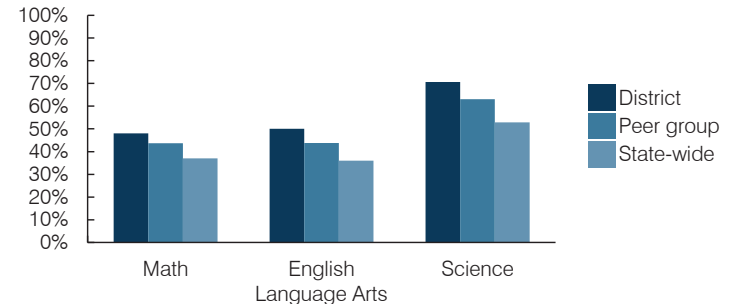
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,268	\$ 4,022	\$ 4,121	\$ 4,145
Administration	595	689	673	806
Plant operations	720	805	859	939
Food service	299	288	329	415
Transportation	313	289	341	364
Student support	506	514	639	633
Instruction support	331	273	369	444
Total operational	\$ 7,032	\$ 6,880	\$ 7,331	\$ 7,746
Land and buildings	\$ 1,087	\$ 485	\$ 396	\$ 621
Equipment	355	278	369	400
Interest	171	152	247	216
Other	301	218	194	153
Total nonoperational	\$ 1,914	\$ 1,133	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 8,946	\$ 8,013	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	95%	90%	78%
Poverty rate (2015)	11%	14%	23%
Students per teacher	18.0	18.6	18.6
Average teacher salary	\$44,712	\$44,519	\$46,384
Amount from Proposition 301	\$5,008	\$5,402	\$5,315
Average years of teacher experience	11.8	10.8	11.0
Percentage of teachers in first 3 years	17%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.3%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 622	\$ 670	\$ 838	\$ 1,301
State	3,032	3,207	3,389	3,780
Local	4,483	4,465	5,025	4,268
Total revenues per pupil	\$ 8,137	\$ 8,342	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,976	\$ 5,138	\$ 5,384
Grants	641	686	854
Donations and tax credits	61	82	94

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,394	1,311	10 of 10

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.1	62.2	61.6	62.8	61.9	61.2	60.5	61.5	60.6	60.6	59.6	58.9	58.6	58.3	60.7	58.5

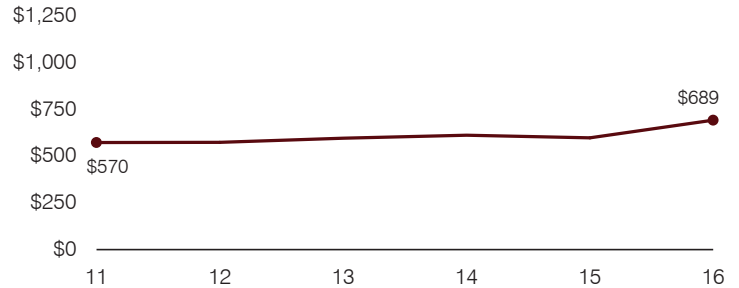
OPERATIONAL TRENDS

Fiscal years as indicated

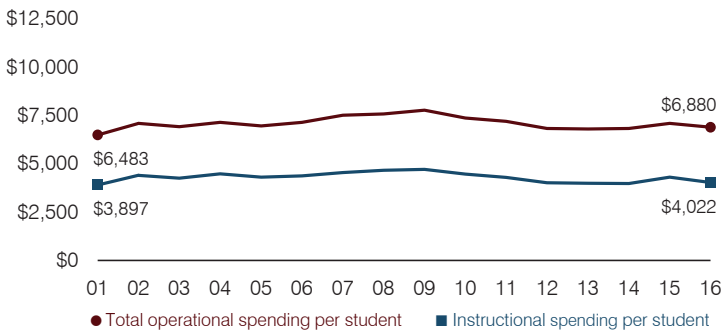
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.6 to 58.5 percent. As a percentage of total operational spending, administration increased overall, while most other nonclassroom areas remained fairly stable.

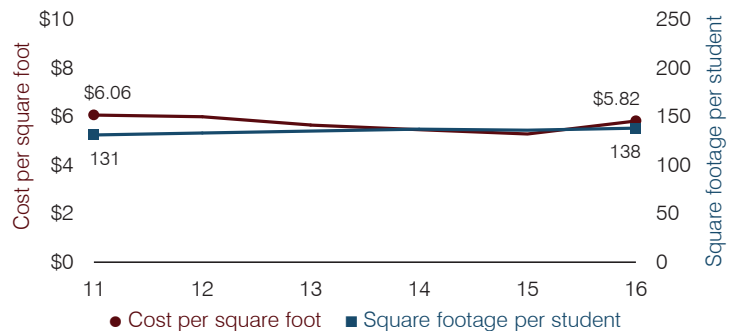
Administrative cost per pupil



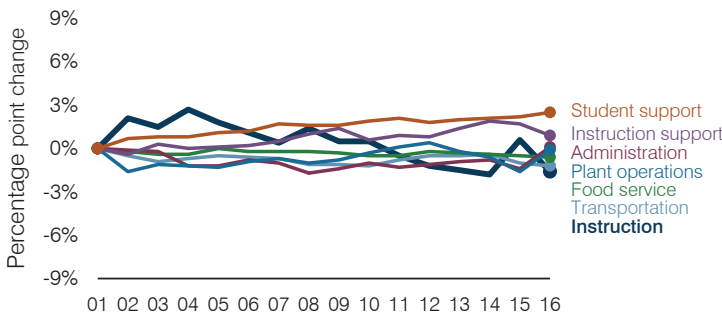
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



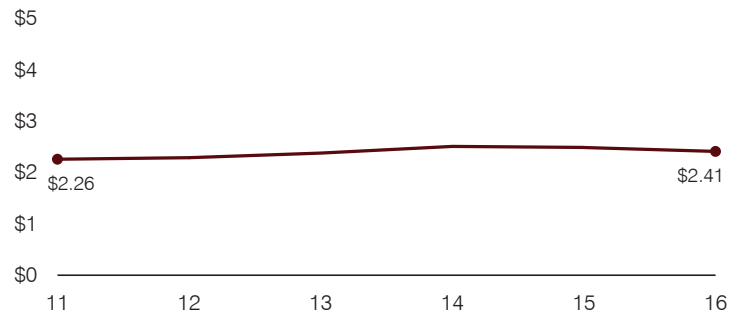
Plant cost per square foot and square footage per student



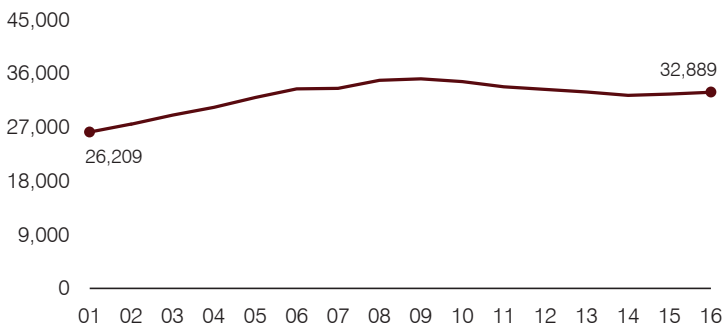
Changes in operational spending percentages



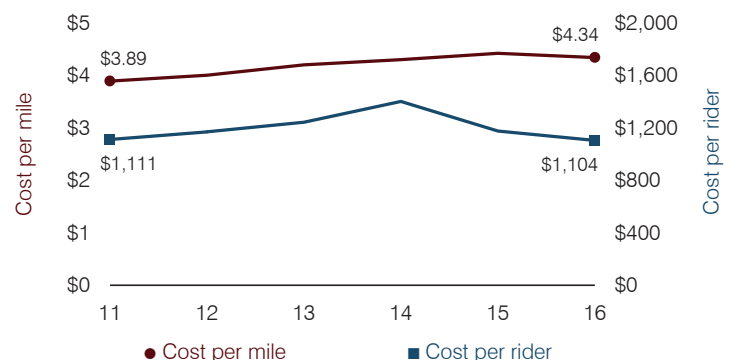
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Double Adobe Elementary School District

Cochise County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18

Students attending:

38

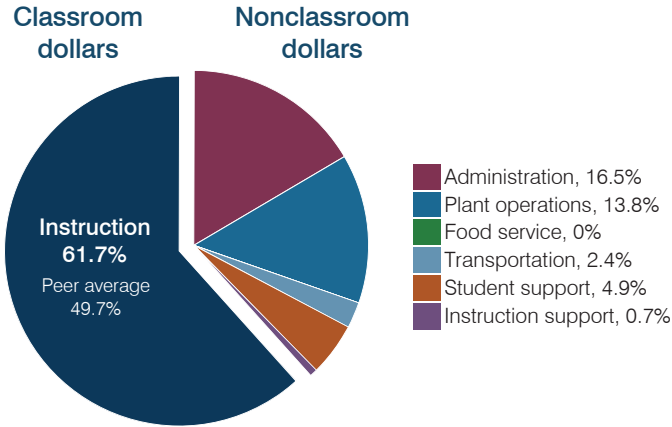
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,184	\$2,987	\$806
	Students per administrative position	30	30	67
Plant operations	Cost per square foot	\$7.89	\$7.21	\$6.10
	Square footage per student	232	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
	Cost per mile	\$0.65	\$1.75	\$3.72
Transportation	Cost per rider	\$565	\$1,495	\$1,092

Per pupil spending

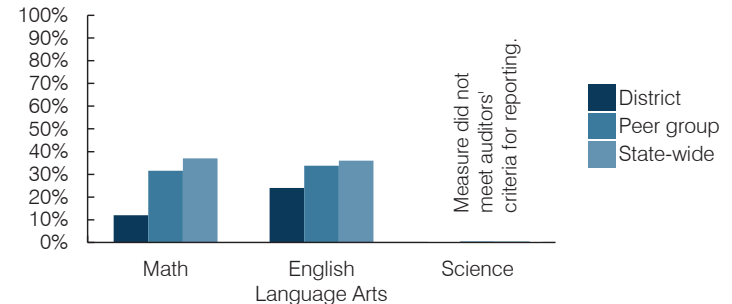
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,503	\$ 8,170	\$ 8,342	\$ 4,145
Administration	1,731	2,184	2,987	806
Plant operations	1,669	1,827	2,523	939
Food service	0	0	918	415
Transportation	230	320	1,108	364
Student support	542	653	664	633
Instruction support	147	90	514	444
Total operational	\$ 10,822	\$ 13,244	\$ 17,056	\$ 7,746
Land and buildings	\$ 180	\$ 2,378	\$ 2,005	\$ 621
Equipment	664	746	819	400
Interest	0	28	31	216
Other	0	0	87	153
Total nonoperational	\$ 844	\$ 3,152	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 11,666	\$ 16,396	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	28%	25%	23%
Students per teacher	9.5	13.9	18.6
Average teacher salary	\$50,491	\$46,579	\$46,384
Amount from Proposition 301	\$5,635	\$4,701	\$5,315
Average years of teacher experience	14.0	12.1	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.4%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,279	\$ 835	\$ 3,667	\$ 1,301
State	8,112	12,941	6,156	3,780
Local	4,856	4,930	14,438	4,268
Total revenues per pupil	\$ 14,247	\$ 18,706	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 10,067	\$ 10,315	\$ 9,047	\$ 5,471
Grants	1,280	2,736	4,768	1,182
Donations and tax credits	84	193	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	2,249	3,035	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Double Adobe ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	66.0	65.4	64.1	63.5	62.9	63.3	62.4	61.6	61.3	64.3	65.0	61.5	69.6	63.5	60.1	61.7

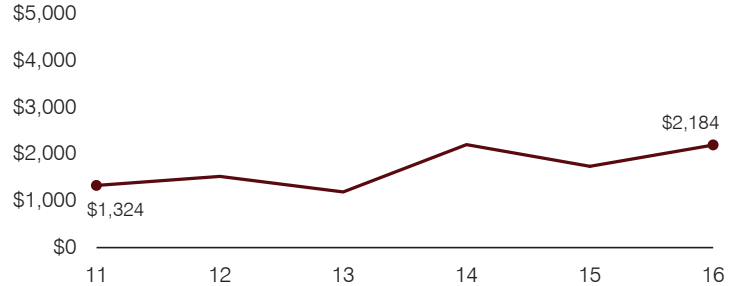
OPERATIONAL TRENDS

Fiscal years as indicated

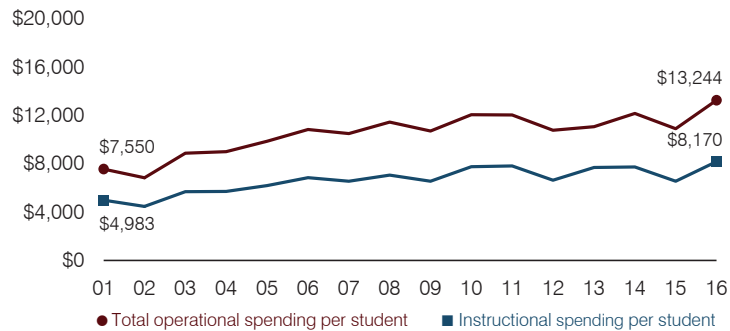
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 65 to 61.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration increased substantially.

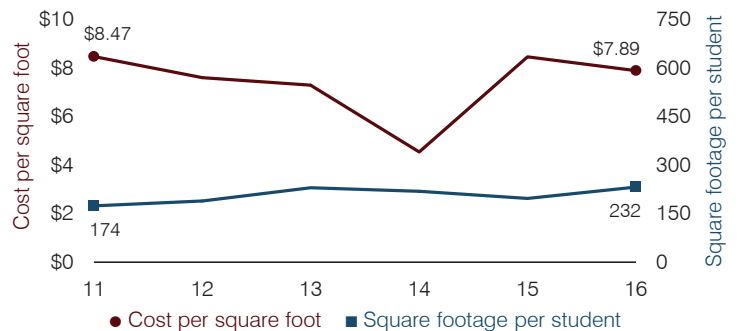
Administrative cost per pupil



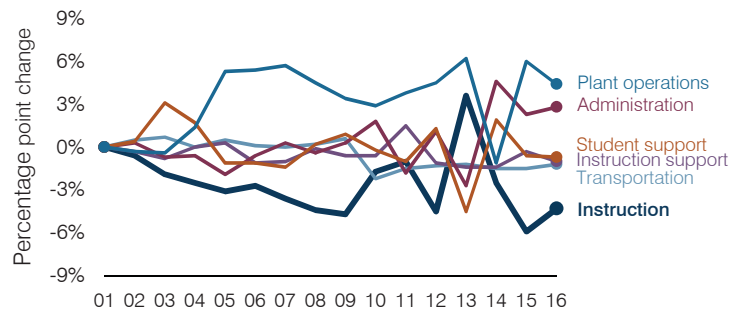
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Plant cost per square foot and square footage per student



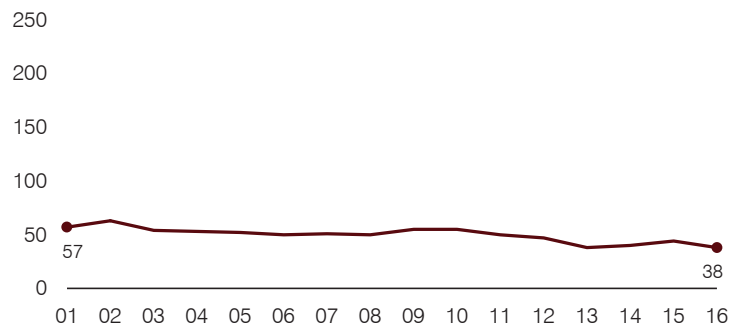
Changes in operational spending percentages



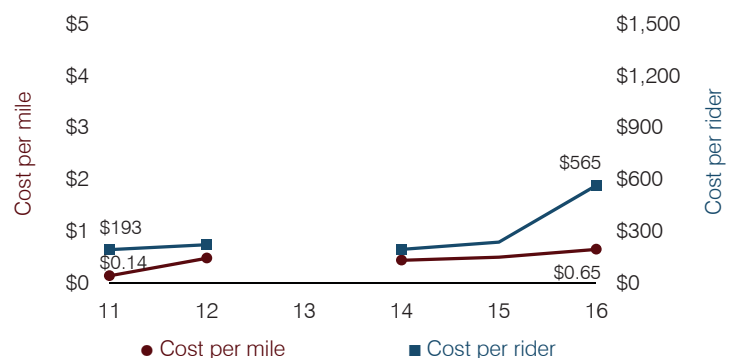
Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Students attending



Transportation costs per mile and per rider



Douglas Unified School District

Cochise County

Efficiency peer groups 4 and T-8, Achievement peer group 7

Legislative district(s): 14

District size, location:

Medium-large, Town

Students attending:

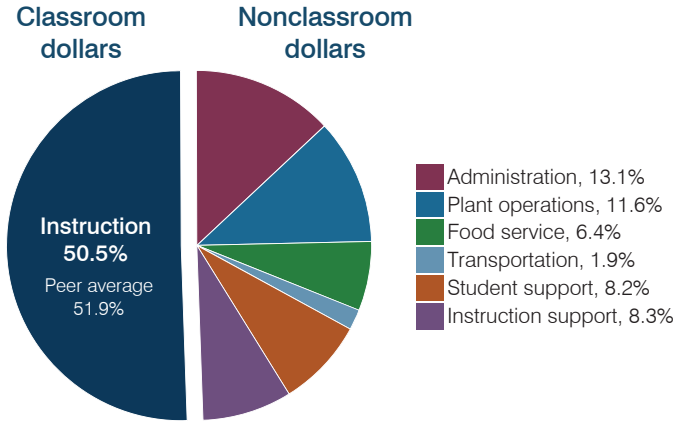
3,740

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$938	\$791	\$806
	Students per administrative position	56	69	67
Plant operations	Cost per square foot	\$5.53	\$5.35	\$6.10
	Square footage per student	151	191	154
Food service	Cost per meal	\$2.88	\$2.94	\$2.81
Transportation	Cost per mile	\$3.25	\$2.55	\$3.72
	Cost per rider	\$1,513	\$996	\$1,092

Per pupil spending

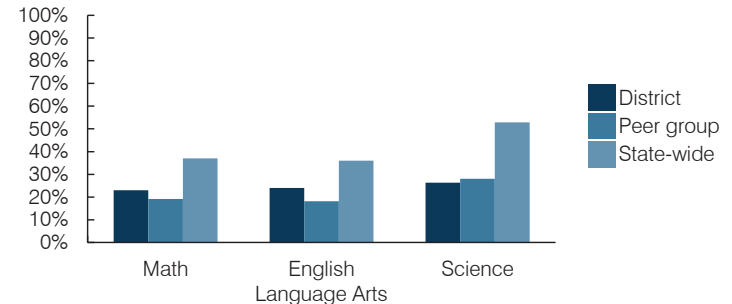
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,574	\$ 3,626	\$ 3,915	\$ 4,145
Administration	989	938	791	806
Plant operations	881	835	987	939
Food service	465	464	402	415
Transportation	138	136	405	364
Student support	551	587	588	633
Instruction support	603	595	473	444
Total operational	\$ 7,201	\$ 7,181	\$ 7,561	\$ 7,746
Land and buildings	\$ 148	\$ 112	\$ 232	\$ 621
Equipment	197	107	291	400
Interest	109	103	195	216
Other	15	16	69	153
Total nonoperational	\$ 469	\$ 338	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,670	\$ 7,519	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	92%	94%
Graduation rate (2015)	86%	77%	78%
Poverty rate (2015)	40%	42%	23%
Students per teacher	22.4	15.6	18.6
Average teacher salary	\$42,009	\$45,126	\$46,384
Amount from Proposition 301	\$7,056	\$4,619	\$5,315
Average years of teacher experience	12.2	12.6	11.0
Percentage of teachers in first 3 years	10%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.3%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,791	\$ 1,813	\$ 2,396	\$ 1,301
State	4,035	5,045	3,985	3,780
Local	1,708	1,919	3,109	4,268
Total revenues per pupil	\$ 7,534	\$ 8,777	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,659	\$ 4,801	\$ 5,347
Grants	1,886	1,916	1,480
Donations and tax credits	27	17	53

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	164	158	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	62.2	63.6	61.0	63.6	60.0	58.8	59.5	58.2	54.9	53.2	53.8	52.3	52.4	50.7	49.6	50.5

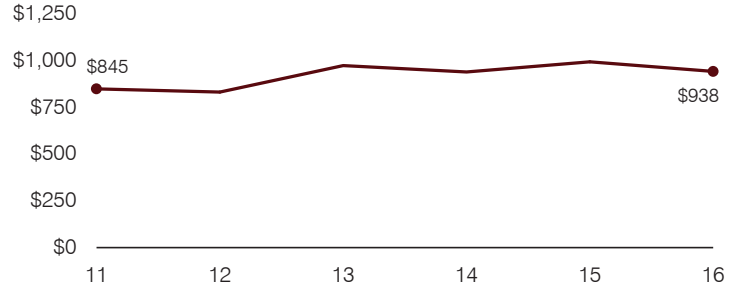
OPERATIONAL TRENDS

Fiscal years as indicated

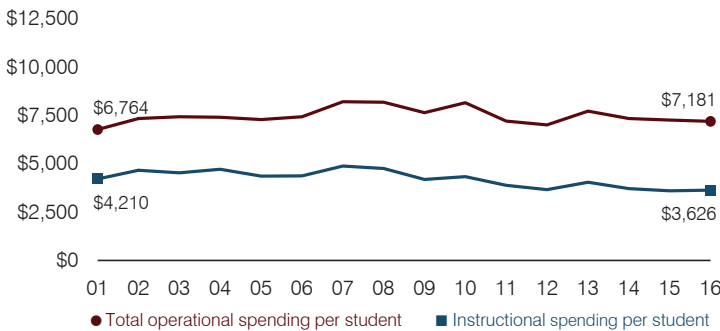
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, returned to 2011 levels. The percentage of dollars spent in the classroom decreased overall from 53.8 to 50.5 percent. As a percentage of total operational spending, student support increased substantially and administration, food service, and instruction support increased slightly overall. Other nonclassroom areas remained fairly stable.

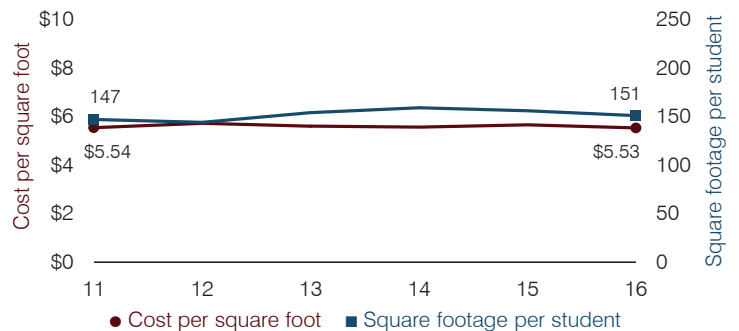
Administrative cost per pupil



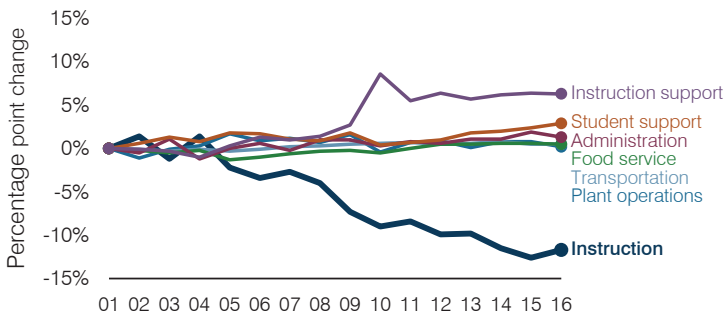
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



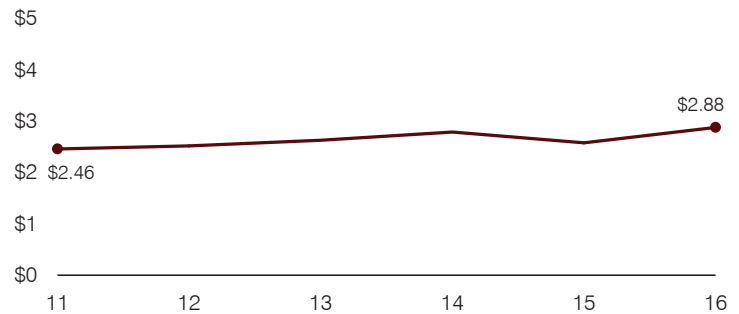
Plant cost per square foot and square footage per student



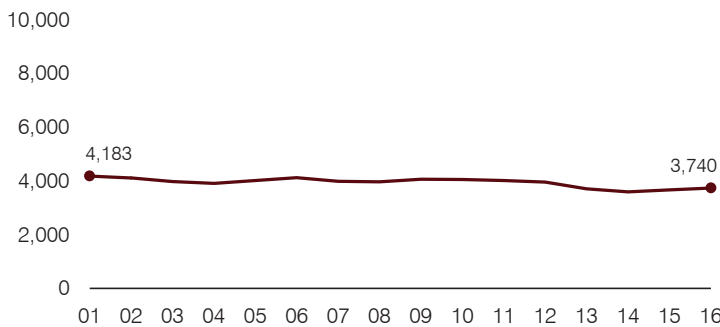
Changes in operational spending percentages



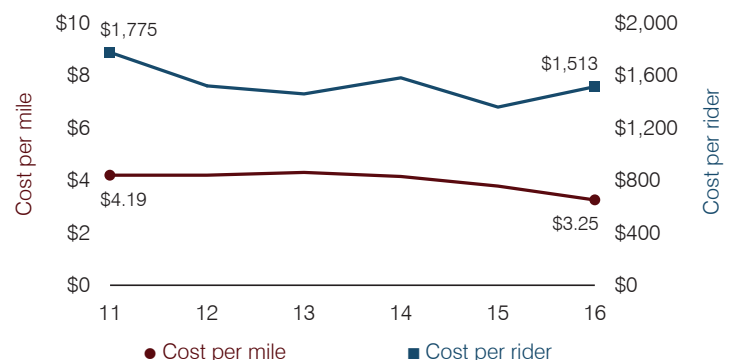
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Duncan Unified School District

Greenlee County

Efficiency peer groups 6 and T-10, Achievement peer group 4

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

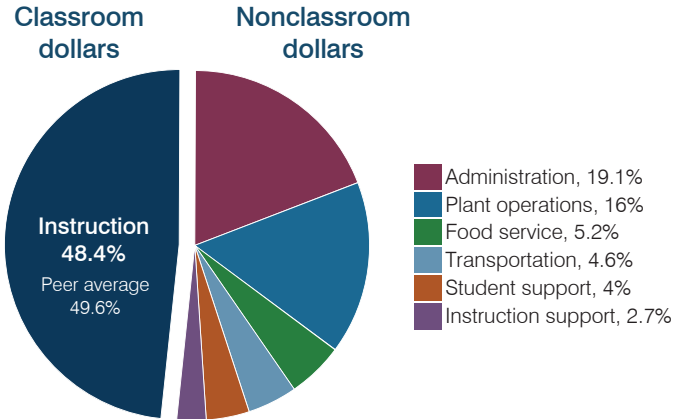
325

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,020	\$1,647	\$806
	Students per administrative position	36	45	67
Plant operations	Cost per square foot	\$4.33	\$4.72	\$6.10
	Square footage per student	390	341	154
Food service	Cost per meal	\$3.04	\$3.52	\$2.81
Transportation	Cost per mile	\$1.27	\$1.89	\$3.72
	Cost per rider	\$887	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

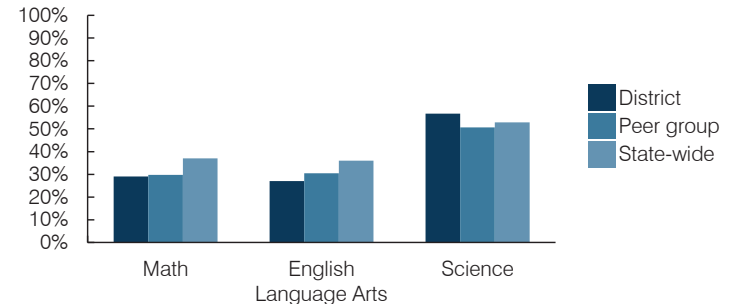
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,685	\$ 5,125	\$ 5,245	\$ 4,145
Administration	1,840	2,020	1,647	806
Plant operations	1,357	1,687	1,511	939
Food service	431	553	496	415
Transportation	522	486	517	364
Student support	434	422	640	633
Instruction support	254	286	409	444
Total operational	\$ 9,523	\$ 10,579	\$ 10,465	\$ 7,746
Land and buildings	\$ 355	\$ 778	\$ 455	\$ 621
Equipment	509	415	488	400
Interest	121	94	158	216
Other	0	0	47	153
Total nonoperational	\$ 985	\$ 1,287	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 10,508	\$ 11,866	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	85%	87%	78%
Poverty rate (2015)	18%	16%	23%
Students per teacher	15.4	15.3	18.6
Average teacher salary	\$45,882	\$43,729	\$46,384
Amount from Proposition 301	\$7,861	\$4,733	\$5,315
Average years of teacher experience	10.8	10.4	11.0
Percentage of teachers in first 3 years	28%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,420	\$ 1,352	\$ 2,338	\$ 1,301
State	916	1,341	3,632	3,780
Local	9,939	11,181	7,286	4,268
Total revenues per pupil	\$ 12,275	\$ 13,874	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,381	\$ 7,060	\$ 7,157	\$ 5,471
Grants	1,445	2,044	2,186	1,182
Donations and tax credits	110	80	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,372	1,591	15 of 20

Classroom dollar percentage

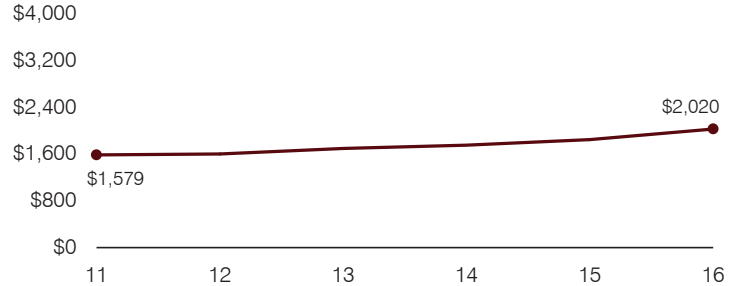
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.5	63.5	58.3	58.1	57.1	58.1	55.9	55.3	56.0	54.9	52.8	50.1	49.7	48.7	49.2	48.4

OPERATIONAL TRENDS
Fiscal years as indicated

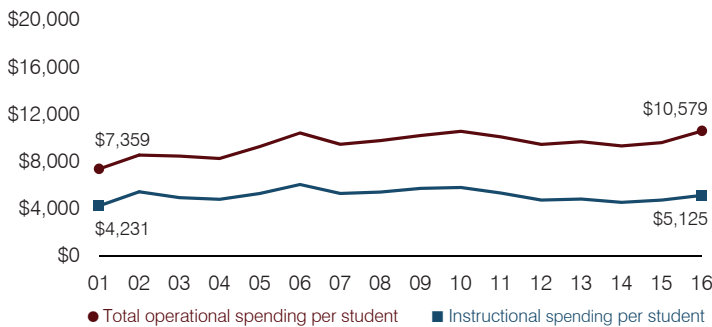
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent in the classroom decreased from 52.8 to 48.4 percent. Overall, as a percentage of total operational spending, administration increased substantially, plant operations and food service increased, and instruction support increased slightly. Other nonclassroom areas varied year to year.

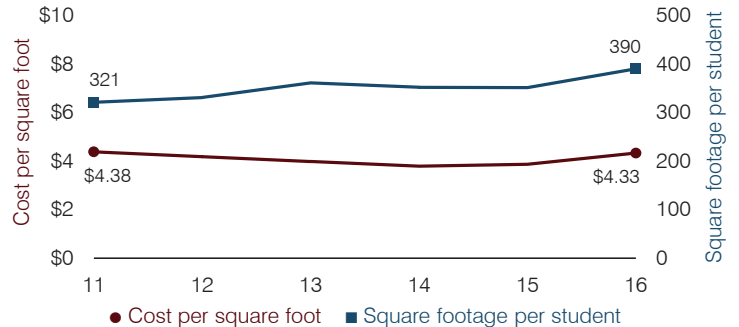
Administrative cost per pupil



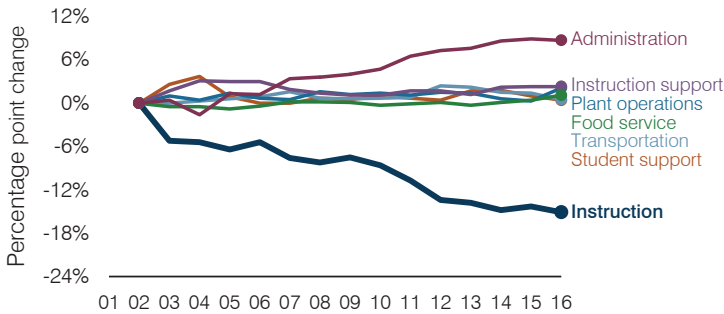
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



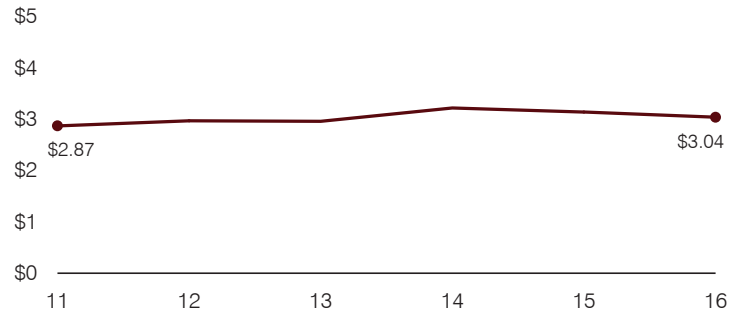
Plant cost per square foot and square footage per student



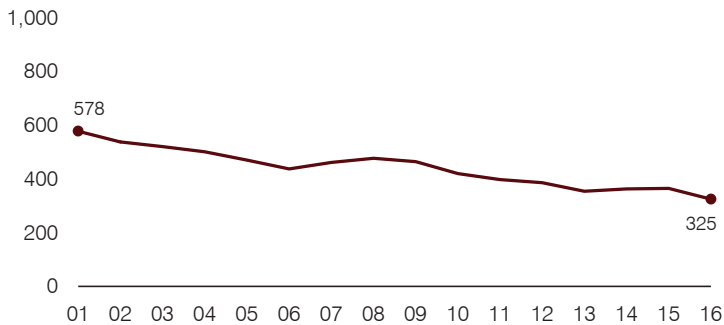
Changes in operational spending percentages



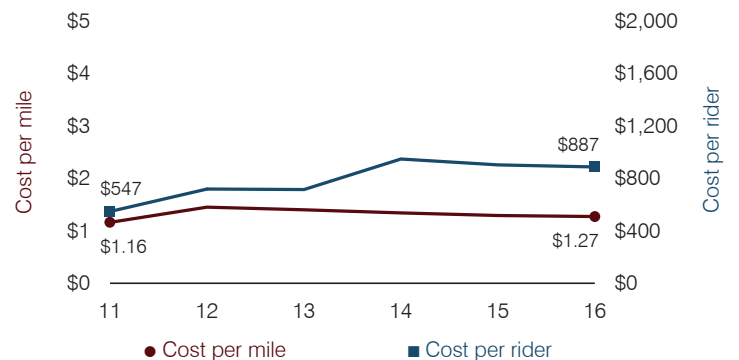
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Dysart Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 2

Legislative district(s): 13, 21, 22, and 29

District size, location:

Very large, Suburb

Students attending:

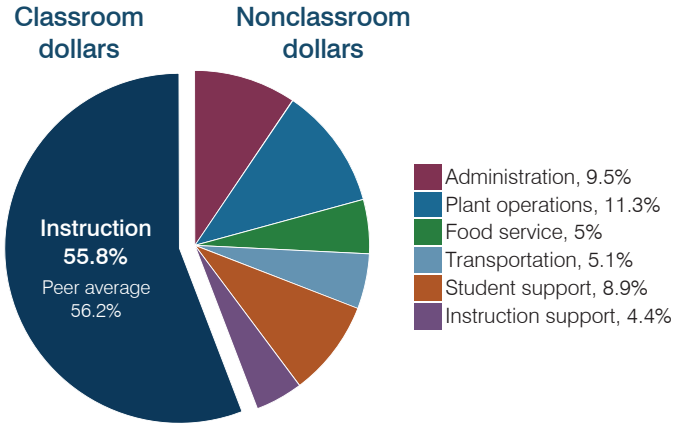
24,146

Number of schools:

23

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$615	\$673	\$806
	Students per administrative position	84	80	67
Plant operations	Cost per square foot	\$5.46	\$5.86	\$6.10
	Square footage per student	135	147	154
Food service	Cost per meal	\$2.50	\$2.73	\$2.81
Transportation	Cost per mile	\$4.35	\$3.58	\$3.72
	Cost per rider	\$1,622	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

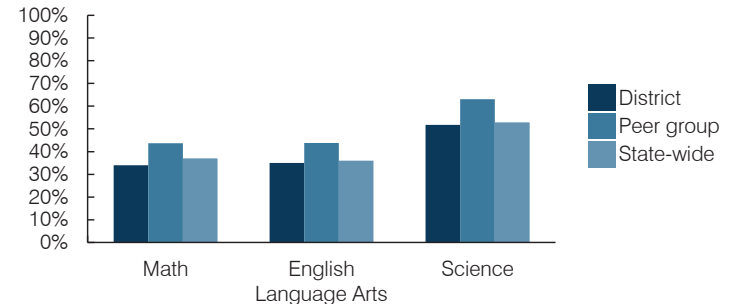
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,846	\$ 3,623	\$ 4,121	\$ 4,145
Administration	613	615	673	806
Plant operations	750	735	859	939
Food service	328	323	329	415
Transportation	323	331	341	364
Student support	576	582	639	633
Instruction support	269	289	369	444
Total operational	\$ 6,705	\$ 6,498	\$ 7,331	\$ 7,746
Land and buildings	\$ 90	\$ 99	\$ 396	\$ 621
Equipment	253	254	369	400
Interest	276	302	247	216
Other	99	119	194	153
Total nonoperational	\$ 718	\$ 774	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 7,423	\$ 7,272	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	88%	90%	78%
Poverty rate (2015)	16%	14%	23%
Students per teacher	20.7	18.6	18.6
Average teacher salary	\$46,738	\$44,519	\$46,384
Amount from Proposition 301	\$5,452	\$5,402	\$5,315
Average years of teacher experience	8.9	10.8	11.0
Percentage of teachers in first 3 years	19%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 688	\$ 749	\$ 838	\$ 1,301
State	3,723	4,114	3,389	3,780
Local	3,332	3,370	5,025	4,268
Total revenues per pupil	\$ 7,743	\$ 8,233	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,082	\$ 5,418	\$ 5,384
Grants	699	791	854
Donations and tax credits	48	49	94

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,226	1,101	10 of 10

Classroom dollar percentage

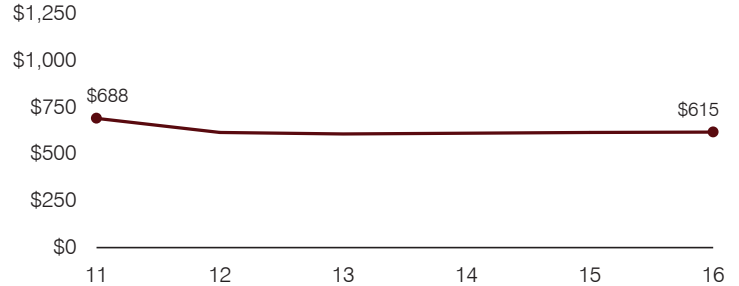
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.8	55.1	55.8	55.3	57.4	59.4	58.9	57.3	57.2	55.9	55.3	54.9	55.8	55.2	57.4	55.8

OPERATIONAL TRENDS
Fiscal years as indicated

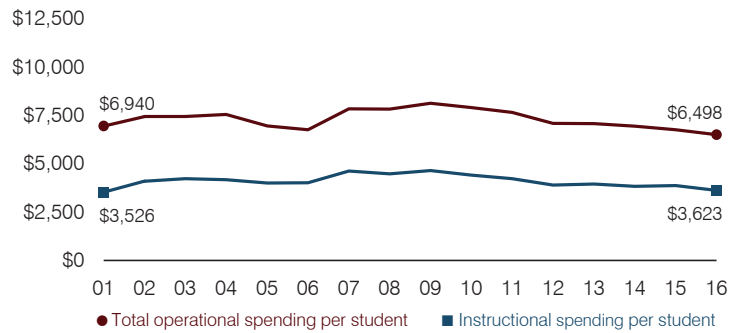
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, ranging from a high of 57.4 to a low of 54.9. As a percentage of total operational spending, most nonclassroom areas remained fairly stable.

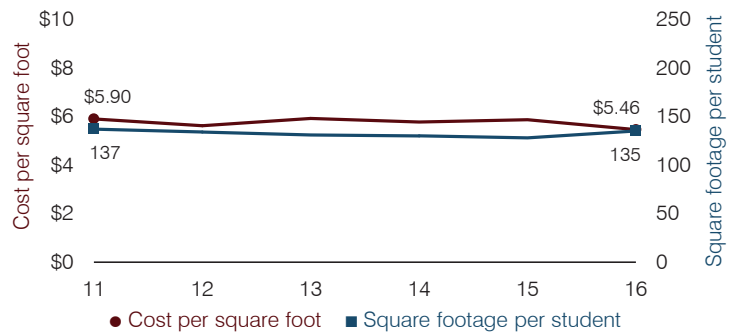
Administrative cost per pupil



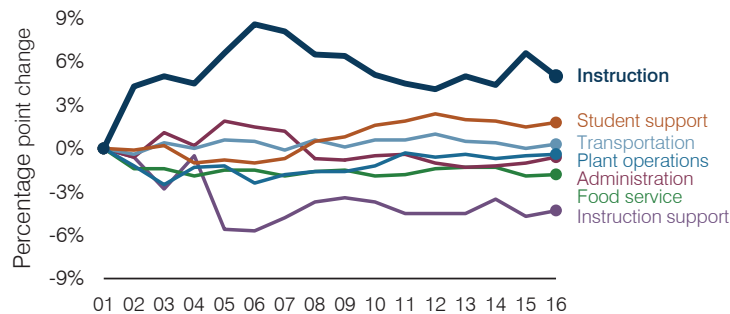
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



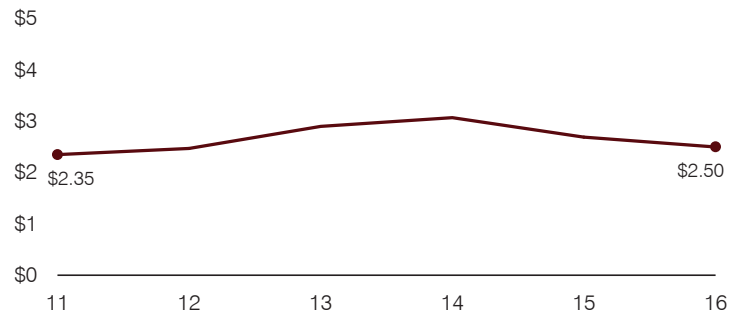
Plant cost per square foot and square footage per student



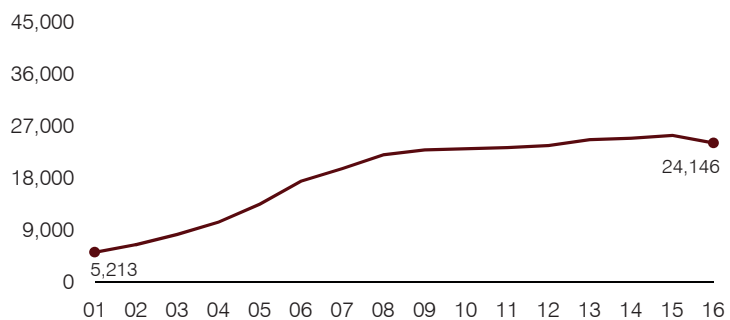
Changes in operational spending percentages



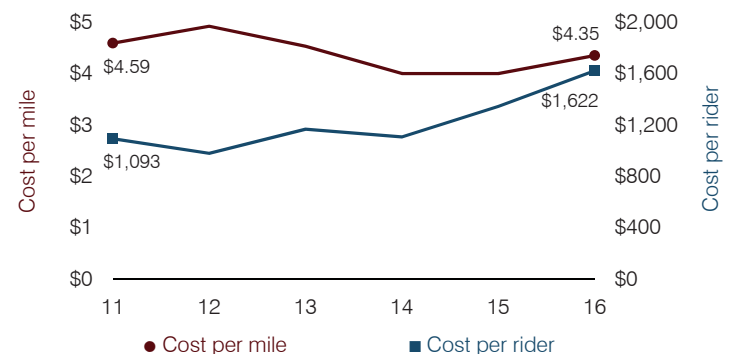
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Elfrida Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

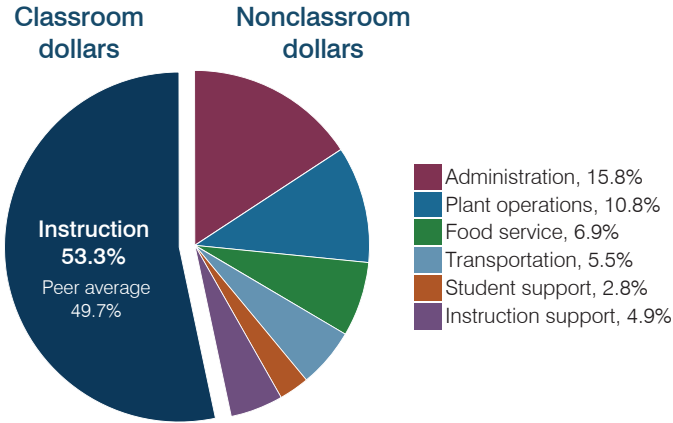
113

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,697	\$2,987	\$806
	Students per administrative position	28	30	67
Plant operations	Cost per square foot	\$4.42	\$7.21	\$6.10
	Square footage per student	263	364	154
Food service	Cost per meal	\$3.70	\$5.54	\$2.81
	Cost per mile	\$2.15	\$1.75	\$3.72
Transportation	Cost per rider	\$1,138	\$1,495	\$1,092

Per pupil spending

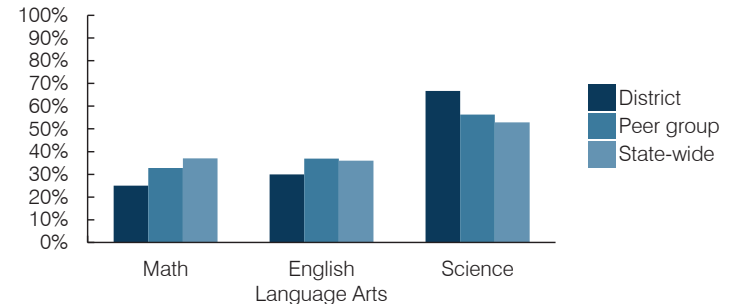
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,615	\$ 5,718	\$ 8,342	\$ 4,145
Administration	1,838	1,697	2,987	806
Plant operations	1,127	1,161	2,523	939
Food service	732	738	918	415
Transportation	551	584	1,108	364
Student support	167	299	664	633
Instruction support	229	523	514	444
Total operational	\$ 10,259	\$ 10,720	\$ 17,056	\$ 7,746
Land and buildings	\$ 41	\$ 401	\$ 2,005	\$ 621
Equipment	405	624	819	400
Interest	0	22	31	216
Other	0	17	87	153
Total nonoperational	\$ 446	\$ 1,064	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 10,705	\$ 11,784	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	17%	19%	23%
Students per teacher	12.6	14.2	18.6
Average teacher salary	\$40,807	\$44,172	\$46,384
Amount from Proposition 301	\$4,057	\$4,469	\$5,315
Average years of teacher experience	14.3	12.6	11.0
Percentage of teachers in first 3 years	11%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,061	\$ 1,169	\$ 3,667	\$ 1,301
State	5,803	7,099	6,156	3,780
Local	3,737	3,850	14,438	4,268
Total revenues per pupil	\$ 10,601	\$ 12,118	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,547	\$ 7,267	\$ 9,047	\$ 5,471
Grants	1,094	1,477	4,768	1,182
Donations and tax credits	70	292	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	1,844	1,936	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

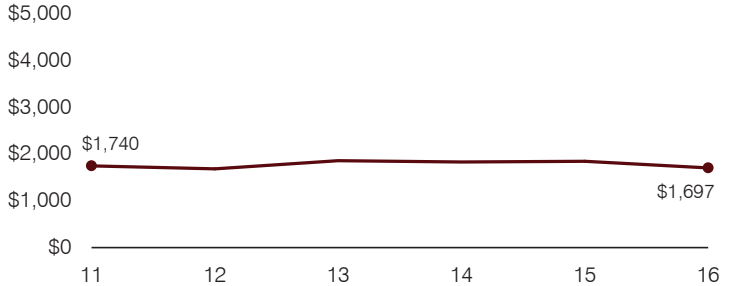
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.0	51.0	60.2	61.2	55.4	50.1	53.0	57.2	51.0	58.3	51.7	56.6	55.5	55.1	54.7	53.3

OPERATIONAL TRENDS
Fiscal years as indicated

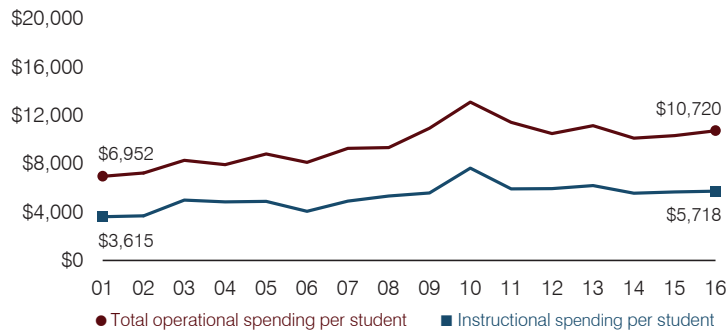
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom increased overall from 51.7 to 53.3 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, instruction support decreased substantially and plant operations decreased.

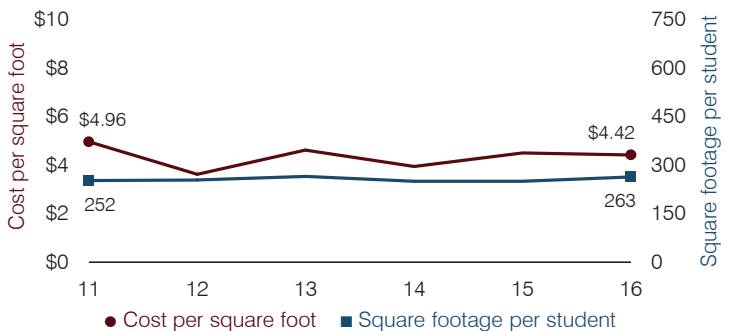
Administrative cost per pupil



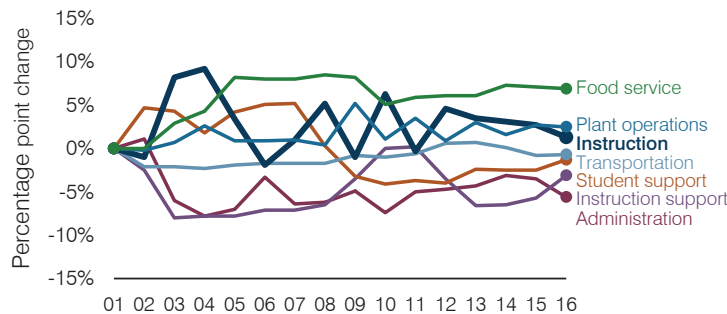
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



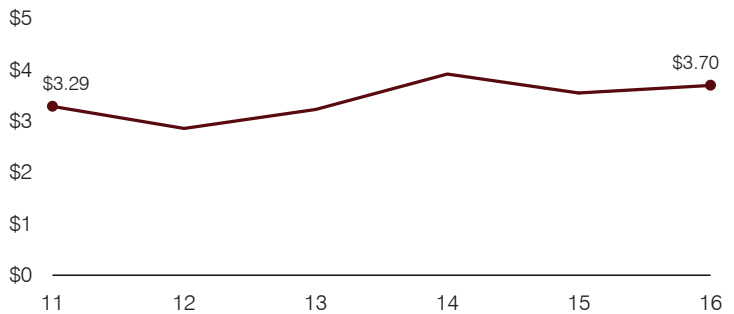
Plant cost per square foot and square footage per student



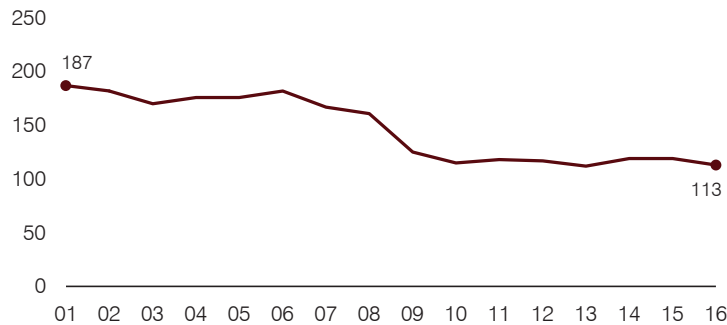
Changes in operational spending percentages



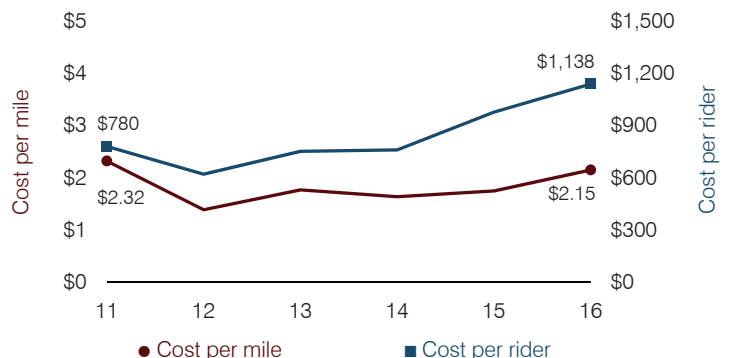
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Eloy Elementary School District

Pinal County

Efficiency peer groups 9 and T-6, Achievement peer group 19

Legislative district(s): 8 and 11

District size, location:

Medium, Town

Students attending:

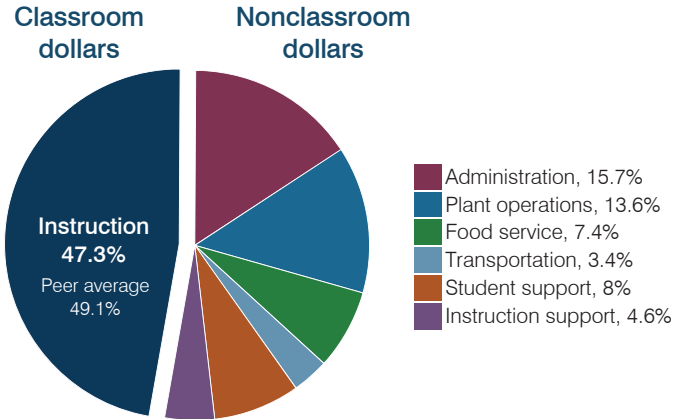
870

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,386	\$1,108	\$806
	Students per administrative position	46	59	67
Plant operations	Cost per square foot	\$6.62	\$7.02	\$6.10
	Square footage per student	182	149	154
Food service	Cost per meal	\$3.04	\$2.88	\$2.81
Transportation	Cost per mile	\$3.29	\$3.68	\$3.72
	Cost per rider	\$612	\$543	\$1,092

Per pupil spending

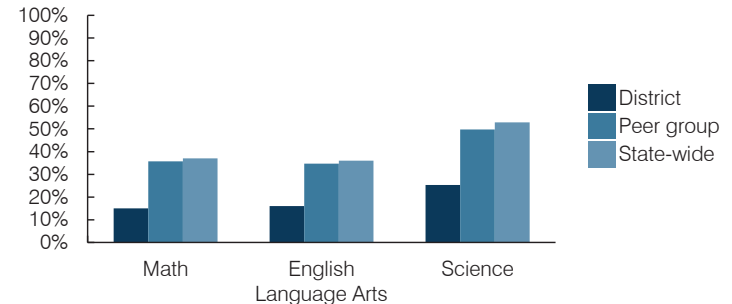
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,155	\$ 4,188	\$ 3,970	\$ 4,145
Administration	1,325	1,386	1,108	806
Plant operations	900	1,202	1,027	939
Food service	905	654	573	415
Transportation	421	300	437	364
Student support	837	711	512	633
Instruction support	742	411	473	444
Total operational	\$ 9,285	\$ 8,852	\$ 8,100	\$ 7,746
Land and buildings	\$ 158	\$ 90	\$ 302	\$ 621
Equipment	270	276	308	400
Interest	68	72	81	216
Other	3	2	115	153
Total nonoperational	\$ 499	\$ 440	\$ 806	\$ 1,390
Total per pupil spending	\$ 9,784	\$ 9,292	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	38%	34%	23%
Students per teacher	17.4	16.1	18.6
Average teacher salary	\$42,320	\$47,933	\$46,384
Amount from Proposition 301	\$5,245	\$4,405	\$5,315
Average years of teacher experience	14.1	12.0	11.0
Percentage of teachers in first 3 years	13%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 3,110	\$ 2,847	\$ 1,836	\$ 1,301
State	4,679	5,284	4,877	3,780
Local	1,525	1,634	2,734	4,268
Total revenues per pupil	\$ 9,314	\$ 9,765	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,057	\$ 5,618	\$ 5,688
Grants	3,110	2,851	1,981
Donations and tax credits	13	12	72

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	619	644	7 of 10

Classroom dollar percentage

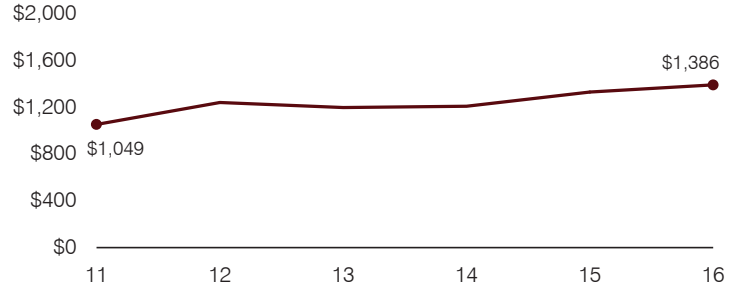
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.9	54.4	54.0	52.2	51.3	52.9	52.4	51.5	50.7	47.5	47.9	47.0	46.7	43.9	44.7	47.3

OPERATIONAL TRENDS
Fiscal years as indicated

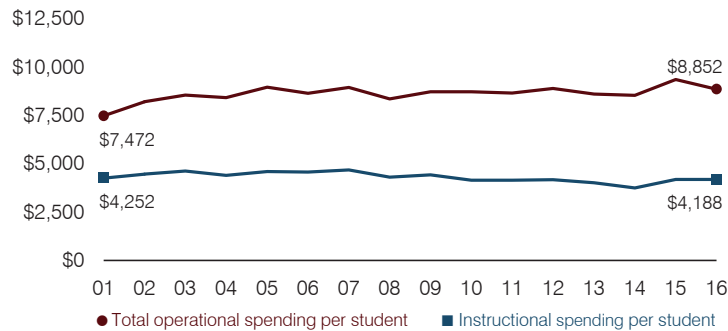
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, decreasing slightly overall from 47.9 to 47.3 percent. Overall, as a percentage of total operational spending, administration increased substantially and plant operations and student support increased. Other nonclassroom areas varied year to year.

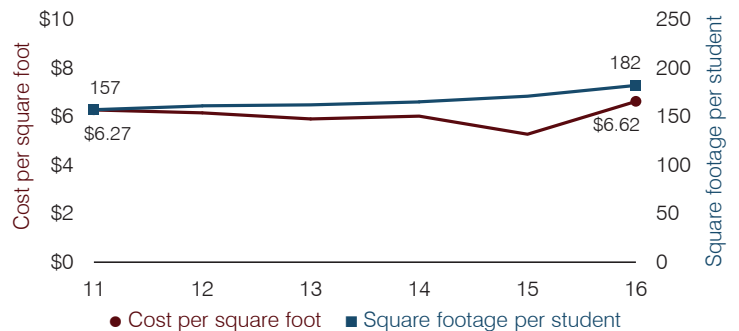
Administrative cost per pupil



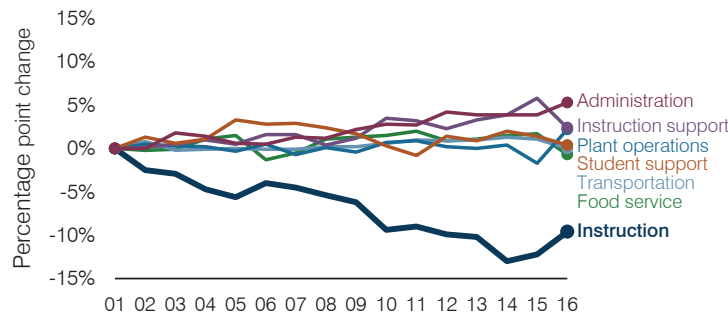
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



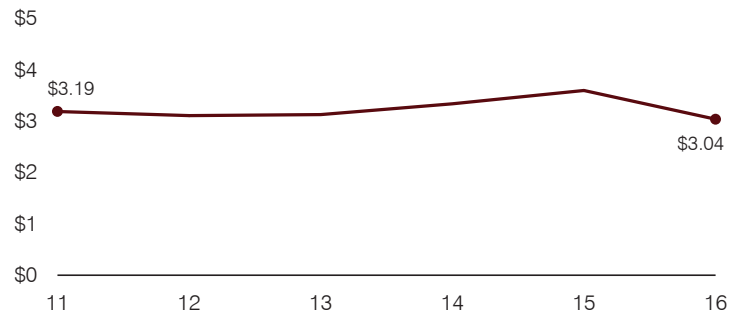
Plant cost per square foot and square footage per student



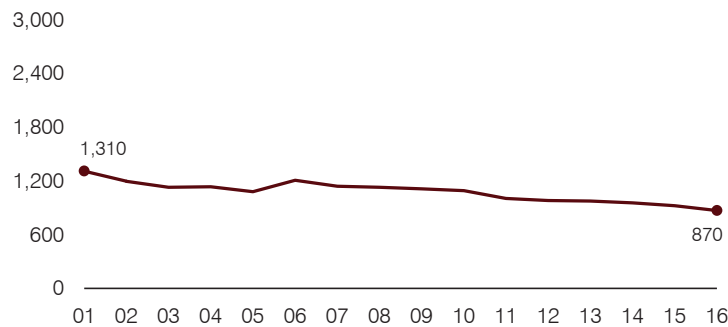
Changes in operational spending percentages



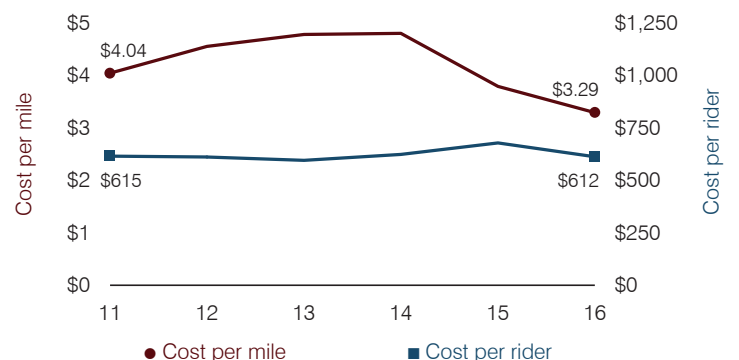
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Flagstaff Unified School District

Coconino County

Efficiency peer groups 2 and T-5, Achievement peer group 2

Legislative district(s): 6 and 7

District size, location:

Large, City

Students attending:

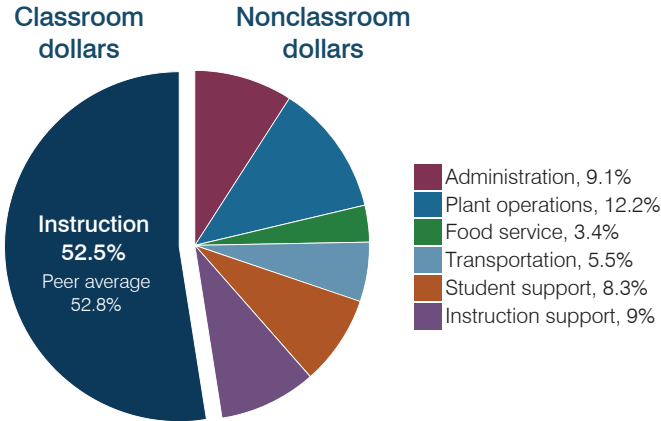
9,351

Number of schools:

15

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$770	\$733	\$806
	Students per administrative position	74	68	67
Plant operations	Cost per square foot	\$5.89	\$6.17	\$6.10
	Square footage per student	175	147	154
Food service	Cost per meal	\$2.98	\$2.89	\$2.81
Transportation	Cost per mile	\$3.08	\$3.76	\$3.72
	Cost per rider	\$1,460	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

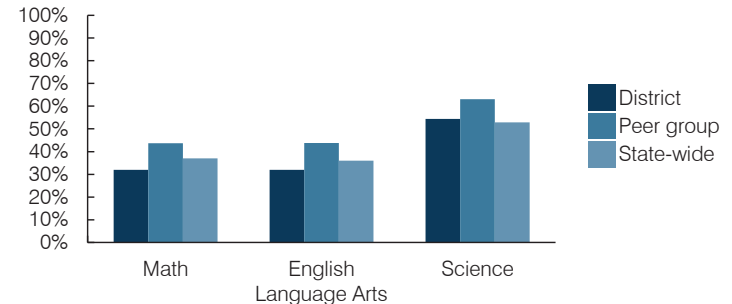
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,434	\$ 4,448	\$ 3,809	\$ 4,145
Administration	726	770	733	806
Plant operations	1,051	1,032	901	939
Food service	302	287	345	415
Transportation	424	472	361	364
Student support	629	708	575	633
Instruction support	720	761	494	444
Total operational	\$ 8,286	\$ 8,478	\$ 7,218	\$ 7,746
Land and buildings	\$ 401	\$ 237	\$ 811	\$ 621
Equipment	335	366	408	400
Interest	128	112	225	216
Other	160	191	144	153
Total nonoperational	\$ 1,024	\$ 906	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 9,310	\$ 9,384	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	86%	90%	78%
Poverty rate (2015)	16%	14%	23%
Students per teacher	16.5	18.6	18.6
Average teacher salary	\$43,280	\$44,519	\$46,384
Amount from Proposition 301	\$4,921	\$5,402	\$5,315
Average years of teacher experience	11.9	10.8	11.0
Percentage of teachers in first 3 years	24%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,315	\$ 1,290	\$ 947	\$ 1,301
State	1,894	2,167	3,521	3,780
Local	6,143	6,616	4,421	4,268
Total revenues per pupil	\$ 9,352	\$ 10,073	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,230	\$ 5,485	\$ 5,399
Grants	1,361	1,301	985
Donations and tax credits	213	269	111

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 240	\$ 240	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	41	42	2 of 10
Voter-approved levy increases	1,474	1,328	10 of 10

Classroom dollar percentage

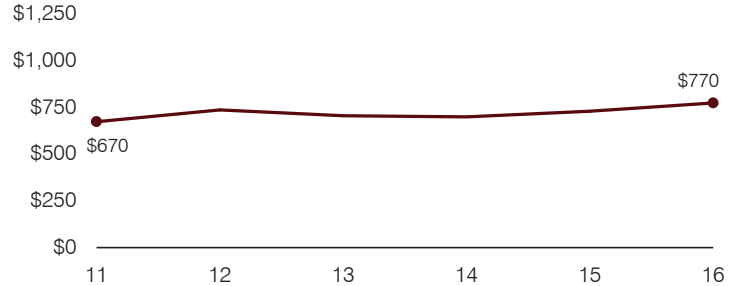
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.3	60.7	61.3	58.4	57.9	58.3	58.5	56.9	57.2	56.1	57.0	54.8	54.2	53.6	53.5	52.5

OPERATIONAL TRENDS
Fiscal years as indicated

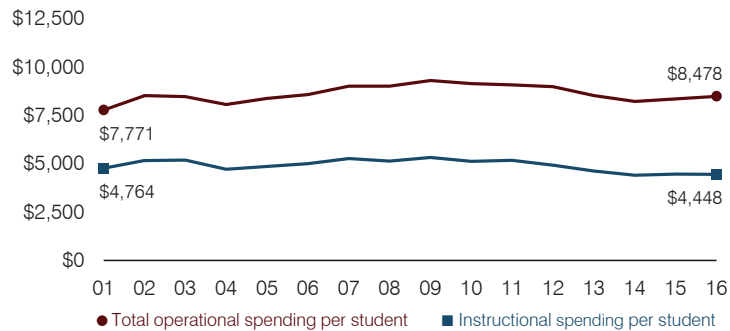
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased from 57 to 52.5 percent. As a percentage of total operational spending, administration, transportation, and instruction support increased and student support increased slightly. Plant operations decreased slightly, while food service remained stable.

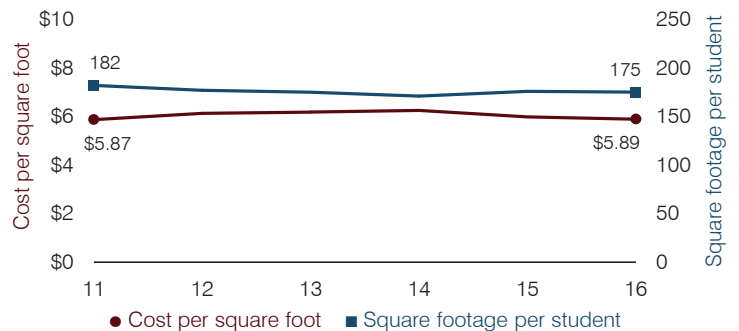
Administrative cost per pupil



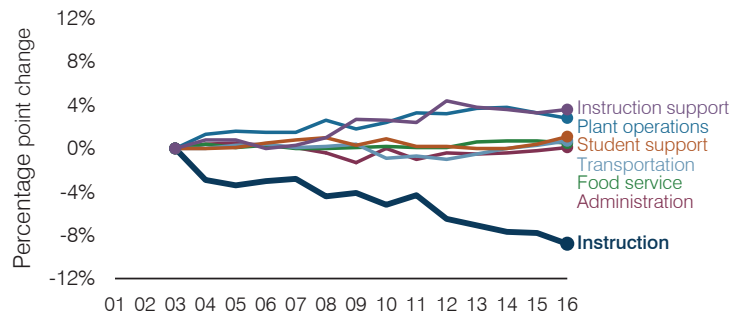
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



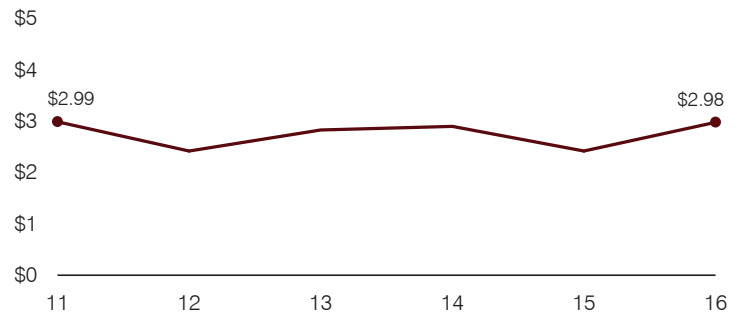
Plant cost per square foot and square footage per student



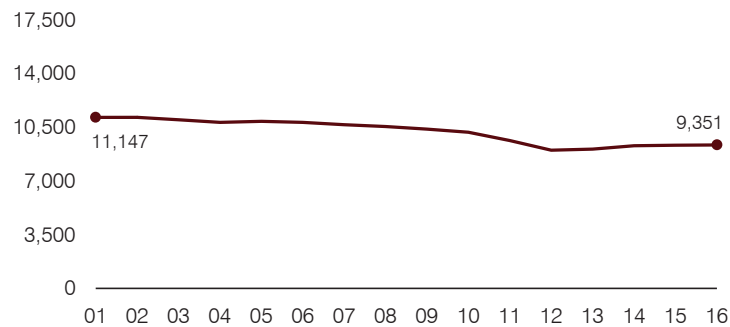
Changes in operational spending percentages



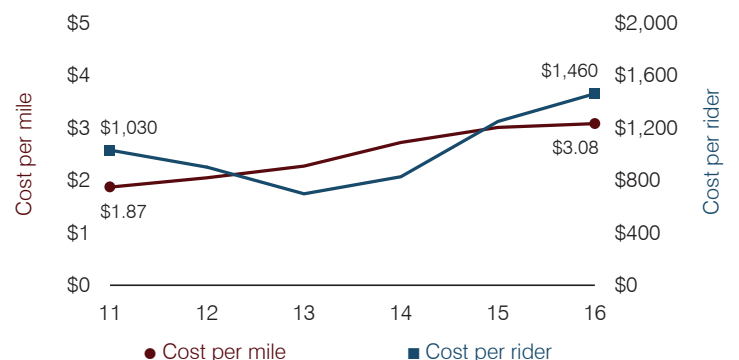
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Florence Unified School District

Pinal County

Efficiency peer groups 4 and T-9, Achievement peer group 4

Legislative district(s): 8

District size, location:

Large, Rural

Students attending¹:

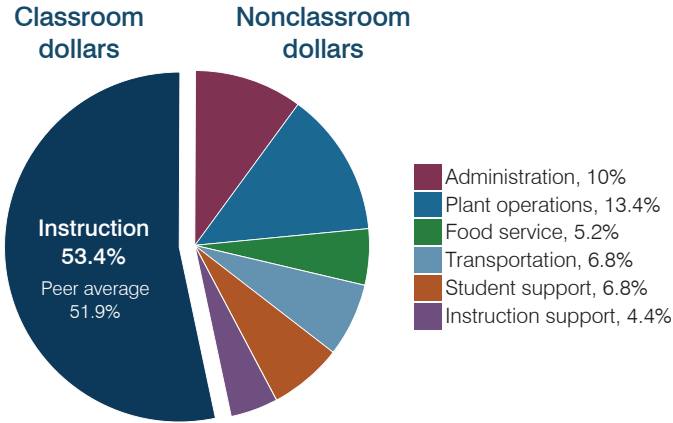
8,106

Number of schools:

9

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$691	\$791	\$806
	Students per administrative position	83	69	67
Plant operations	Cost per square foot	\$6.00	\$5.35	\$6.10
	Square footage per student	153	191	154
Food service	Cost per meal	\$2.74	\$2.94	\$2.81
Transportation	Cost per mile	\$3.00	\$2.49	\$3.72
	Cost per rider	\$1,179	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

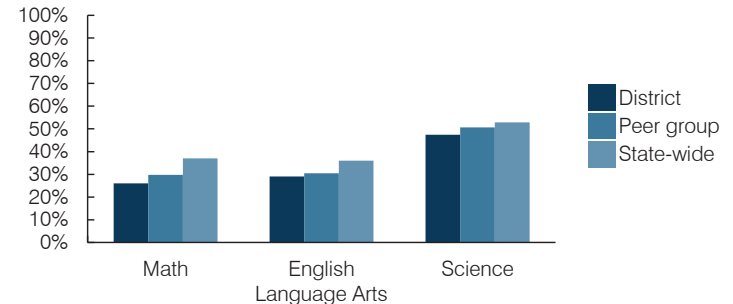
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,556	\$ 3,670	\$ 3,915	\$ 4,145
Administration	760	691	791	806
Plant operations	951	919	987	939
Food service	327	357	402	415
Transportation	477	467	405	364
Student support	460	466	588	633
Instruction support	272	304	473	444
Total operational	\$ 6,803	\$ 6,874	\$ 7,561	\$ 7,746
Land and buildings	\$ 126	\$ 72	\$ 232	\$ 621
Equipment	382	339	291	400
Interest	188	370	195	216
Other	80	131	69	153
Total nonoperational	\$ 776	\$ 912	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,579	\$ 7,786	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	83%	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	18.1	15.3	18.6
Average teacher salary	\$40,337	\$43,729	\$46,384
Amount from Proposition 301	\$5,722	\$4,733	\$5,315
Average years of teacher experience	7.6	10.4	11.0
Percentage of teachers in first 3 years	32%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	2.1%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 749	\$ 864	\$ 2,396	\$ 1,301
State	4,359	4,626	3,985	3,780
Local	2,682	2,822	3,109	4,268
Total revenues per pupil	\$ 7,790	\$ 8,312	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,343	\$ 5,467	\$ 5,347	\$ 5,471
Grants	759	920	1,480	1,182
Donations and tax credits	38	50	53	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	557	559	15 of 18

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.6	57.6	59.8	56.4	59.9	63.2	56.1	56.2	55.4	57.3	54.0	53.4	51.7	50.6	52.3	53.4

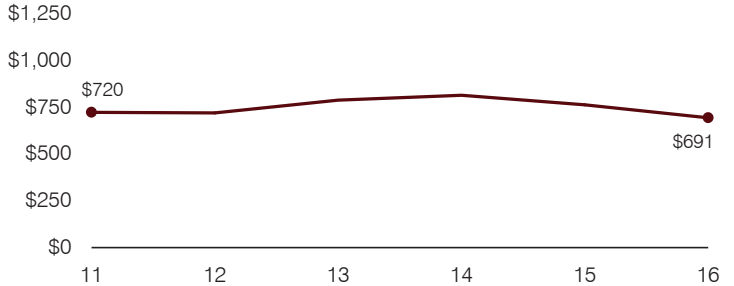
OPERATIONAL TRENDS

Fiscal years as indicated

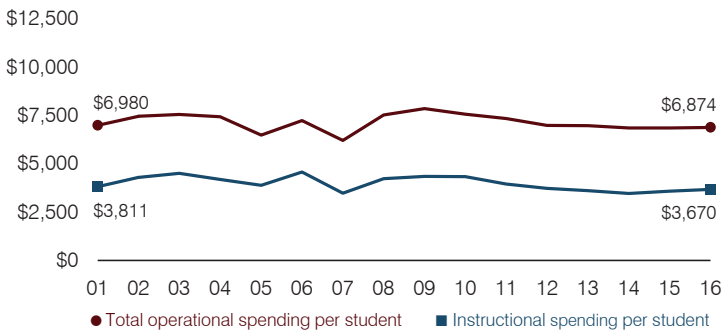
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. Spending in the classroom varied year to year, decreasing slightly overall from 54 to 53.4 percent. Overall, as a percentage of total operational spending, instruction support increased and food service increased slightly, while administration and transportation decreased slightly. Other nonclassroom areas remained fairly stable.

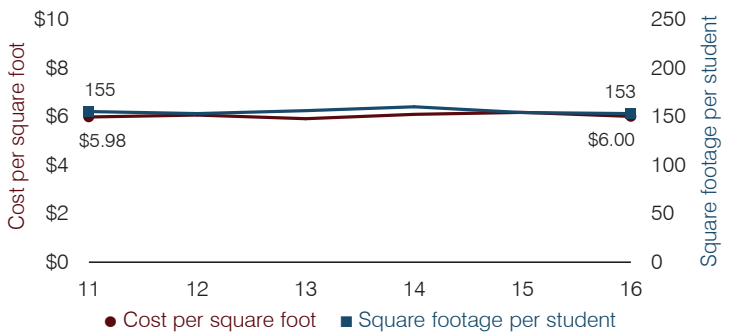
Administrative cost per pupil



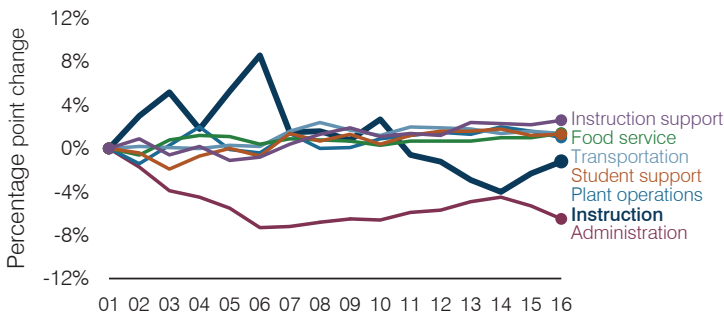
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



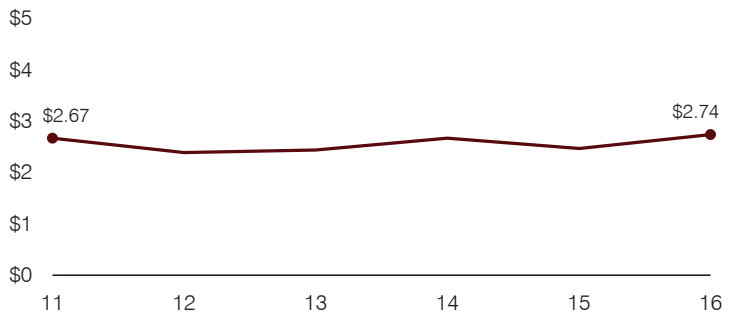
Plant cost per square foot and square footage per student



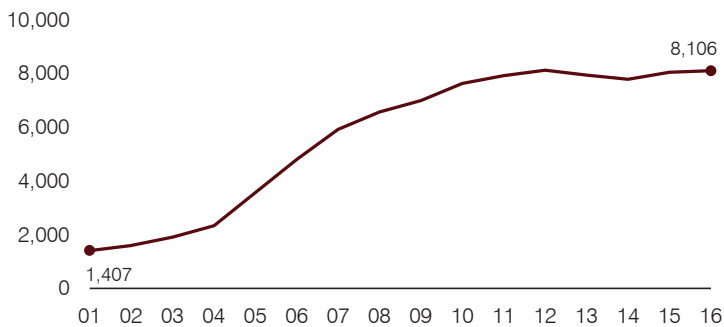
Changes in operational spending percentages



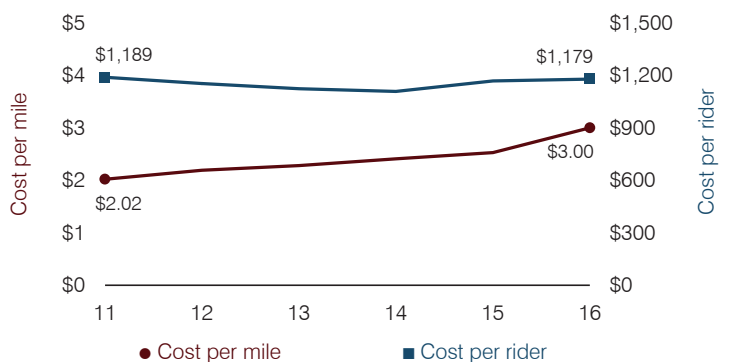
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Flowing Wells Unified School District

Pima County

Efficiency peer groups 3 and T-2, Achievement peer group 6

Legislative district(s): 3, 9, and 11

District size, location:

Medium-large, Suburb

Students attending:

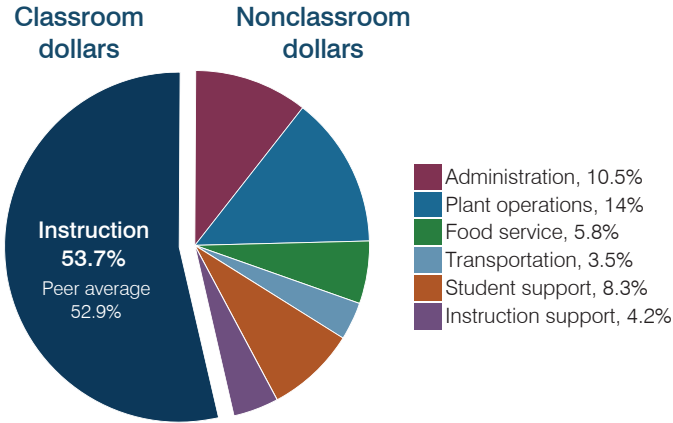
5,387

Number of schools:

9

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$773	\$846	\$806
	Students per administrative position	73	69	67
Plant operations	Cost per square foot	\$7.08	\$5.78	\$6.10
	Square footage per student	147	163	154
Food service	Cost per meal	\$2.76	\$2.98	\$2.81
Transportation	Cost per mile	\$5.52	\$5.73	\$3.72
	Cost per rider	\$901	\$910	\$1,092

Very low
Low
Comparable
High
Very high

Per pupil spending

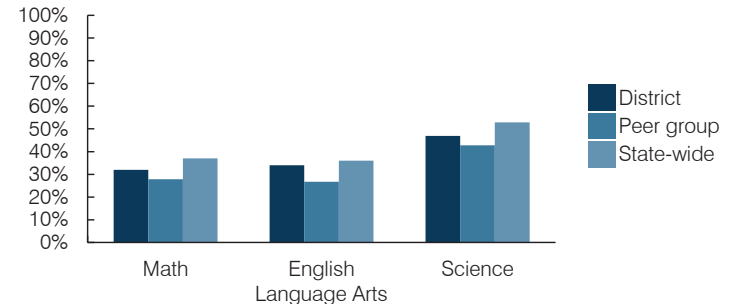
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,060	\$ 3,977	\$ 3,774	\$ 4,145
Administration	812	773	846	806
Plant operations	1,023	1,039	923	939
Food service	445	431	314	415
Transportation	270	258	382	364
Student support	599	612	605	633
Instruction support	286	309	296	444
Total operational	\$ 7,495	\$ 7,399	\$ 7,140	\$ 7,746
Land and buildings	\$ 233	\$ 104	\$ 704	\$ 621
Equipment	207	139	259	400
Interest	167	161	191	216
Other	6	5	164	153
Total nonoperational	\$ 613	\$ 409	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 8,108	\$ 7,808	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	88%	82%	78%
Poverty rate (2015)	34%	32%	23%
Students per teacher	18.3	17.0	18.6
Average teacher salary	\$42,682	\$43,329	\$46,384
Amount from Proposition 301	\$5,123	\$5,348	\$5,315
Average years of teacher experience	10.8	13.0	11.0
Percentage of teachers in first 3 years	24%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: Low

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate
High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,356	\$ 1,389	\$ 823	\$ 1,301
State	3,443	3,768	3,055	3,780
Local	3,079	3,145	4,806	4,268
Total revenues per pupil	\$ 7,878	\$ 8,302	\$ 8,684	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,688	\$ 4,839	\$ 5,498	\$ 5,471
Grants	1,442	1,457	891	1,182
Donations and tax credits	84	98	135	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	761	790	14 of 15

Flowing Wells USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.8	59.4	59.7	60.6	60.7	60.0	59.0	57.7	58.4	54.8	53.2	51.9	52.3	53.1	54.2	53.7

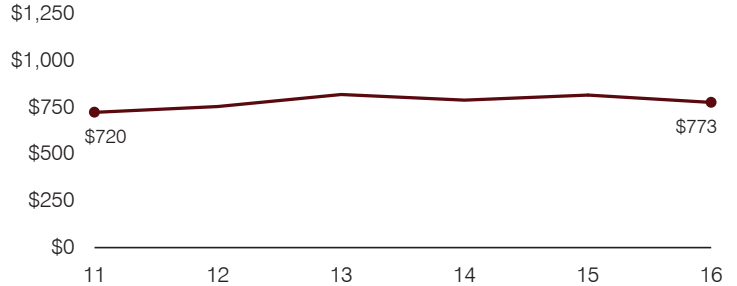
OPERATIONAL TRENDS

Fiscal years as indicated

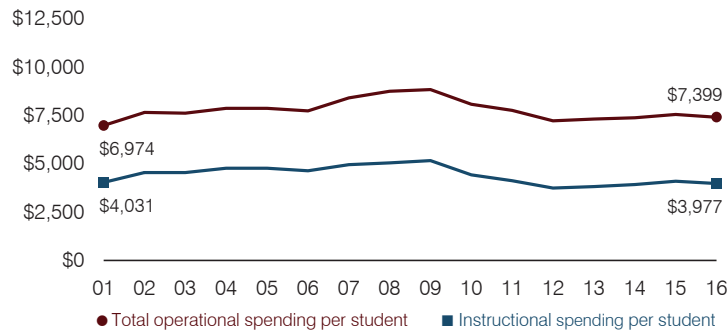
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 54.2 to a low of 51.9 percent. As a percentage of total operational spending, instruction support decreased and plant operations decreased slightly, while student support increased. Most other nonclassroom areas remained stable.

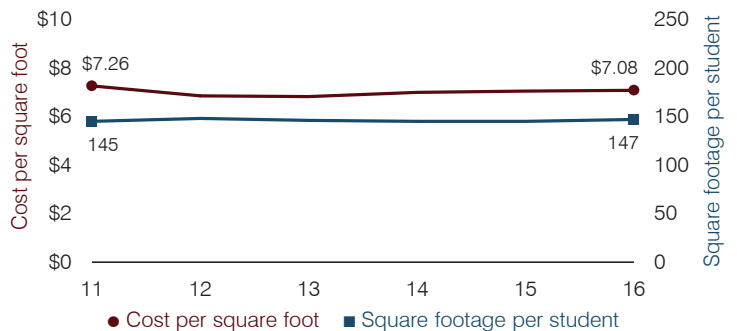
Administrative cost per pupil



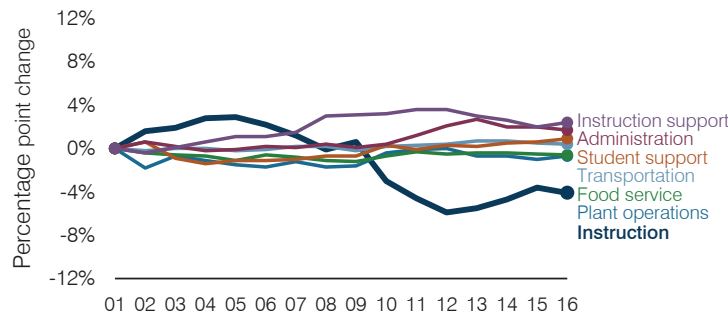
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



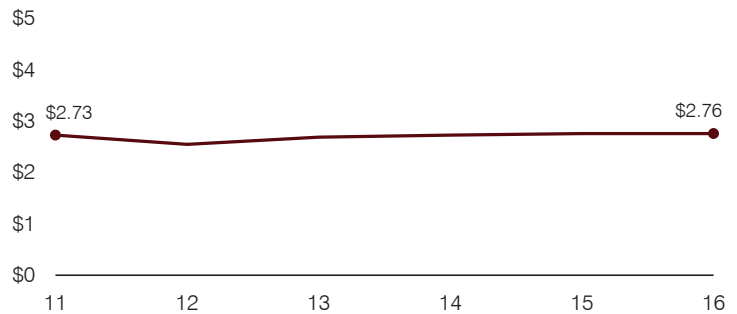
Plant cost per square foot and square footage per student



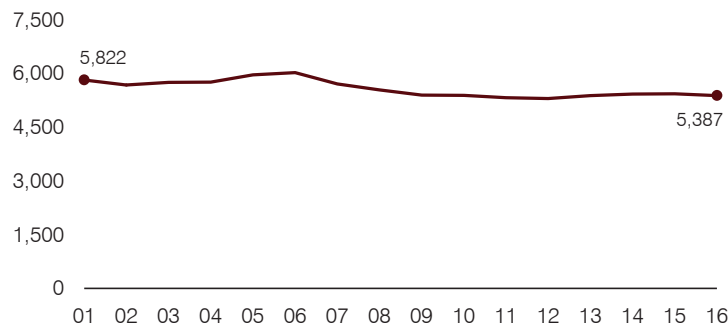
Changes in operational spending percentages



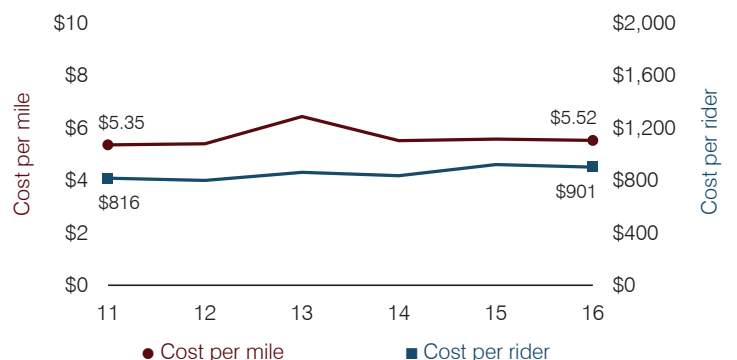
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Fountain Hills Unified School District

Maricopa County

Efficiency peer groups 3 and T-3, Achievement peer group 1

Legislative district(s): 23

District size, location:

Medium, Suburb

Students attending:

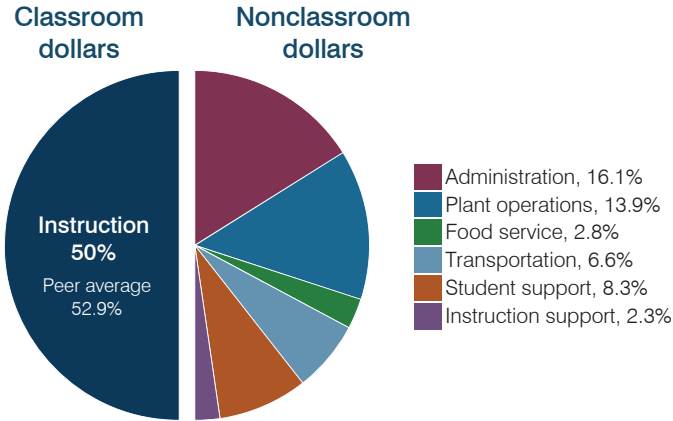
1,520

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,293	\$846	\$806
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$4.15	\$5.78	\$6.10
	Square footage per student	268	163	154
Food service	Cost per meal	\$3.16	\$2.98	\$2.81
Transportation	Cost per mile	\$3.15	\$3.92	\$3.72
	Cost per rider	\$704	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

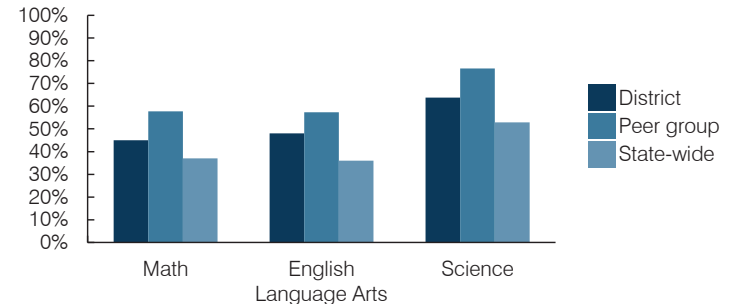
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,423	\$ 4,020	\$ 3,774	\$ 4,145
Administration	1,015	1,293	846	806
Plant operations	1,058	1,113	923	939
Food service	240	225	314	415
Transportation	568	528	382	364
Student support	635	671	605	633
Instruction support	205	183	296	444
Total operational	\$ 8,144	\$ 8,033	\$ 7,140	\$ 7,746
Land and buildings	\$ 2,293	\$ 1,120	\$ 704	\$ 621
Equipment	300	179	259	400
Interest	149	225	191	216
Other	101	75	164	153
Total nonoperational	\$ 2,843	\$ 1,599	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 10,987	\$ 9,632	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	91%	94%	78%
Poverty rate (2015)	8%	7%	23%
Students per teacher	19.0	18.9	18.6
Average teacher salary	\$42,201	\$42,930	\$46,384
Amount from Proposition 301	\$3,876	\$5,559	\$5,315
Average years of teacher experience	9.4	11.2	11.0
Percentage of teachers in first 3 years	33%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 950	\$ 1,226	\$ 823	\$ 1,301
State	1,861	2,009	3,055	3,780
Local	7,403	7,340	4,806	4,268
Total revenues per pupil	\$ 10,214	\$ 10,575	\$ 8,684	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,477	\$ 5,600	\$ 5,498	\$ 5,471
Grants	897	1,256	891	1,182
Donations and tax credits	247	278	135	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	206	236	3 of 15
Voter-approved levy increases	2,124	2,280	14 of 15

Fountain Hills USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.4	60.4	55.6	53.9	56.5	57.1	57.9	57.1	56.4	52.6	54.3	54.3	54.6	54.8	54.3	50.0

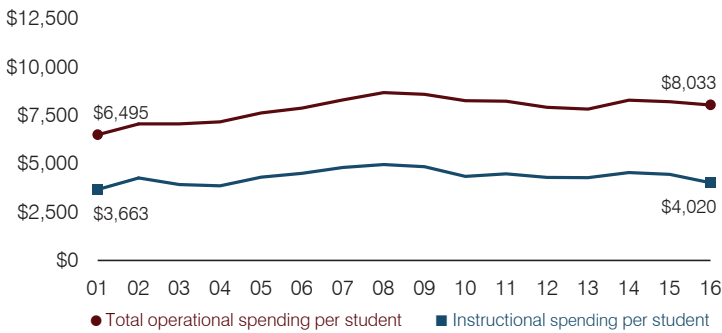
OPERATIONAL TRENDS

Fiscal years as indicated

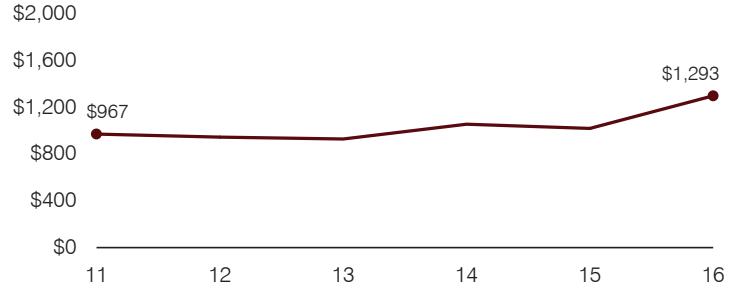
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom decreased from 54.3 to 50 percent. Overall, as a percentage of total operational spending, administration increased substantially, plant operations increased, and transportation and student support increased slightly. Food service and instruction support decreased.

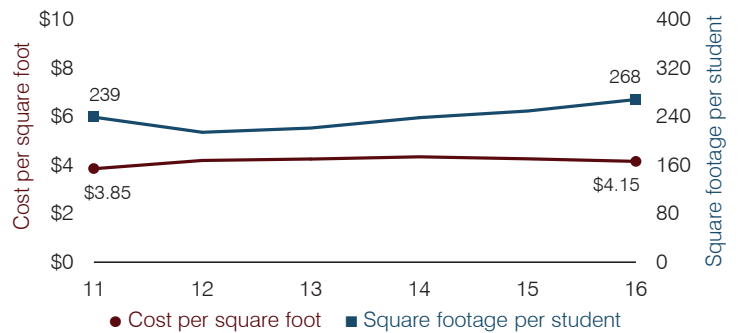
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



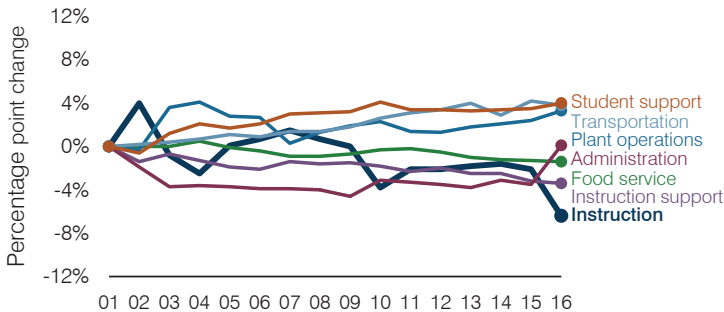
Administrative cost per pupil



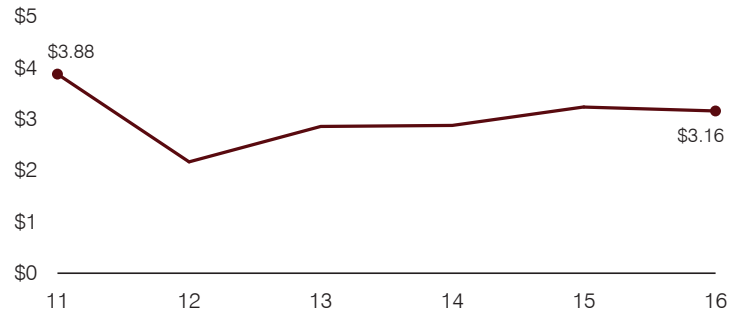
Plant cost per square foot and square footage per student



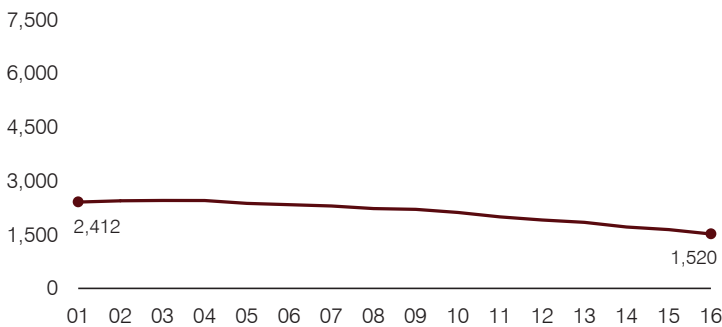
Changes in operational spending percentages



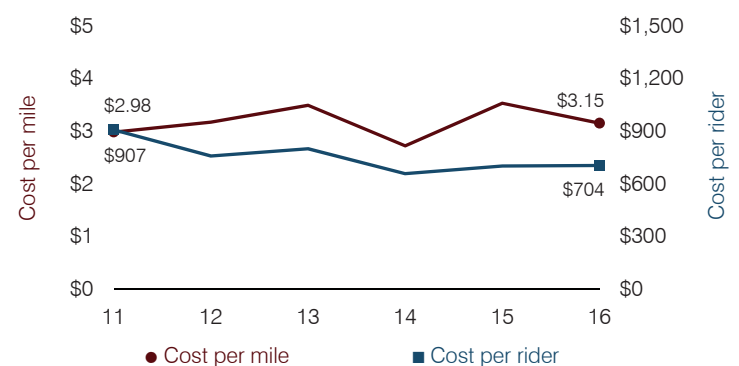
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Fowler Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 14

Legislative district(s): 19

District size, location:

Medium-large, City

Students attending:

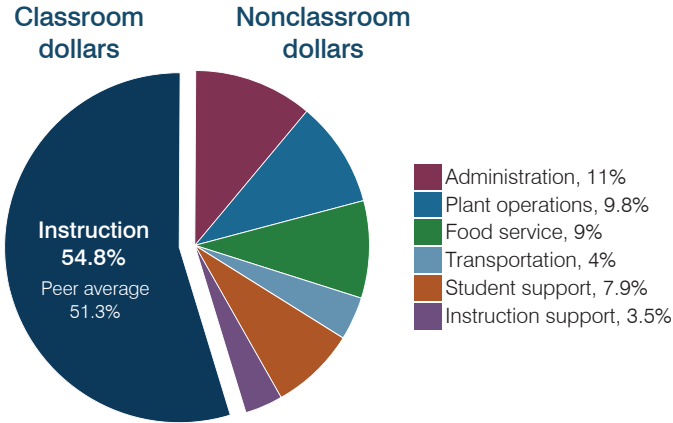
4,534

Number of schools:

7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$812	\$943	\$806
	Students per administrative position	77	71	67
Plant operations	Cost per square foot	\$5.89	\$6.27	\$6.10
	Square footage per student	123	141	154
Food service	Cost per meal	\$2.74	\$2.60	\$2.81
Transportation	Cost per mile	\$5.39	\$6.21	\$3.72
	Cost per rider	\$674	\$783	\$1,092

Per pupil spending

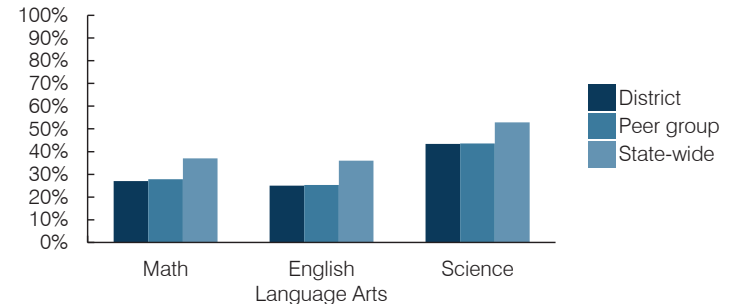
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,883	\$ 4,054	\$ 3,896	\$ 4,145
Administration	811	812	943	806
Plant operations	668	727	866	939
Food service	656	668	598	415
Transportation	293	293	301	364
Student support	621	588	562	633
Instruction support	314	262	495	444
Total operational	\$ 7,246	\$ 7,404	\$ 7,661	\$ 7,746
Land and buildings	\$ 194	\$ 213	\$ 1,802	\$ 621
Equipment	170	274	577	400
Interest	57	26	250	216
Other	231	259	155	153
Total nonoperational	\$ 652	\$ 772	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 7,898	\$ 8,176	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	34%	35%	23%
Students per teacher	19.1	19.0	18.6
Average teacher salary	\$47,156	\$47,640	\$46,384
Amount from Proposition 301	\$2,484	\$5,327	\$5,315
Average years of teacher experience	8.2	8.6	11.0
Percentage of teachers in first 3 years	38%	33%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,451	\$ 1,767	\$ 1,781	\$ 1,301
State	3,570	4,096	3,849	3,780
Local	2,709	2,952	4,470	4,268
Total revenues per pupil	\$ 7,730	\$ 8,815	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,826	\$ 4,978	\$ 5,085
Grants	1,580	1,858	1,865
Donations and tax credits	19	22	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,074	1,173	19 of 19

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.9	56.4	60.1	60.7	60.3	57.5	60.4	57.5	57.3	57.2	55.6	53.3	53.3	55.8	53.6	54.8

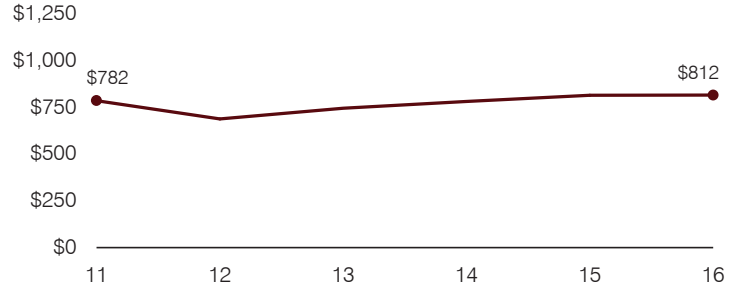
OPERATIONAL TRENDS

Fiscal years as indicated

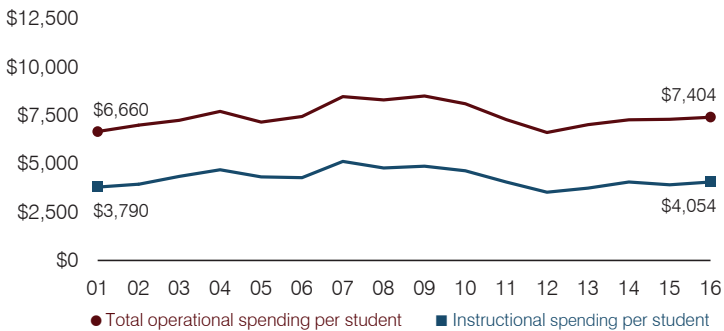
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.6 to 54.8 percent. As a percentage of total operational spending, food service increased substantially, while administration and student support decreased slightly overall. Most other nonclassroom areas varied year to year.

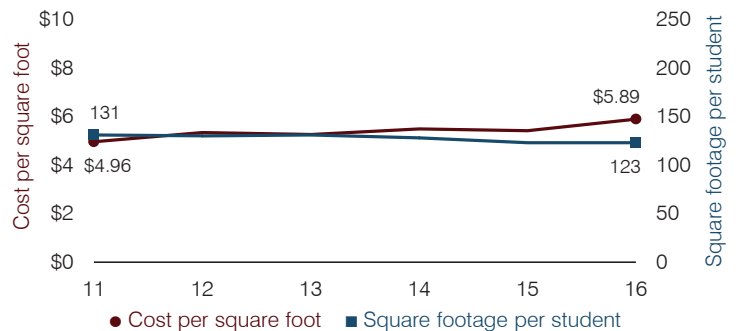
Administrative cost per pupil



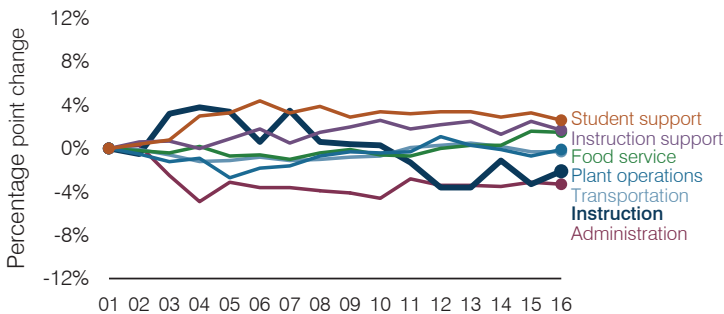
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



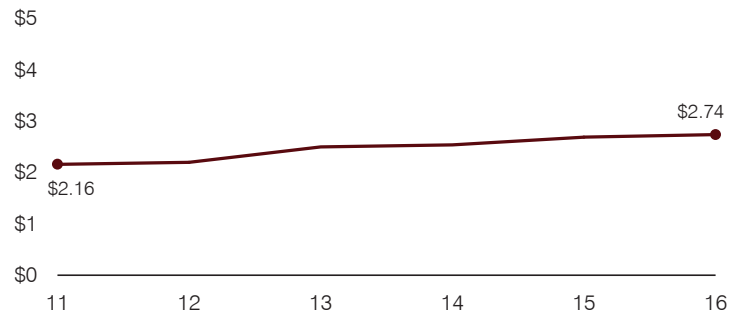
Plant cost per square foot and square footage per student



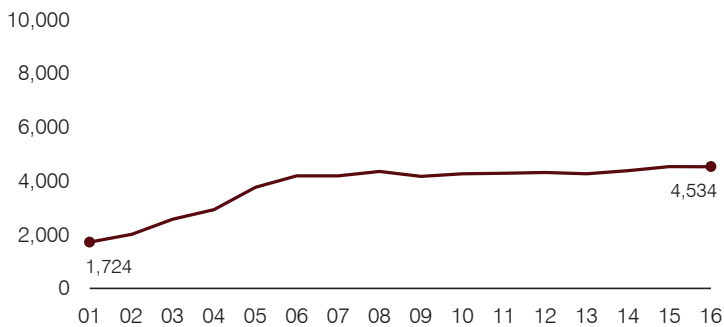
Changes in operational spending percentages



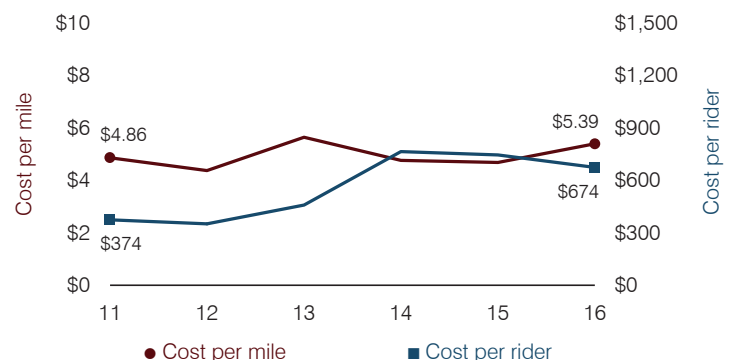
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Fredonia-Moccasin Unified School District

Coconino County

District size, location:

Small, Rural

Efficiency peer groups 6 and T-10, Achievement peer group 4

Students attending¹:

202

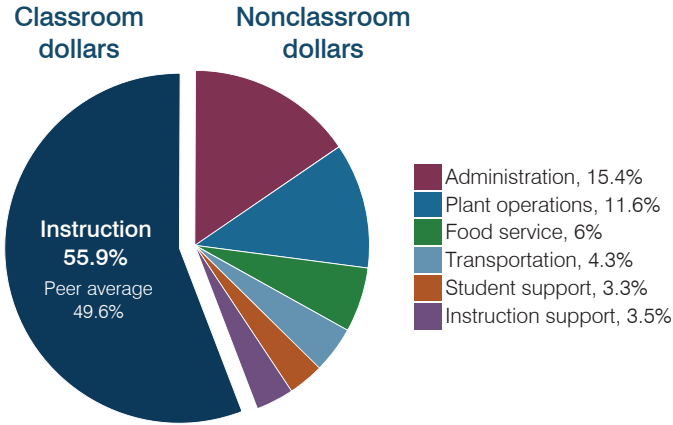
Legislative district(s): 5 and 7

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,881	\$1,647	\$806
	Students per administrative position	35	45	67
Plant operations	Cost per square foot	\$2.79	\$4.72	\$6.10
	Square footage per student	508	341	154
Food service	Cost per meal	\$3.44	\$3.52	\$2.81
Transportation	Cost per mile	\$1.94	\$1.89	\$3.72
	Cost per rider	\$1,498	\$1,242	\$1,092

Per pupil spending

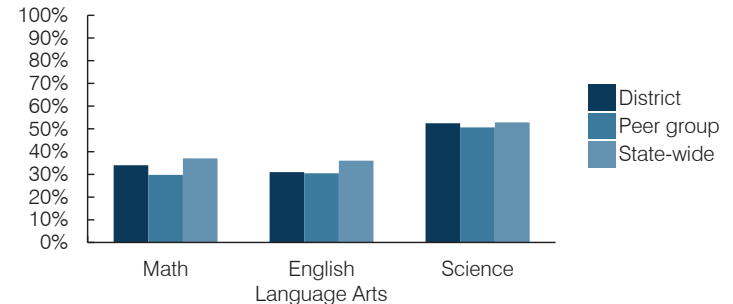
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,271	\$ 6,819	\$ 5,245	\$ 4,145
Administration	1,615	1,881	1,647	806
Plant operations	1,558	1,416	1,511	939
Food service	740	735	496	415
Transportation	468	520	517	364
Student support	301	399	640	633
Instruction support	225	421	409	444
Total operational	\$ 10,178	\$ 12,191	\$ 10,465	\$ 7,746
Land and buildings	\$ 85	\$ 176	\$ 455	\$ 621
Equipment	751	831	488	400
Interest	0	0	158	216
Other	11	5	47	153
Total nonoperational	\$ 847	\$ 1,012	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 11,025	\$ 13,203	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	74%	87%	78%
Poverty rate (2015)	18%	16%	23%
Students per teacher	11.2	15.3	18.6
Average teacher salary	\$44,571	\$43,729	\$46,384
Amount from Proposition 301	\$4,060	\$4,733	\$5,315
Average years of teacher experience	10.5	10.4	11.0
Percentage of teachers in first 3 years	22%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,365	\$ 4,205	\$ 2,338	\$ 1,301
State	2,531	4,286	3,632	3,780
Local	4,942	8,525	7,286	4,268
Total revenues per pupil	\$ 8,838	\$ 17,016	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,450	\$ 8,590	\$ 7,157	\$ 5,471
Grants	1,417	3,603	2,186	1,182
Donations and tax credits	0	79	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	506	634	5 of 20
Federal impact aid	68	741	5 of 20
Voter-approved levy increases	0	0	15 of 20

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.2	60.7	59.3	62.8	62.4	59.8	53.6	59.9	53.4	51.1	52.6	50.4	52.9	52.9	51.8	55.9

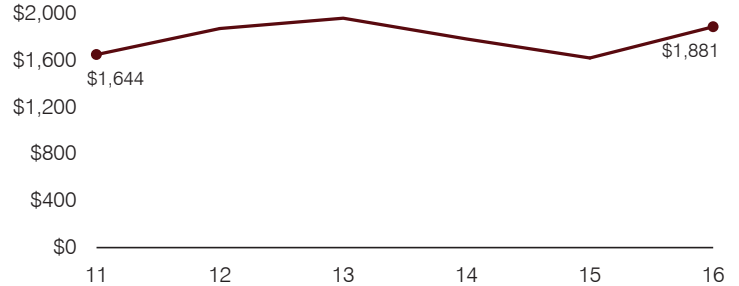
OPERATIONAL TRENDS

Fiscal years as indicated

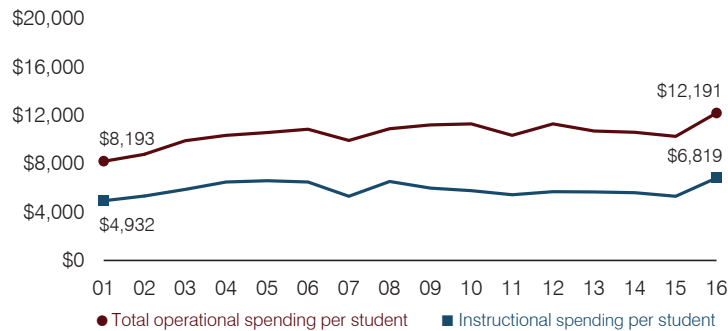
5-year spending trend (2011 through 2016)

Student enrollment decreased by 31 percent, which contributed to the 18 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52.6 to 55.9 percent. Overall, as a percentage of total operational spending, administration, plant operations, and student support decreased.

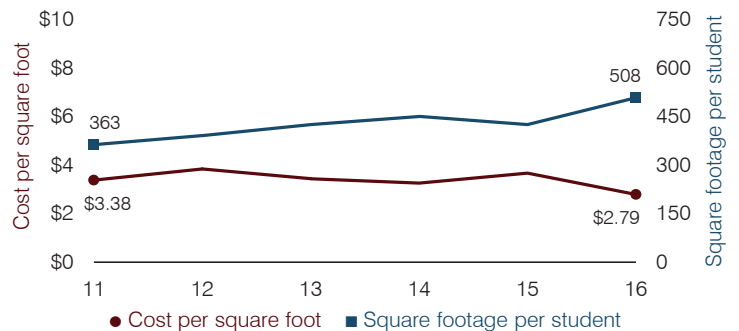
Administrative cost per pupil



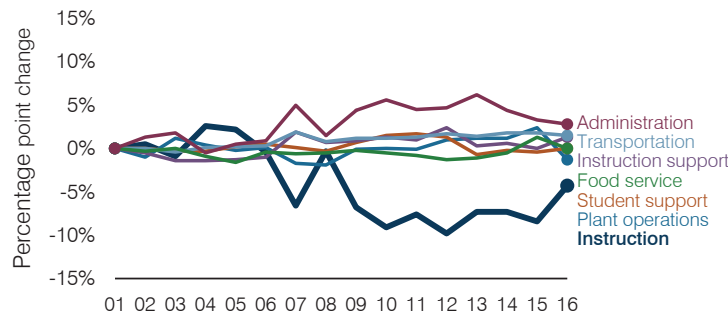
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



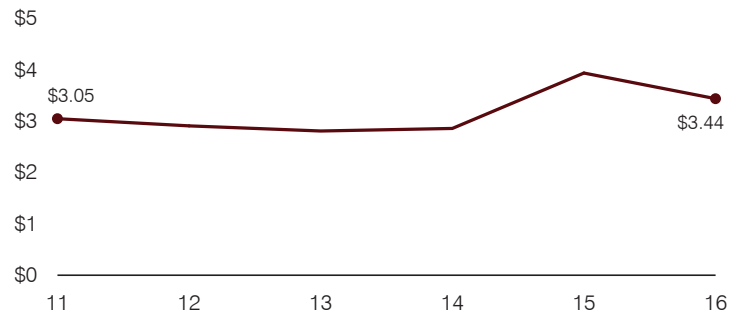
Plant cost per square foot and square footage per student



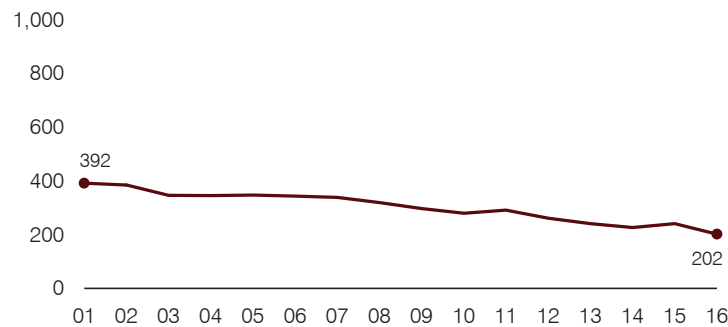
Changes in operational spending percentages



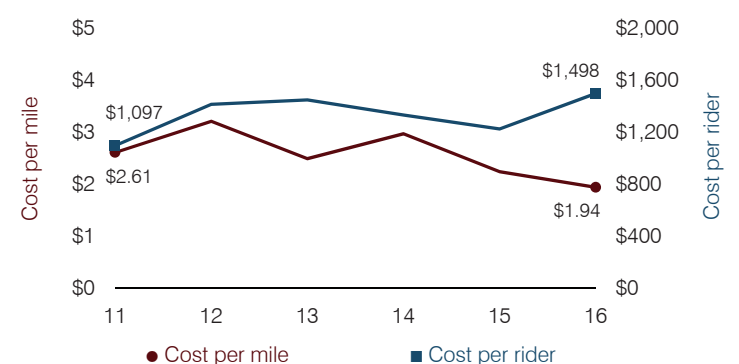
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Ft. Thomas Unified School District

Graham County

Efficiency peer groups 6 and T-8, Achievement peer group 6

Legislative district(s): 7 and 14

District size, location:

Small, Rural

Students attending:

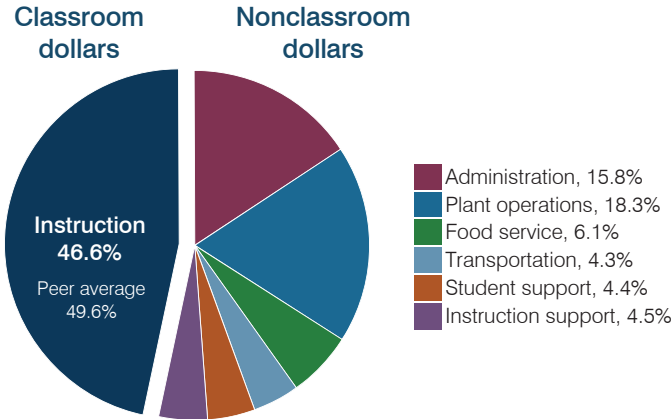
574

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,438	\$1,647	\$806
	Students per administrative position	35	45	67
Plant operations	Cost per square foot	\$7.83	\$4.72	\$6.10
	Square footage per student	360	341	154
Food service	Cost per meal	\$4.27	\$3.52	\$2.81
Transportation	Cost per mile	\$2.76	\$2.55	\$3.72
	Cost per rider	\$782	\$996	\$1,092

Per pupil spending

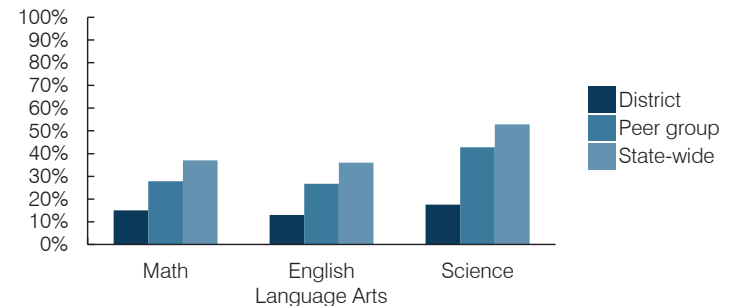
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,400	\$ 7,175	\$ 5,245	\$ 4,145
Administration	2,717	2,438	1,647	806
Plant operations	2,858	2,823	1,511	939
Food service	900	941	496	415
Transportation	669	653	517	364
Student support	910	675	640	633
Instruction support	613	698	409	444
Total operational	\$ 16,067	\$ 15,403	\$ 10,465	\$ 7,746
Land and buildings	\$ 0	\$ 66	\$ 455	\$ 621
Equipment	2,662	1,622	488	400
Interest	0	0	158	216
Other	0	0	47	153
Total nonoperational	\$ 2,662	\$ 1,688	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 18,729	\$ 17,091	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	79%	82%	78%
Poverty rate (2015)	32%	32%	23%
Students per teacher	14.0	17.0	18.6
Average teacher salary	\$50,546	\$43,329	\$46,384
Amount from Proposition 301	\$5,173	\$5,348	\$5,315
Average years of teacher experience	10.2	13.0	11.0
Percentage of teachers in first 3 years	16%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Overall Assessment: **Low** (Green), **Moderate** (Yellow), **High** (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,155	\$ 8,818	\$ 2,338	\$ 1,301
State	6,092	6,240	3,632	3,780
Local	314	564	7,286	4,268
Total revenues per pupil	\$ 16,561	\$ 15,622	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,050	\$ 6,201	\$ 7,157
Grants	3,953	3,209	2,186
Donations and tax credits	0	0	264

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	6,398	5,699	5 of 20
Voter-approved levy increases	0	0	15 of 20

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.0	57.8	54.1	55.2	54.5	54.7	55.3	54.6	51.6	47.0	45.5	45.2	47.4	48.2	46.1	46.6

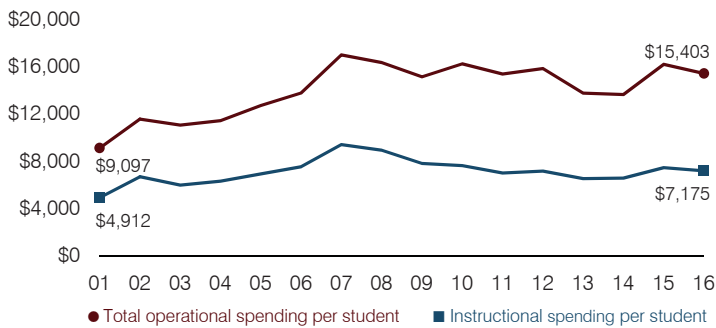
OPERATIONAL TRENDS

Fiscal years as indicated

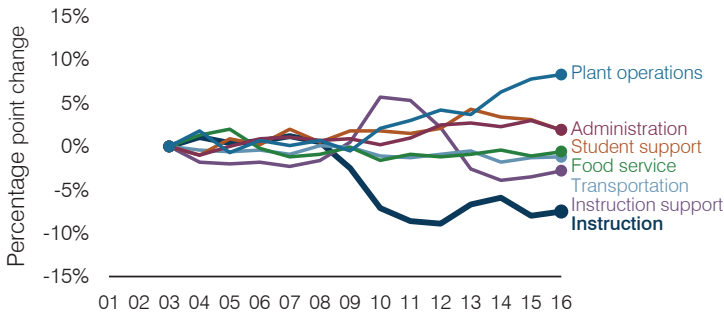
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, returned to 2011 levels. The percentage of dollars spent in the classroom varied year to year, increasing overall from 45.5 to 46.6 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially, while plant operations increased substantially and administration increased slightly. Other nonclassroom areas varied year to year.

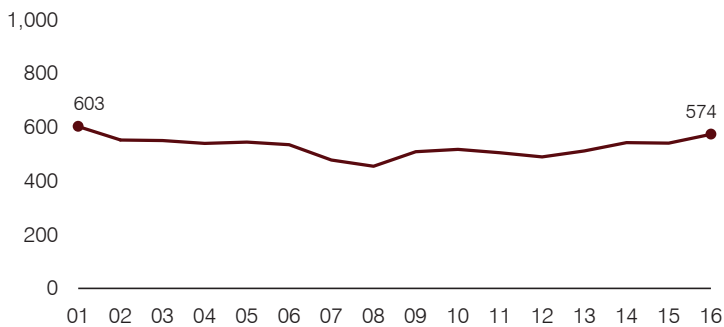
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



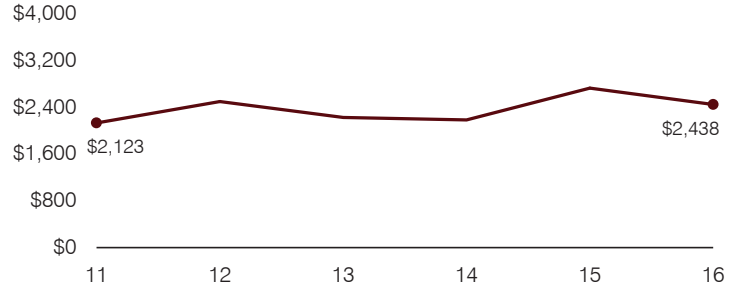
Changes in operational spending percentages



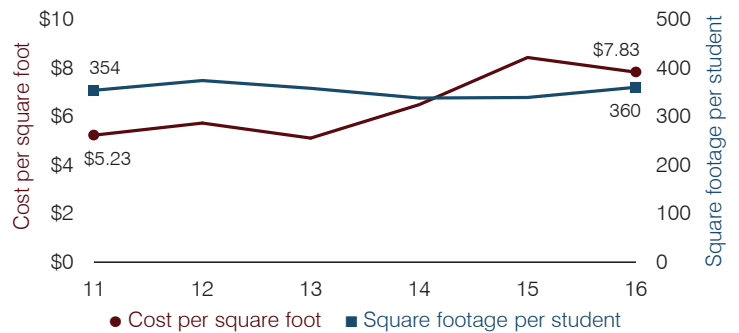
Students attending



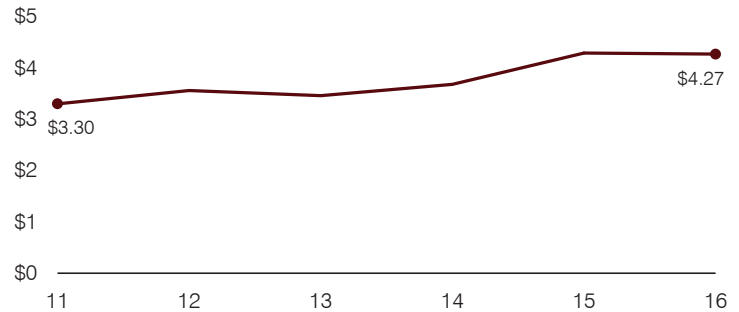
Administrative cost per pupil



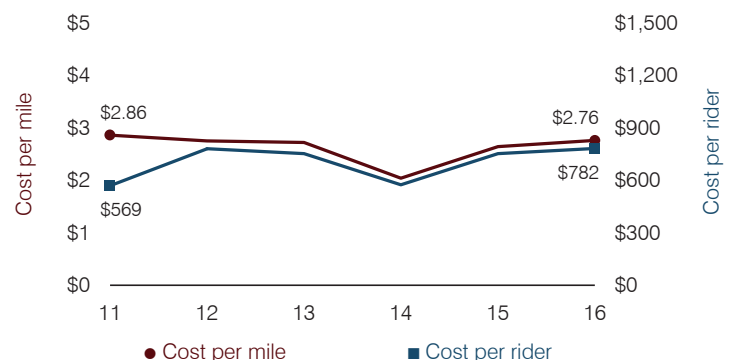
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Gadsden Elementary School District

Yuma County

Efficiency peer groups 9 and T-6, Achievement peer group 19

Legislative district(s): 4

District size, location:

Medium-large, Town

Students attending:

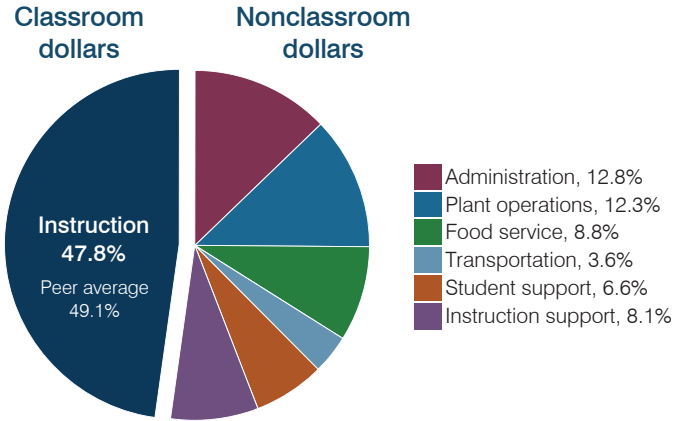
5,186

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$913	\$1,108	\$806
	Students per administrative position	63	59	67
Plant operations	Cost per square foot	\$9.28	\$7.02	\$6.10
	Square footage per student	94	149	154
Food service	Cost per meal	\$2.69	\$2.88	\$2.81
Transportation	Cost per mile	\$3.39	\$3.68	\$3.72
	Cost per rider	\$252	\$543	\$1,092

Per pupil spending

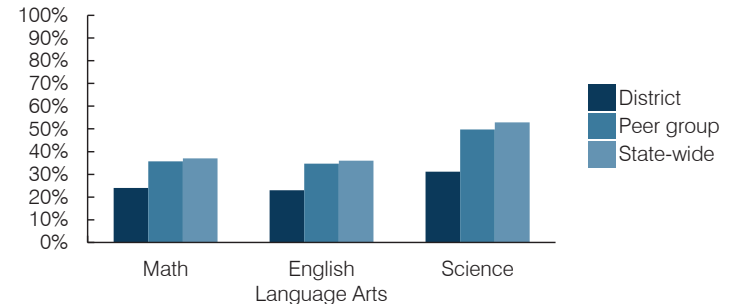
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,574	\$ 3,404	\$ 3,970	\$ 4,145
Administration	867	913	1,108	806
Plant operations	819	875	1,027	939
Food service	598	627	573	415
Transportation	274	256	437	364
Student support	468	470	512	633
Instruction support	664	575	473	444
Total operational	\$ 7,264	\$ 7,120	\$ 8,100	\$ 7,746
Land and buildings	\$ 84	\$ 121	\$ 302	\$ 621
Equipment	114	149	308	400
Interest	19	48	81	216
Other	13	10	115	153
Total nonoperational	\$ 230	\$ 328	\$ 806	\$ 1,390
Total per pupil spending	\$ 7,494	\$ 7,448	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	39%	34%	23%
Students per teacher	29.1	16.1	18.6
Average teacher salary	\$49,572	\$47,933	\$46,384
Amount from Proposition 301	\$4,536	\$4,405	\$5,315
Average years of teacher experience	8.7	12.0	11.0
Percentage of teachers in first 3 years	16%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.0%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,048	\$ 1,844	\$ 1,836	\$ 1,301
State	5,068	5,075	4,877	3,780
Local	579	553	2,734	4,268
Total revenues per pupil	\$ 7,695	\$ 7,472	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,825	\$ 4,961	\$ 5,688
Grants	2,277	1,872	1,981
Donations and tax credits	19	20	72

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	24	0	7 of 10

Classroom dollar percentage

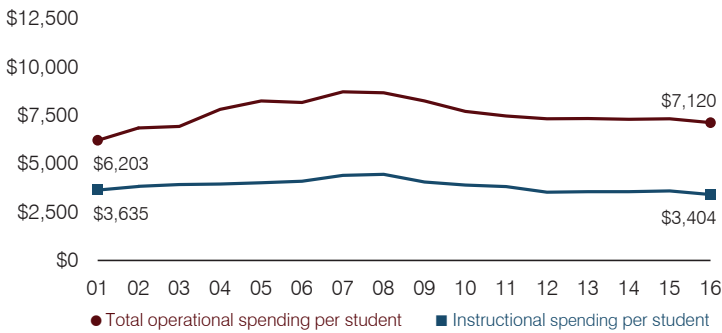
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.6	55.8	56.6	50.6	48.6	50.2	50.5	51.4	49.1	50.6	51.1	48.2	48.5	48.6	49.2	47.8

OPERATIONAL TRENDS
Fiscal years as indicated

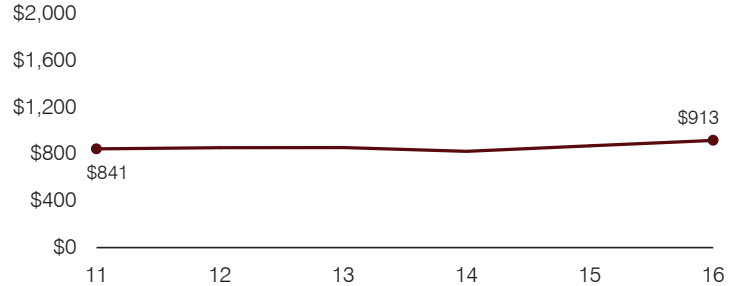
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom decreased overall from 51.1 to 47.8 percent. Overall, as a percentage of total operational spending, food service increased and administration and plant operations increased slightly. Instruction support varied year to year, while transportation and student support remained fairly stable.

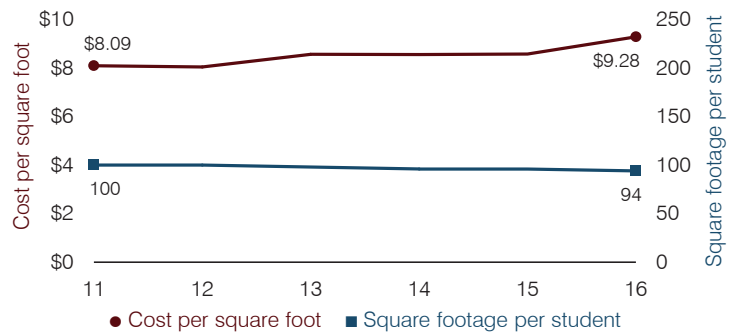
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



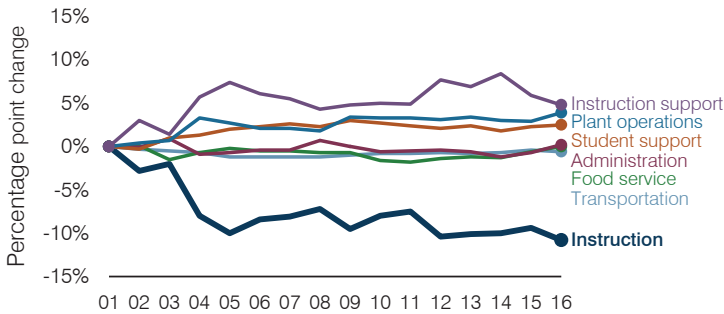
Administrative cost per pupil



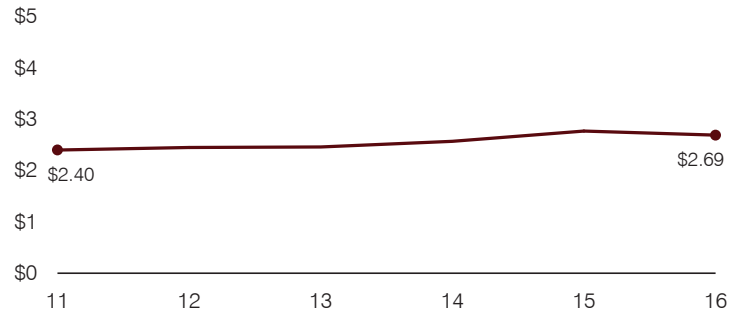
Plant cost per square foot and square footage per student



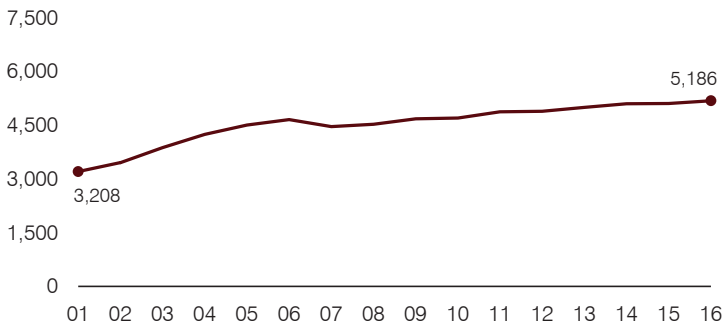
Changes in operational spending percentages



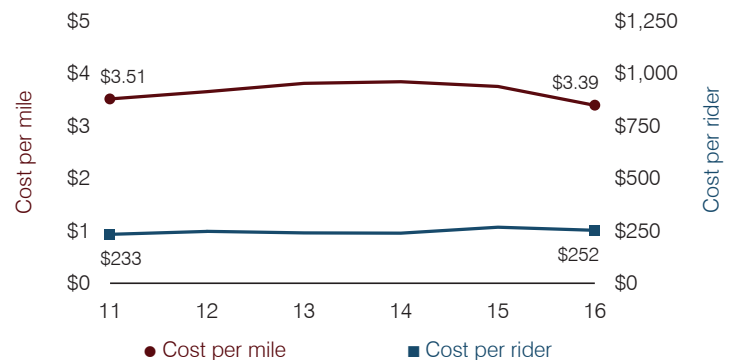
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Ganado Unified School District

Apache County

Efficiency peer groups 5 and T-8, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

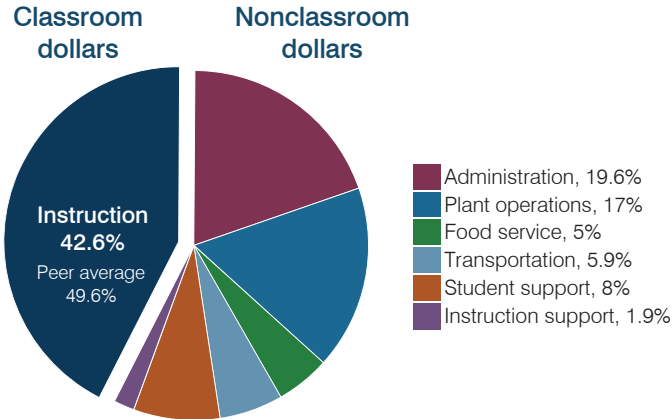
1,424

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,656	\$1,145	\$806
	Students per administrative position	47	56	67
Plant operations	Cost per square foot	\$5.56	\$5.22	\$6.10
	Square footage per student	413	270	154
Food service	Cost per meal	\$3.28	\$3.40	\$2.81
Transportation	Cost per mile	\$1.92	\$2.55	\$3.72
	Cost per rider	\$690	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

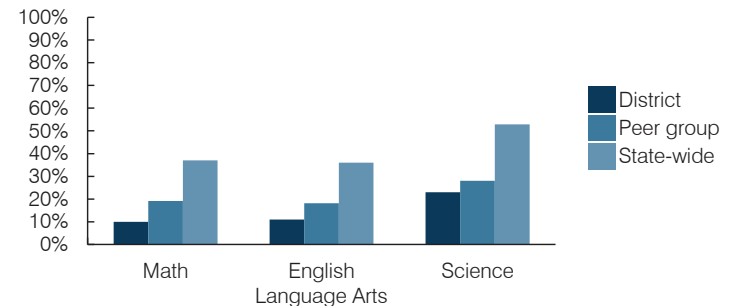
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,729	\$ 5,771	\$ 4,576	\$ 4,145
Administration	2,386	2,656	1,145	806
Plant operations	2,028	2,295	1,342	939
Food service	677	679	450	415
Transportation	834	794	522	364
Student support	980	1,079	695	633
Instruction support	283	263	396	444
Total operational	\$ 12,917	\$ 13,537	\$ 9,126	\$ 7,746
Land and buildings	\$ 1,059	\$ 3,939	\$ 452	\$ 621
Equipment	305	732	498	400
Interest	101	100	243	216
Other	36	49	65	153
Total nonoperational	\$ 1,501	\$ 4,820	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 14,418	\$ 18,357	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	92%	94%
Graduation rate (2015)	75%	77%	78%
Poverty rate (2015)	43%	42%	23%
Students per teacher	13.6	15.6	18.6
Average teacher salary	\$39,537	\$45,126	\$46,384
Amount from Proposition 301	\$1,360	\$4,619	\$5,315
Average years of teacher experience	9.4	12.6	11.0
Percentage of teachers in first 3 years	15%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 8,520	\$ 9,821	\$ 4,015	\$ 1,301
State	5,549	6,721	4,190	3,780
Local	987	845	4,081	4,268
Total revenues per pupil	\$ 15,056	\$ 17,387	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,877	\$ 6,090	\$ 5,922
Grants	2,505	2,981	1,805
Donations and tax credits	69	39	139

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,452	7,559	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	46.7	48.0	48.0	47.0	43.5	46.3	46.0	46.7	45.4	43.3	42.4	41.3	42.3	40.7	44.4	42.6

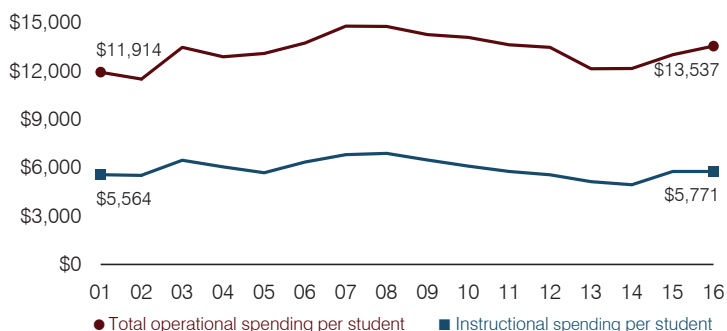
OPERATIONAL TRENDS

Fiscal years as indicated

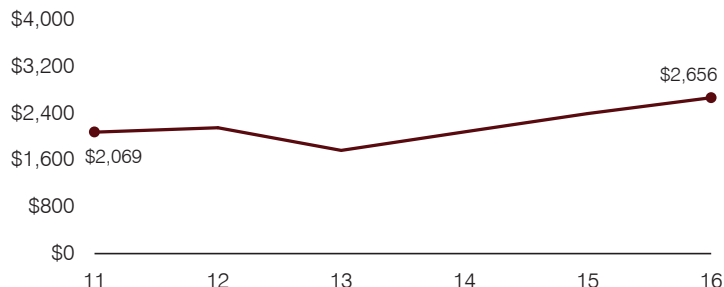
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 44.4 to a low of 40.7 percent. Overall, as a percentage of total operational spending, transportation decreased substantially and student support and instruction support decreased slightly, while administration increased substantially.

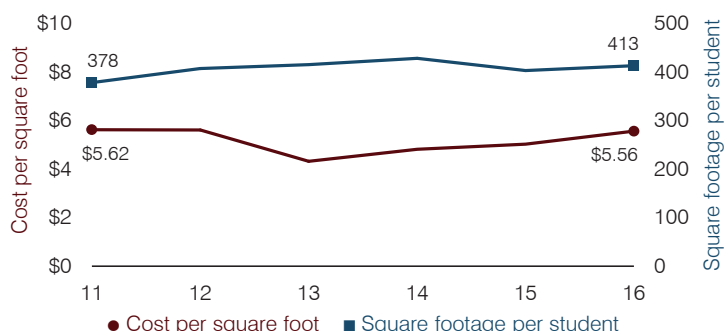
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



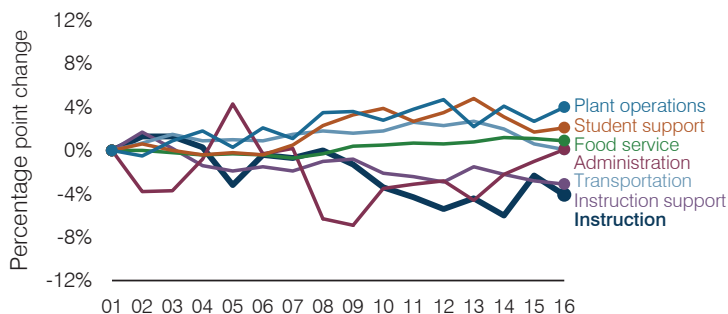
Administrative cost per pupil



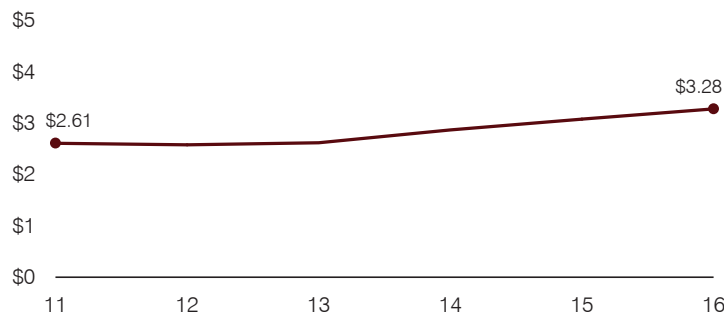
Plant cost per square foot and square footage per student



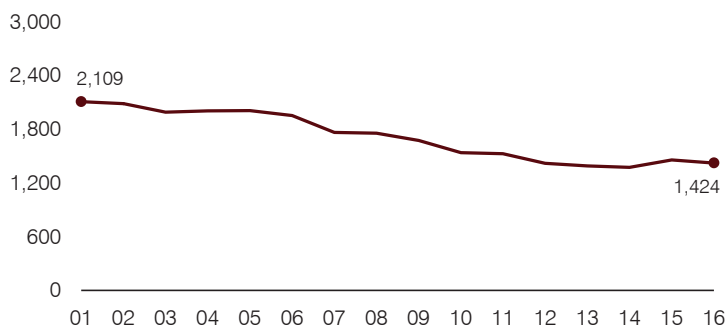
Changes in operational spending percentages



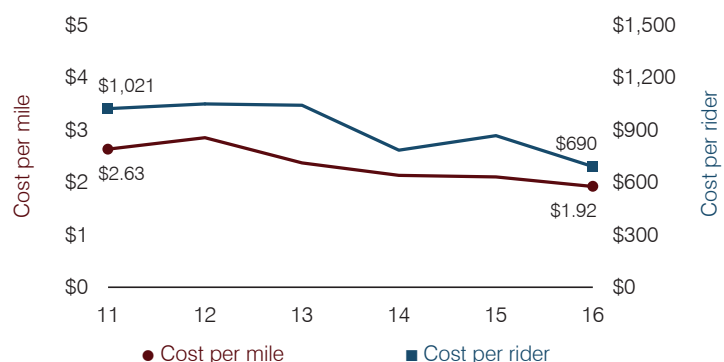
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Gila Bend Unified School District

Maricopa County

Efficiency peer groups 6 and T-8, Achievement peer group 5

Legislative district(s): 4

District size, location:

Small, Rural

Students attending:

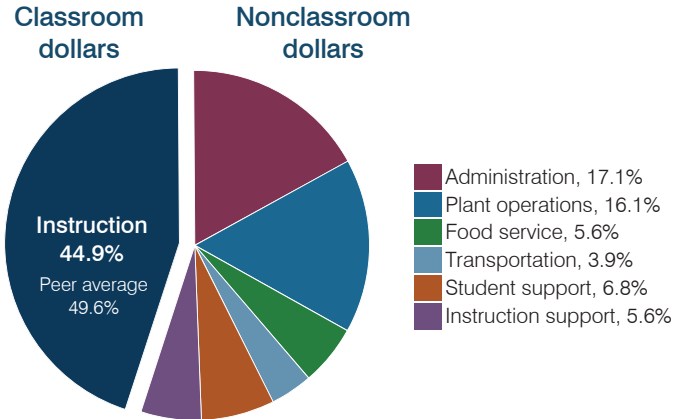
404

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,897	\$1,647	\$806
	Students per administrative position	45	45	67
Plant operations	Cost per square foot	\$6.49	\$4.72	\$6.10
	Square footage per student	275	341	154
Food service	Cost per meal	\$2.42	\$3.52	\$2.81
Transportation	Cost per mile	\$2.53	\$2.55	\$3.72
	Cost per rider	\$1,137	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

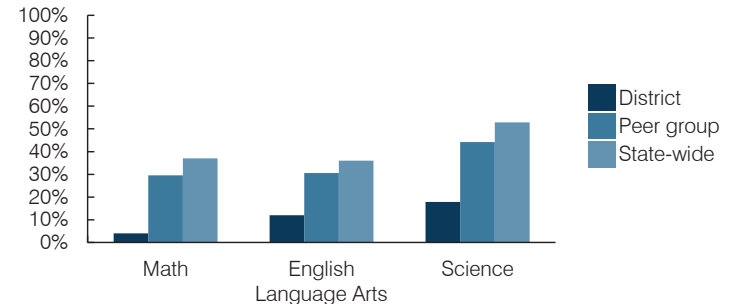
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,946	\$ 4,967	\$ 5,245	\$ 4,145
Administration	1,828	1,897	1,647	806
Plant operations	1,678	1,782	1,511	939
Food service	595	618	496	415
Transportation	553	428	517	364
Student support	711	759	640	633
Instruction support	730	620	409	444
Total operational	\$ 11,041	\$ 11,071	\$ 10,465	\$ 7,746
Land and buildings	\$ 607	\$ 1,195	\$ 455	\$ 621
Equipment	281	442	488	400
Interest	384	173	158	216
Other	1	0	47	153
Total nonoperational	\$ 1,273	\$ 1,810	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 12,314	\$ 12,881	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	82%	83%	78%
Poverty rate (2015)	27%	24%	23%
Students per teacher	16.1	16.5	18.6
Average teacher salary	\$42,624	\$44,919	\$46,384
Amount from Proposition 301	\$6,232	\$5,307	\$5,315
Average years of teacher experience	12.3	12.0	11.0
Percentage of teachers in first 3 years	25%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	4.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,685	\$ 1,802	\$ 2,338	\$ 1,301
State	1,334	2,028	3,632	3,780
Local	9,063	10,083	7,286	4,268
Total revenues per pupil	\$ 13,082	\$ 13,913	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,940	\$ 6,336	\$ 7,157
Grants	3,005	3,522	2,186
Donations and tax credits	45	67	264

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	630	472	5 of 20
Voter-approved levy increases	1,890	1,788	15 of 20

Classroom dollar percentage

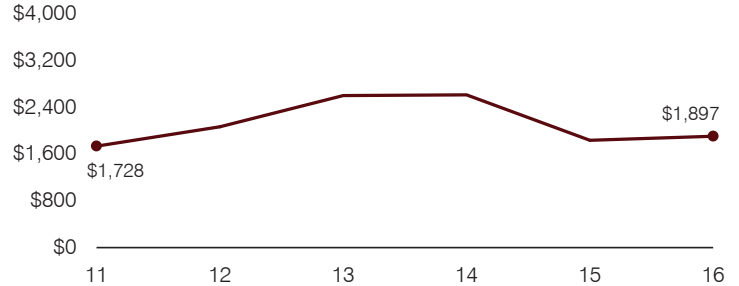
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.4	53.3	56.4	54.0	57.3	53.0	45.6	48.8	51.2	52.0	47.2	45.4	43.9	45.1	44.8	44.9

OPERATIONAL TRENDS
Fiscal years as indicated

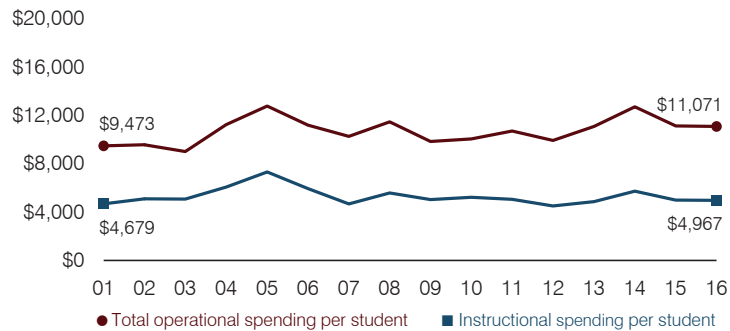
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 47.2 to 44.9 percent. Overall, as a percentage of total operational spending, food service, transportation, and student support increased and plant operations increased slightly, while instruction support decreased substantially.

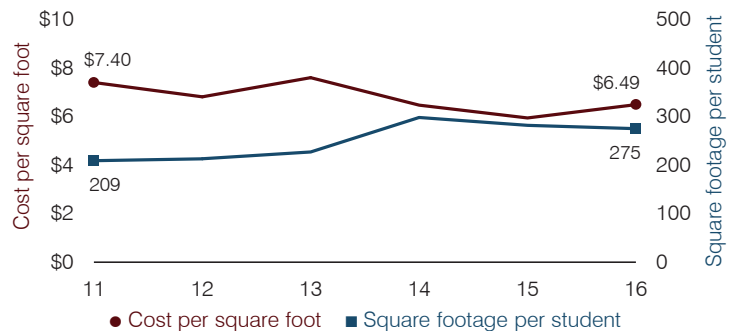
Administrative cost per pupil



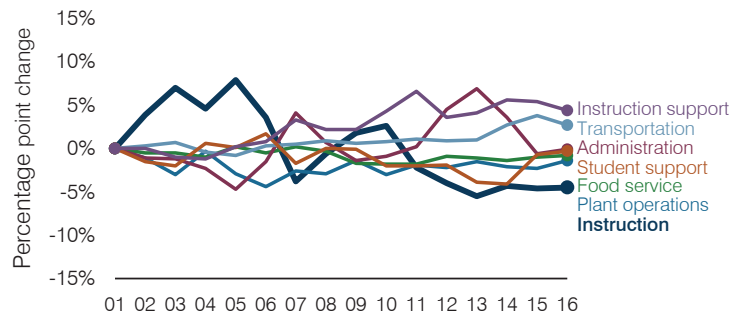
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



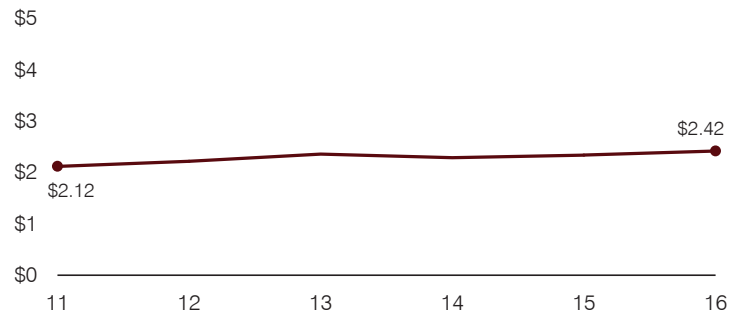
Plant cost per square foot and square footage per student



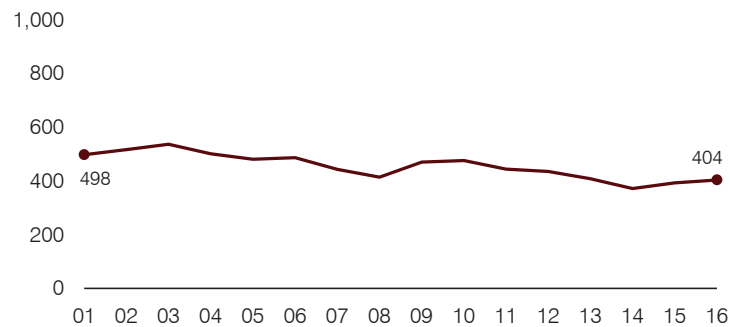
Changes in operational spending percentages



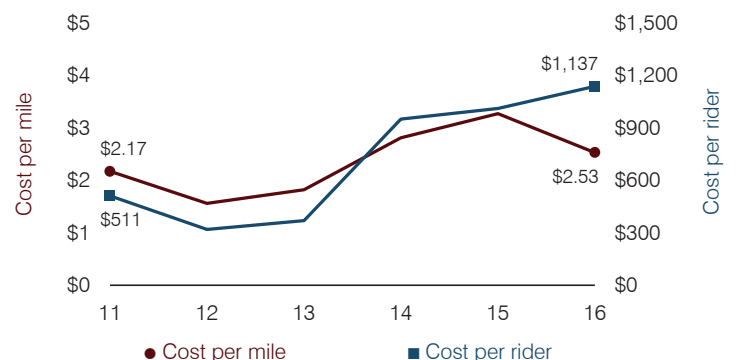
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Gilbert Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 1

Legislative district(s): 12, 16, 17, 25, and 26

District size, location:

Very large, Suburb

Students attending:

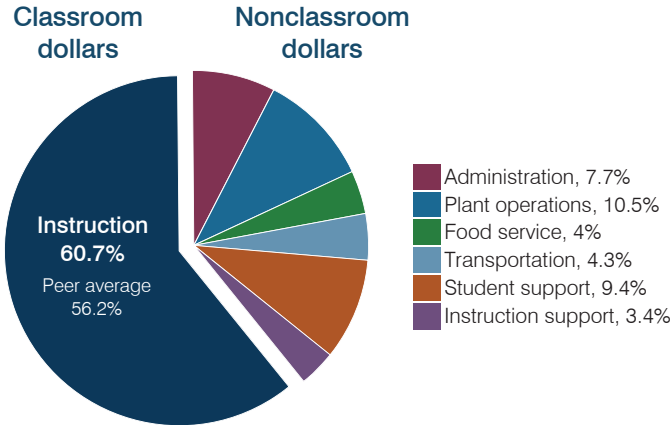
34,347

Number of schools:

40

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$522	\$673	\$806
	Students per administrative position	75	80	67
Plant operations	Cost per square foot	\$5.08	\$5.86	\$6.10
	Square footage per student	141	147	154
Food service	Cost per meal	\$2.52	\$2.73	\$2.81
Transportation	Cost per mile	\$3.68	\$3.58	\$3.72
	Cost per rider	\$1,074	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

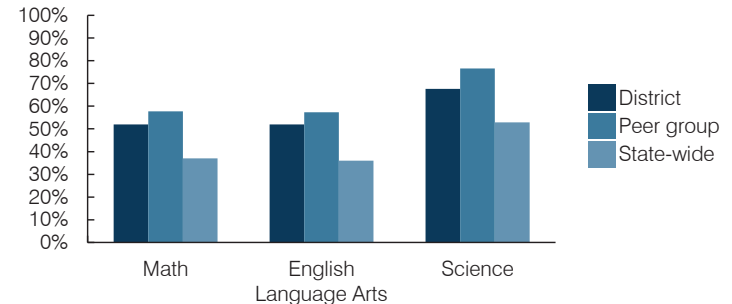
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,094	\$ 4,135	\$ 4,121	\$ 4,145
Administration	475	522	673	806
Plant operations	725	716	859	939
Food service	270	270	329	415
Transportation	302	296	341	364
Student support	618	639	639	633
Instruction support	198	233	369	444
Total operational	\$ 6,682	\$ 6,811	\$ 7,331	\$ 7,746
Land and buildings	\$ 69	\$ 65	\$ 396	\$ 621
Equipment	230	334	369	400
Interest	148	69	247	216
Other	212	249	194	153
Total nonoperational	\$ 659	\$ 717	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 7,341	\$ 7,528	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	91%	94%	78%
Poverty rate (2015)	9%	7%	23%
Students per teacher	18.1	18.9	18.6
Average teacher salary	\$47,692	\$42,930	\$46,384
Amount from Proposition 301	\$5,201	\$5,559	\$5,315
Average years of teacher experience	12.1	11.2	11.0
Percentage of teachers in first 3 years	14%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 479	\$ 462	\$ 838	\$ 1,301
State	3,869	4,085	3,389	3,780
Local	3,994	3,788	5,025	4,268
Total revenues per pupil	\$ 8,342	\$ 8,335	\$ 9,252	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,285	\$ 5,565	\$ 5,384	\$ 5,471
Grants	489	468	854	1,182
Donations and tax credits	101	112	94	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	928	550	10 of 10

Classroom dollar percentage

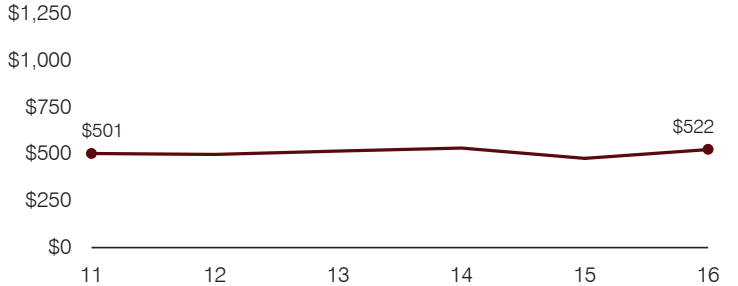
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	63.4	62.3	64.5	64.3	63.0	63.3	63.0	63.2	62.7	62.0	59.9	60.1	60.7	61.2	61.3	60.7

OPERATIONAL TRENDS
Fiscal years as indicated

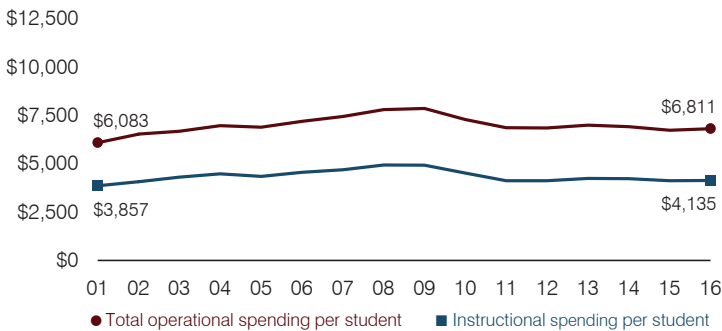
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom increased overall from 59.9 to 60.7 percent. As a percentage of total operational spending, plant operations decreased overall, while student support increased slightly. Other nonclassroom areas remained fairly stable.

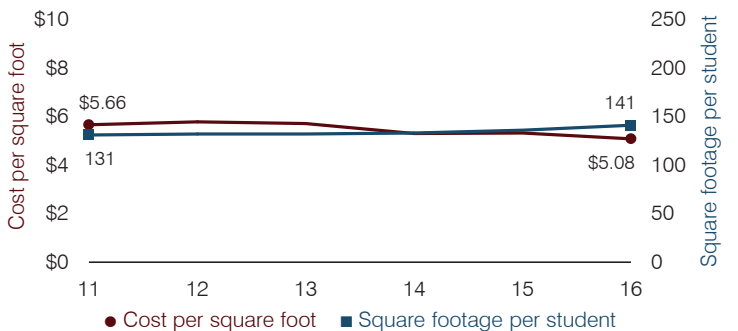
Administrative cost per pupil



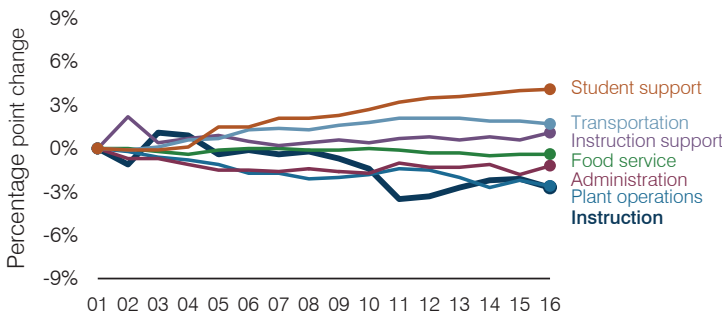
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



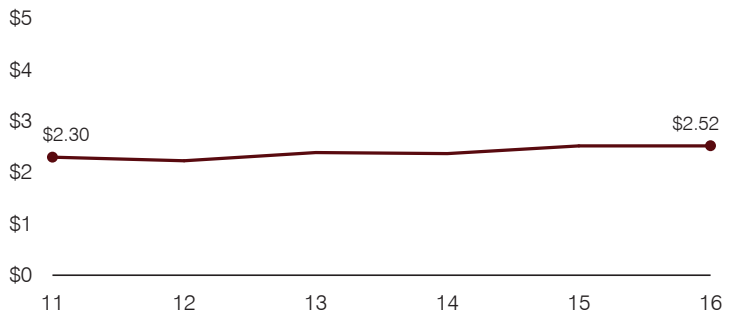
Plant cost per square foot and square footage per student



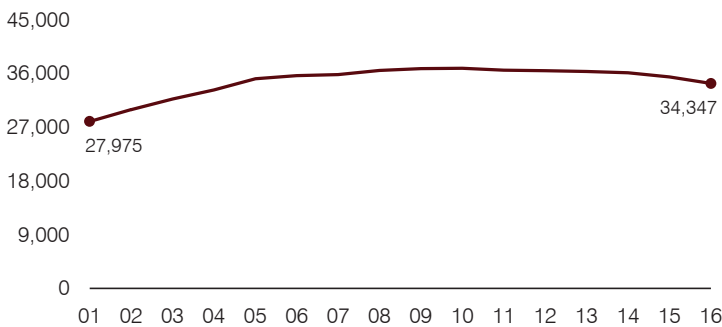
Changes in operational spending percentages



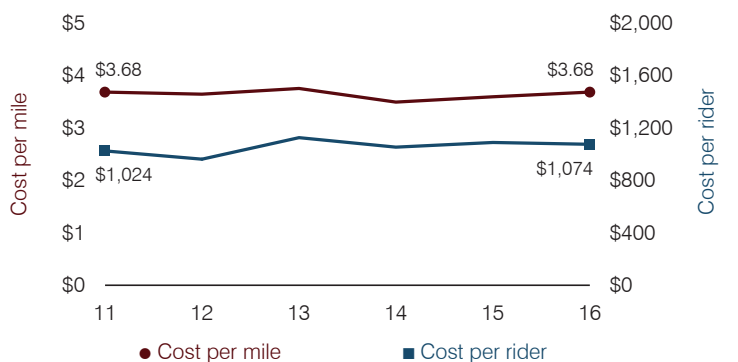
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Glendale Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 14

Legislative district(s): 20, 29, and 30

District size, location:

Large, City

Students attending:

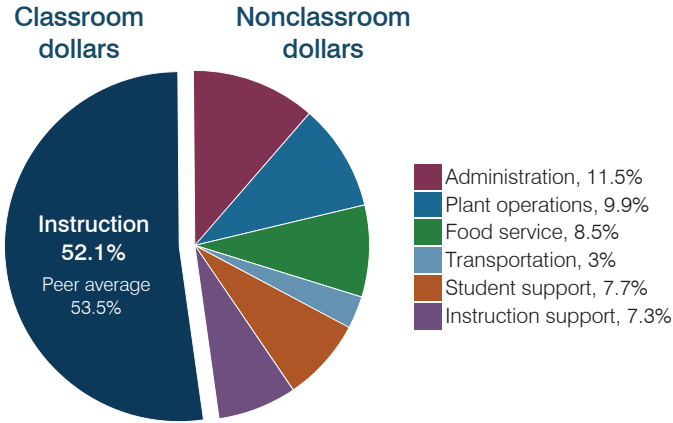
13,000

Number of schools:

17

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$825	\$724	\$806
	Students per administrative position	78	77	67
Plant operations	Cost per square foot	\$6.57	\$6.00	\$6.10
	Square footage per student	108	130	154
Food service	Cost per meal	\$2.70	\$2.70	\$2.81
Transportation	Cost per mile	\$5.89	\$6.21	\$3.72
	Cost per rider	\$925	\$783	\$1,092

Very low Low Comparable High Very high

Per pupil spending

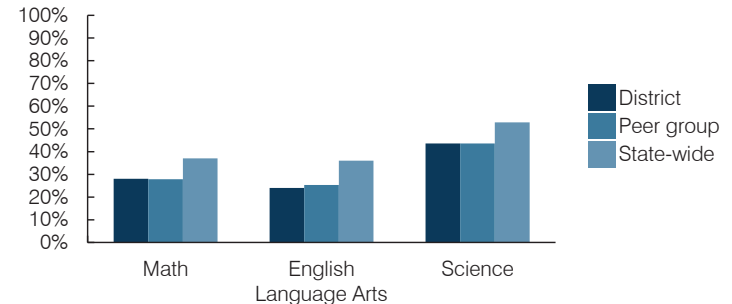
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,686	\$ 3,727	\$ 3,969	\$ 4,145
Administration	684	825	724	806
Plant operations	659	710	772	939
Food service	563	604	545	415
Transportation	204	211	289	364
Student support	511	553	579	633
Instruction support	535	525	459	444
Total operational	\$ 6,842	\$ 7,155	\$ 7,337	\$ 7,746
Land and buildings	\$ 553	\$ 278	\$ 557	\$ 621
Equipment	255	309	417	400
Interest	84	86	167	216
Other	56	50	180	153
Total nonoperational	\$ 948	\$ 723	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 7,790	\$ 7,878	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	38%	35%	23%
Students per teacher	19.2	19.0	18.6
Average teacher salary	\$44,873	\$47,640	\$46,384
Amount from Proposition 301	\$4,802	\$5,327	\$5,315
Average years of teacher experience	7.8	8.6	11.0
Percentage of teachers in first 3 years	38%	33%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,436	\$ 1,635	\$ 1,512	\$ 1,301
State	4,351	4,553	4,175	3,780
Local	1,803	1,668	3,383	4,268
Total revenues per pupil	\$ 7,590	\$ 7,856	\$ 9,070	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,684	\$ 4,852	\$ 5,061
Grants	1,453	1,684	1,517
Donations and tax credits	21	15	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	867	876	10 of 10

Glendale ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	62.9	59.3	59.1	58.3	55.2	56.3	56.8	56.5	57.1	55.6	54.8	55.8	54.6	52.9	53.9	52.1

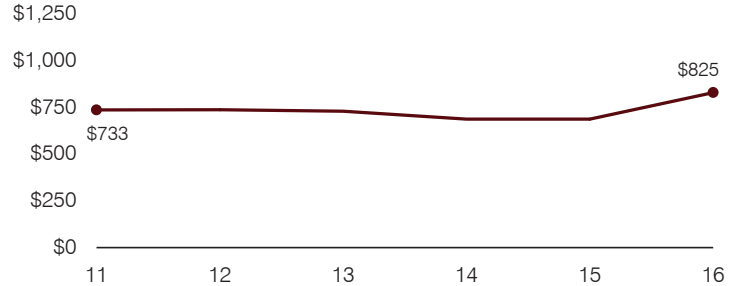
OPERATIONAL TRENDS

Fiscal years as indicated

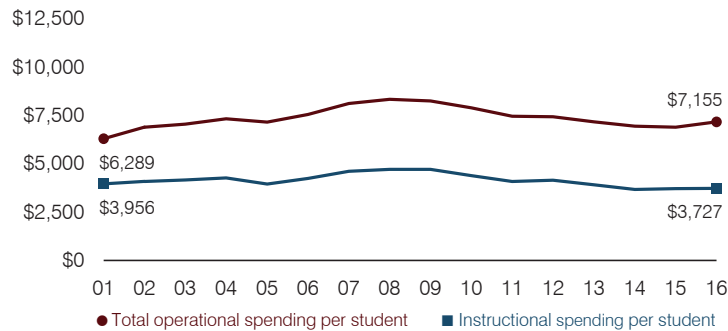
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.8 to 52.1 percent. As a percentage of total operational spending, student support increased substantially, food service increased, and administration increased slightly. Instruction support decreased and plant operations decreased slightly.

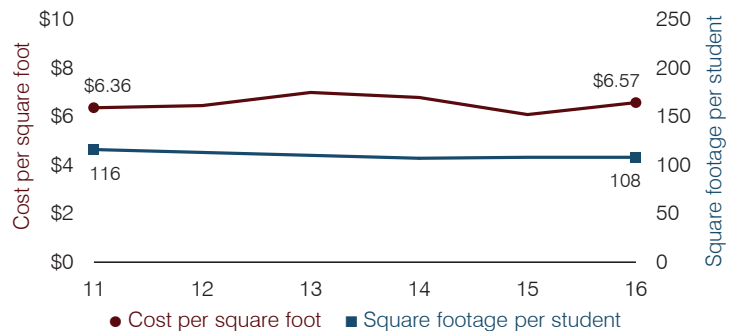
Administrative cost per pupil



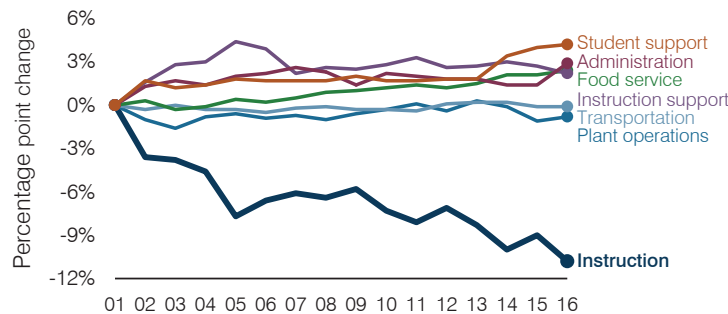
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



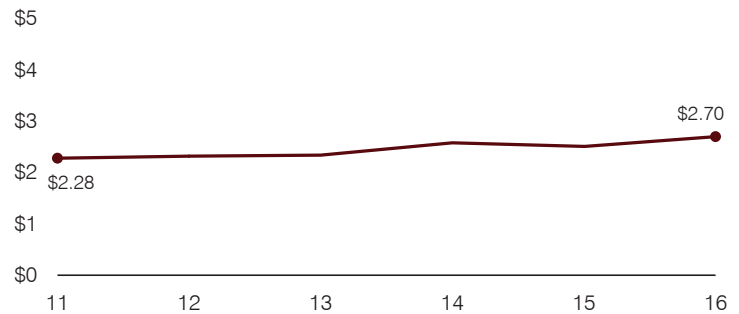
Plant cost per square foot and square footage per student



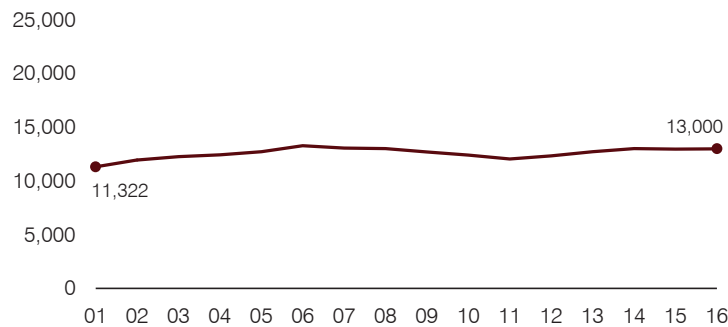
Changes in operational spending percentages



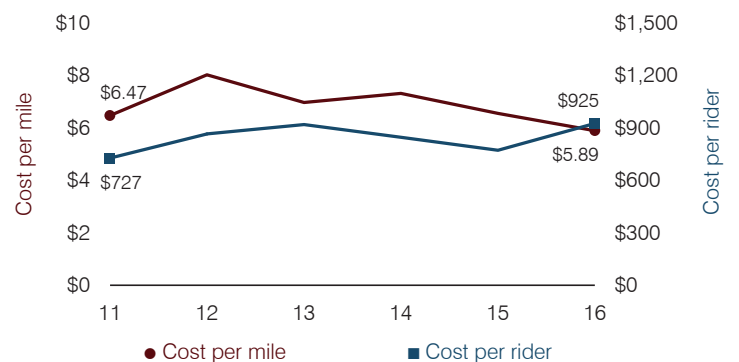
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Glendale Union High School District

Maricopa County

Efficiency peer groups 2 and T-5, Achievement peer group 9

Legislative district(s): 20, 24, 28, 29, and 30

District size, location:

Large, City

Students attending¹:

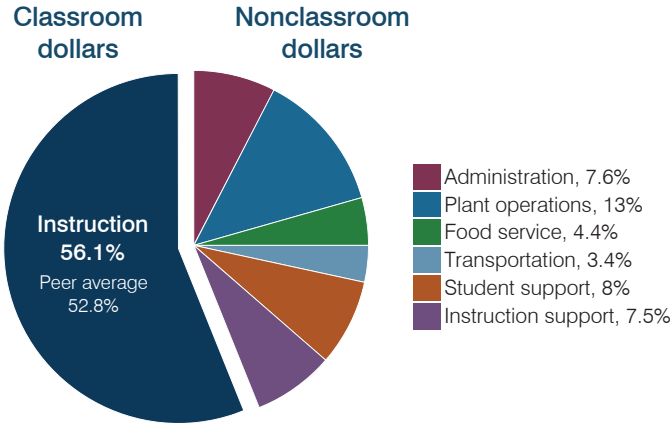
15,123

Number of schools:

10

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$611	\$733	\$806
	Students per administrative position	68	68	67
Plant operations	Cost per square foot	\$6.68	\$6.17	\$6.10
	Square footage per student	156	147	154
Food service	Cost per meal	\$3.35	\$2.89	\$2.81
Transportation	Cost per mile	\$5.61	\$3.76	\$3.72
	Cost per rider	\$2,223	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

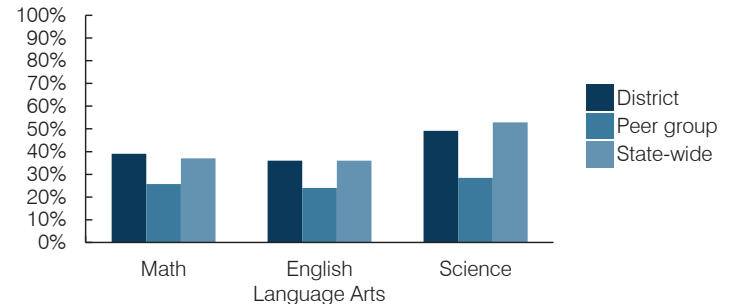
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,437	\$ 4,523	\$ 3,809	\$ 4,145
Administration	663	611	733	806
Plant operations	1,030	1,044	901	939
Food service	350	357	345	415
Transportation	304	277	361	364
Student support	633	645	575	633
Instruction support	531	604	494	444
Total operational	\$ 7,948	\$ 8,061	\$ 7,218	\$ 7,746
Land and buildings	\$ 1,181	\$ 756	\$ 811	\$ 621
Equipment	287	292	408	400
Interest	294	268	225	216
Other	45	53	144	153
Total nonoperational	\$ 1,807	\$ 1,369	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 9,755	\$ 9,430	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	92%	87%	78%
Poverty rate (2015)	28%	31%	23%
Students per teacher	21.2	20.5	18.6
Average teacher salary	\$55,002	\$53,081	\$46,384
Amount from Proposition 301	\$7,614	\$6,312	\$5,315
Average years of teacher experience	12.2	11.7	11.0
Percentage of teachers in first 3 years	10%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,126	\$ 1,177	\$ 947	\$ 1,301
State	3,879	4,141	3,521	3,780
Local	4,586	4,421	4,421	4,268
Total revenues per pupil	\$ 9,591	\$ 9,739	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,239	\$ 5,443	\$ 5,399	\$ 5,471
Grants	1,175	1,256	985	1,182
Donations and tax credits	62	61	111	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 402	\$ 402	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,692	1,768	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

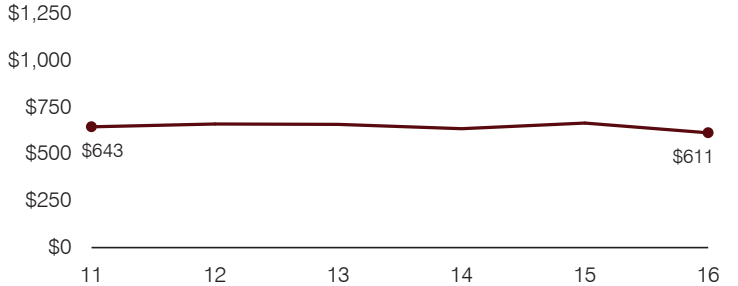
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.3	59.1	59.7	60.1	59.4	59.8	59.5	58.5	58.6	57.4	56.5	56.2	56.3	56.7	55.8	56.1

OPERATIONAL TRENDS
Fiscal years as indicated

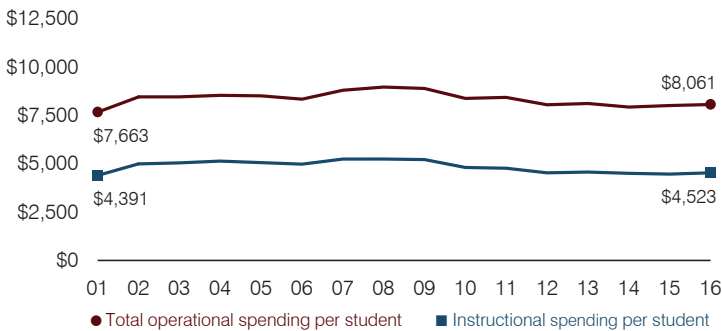
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom decreased slightly overall from 56.5 to 56.1 percent. As a percentage of total operational spending, instruction support increased, while plant operations decreased and administration decreased slightly. All other nonclassroom areas remained stable.

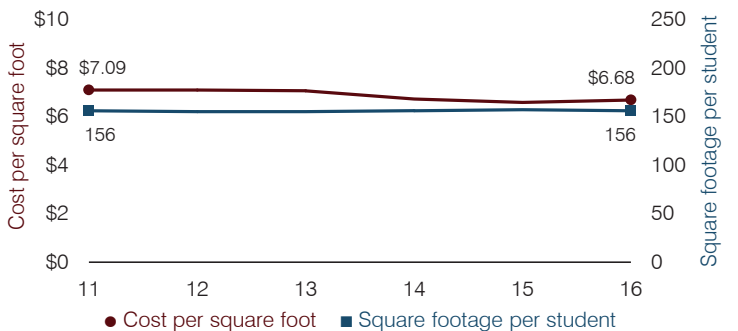
Administrative cost per pupil



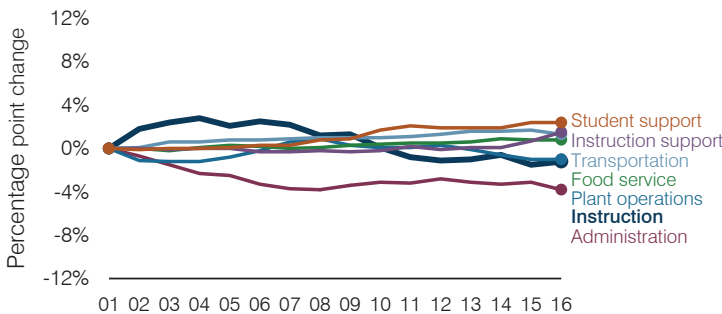
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



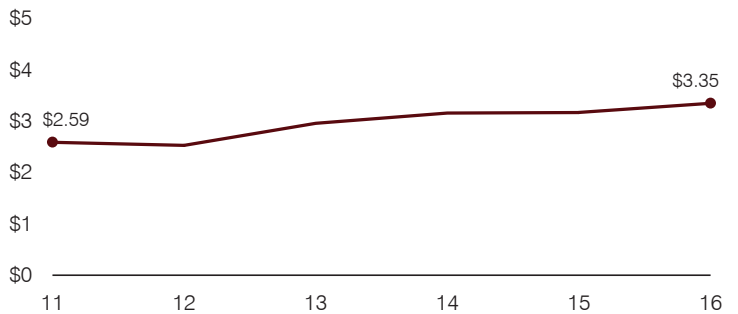
Plant cost per square foot and square footage per student



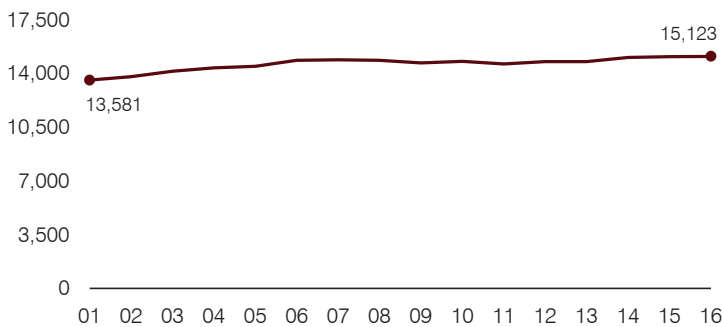
Changes in operational spending percentages



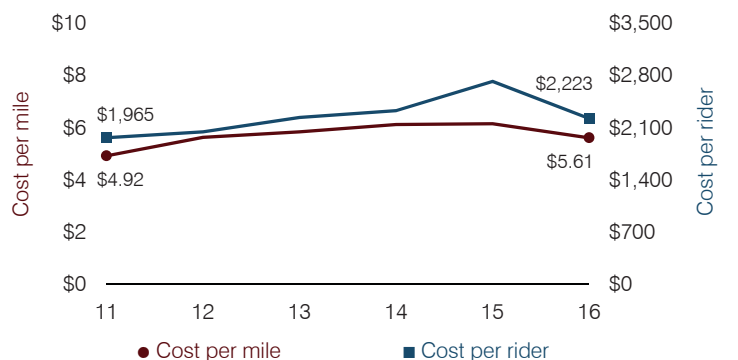
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Globe Unified School District

Gila County

Efficiency peer groups 5 and T-6, Achievement peer group 6

Legislative district(s): 8

District size, location:

Medium, Town

Students attending:

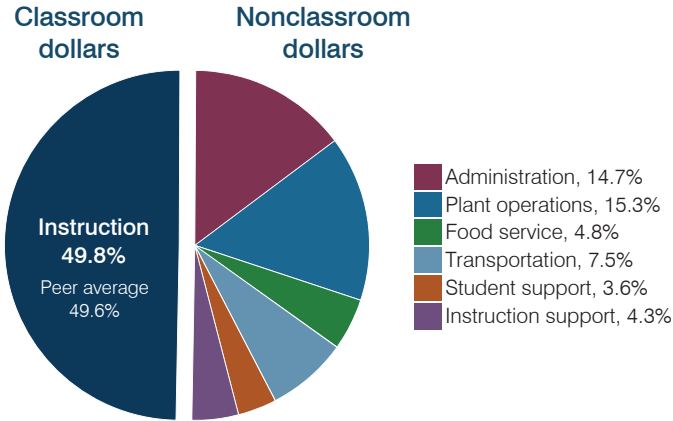
1,646

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,093	\$1,145	\$806
	Students per administrative position	61	56	67
Plant operations	Cost per square foot	\$5.57	\$5.22	\$6.10
	Square footage per student	205	270	154
Food service	Cost per meal	\$3.83	\$3.40	\$2.81
Transportation	Cost per mile	\$4.64	\$3.68	\$3.72
	Cost per rider	\$1,375	\$543	\$1,092

Per pupil spending

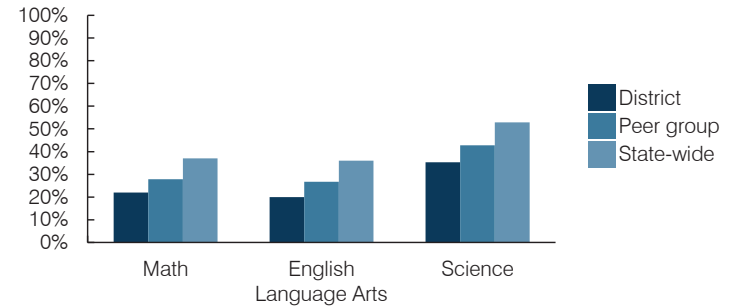
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,327	\$ 3,712	\$ 4,576	\$ 4,145
Administration	969	1,093	1,145	806
Plant operations	1,046	1,140	1,342	939
Food service	342	361	450	415
Transportation	504	555	522	364
Student support	297	267	695	633
Instruction support	347	320	396	444
Total operational	\$ 6,832	\$ 7,448	\$ 9,126	\$ 7,746
Land and buildings	\$ 409	\$ 211	\$ 452	\$ 621
Equipment	766	600	498	400
Interest	0	0	243	216
Other	26	62	65	153
Total nonoperational	\$ 1,201	\$ 873	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,033	\$ 8,321	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	94%	82%	78%
Poverty rate (2015)	29%	32%	23%
Students per teacher	18.8	17.0	18.6
Average teacher salary	\$41,258	\$43,329	\$46,384
Amount from Proposition 301	\$5,121	\$5,348	\$5,315
Average years of teacher experience	14.6	13.0	11.0
Percentage of teachers in first 3 years	14%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.5%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,694	\$ 2,202	\$ 4,015	\$ 1,301
State	4,453	4,982	4,190	3,780
Local	1,904	1,990	4,081	4,268
Total revenues per pupil	\$ 8,051	\$ 9,174	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,018	\$ 5,567	\$ 5,922
Grants	1,518	1,727	1,805
Donations and tax credits	73	50	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	549	798	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

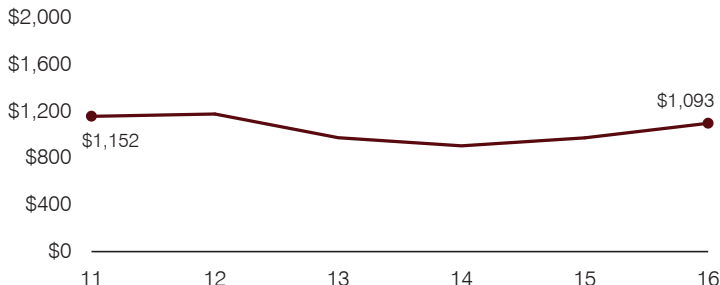
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.1	58.5	59.0	58.1	59.4	57.8	57.0	53.7	54.7	48.9	45.1	46.3	50.0	50.7	48.7	49.8

OPERATIONAL TRENDS
Fiscal years as indicated

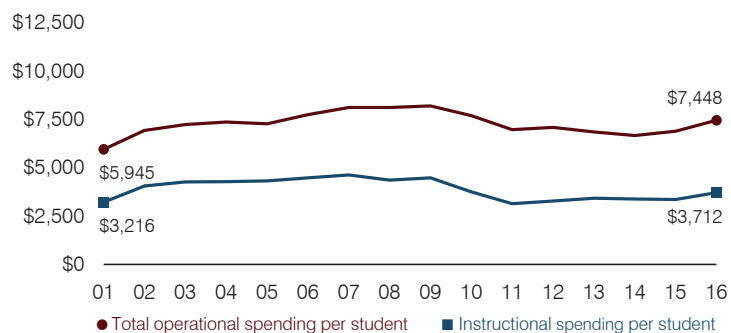
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 45.1 to 49.8 percent. Overall, as a percentage of total operational spending, administration and student support decreased substantially and food service and instruction support decreased slightly, while plant operations increased.

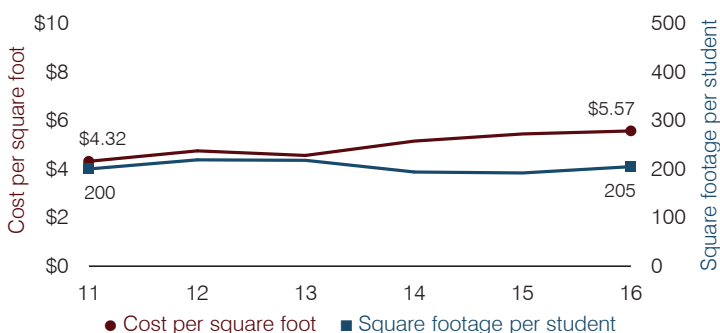
Administrative cost per pupil



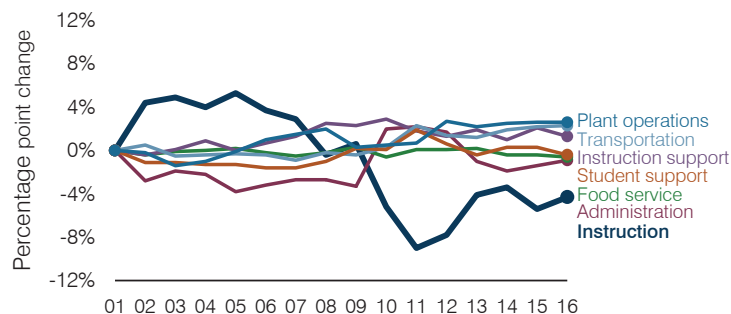
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



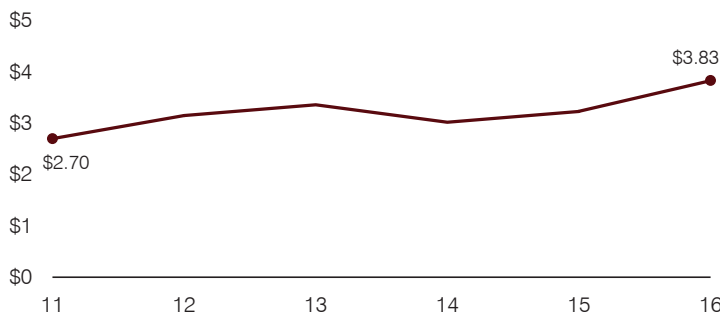
Plant cost per square foot and square footage per student



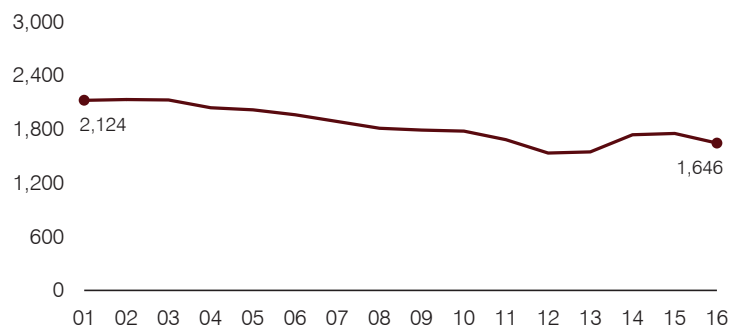
Changes in operational spending percentages



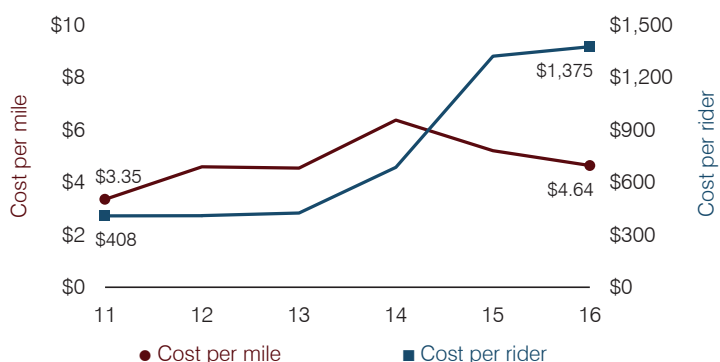
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Grand Canyon Unified School District

Coconino County

Efficiency peer groups 6 and T-9, Achievement peer group 5

Legislative district(s): 6

District size, location:

Small, Rural

Students attending:

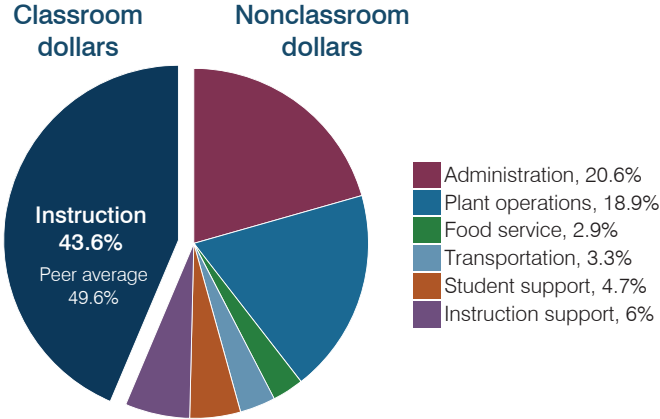
280

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,041	\$1,647	\$806
	Students per administrative position	56	45	67
Plant operations	Cost per square foot	\$10.16	\$4.72	\$6.10
	Square footage per student	274	341	154
Food service	Cost per meal	\$4.60	\$3.52	\$2.81
Transportation	Cost per mile	\$2.44	\$2.49	\$3.72
	Cost per rider	\$987	\$1,031	\$1,092

Per pupil spending

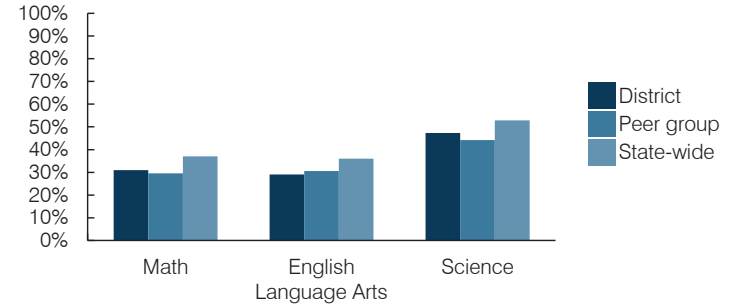
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,181	\$ 6,439	\$ 5,245	\$ 4,145
Administration	2,657	3,041	1,647	806
Plant operations	2,627	2,787	1,511	939
Food service	362	425	496	415
Transportation	485	483	517	364
Student support	259	699	640	633
Instruction support	239	889	409	444
Total operational	\$ 11,810	\$ 14,763	\$ 10,465	\$ 7,746
Land and buildings	\$ 231	\$ 48	\$ 455	\$ 621
Equipment	1,431	1,204	488	400
Interest	128	112	158	216
Other	138	153	47	153
Total nonoperational	\$ 1,928	\$ 1,517	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 13,738	\$ 16,280	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	95%	83%	78%
Poverty rate (2015)	24%	24%	23%
Students per teacher	12.4	16.5	18.6
Average teacher salary	\$51,330	\$44,919	\$46,384
Amount from Proposition 301	\$5,900	\$5,307	\$5,315
Average years of teacher experience	13.1	12.0	11.0
Percentage of teachers in first 3 years	26%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 711	\$ 6,119	\$ 2,338	\$ 1,301
State	4,635	3,723	3,632	3,780
Local	8,616	10,269	7,286	4,268
Total revenues per pupil	\$ 13,962	\$ 20,111	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,210	\$ 6,781	\$ 7,157	\$ 5,471
Grants	805	2,140	2,186	1,182
Donations and tax credits	43	373	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	3,141	3,572	5 of 20
Federal impact aid	299	4,022	5 of 20
Voter-approved levy increases	641	589	15 of 20

Grand Canyon USD—page 2

Classroom dollar percentage

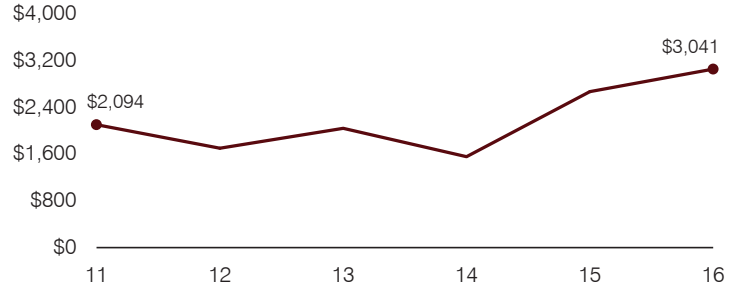
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.1	52.5	52.7	53.5	53.7	49.2	48.1	45.9	48.5	48.8	46.7	50.0	47.7	52.4	43.9	43.6

OPERATIONAL TRENDS Fiscal years as indicated

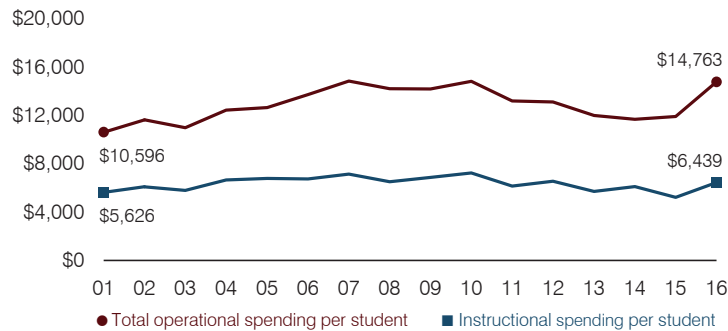
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.7 to 43.6 percent. Overall, as a percentage of total operational spending, administration and instruction support increased substantially, while plant operations decreased substantially and student support decreased.

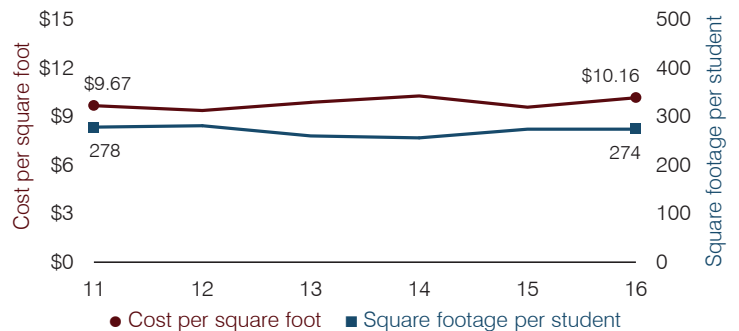
Administrative cost per pupil



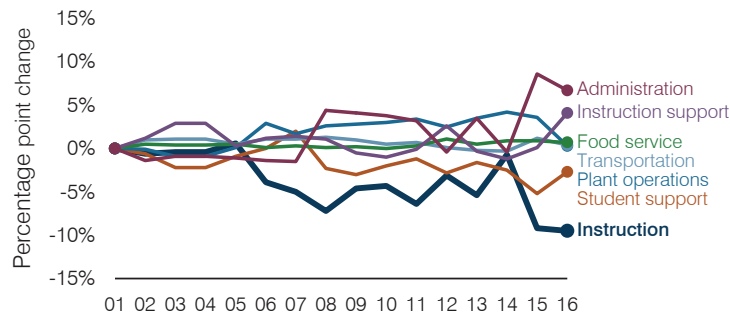
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



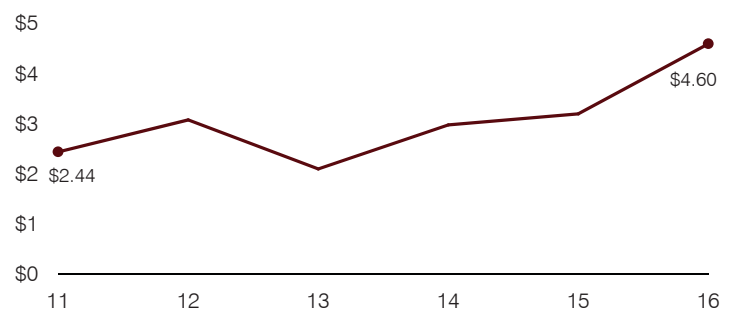
Plant cost per square foot and square footage per student



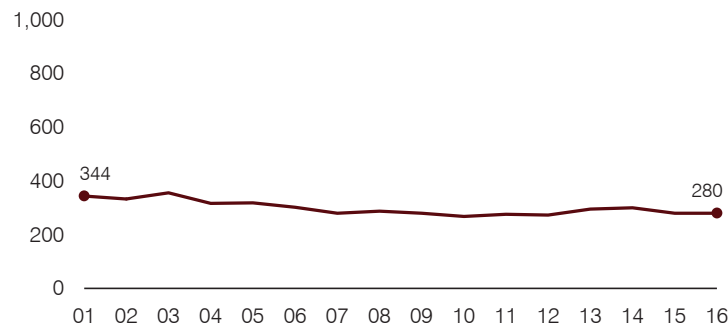
Changes in operational spending percentages



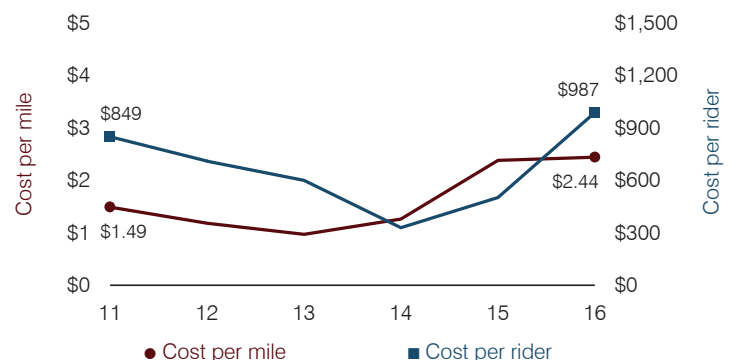
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Hackberry Elementary School District

Mohave County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18

Students attending:

36

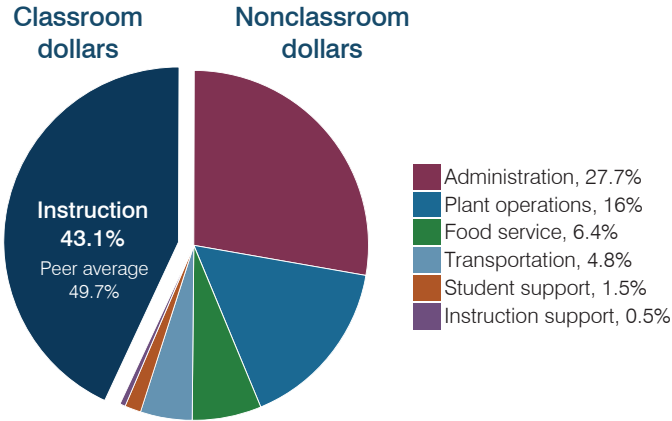
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$5,799	\$2,987	\$806
	Students per administrative position	12	30	67
Plant operations	Cost per square foot	\$6.85	\$7.21	\$6.10
	Square footage per student	489	364	154
Food service	Cost per meal	\$7.21	\$5.54	\$2.81
Transportation	Cost per mile	\$5.66	\$1.75	\$3.72
	Cost per rider	\$2,545	\$1,495	\$1,092

Per pupil spending

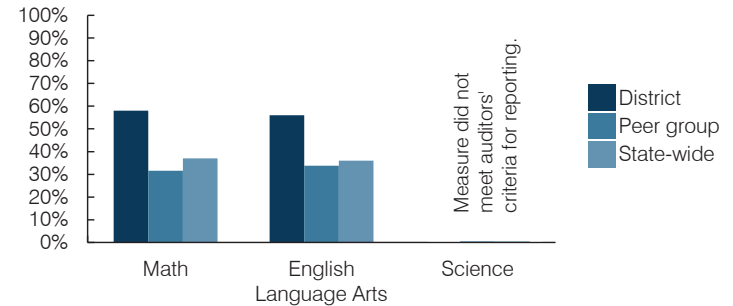
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,324	\$ 9,012	\$ 8,342	\$ 4,145
Administration	5,858	5,799	2,987	806
Plant operations	3,568	3,355	2,523	939
Food service	1,303	1,341	918	415
Transportation	1,268	1,003	1,108	364
Student support	461	317	664	633
Instruction support	128	104	514	444
Total operational	\$ 21,910	\$ 20,931	\$ 17,056	\$ 7,746
Land and buildings	\$ 0	\$ 6,577	\$ 2,005	\$ 621
Equipment	643	851	819	400
Interest	0	7	31	216
Other	0	0	87	153
Total nonoperational	\$ 643	\$ 7,435	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 22,553	\$ 28,366	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	24%	25%	23%
Students per teacher	8.9	13.9	18.6
Average teacher salary	\$43,496	\$46,579	\$46,384
Amount from Proposition 301	\$4,127	\$4,701	\$5,315
Average years of teacher experience	15.8	12.1	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	12.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,744	\$ 3,156	\$ 3,667	\$ 1,301
State	1,198	8,774	6,156	3,780
Local	15,656	15,131	14,438	4,268
Total revenues per pupil	\$ 19,598	\$ 27,061	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 10,118	\$ 9,763	\$ 9,047	\$ 5,471
Grants	2,659	9,736	4,768	1,182
Donations and tax credits	67	89	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	11,820	11,493	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Hackberry ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	47.0	43.9	55.9	52.5	55.0	56.7	41.9	41.2	40.9	34.7	34.2	38.5	39.1	41.5	42.6	43.1

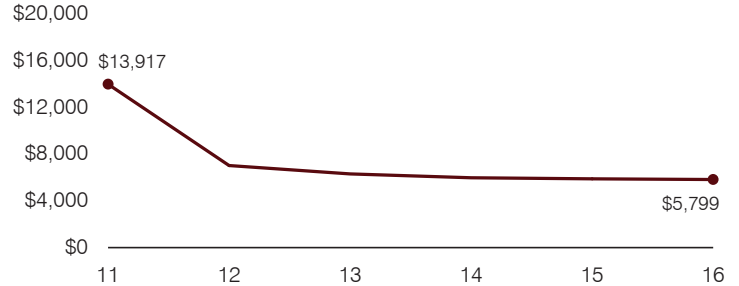
OPERATIONAL TRENDS

Fiscal years as indicated

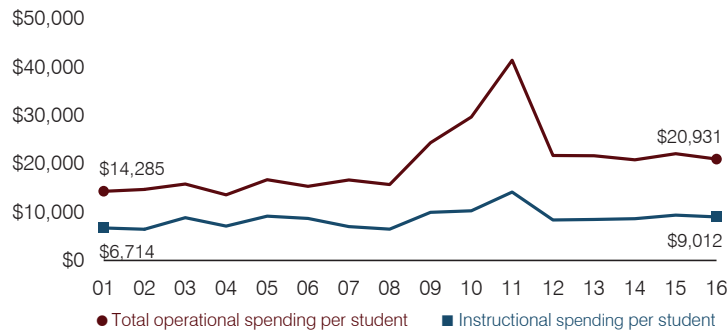
5-year spending trend (2011 through 2016)

Student enrollment increased by 88 percent, which contributed to the 49 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom increased from 34.2 to 43.1 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

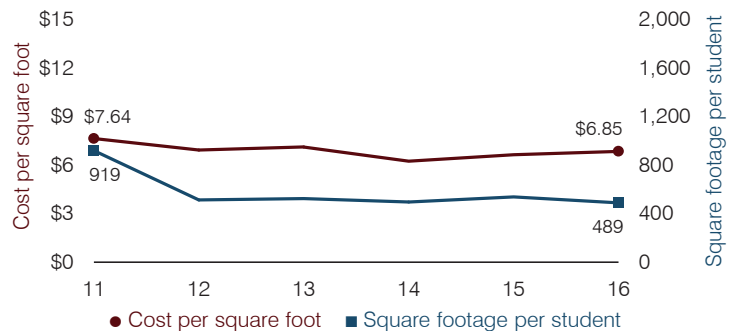
Administrative cost per pupil



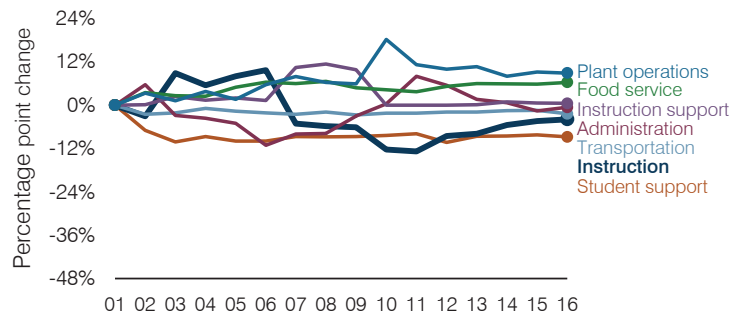
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



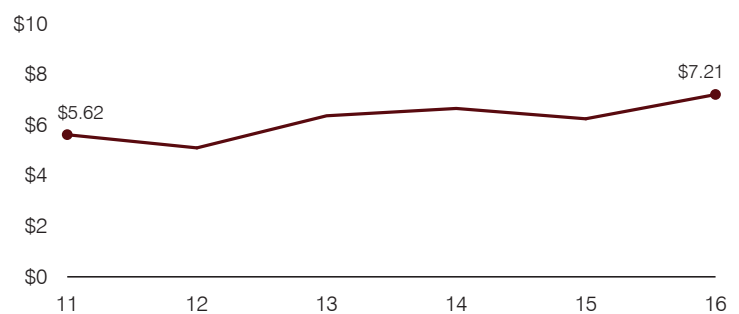
Plant cost per square foot and square footage per student



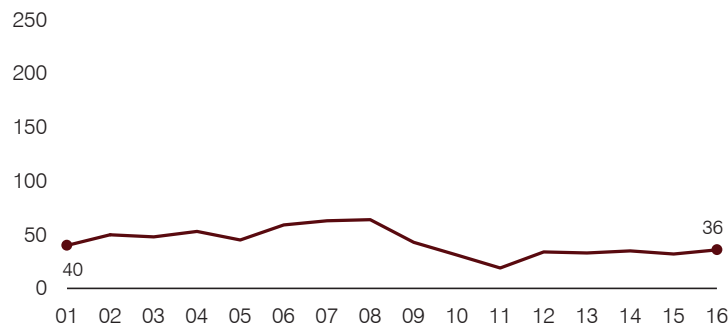
Changes in operational spending percentages



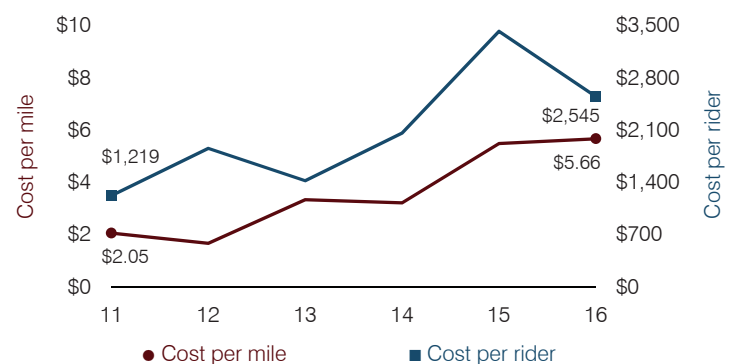
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Hayden-Winkelman Unified School District

Gila County

Efficiency peer groups 6 and T-9, Achievement peer group 6

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

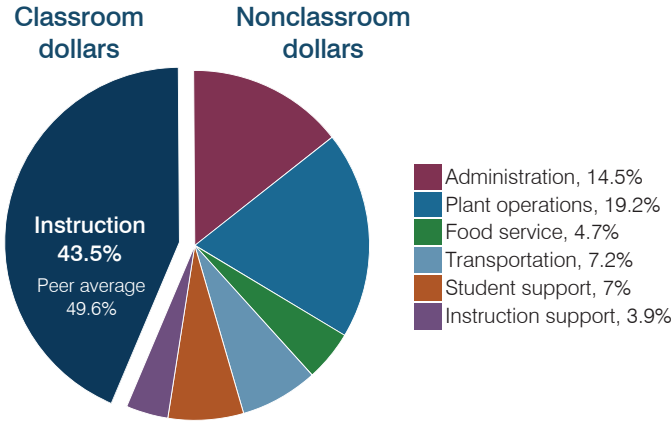
271

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,640	\$1,647	\$806
	Students per administrative position	34	45	67
Plant operations	Cost per square foot	\$3.52	\$4.72	\$6.10
	Square footage per student	618	341	154
Food service	Cost per meal	\$2.93	\$3.52	\$2.81
Transportation	Cost per mile	\$3.14	\$2.49	\$3.72
	Cost per rider	\$1,481	\$1,031	\$1,092

Per pupil spending

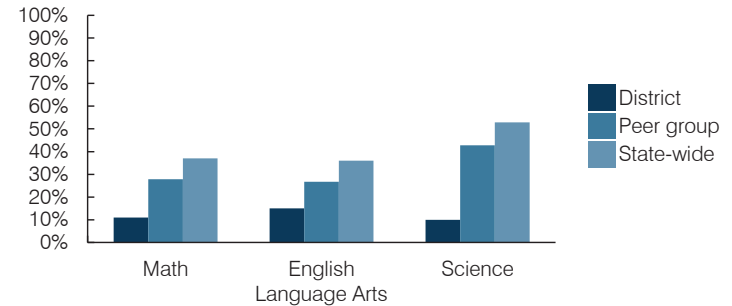
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,666	\$ 4,937	\$ 5,245	\$ 4,145
Administration	1,439	1,640	1,647	806
Plant operations	2,014	2,177	1,511	939
Food service	532	537	496	415
Transportation	616	813	517	364
Student support	719	797	640	633
Instruction support	464	444	409	444
Total operational	\$ 10,450	\$ 11,345	\$ 10,465	\$ 7,746
Land and buildings	\$ 305	\$ 620	\$ 455	\$ 621
Equipment	370	767	488	400
Interest	134	18	158	216
Other	42	41	47	153
Total nonoperational	\$ 851	\$ 1,446	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 11,301	\$ 12,791	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	91%	82%	78%
Poverty rate (2015)	34%	32%	23%
Students per teacher	15.1	17.0	18.6
Average teacher salary	\$42,607	\$43,329	\$46,384
Amount from Proposition 301	\$5,912	\$5,348	\$5,315
Average years of teacher experience	19.6	13.0	11.0
Percentage of teachers in first 3 years	6%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Legend: Low (Green), Moderate (Yellow), High (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,653	\$ 1,706	\$ 2,338	\$ 1,301
State	6,083	6,671	3,632	3,780
Local	7,271	4,831	7,286	4,268
Total revenues per pupil	\$ 15,007	\$ 13,208	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,624	\$ 6,979	\$ 7,157
Grants	1,917	2,395	2,186
Donations and tax credits	45	75	264

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	431	959	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	0	0	15 of 20

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.3	54.1	52.9	51.2	50.3	52.2	50.7	51.5	47.4	48.8	45.7	46.1	43.8	45.1	44.7	43.5

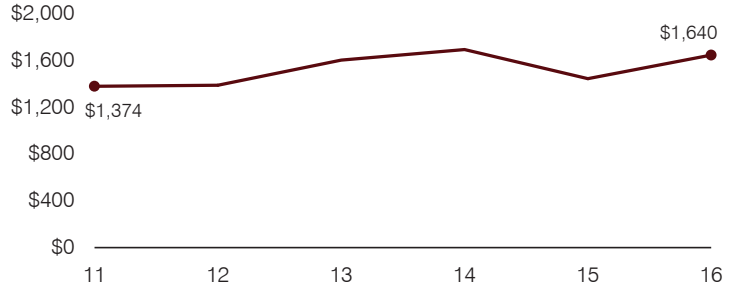
OPERATIONAL TRENDS

Fiscal years as indicated

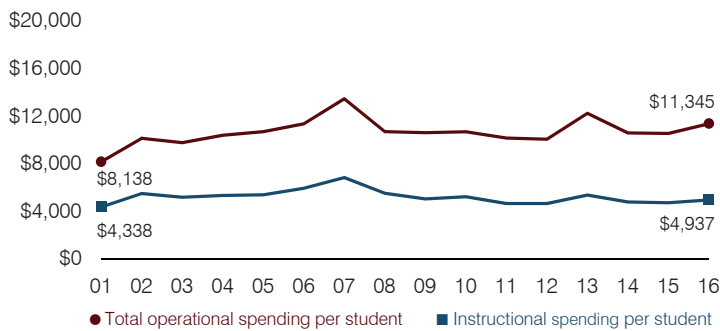
5-year spending trend (2011 through 2016)

Student enrollment decreased by 23 percent, which contributed to the 12 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 45.7 to 43.5 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and transportation increased.

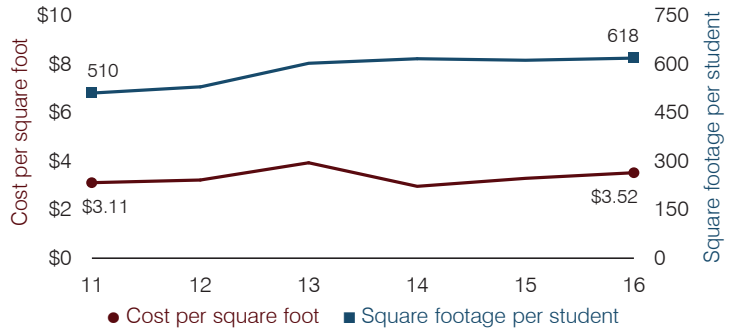
Administrative cost per pupil



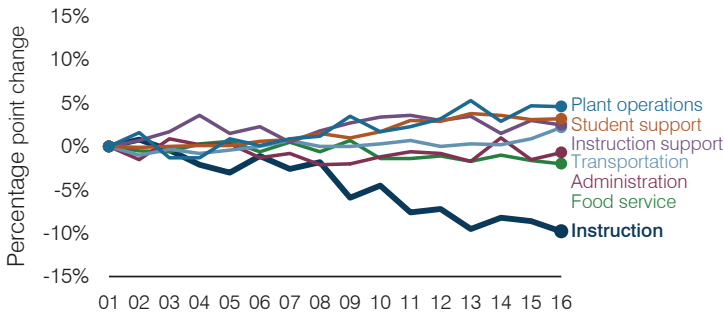
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



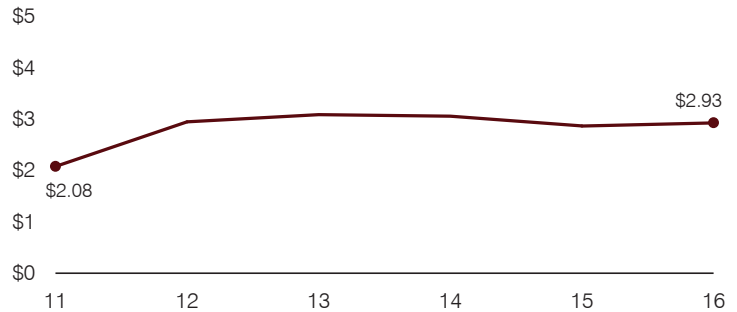
Plant cost per square foot and square footage per student



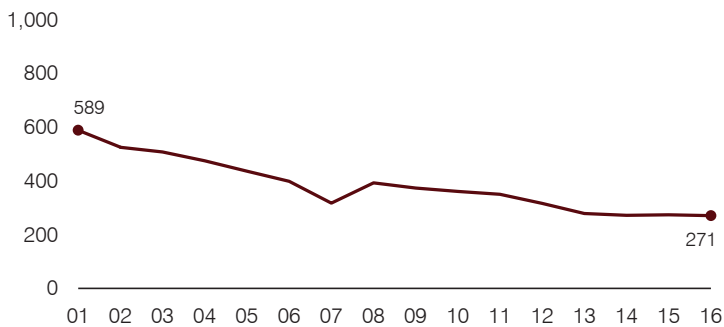
Changes in operational spending percentages



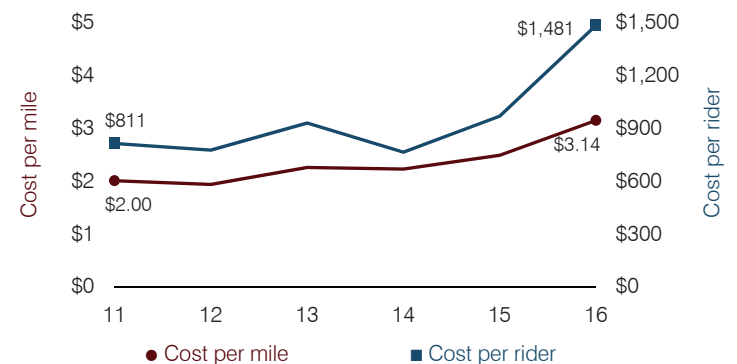
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Heber-Overgaard Unified School District

Navajo County

Efficiency peer groups 6 and T-9, Achievement peer group 6

Legislative district(s): 6

District size, location:

Small, Rural

Students attending¹:

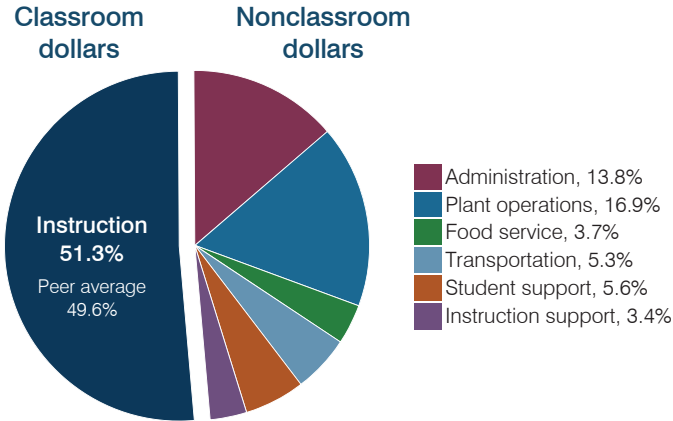
440

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,348	\$1,647	\$806
	Students per administrative position	50	45	67
Plant operations	Cost per square foot	\$4.54	\$4.72	\$6.10
	Square footage per student	363	341	154
Food service	Cost per meal	\$4.35	\$3.52	\$2.81
Transportation	Cost per mile	\$1.57	\$2.49	\$3.72
	Cost per rider	\$633	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

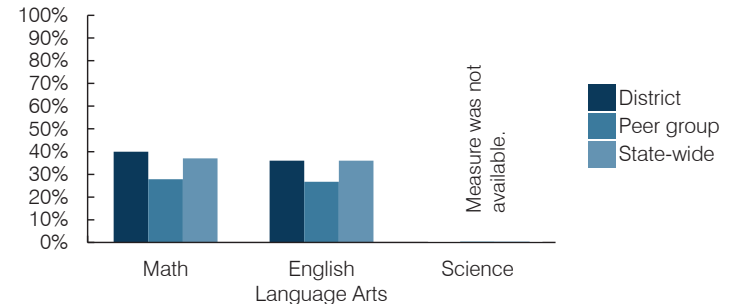
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,973	\$ 5,017	\$ 5,245	\$ 4,145
Administration	1,541	1,348	1,647	806
Plant operations	1,737	1,649	1,511	939
Food service	413	362	496	415
Transportation	603	521	517	364
Student support	527	548	640	633
Instruction support	538	330	409	444
Total operational	\$ 10,332	\$ 9,775	\$ 10,465	\$ 7,746
Land and buildings	\$ 86	\$ 41	\$ 455	\$ 621
Equipment	445	390	488	400
Interest	966	942	158	216
Other	53	40	47	153
Total nonoperational	\$ 1,550	\$ 1,413	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 11,882	\$ 11,188	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	89%	82%	78%
Poverty rate (2015)	33%	32%	23%
Students per teacher	14.6	17.0	18.6
Average teacher salary	\$41,558	\$43,329	\$46,384
Amount from Proposition 301	\$5,793	\$5,348	\$5,315
Average years of teacher experience	14.8	13.0	11.0
Percentage of teachers in first 3 years	10%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,964	\$ 1,743	\$ 2,338	\$ 1,301
State	2,221	2,463	3,632	3,780
Local	8,673	8,169	7,286	4,268
Total revenues per pupil	\$ 12,858	\$ 12,375	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,102	\$ 7,235	\$ 7,157	\$ 5,471
Grants	1,997	1,767	2,186	1,182
Donations and tax credits	127	201	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,929	1,603	15 of 20

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.2	53.3	55.1	52.3	51.7	49.8	47.7	48.0	46.1	49.6	50.8	48.4	48.4	48.4	48.1	51.3

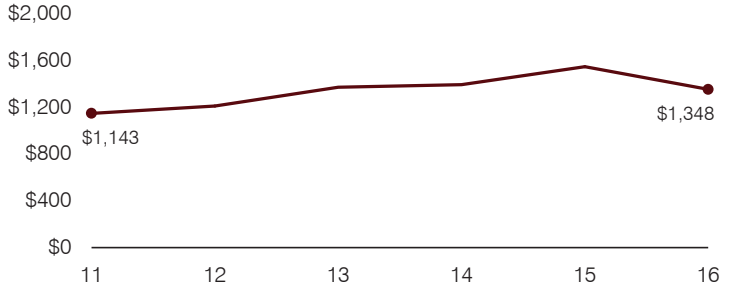
OPERATIONAL TRENDS

Fiscal years as indicated

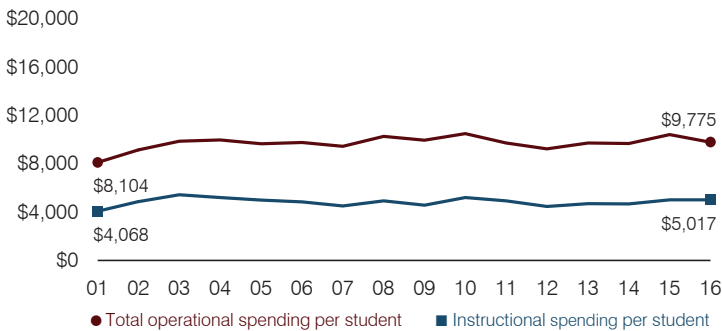
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom increased slightly overall from 50.8 to 51.3 percent. Overall, as a percentage of total operational spending, instruction support decreased and transportation decreased slightly, while administration increased and student support increased slightly.

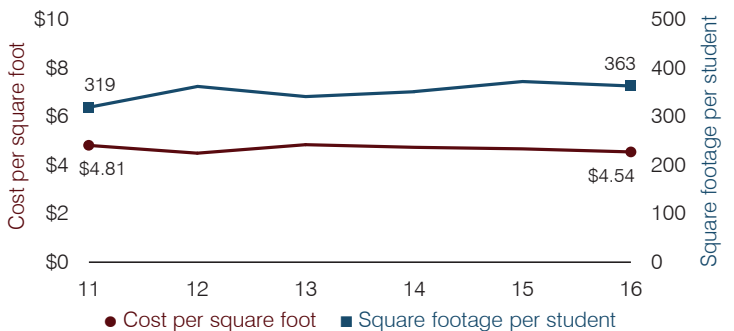
Administrative cost per pupil



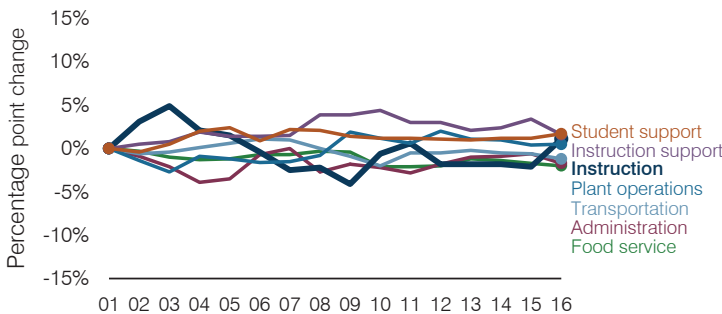
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



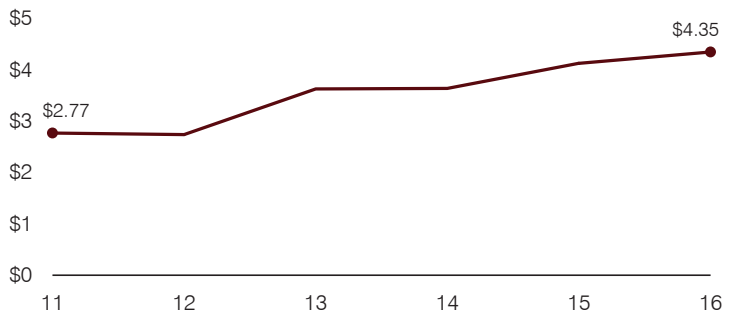
Plant cost per square foot and square footage per student



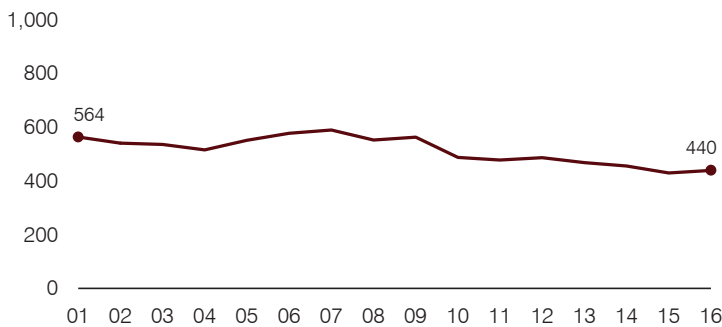
Changes in operational spending percentages



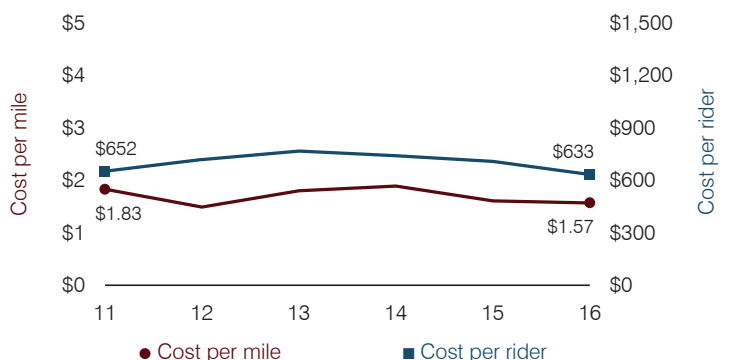
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Higley Unified School District

Maricopa County

Efficiency peer groups 2 and T-3, Achievement peer group 1

Legislative district(s): 12

District size, location:

Large, Suburb

Students attending:

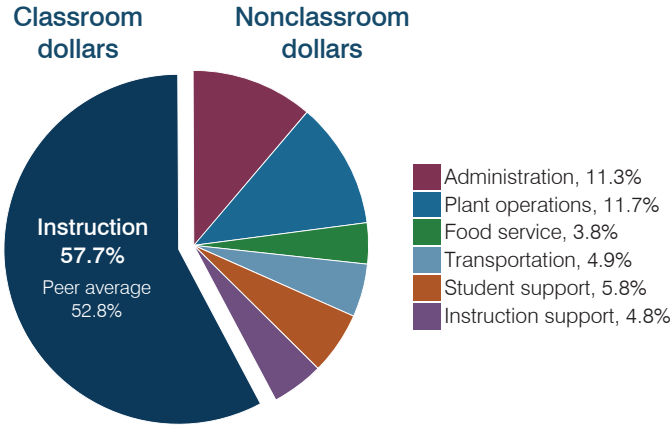
11,356

Number of schools:

12

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$626	\$733	\$806
	Students per administrative position	98	68	67
Plant operations	Cost per square foot	\$4.40	\$6.17	\$6.10
	Square footage per student	148	147	154
Food service	Cost per meal	\$2.78	\$2.89	\$2.81
Transportation	Cost per mile	\$4.28	\$3.92	\$3.72
	Cost per rider	\$965	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

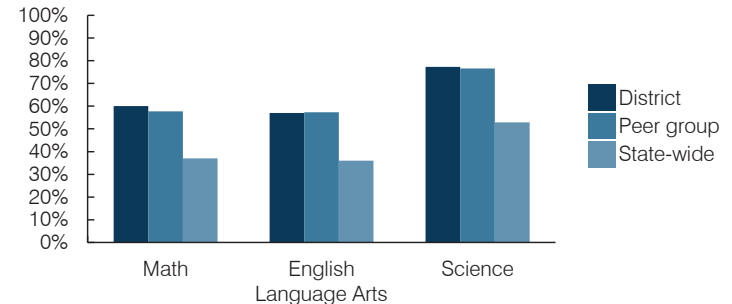
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,371	\$ 3,196	\$ 3,809	\$ 4,145
Administration	679	626	733	806
Plant operations	691	650	901	939
Food service	247	209	345	415
Transportation	299	273	361	364
Student support	359	322	575	633
Instruction support	376	266	494	444
Total operational	\$ 6,022	\$ 5,542	\$ 7,218	\$ 7,746
Land and buildings	\$ 1,601	\$ 1,428	\$ 811	\$ 621
Equipment	266	263	408	400
Interest	674	453	225	216
Other	361	301	144	153
Total nonoperational	\$ 2,902	\$ 2,445	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 8,924	\$ 7,987	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	95%	94%	78%
Poverty rate (2015)	7%	7%	23%
Students per teacher	21.0	18.9	18.6
Average teacher salary	\$43,789	\$42,930	\$46,384
Amount from Proposition 301	\$5,359	\$5,559	\$5,315
Average years of teacher experience	9.3	11.2	11.0
Percentage of teachers in first 3 years	21%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.4%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 378	\$ 399	\$ 947	\$ 1,301
State	3,889	3,964	3,521	3,780
Local	3,946	3,818	4,421	4,268
Total revenues per pupil	\$ 8,213	\$ 8,181	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,161	\$ 5,260	\$ 5,399
Grants	397	407	985
Donations and tax credits	74	74	111

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	979	813	10 of 10

Classroom dollar percentage

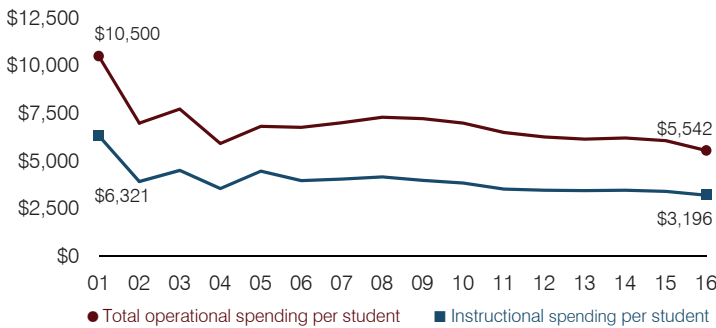
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.2	56.1	58.2	59.9	65.4	58.6	57.7	57.0	55.0	54.9	54.2	55.3	55.9	55.7	56.0	57.7

OPERATIONAL TRENDS
Fiscal years as indicated

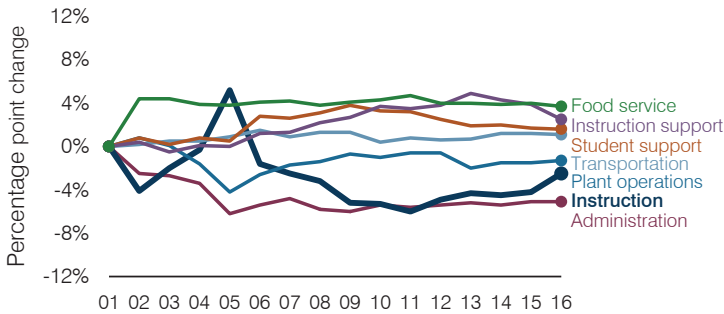
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom increased from 54.2 to 57.7 percent. Overall, as a percentage of total operational spending, food service, student support, and instruction support decreased and plant operations decreased slightly. Administration increased slightly, while transportation remained stable.

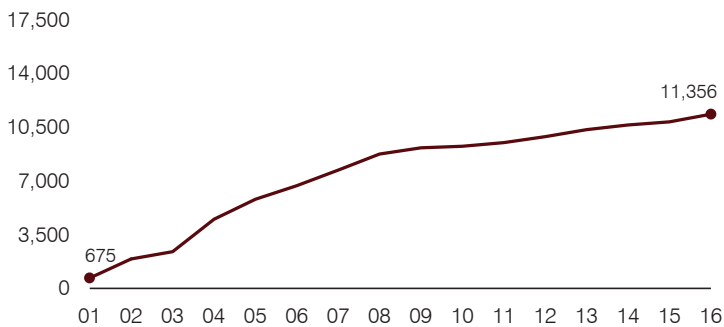
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



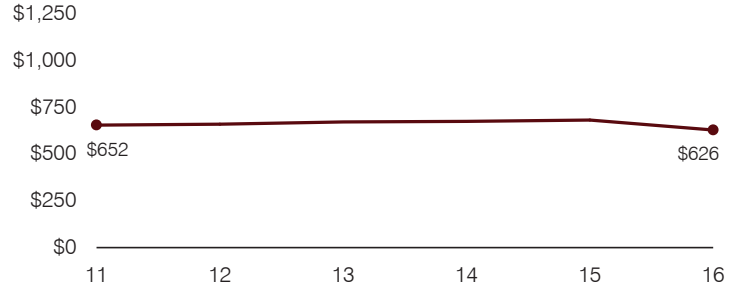
Changes in operational spending percentages



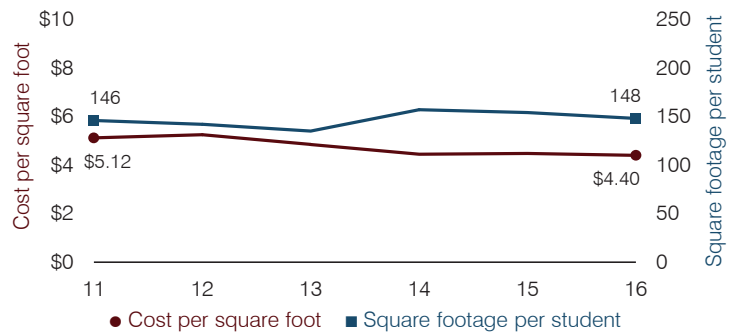
Students attending



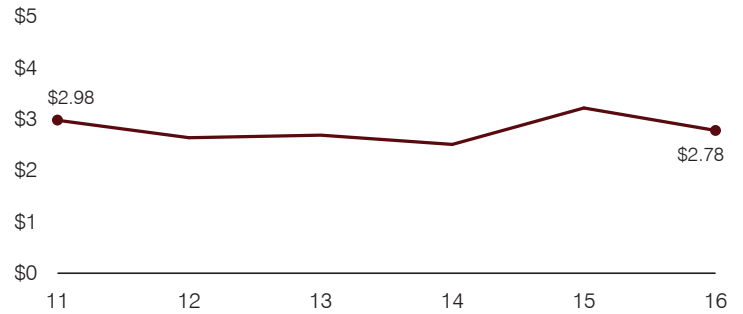
Administrative cost per pupil



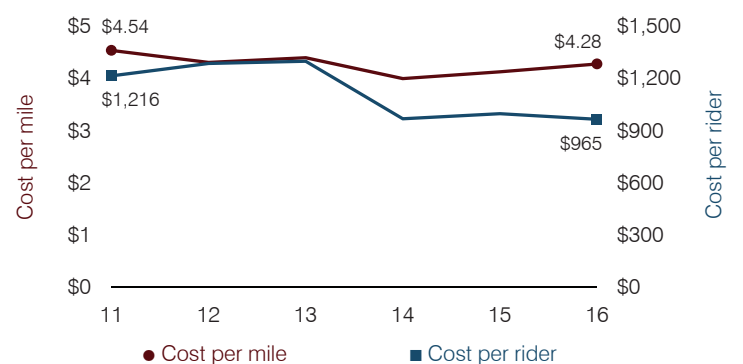
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Hillside Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

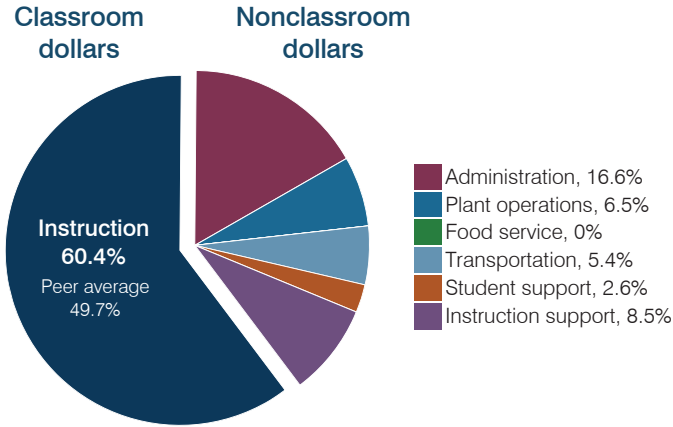
24

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,466	\$2,987	\$806
	Students per administrative position	24	30	67
Plant operations	Cost per square foot	\$3.18	\$7.21	\$6.10
	Square footage per student	304	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
	Cost per mile	\$1.61	\$1.75	\$3.72
Transportation	Cost per rider	\$1,260	\$1,495	\$1,092

Per pupil spending

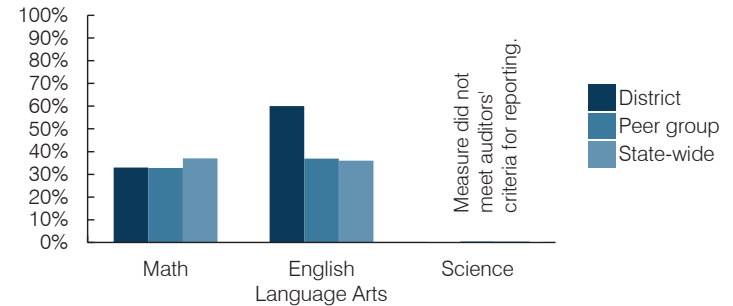
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,312	\$ 8,982	\$ 8,342	\$ 4,145
Administration	1,675	2,466	2,987	806
Plant operations	1,363	965	2,523	939
Food service	0	0	918	415
Transportation	746	795	1,108	364
Student support	123	389	664	633
Instruction support	125	1,268	514	444
Total operational	\$ 12,344	\$ 14,865	\$ 17,056	\$ 7,746
Land and buildings	\$ 159	\$ 220	\$ 2,005	\$ 621
Equipment	91	66	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 250	\$ 286	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 12,594	\$ 15,151	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	97%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	18%	19%	23%
Students per teacher	11.9	14.2	18.6
Average teacher salary	N/A	\$44,172	\$46,384
Amount from Proposition 301	N/A	\$4,469	\$5,315
Average years of teacher experience	N/A	12.6	11.0
Percentage of teachers in first 3 years	N/A	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	12.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 933	\$ 2,188	\$ 3,667	\$ 1,301
State	3,090	4,071	6,156	3,780
Local	8,058	9,826	14,438	4,268
Total revenues per pupil	\$ 12,081	\$ 16,085	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,374	\$ 7,002	\$ 9,047	\$ 5,471
Grants	935	2,470	4,768	1,182
Donations and tax credits	133	290	186	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	4,709	5,229	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Hillside ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.1	52.1	53.8	57.5	56.0	64.5	68.9	67.9	64.8	63.7	58.2	59.7	57.7	68.8	67.3	60.4

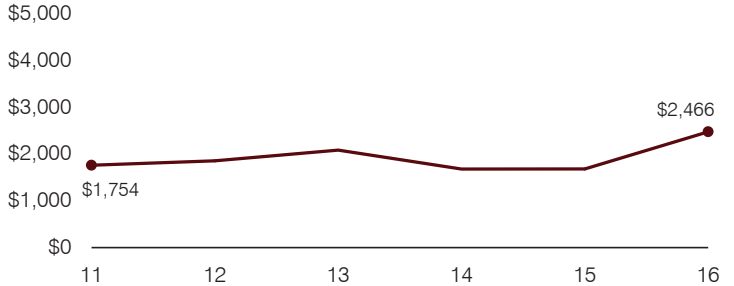
OPERATIONAL TRENDS

Fiscal years as indicated

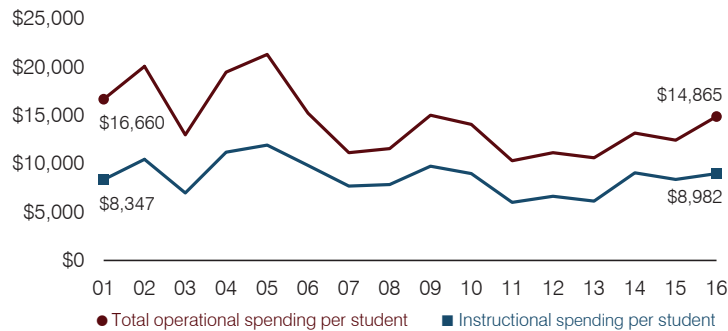
5-year spending trend (2011 through 2016)

Student enrollment decreased by 20 percent, which contributed to the 44 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 58.2 to 60.4 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts.

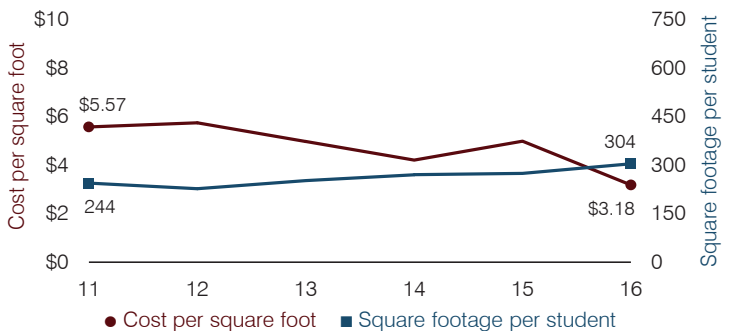
Administrative cost per pupil



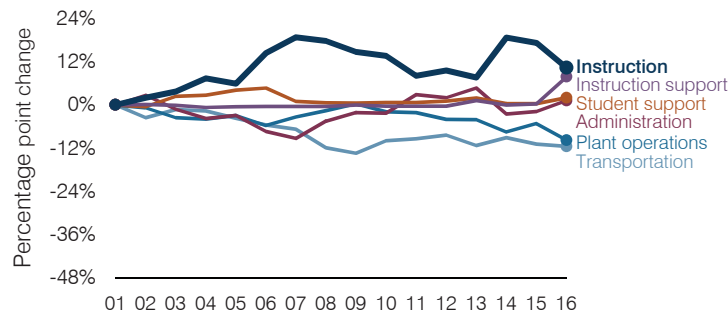
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Plant cost per square foot and square footage per student



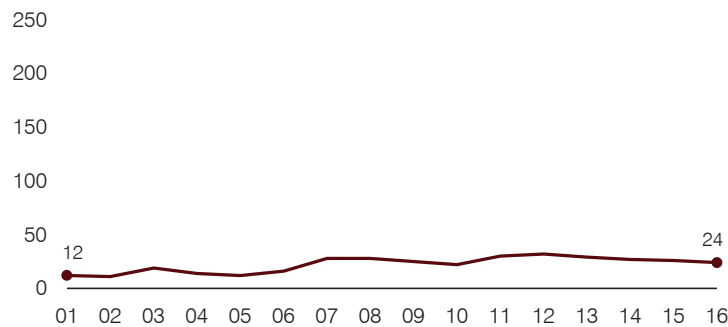
Changes in operational spending percentages



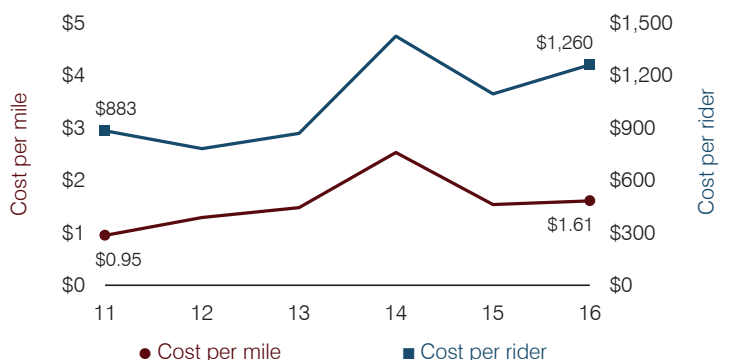
Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Students attending



Transportation costs per mile and per rider



Holbrook Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 6

Legislative district(s): 6 and 7

District size, location:

Medium, Town

Students attending¹:

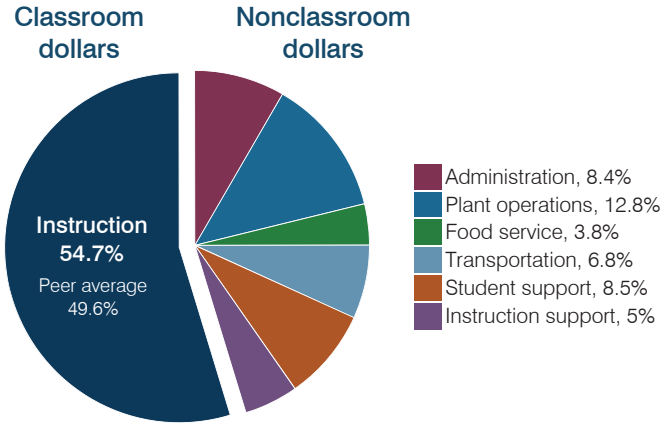
1,978

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$901	\$1,145	\$806
	Students per administrative position	60	56	67
Plant operations	Cost per square foot	\$6.66	\$5.22	\$6.10
	Square footage per student	206	270	154
Food service	Cost per meal	\$2.56	\$3.40	\$2.81
Transportation	Cost per mile	\$1.66	\$1.89	\$3.72
	Cost per rider	\$1,464	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

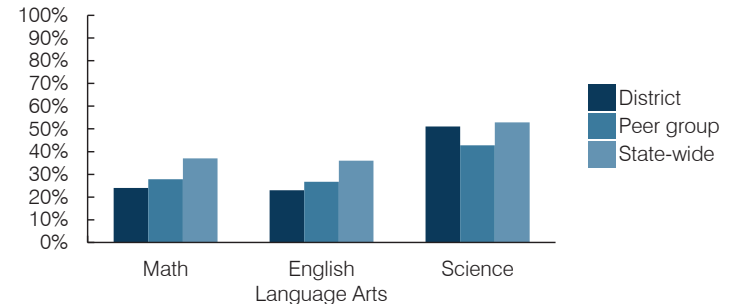
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,469	\$ 5,880	\$ 4,576	\$ 4,145
Administration	908	901	1,145	806
Plant operations	1,288	1,373	1,342	939
Food service	407	411	450	415
Transportation	740	729	522	364
Student support	852	918	695	633
Instruction support	569	538	396	444
Total operational	\$ 10,233	\$ 10,750	\$ 9,126	\$ 7,746
Land and buildings	\$ 374	\$ 609	\$ 452	\$ 621
Equipment	580	542	498	400
Interest	84	78	243	216
Other	5	16	65	153
Total nonoperational	\$ 1,043	\$ 1,245	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 11,276	\$ 11,995	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	87%	82%	78%
Poverty rate (2015)	32%	32%	23%
Students per teacher	13.5	17.0	18.6
Average teacher salary	\$48,646	\$43,329	\$46,384
Amount from Proposition 301	\$4,554	\$5,348	\$5,315
Average years of teacher experience	13.0	13.0	11.0
Percentage of teachers in first 3 years	16%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 4,329	\$ 4,224	\$ 4,015	\$ 1,301
State	5,518	5,955	4,190	3,780
Local	2,186	2,141	4,081	4,268
Total revenues per pupil	\$ 12,033	\$ 12,320	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average	State average
Equalization formula funding	\$ 6,211	\$ 6,418	\$ 5,922
Grants	1,554	1,839	1,805
Donations and tax credits	14	48	139

Select revenues from less common sources

Source	District 2016	Number of peers receiving
Desegregation	\$ 1,110	1 of 29
Small school adjustment	0	0 of 29
Federal impact aid	2,784	14 of 29
Voter-approved levy increases	787	19 of 29

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

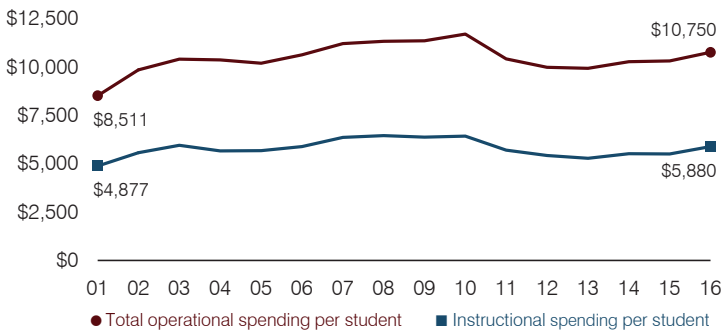
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.3	56.5	57.2	54.6	55.6	55.4	56.7	57.0	56.1	54.9	54.8	54.4	53.2	53.7	53.4	54.7

OPERATIONAL TRENDS
Fiscal years as indicated

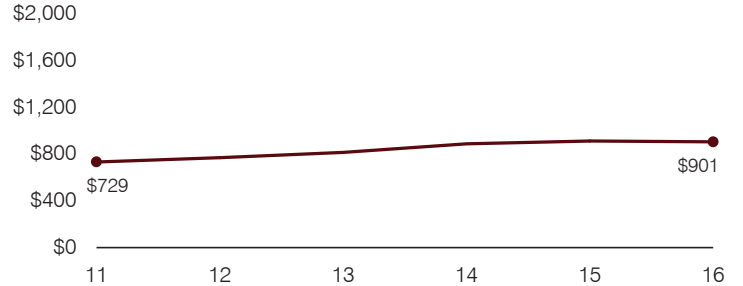
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 54.8 to a low of 53.2. Overall, as a percentage of total operational spending, administration increased slightly, while student support decreased slightly. Most other nonclassroom areas remained fairly stable.

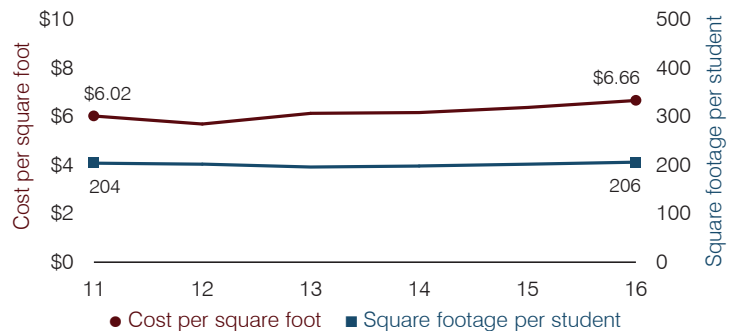
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



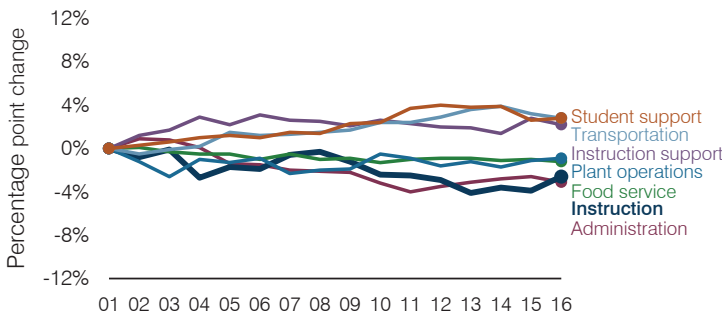
Administrative cost per pupil



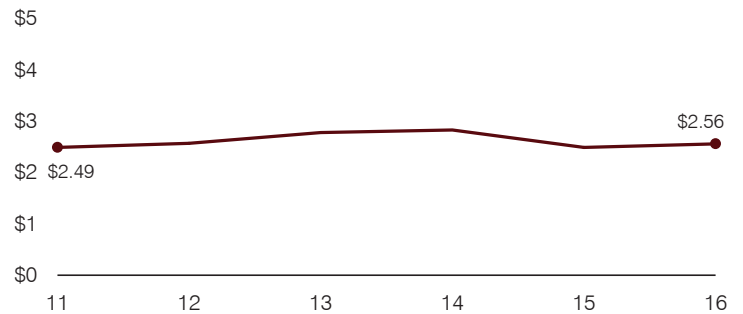
Plant cost per square foot and square footage per student



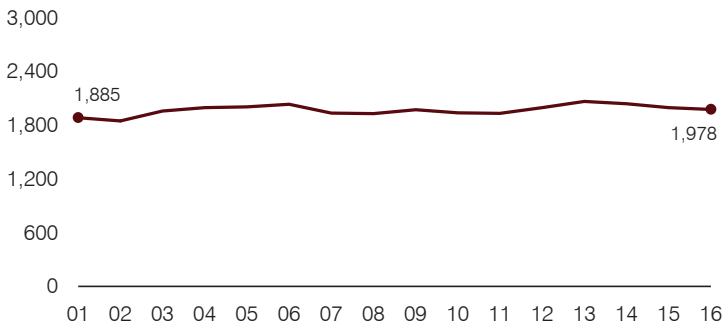
Changes in operational spending percentages



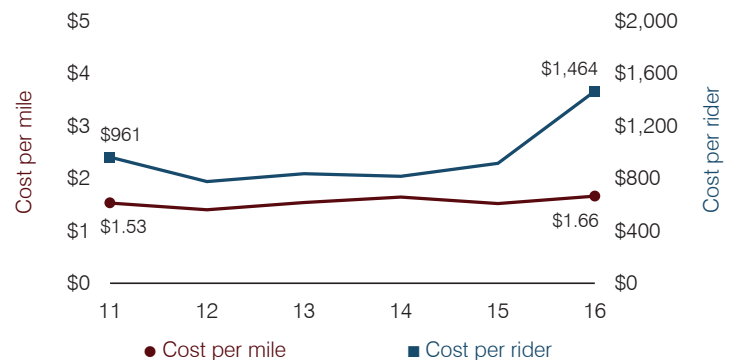
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Humboldt Unified School District

Yavapai County

Efficiency peer groups 3 and T-4, Achievement peer group 3

Legislative district(s): 1

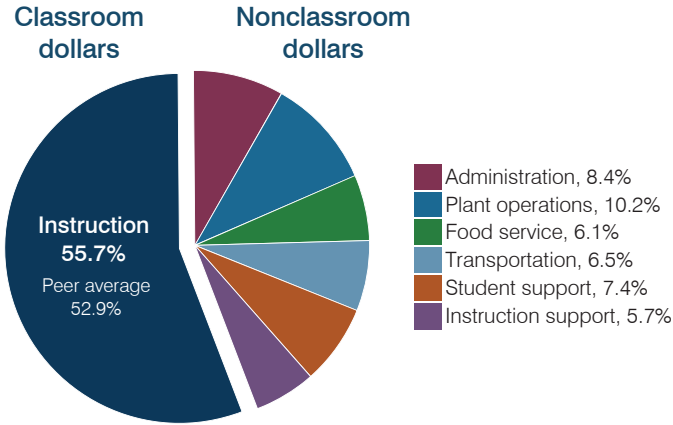
District size, location: Medium-large, Suburb

Students attending: 5,543

Number of schools: 9

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$566	\$846	\$806
	Students per administrative position	90	69	67
Plant operations	Cost per square foot	\$4.68	\$5.78	\$6.10
	Square footage per student	148	163	154
Food service	Cost per meal	\$3.02	\$2.98	\$2.81
Transportation	Cost per mile	\$3.02	\$3.58	\$3.72
	Cost per rider	\$977	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

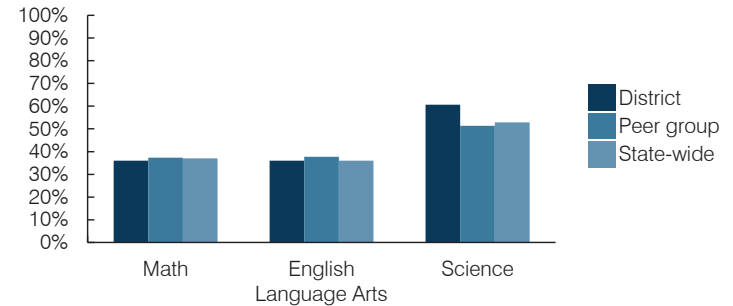
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,768	\$ 3,777	\$ 3,774	\$ 4,145
Administration	588	566	846	806
Plant operations	691	694	923	939
Food service	399	415	314	415
Transportation	470	443	382	364
Student support	513	503	605	633
Instruction support	378	388	296	444
Total operational	\$ 6,807	\$ 6,786	\$ 7,140	\$ 7,746
Land and buildings	\$ 85	\$ 191	\$ 704	\$ 621
Equipment	304	263	259	400
Interest	312	295	191	216
Other	36	95	164	153
Total nonoperational	\$ 737	\$ 844	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 7,544	\$ 7,630	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	88%	84%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	20.1	19.0	18.6
Average teacher salary	\$42,262	\$44,998	\$46,384
Amount from Proposition 301	\$5,692	\$5,064	\$5,315
Average years of teacher experience	9.8	11.6	11.0
Percentage of teachers in first 3 years	22%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 922	\$ 945	\$ 823	\$ 1,301
State	3,400	3,262	3,055	3,780
Local	3,873	3,997	4,806	4,268
Total revenues per pupil	\$ 8,195	\$ 8,204	\$ 8,684	\$ 9,349

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,611	\$ 5,434	\$ 5,498
Grants	982	1,029	891
Donations and tax credits	63	57	135

Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	626	645	14 of 15

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.5	59.5	58.5	57.6	60.5	59.3	61.8	60.1	61.4	59.1	56.3	56.0	56.0	55.7	55.4	55.7

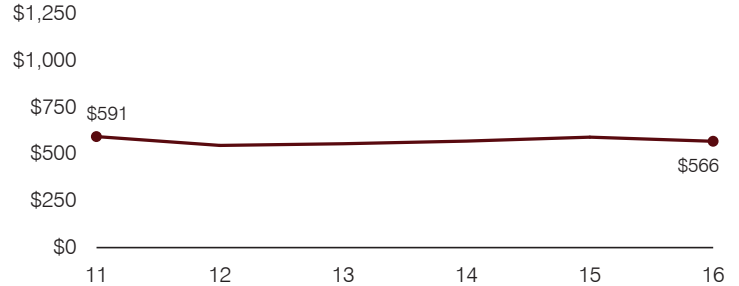
OPERATIONAL TRENDS

Fiscal years as indicated

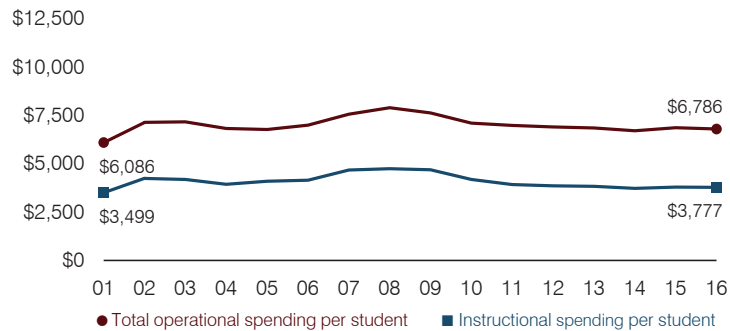
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom decreased from 56.3 to 55.7 percent. As a percentage of total operational spending, instruction support increased substantially and food service increased slightly, while plant operations decreased and administration decreased slightly.

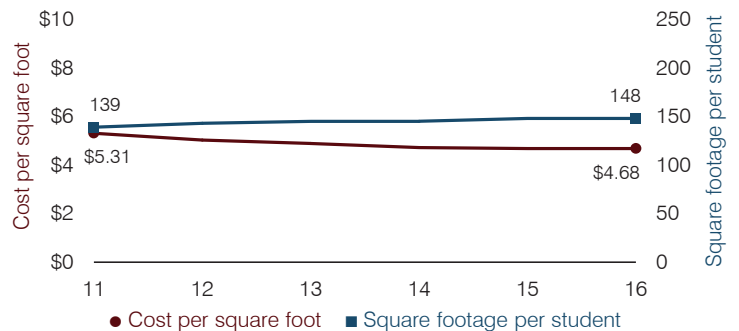
Administrative cost per pupil



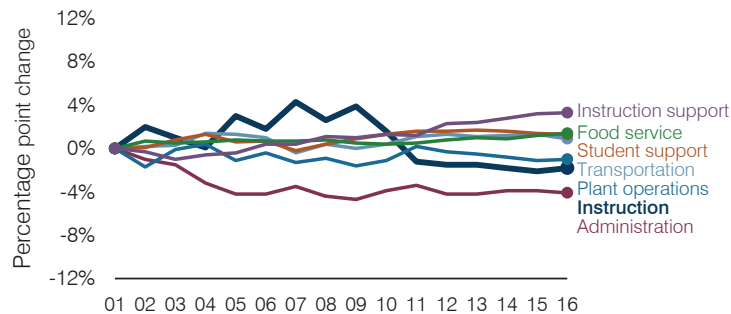
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



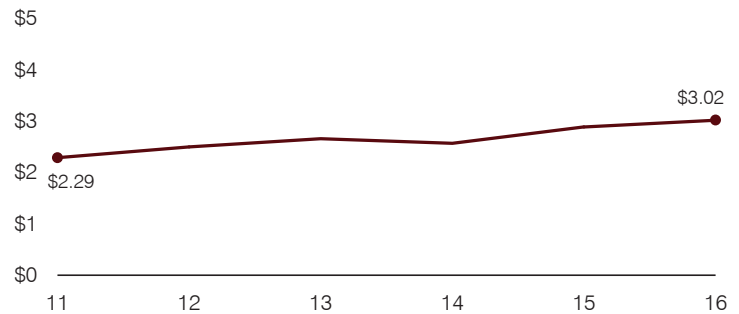
Plant cost per square foot and square footage per student



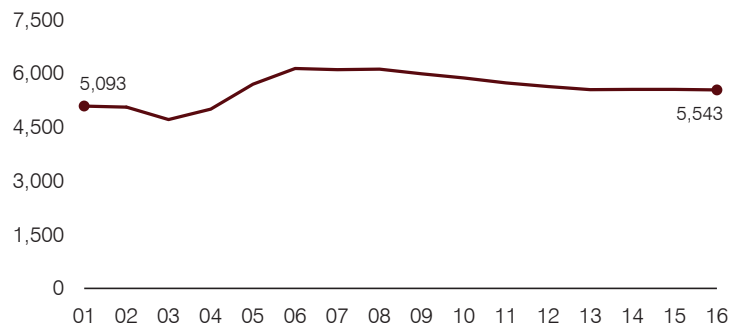
Changes in operational spending percentages



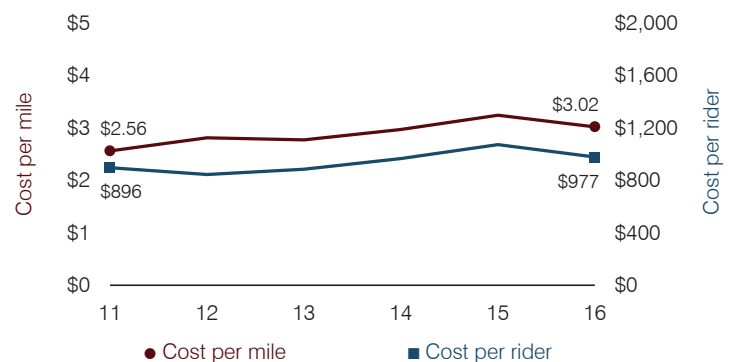
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Hyder Elementary School District

Yuma County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

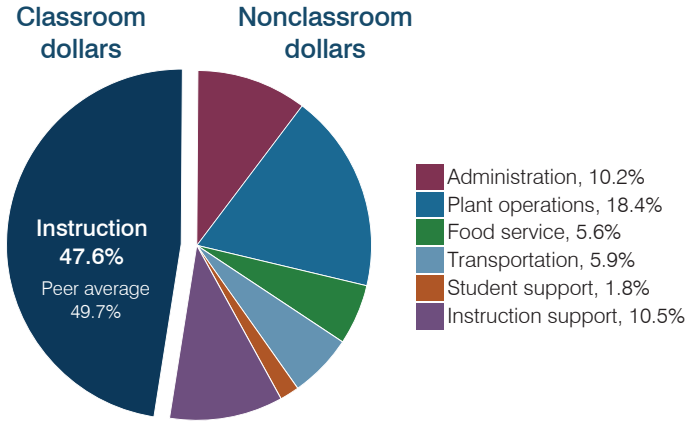
91

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,091	\$2,987	\$806
	Students per administrative position	43	30	67
Plant operations	Cost per square foot	\$7.27	\$7.21	\$6.10
	Square footage per student	521	364	154
Food service	Cost per meal	\$3.87	\$5.54	\$2.81
	Cost per mile	\$1.08	\$1.75	\$3.72
Transportation	Cost per rider	\$1,181	\$1,495	\$1,092

Per pupil spending

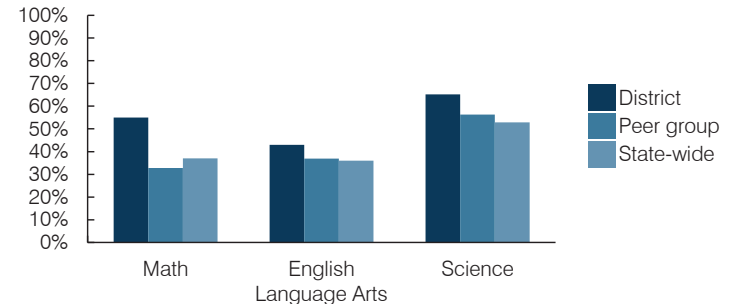
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,011	\$ 9,748	\$ 8,342	\$ 4,145
Administration	2,253	2,091	2,987	806
Plant operations	3,105	3,783	2,523	939
Food service	1,229	1,153	918	415
Transportation	1,323	1,209	1,108	364
Student support	87	363	664	633
Instruction support	1,890	2,151	514	444
Total operational	\$ 18,898	\$ 20,498	\$ 17,056	\$ 7,746
Land and buildings	\$ 3,364	\$ 745	\$ 2,005	\$ 621
Equipment	659	605	819	400
Interest	48	34	31	216
Other	56	70	87	153
Total nonoperational	\$ 4,127	\$ 1,454	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 23,025	\$ 21,952	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	21%	19%	23%
Students per teacher	11.2	14.2	18.6
Average teacher salary	\$57,060	\$44,172	\$46,384
Amount from Proposition 301	\$2,352	\$4,469	\$5,315
Average years of teacher experience	26.1	12.6	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 3,530	\$ 6,794	\$ 3,667	\$ 1,301
State	2,961	684	6,156	3,780
Local	16,224	16,212	14,438	4,268
Total revenues per pupil	\$ 22,715	\$ 23,690	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,918	\$ 9,903	\$ 9,047	\$ 5,471
Grants	6,167	7,566	4,768	1,182
Donations and tax credits	327	266	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	4,895	4,181	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	1,311	960	7 of 52

Classroom dollar percentage

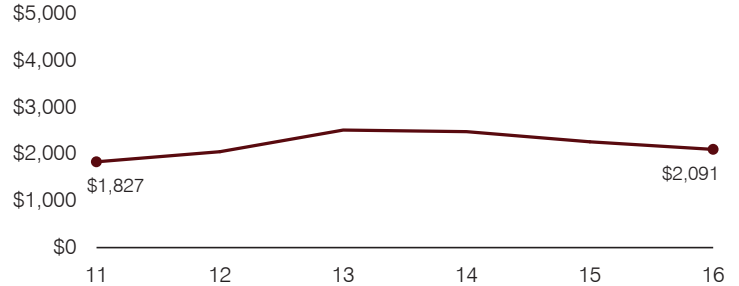
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.8	50.5	53.1	55.1	55.1	55.8	44.9	52.2	53.6	55.2	54.1	54.1	51.9	52.6	47.7	47.6

OPERATIONAL TRENDS
Fiscal years as indicated

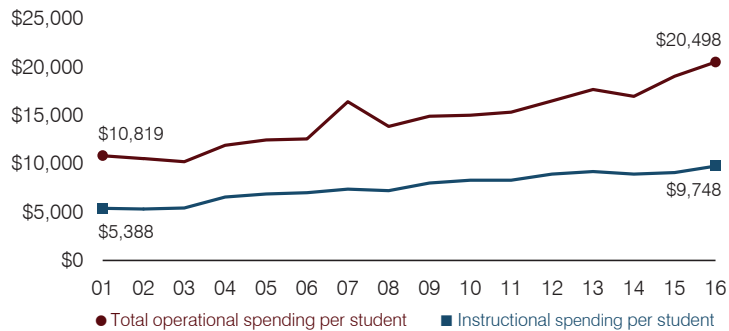
5-year spending trend (2011 through 2016)

Student enrollment decreased by 20 percent, which contributed to the 34 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom decreased overall from 54.1 to 47.6 percent. Overall, as a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts.

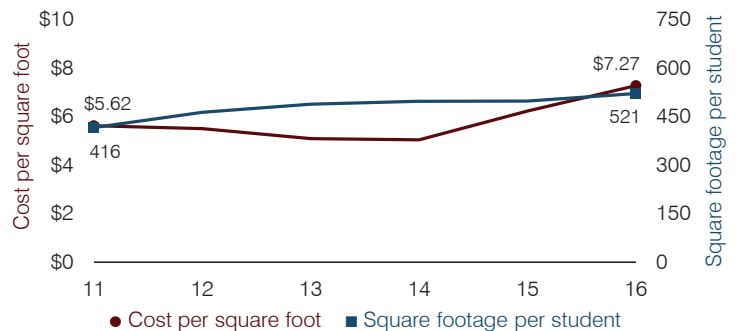
Administrative cost per pupil



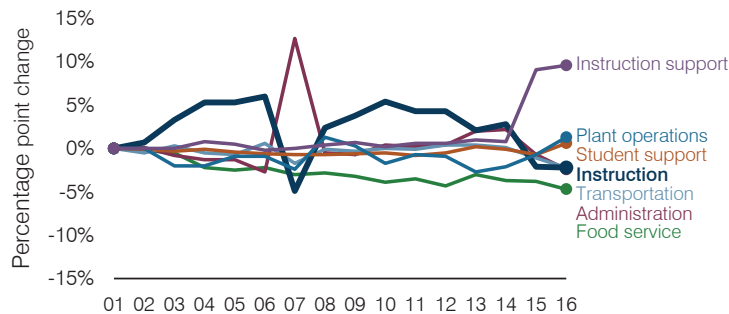
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



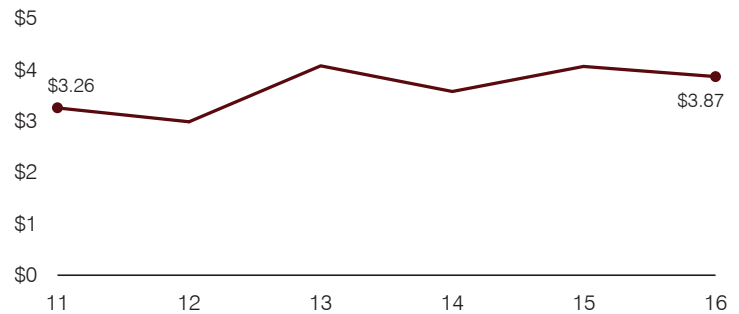
Plant cost per square foot and square footage per student



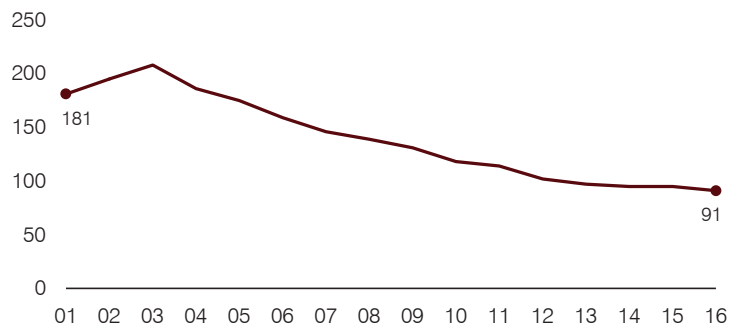
Changes in operational spending percentages



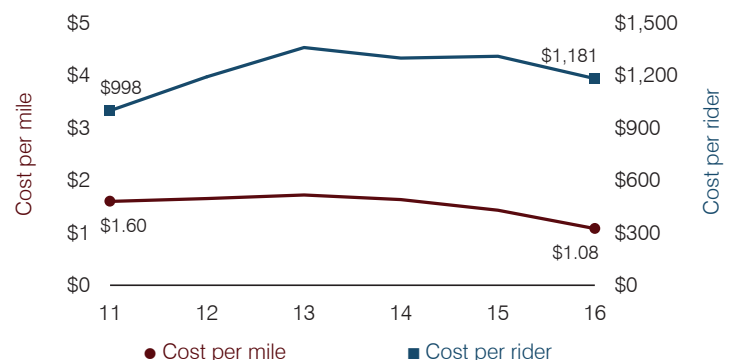
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Isaac Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 15

Legislative district(s): 19, 29, and 30

District size, location:

Medium-large, City

Students attending:

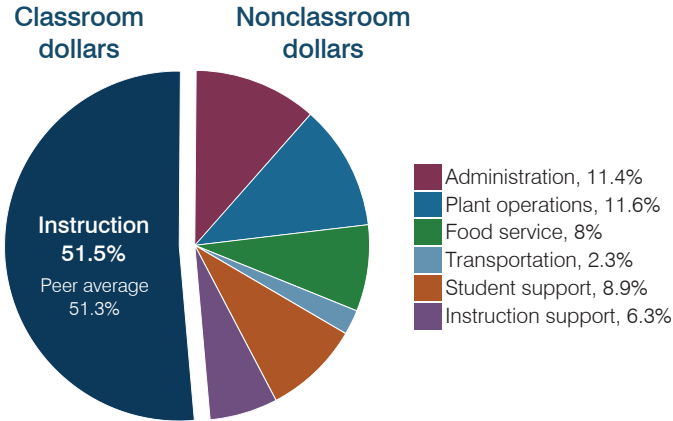
6,860

Number of schools:

10

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$934	\$943	\$806
	Students per administrative position	80	71	67
Plant operations	Cost per square foot	\$8.28	\$6.27	\$6.10
	Square footage per student	115	141	154
Food service	Cost per meal	\$2.58	\$2.60	\$2.81
Transportation	Cost per mile	\$9.24	\$5.73	\$3.72
	Cost per rider	\$1,215	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

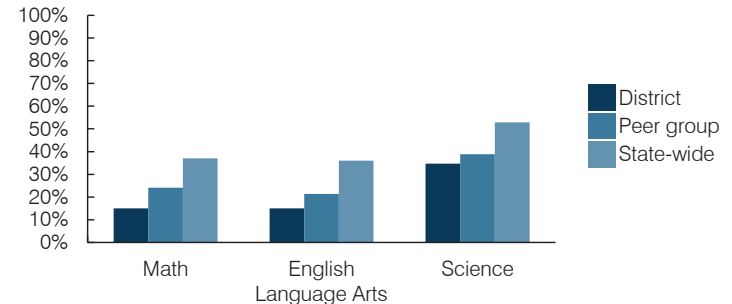
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,421	\$ 4,235	\$ 3,896	\$ 4,145
Administration	1,022	934	943	806
Plant operations	1,010	949	866	939
Food service	639	660	598	415
Transportation	196	185	301	364
Student support	689	734	562	633
Instruction support	521	519	495	444
Total operational	\$ 8,498	\$ 8,216	\$ 7,661	\$ 7,746
Land and buildings	\$ 225	\$ 27	\$ 1,802	\$ 621
Equipment	341	310	577	400
Interest	28	45	250	216
Other	121	160	155	153
Total nonoperational	\$ 715	\$ 542	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 9,213	\$ 8,758	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	52%	49%	23%
Students per teacher	17.0	18.3	18.6
Average teacher salary	\$44,460	\$48,763	\$46,384
Amount from Proposition 301	\$4,625	\$4,203	\$5,315
Average years of teacher experience	8.9	10.0	11.0
Percentage of teachers in first 3 years	39%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,389	\$ 2,049	\$ 1,781	\$ 1,301
State	4,439	4,663	3,849	3,780
Local	1,730	2,324	4,470	4,268
Total revenues per pupil	\$ 8,558	\$ 9,036	\$ 10,100	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,784	\$ 4,945	\$ 5,085	\$ 5,471
Grants	2,475	2,080	1,865	1,182
Donations and tax credits	18	15	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 735	\$ 722	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	694	705	19 of 19

Classroom dollar percentage

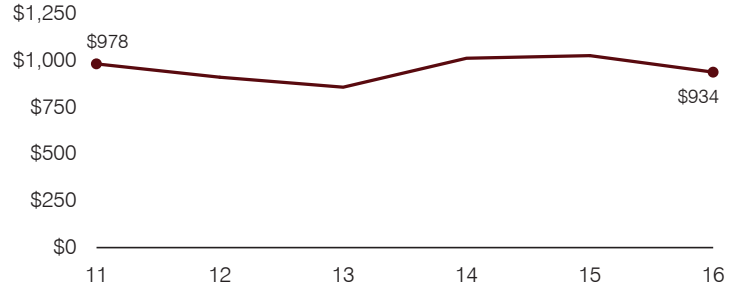
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.3	56.9	58.0	58.3	55.5	56.9	56.3	56.8	55.8	49.7	49.5	51.9	51.8	52.1	52.0	51.5

OPERATIONAL TRENDS
Fiscal years as indicated

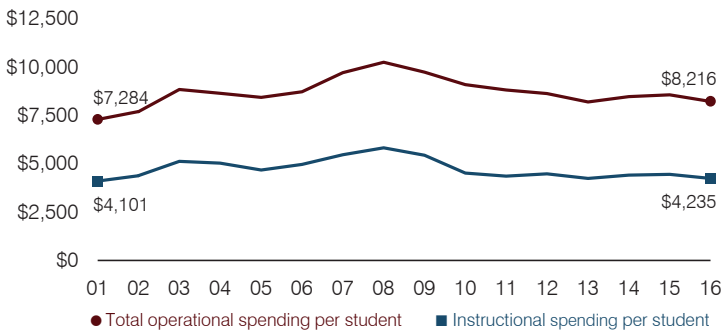
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 49.5 to 51.5 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially, plant operations decreased, and administration decreased slightly, while food service increased.

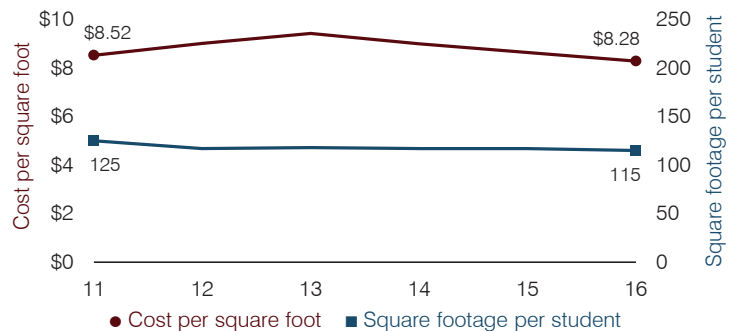
Administrative cost per pupil



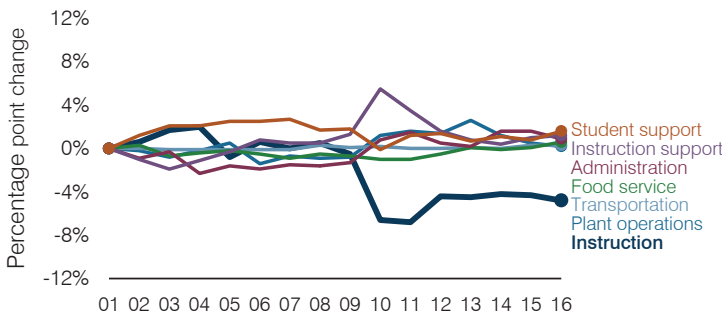
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



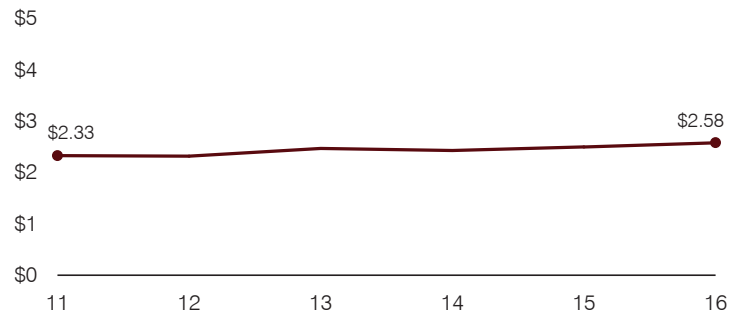
Plant cost per square foot and square footage per student



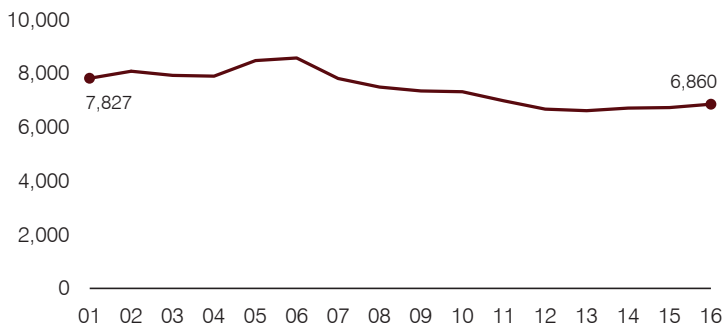
Changes in operational spending percentages



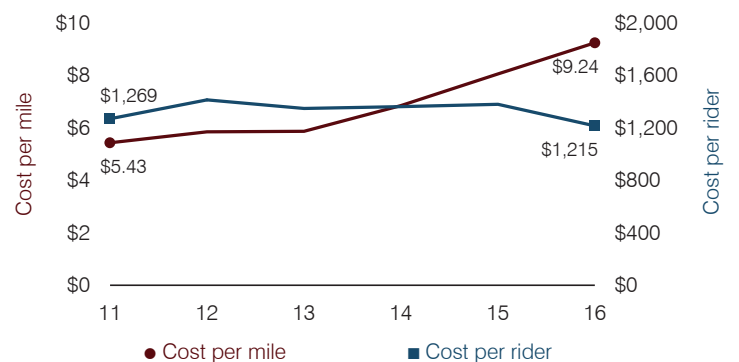
Food service cost per meal



Students attending



Transportation costs per mile and per rider



J.O. Combs Unified School District

Pinal County

Efficiency peer groups 3 and T-4, Achievement peer group 2

Legislative district(s): 8 and 16

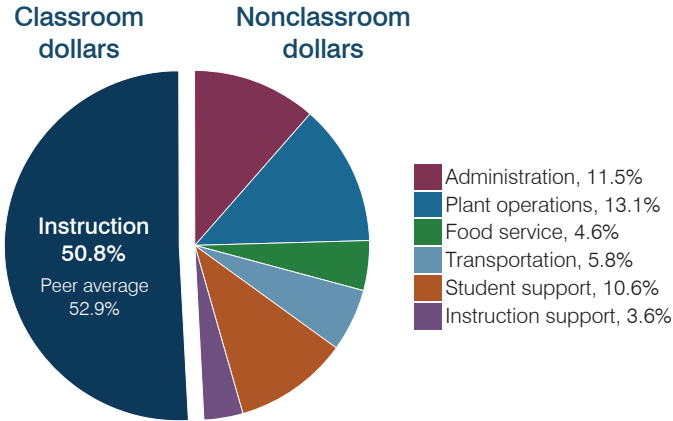
District size, location: Medium-large, Suburb

Students attending: 4,144

Number of schools: 7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$779	\$846	\$806
	Students per administrative position	73	69	67
Plant operations	Cost per square foot	\$5.61	\$5.78	\$6.10
	Square footage per student	158	163	154
Food service	Cost per meal	\$2.88	\$2.98	\$2.81
Transportation	Cost per mile	\$3.06	\$3.58	\$3.72
	Cost per rider	\$1,027	\$1,168	\$1,092

Per pupil spending

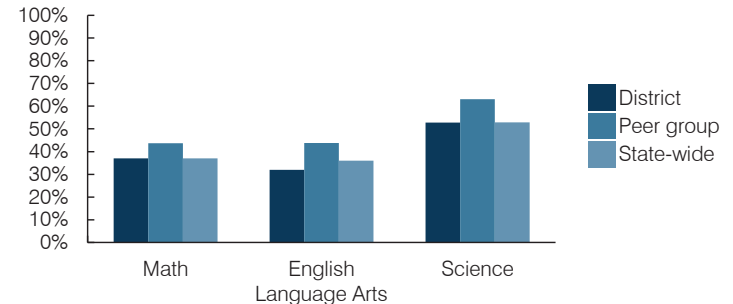
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,137	\$ 3,440	\$ 3,774	\$ 4,145
Administration	707	779	846	806
Plant operations	849	884	923	939
Food service	273	311	314	415
Transportation	391	391	382	364
Student support	651	715	605	633
Instruction support	205	249	296	444
Total operational	\$ 6,213	\$ 6,769	\$ 7,140	\$ 7,746
Land and buildings	\$ 151	\$ 89	\$ 704	\$ 621
Equipment	214	270	259	400
Interest	136	62	191	216
Other	167	171	164	153
Total nonoperational	\$ 668	\$ 592	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 6,881	\$ 7,361	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	91%	90%	78%
Poverty rate (2015)	15%	14%	23%
Students per teacher	19.2	18.6	18.6
Average teacher salary	\$36,241	\$44,519	\$46,384
Amount from Proposition 301	\$6,560	\$5,402	\$5,315
Average years of teacher experience	5.9	10.8	11.0
Percentage of teachers in first 3 years	52%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 722	\$ 854	\$ 823	\$ 1,301
State	4,295	4,647	3,055	3,780
Local	2,054	2,183	4,806	4,268
Total revenues per pupil	\$ 7,071	\$ 7,684	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,193	\$ 5,606	\$ 5,498
Grants	734	869	891
Donations and tax credits	51	79	135

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	343	335	14 of 15

Classroom dollar percentage

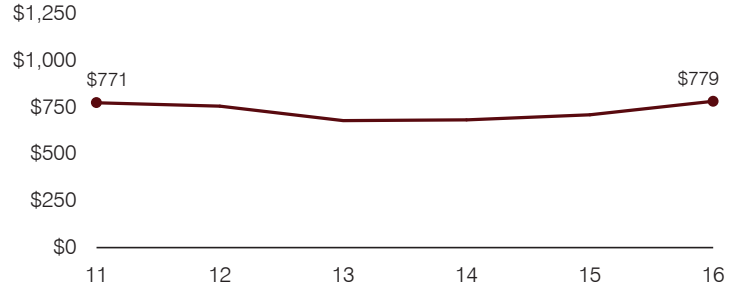
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.5	50.4	51.6	52.3	56.2	59.8	59.1	53.1	55.3	50.7	51.2	50.9	53.2	53.3	50.5	50.8

OPERATIONAL TRENDS
Fiscal years as indicated

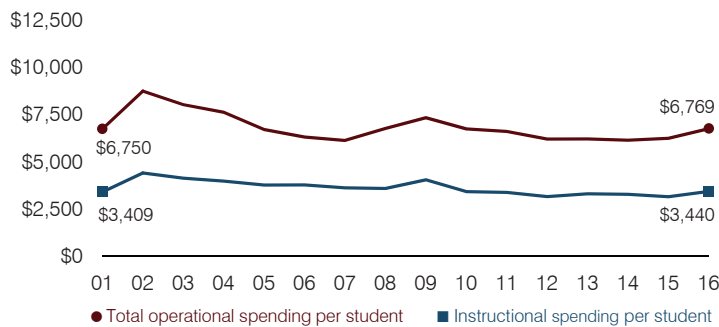
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 53.3 to a low of 50.5 percent. Overall, as a percentage of total operational spending, student support increased substantially and instruction support increased, while plant operations decreased substantially and administration decreased.

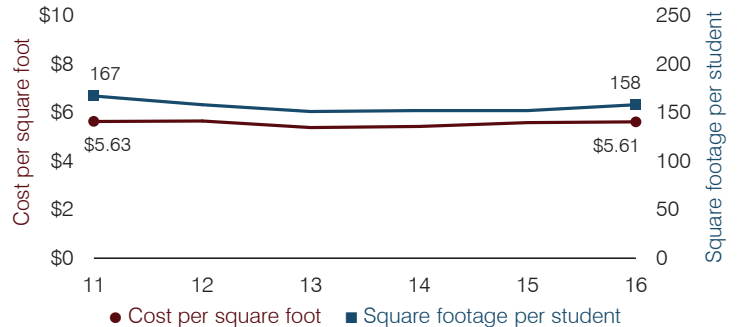
Administrative cost per pupil



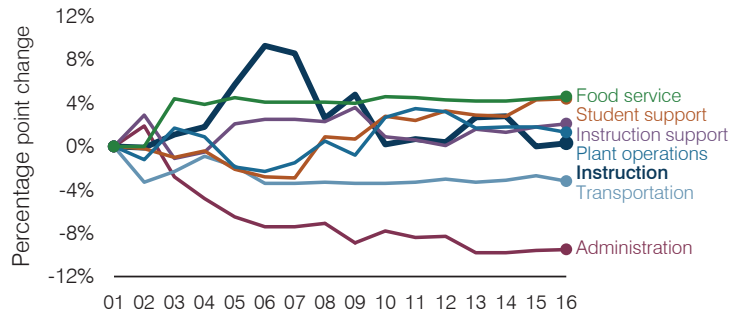
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



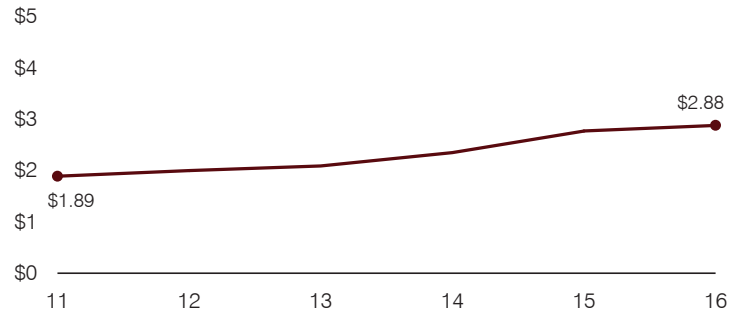
Plant cost per square foot and square footage per student



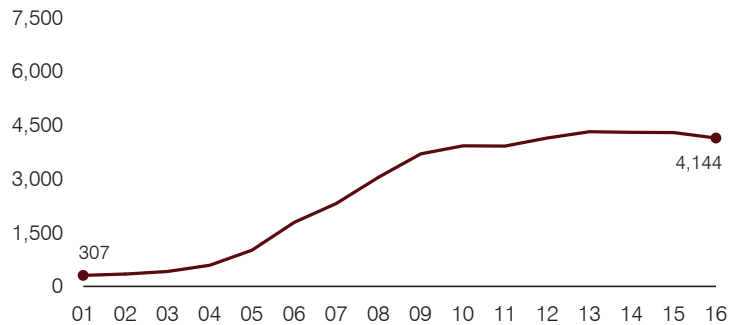
Changes in operational spending percentages



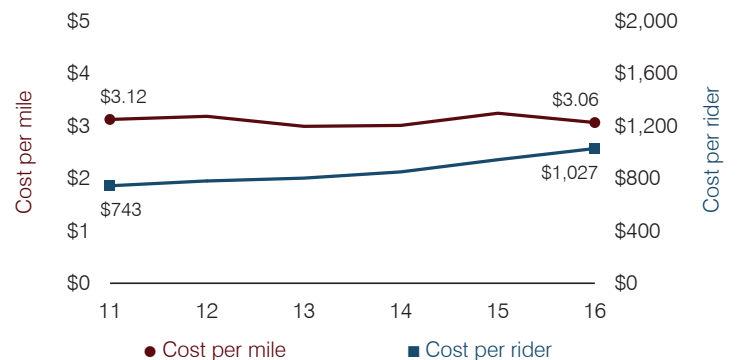
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Joseph City Unified School District

Navajo County

Efficiency peer groups 6 and T-9, Achievement peer group 7

Legislative district(s): 6 and 7

District size, location:

Small, Rural

Students attending:

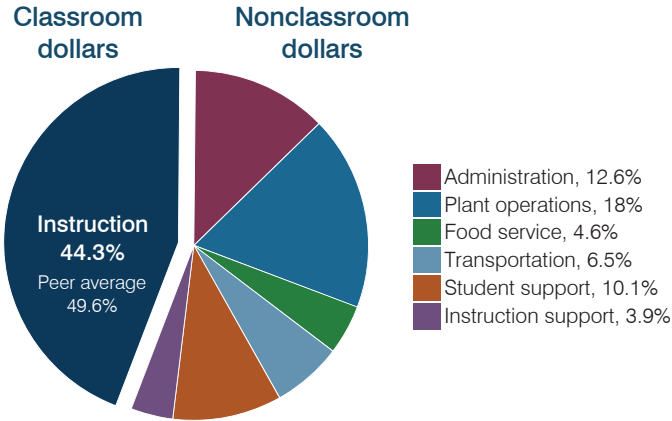
380

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,554	\$1,647	\$806
	Students per administrative position	29	45	67
Plant operations	Cost per square foot	\$4.01	\$4.72	\$6.10
	Square footage per student	555	341	154
Food service	Cost per meal	\$6.01	\$3.52	\$2.81
Transportation	Cost per mile	\$1.77	\$2.49	\$3.72
	Cost per rider	\$865	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

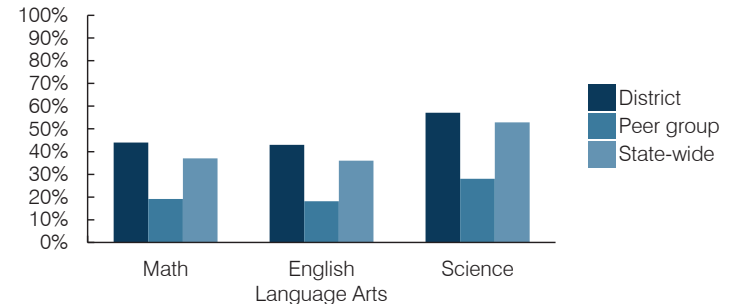
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,454	\$ 5,468	\$ 5,245	\$ 4,145
Administration	1,517	1,554	1,647	806
Plant operations	2,339	2,225	1,511	939
Food service	521	562	496	415
Transportation	801	808	517	364
Student support	1,274	1,250	640	633
Instruction support	435	484	409	444
Total operational	\$ 12,341	\$ 12,351	\$ 10,465	\$ 7,746
Land and buildings	\$ 1,038	\$ 343	\$ 455	\$ 621
Equipment	3,884	450	488	400
Interest	275	344	158	216
Other	62	148	47	153
Total nonoperational	\$ 5,259	\$ 1,285	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 17,600	\$ 13,636	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	92%	94%
Graduation rate (2015)	100%	77%	78%
Poverty rate (2015)	39%	42%	23%
Students per teacher	14.6	15.6	18.6
Average teacher salary	\$45,175	\$45,126	\$46,384
Amount from Proposition 301	\$4,125	\$4,619	\$5,315
Average years of teacher experience	13.8	12.6	11.0
Percentage of teachers in first 3 years	19%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	1.8%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,131	\$ 1,171	\$ 2,338	\$ 1,301
State	1,458	695	3,632	3,780
Local	12,808	12,963	7,286	4,268
Total revenues per pupil	\$ 15,397	\$ 14,829	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,853	\$ 7,124	\$ 7,157	\$ 5,471
Grants	2,040	1,228	2,186	1,182
Donations and tax credits	39	96	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	7	6	5 of 20
Voter-approved levy increases	2,672	2,646	15 of 20

Classroom dollar percentage

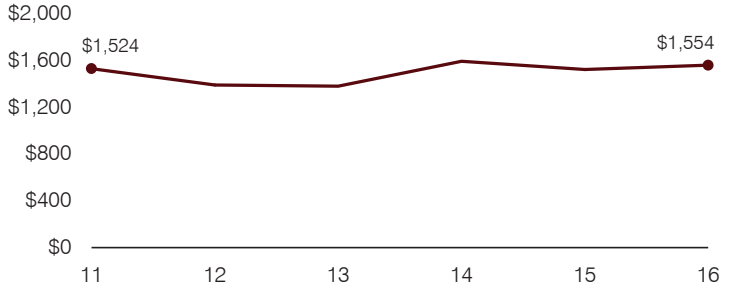
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.8	54.6	60.2	55.5	55.0	54.0	50.9	49.4	48.3	49.6	48.1	47.8	46.9	45.9	44.2	44.3

OPERATIONAL TRENDS
Fiscal years as indicated

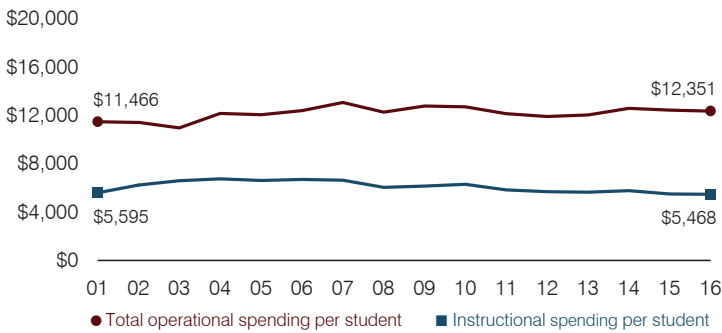
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom decreased from 48.1 to 44.3 percent. Overall, as a percentage of total operational spending, plant operations and student support increased and food service and transportation increased slightly. Administration decreased slightly, while instruction support remained stable.

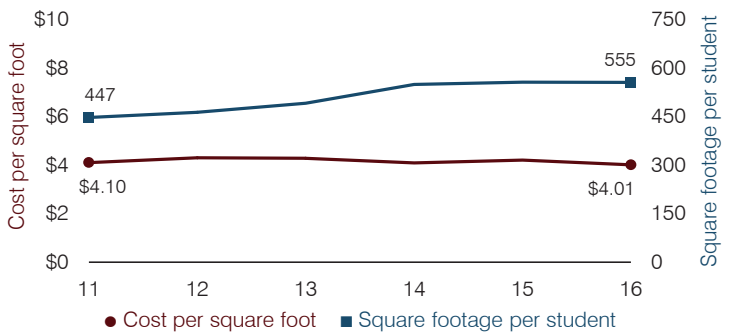
Administrative cost per pupil



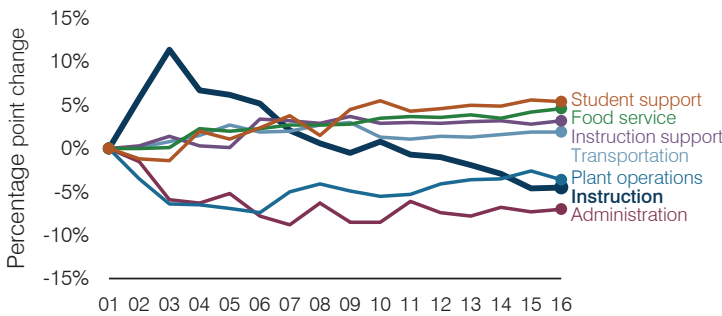
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



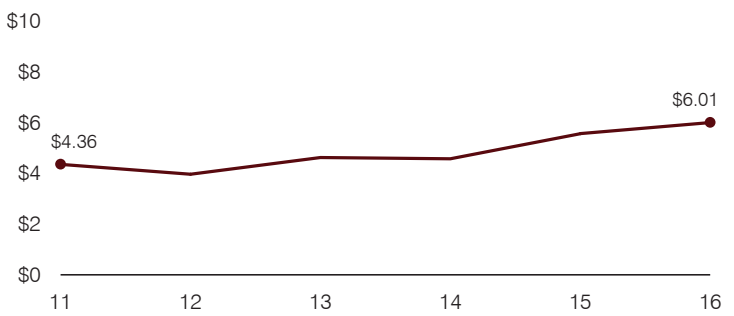
Plant cost per square foot and square footage per student



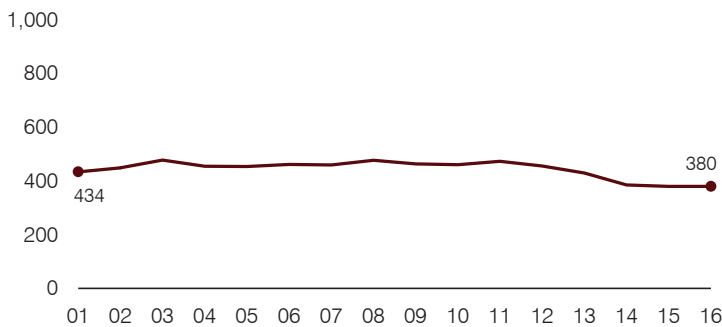
Changes in operational spending percentages



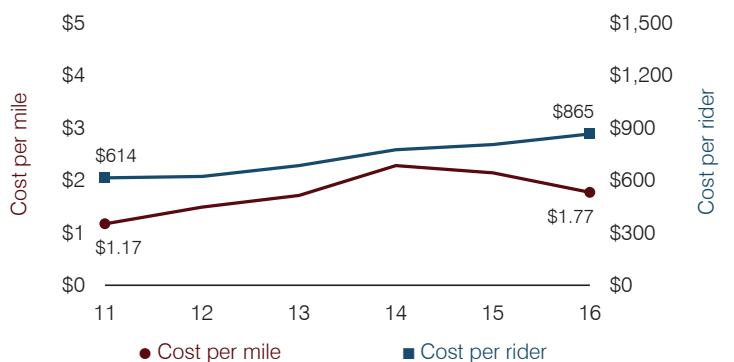
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Kayenta Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

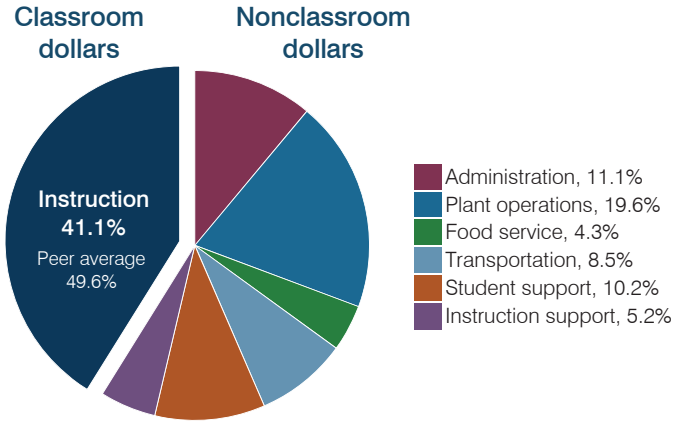
1,680

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,459	\$1,145	\$806
	Students per administrative position	43	56	67
Plant operations	Cost per square foot	\$7.73	\$5.22	\$6.10
	Square footage per student	335	270	154
Food service	Cost per meal	\$2.98	\$3.40	\$2.81
Transportation	Cost per mile	\$2.83	\$1.89	\$3.72
	Cost per rider	\$1,499	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

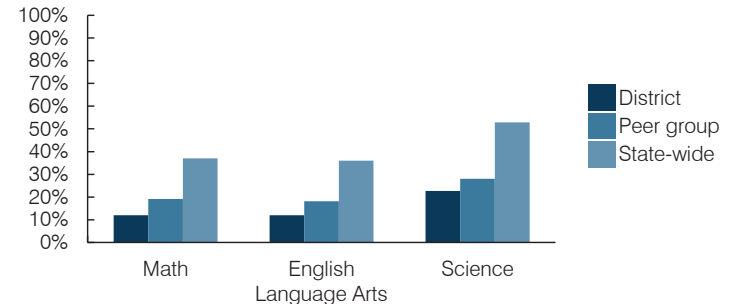
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,183	\$ 5,433	\$ 4,576	\$ 4,145
Administration	1,550	1,459	1,145	806
Plant operations	2,344	2,588	1,342	939
Food service	615	565	450	415
Transportation	1,075	1,128	522	364
Student support	1,251	1,348	695	633
Instruction support	829	689	396	444
Total operational	\$ 12,847	\$ 13,210	\$ 9,126	\$ 7,746
Land and buildings	\$ 463	\$ 1,466	\$ 452	\$ 621
Equipment	1,008	930	498	400
Interest	0	0	243	216
Other	125	325	65	153
Total nonoperational	\$ 1,596	\$ 2,721	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 14,443	\$ 15,931	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	92%	94%
Graduation rate (2015)	77%	77%	78%
Poverty rate (2015)	43%	42%	23%
Students per teacher	14.7	15.6	18.6
Average teacher salary	\$52,825	\$45,126	\$46,384
Amount from Proposition 301	\$3,617	\$4,619	\$5,315
Average years of teacher experience	16.2	12.6	11.0
Percentage of teachers in first 3 years	9%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 9,663	\$ 9,705	\$ 4,015	\$ 1,301
State	5,680	6,158	4,190	3,780
Local	2,080	1,815	4,081	4,268
Total revenues per pupil	\$ 17,423	\$ 17,678	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,015	\$ 6,310	\$ 5,922
Grants	2,674	2,868	1,805
Donations and tax credits	3	4	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,314	7,031	14 of 29
Voter-approved levy increases	873	623	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.1	49.9	46.7	47.9	46.9	44.5	45.3	43.1	42.1	41.3	41.6	41.3	40.3	40.4	40.3	41.1

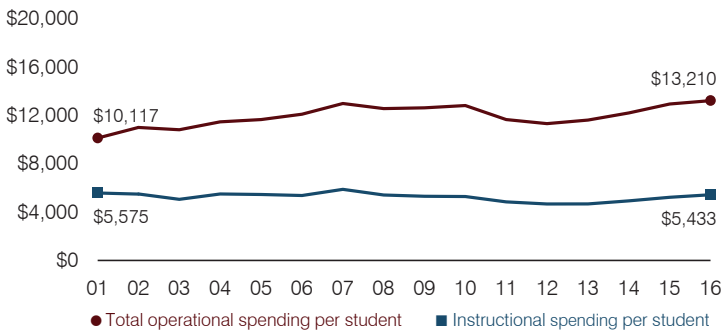
OPERATIONAL TRENDS

Fiscal years as indicated

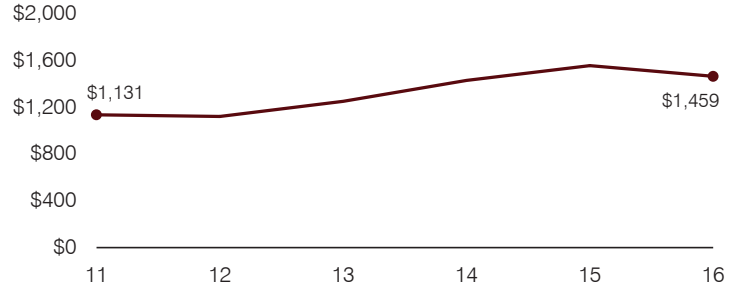
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 13 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 41.6 to a low of 40.3 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and administration increased slightly, while student support and instruction support decreased.

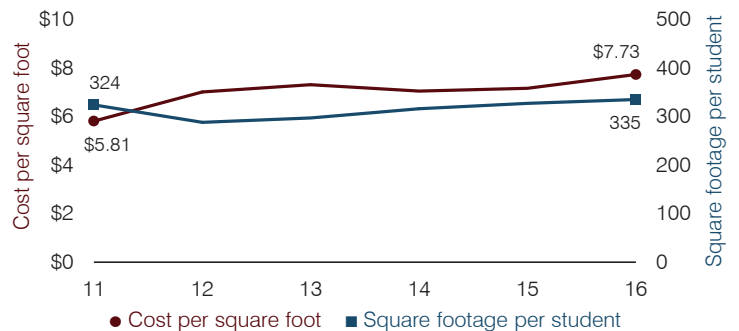
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



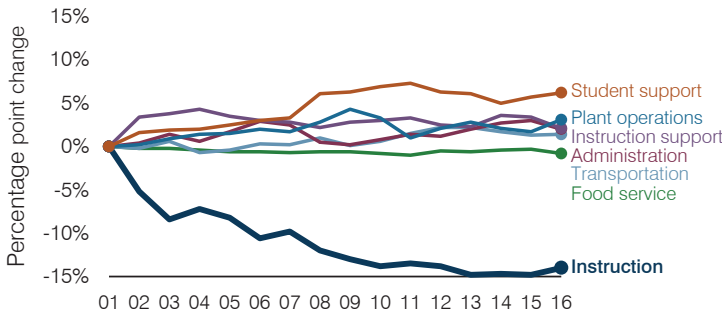
Administrative cost per pupil



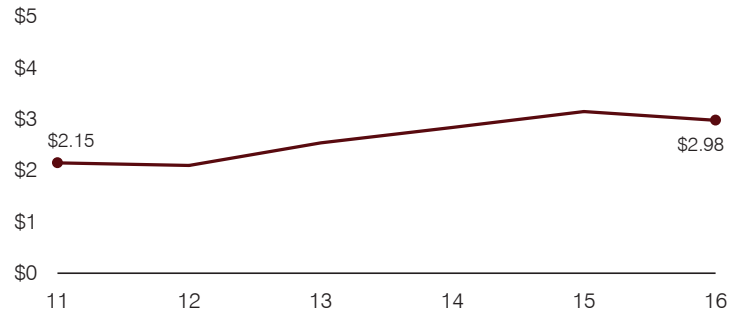
Plant cost per square foot and square footage per student



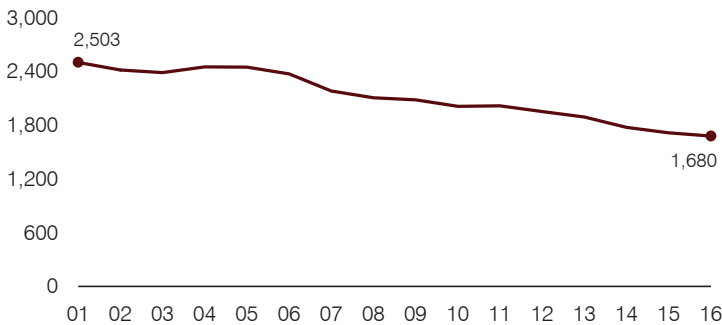
Changes in operational spending percentages



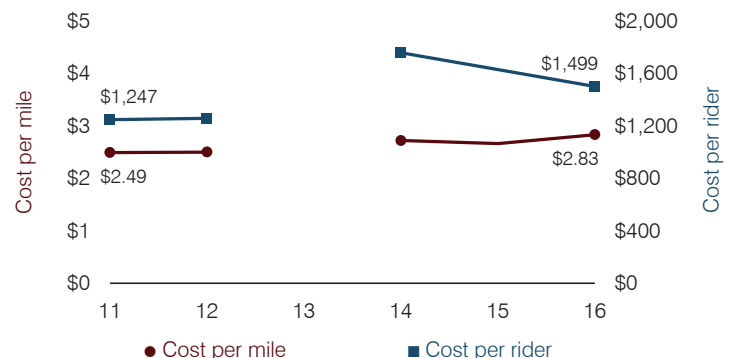
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Kingman Unified School District

Mohave County

Efficiency peer groups 4 and T-9, Achievement peer group 6

Legislative district(s): 5

District size, location:

Medium-large, Town

Students attending:

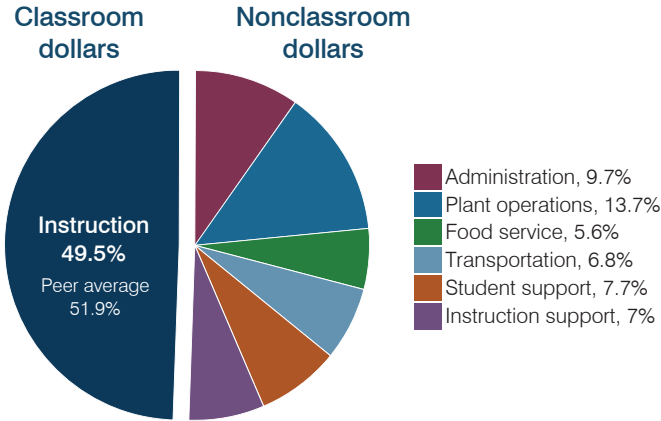
6,489

Number of schools:

11

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$661	\$791	\$806
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$4.21	\$5.35	\$6.10
	Square footage per student	221	191	154
Food service	Cost per meal	\$3.00	\$2.94	\$2.81
Transportation	Cost per mile	\$1.98	\$2.49	\$3.72
	Cost per rider	\$519	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

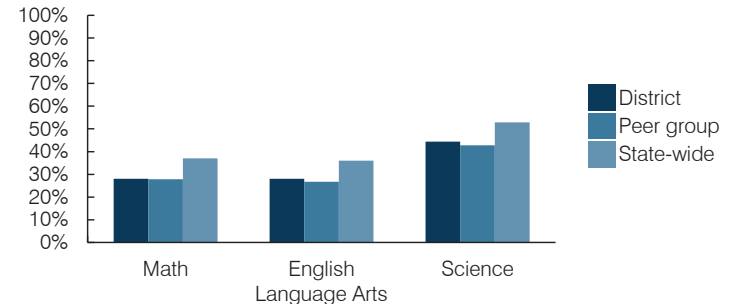
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,510	\$ 3,365	\$ 3,915	\$ 4,145
Administration	709	661	791	806
Plant operations	1,024	931	987	939
Food service	384	380	402	415
Transportation	529	467	405	364
Student support	586	522	588	633
Instruction support	434	478	473	444
Total operational	\$ 7,176	\$ 6,804	\$ 7,561	\$ 7,746
Land and buildings	\$ 94	\$ 199	\$ 232	\$ 621
Equipment	316	107	291	400
Interest	466	431	195	216
Other	48	53	69	153
Total nonoperational	\$ 924	\$ 790	\$ 787	\$ 1,390
Total per pupil spending	\$ 8,100	\$ 7,594	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	76%	82%	78%
Poverty rate (2015)	28%	32%	23%
Students per teacher	21.2	17.0	18.6
Average teacher salary	\$42,034	\$43,329	\$46,384
Amount from Proposition 301	\$4,982	\$5,348	\$5,315
Average years of teacher experience	10.5	13.0	11.0
Percentage of teachers in first 3 years	31%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	2.7%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,006	\$ 1,172	\$ 2,396	\$ 1,301
State	2,398	2,902	3,985	3,780
Local	4,754	5,334	3,109	4,268
Total revenues per pupil	\$ 8,158	\$ 9,408	\$ 9,490	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,476	\$ 5,560	\$ 5,347	\$ 5,471
Grants	1,130	1,323	1,480	1,182
Donations and tax credits	18	15	53	86

Select revenues from less common sources

		Number of peers receiving
Desegregation	\$ 0	1 of 18
Small school adjustment	0	0 of 18
Federal impact aid	0	7 of 18
Voter-approved levy increases	1,017	15 of 18

Classroom dollar percentage

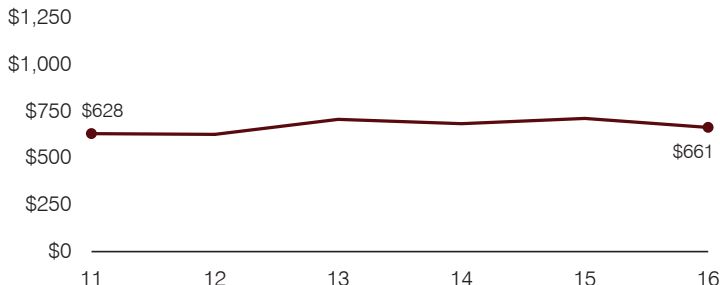
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	N/A	55.8	57.0	56.4	56.7	55.8	54.9	55.2	53.6	53.2	53.1	52.6	50.5	50.7	48.9	49.5

OPERATIONAL TRENDS
Fiscal years as indicated

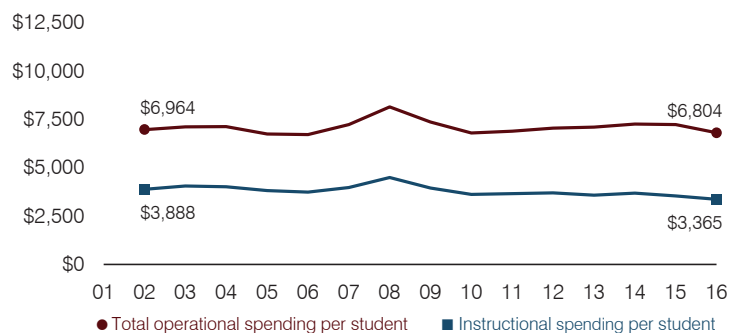
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom decreased overall from 53.1 to 49.5 percent. As a percentage of total operational spending, instruction support increased substantially and plant operations and food service increased. Other nonclassroom areas remained fairly stable.

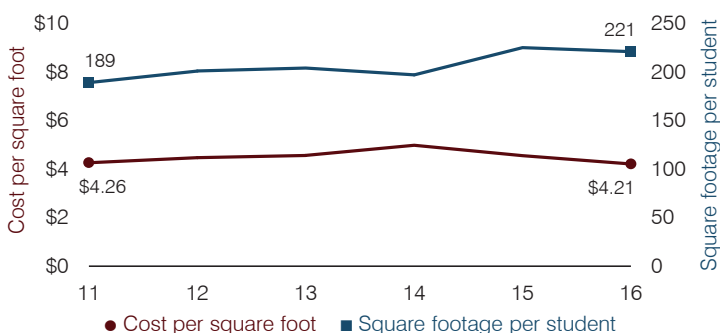
Administrative cost per pupil



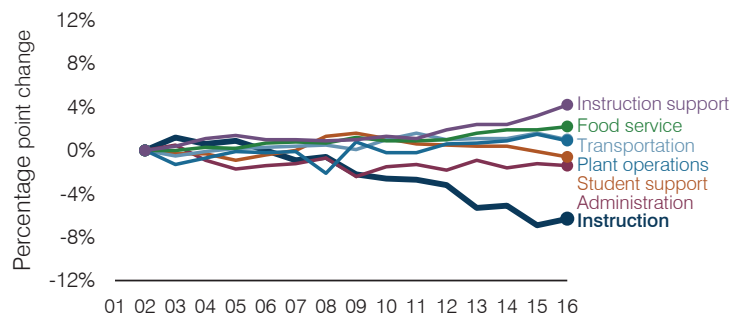
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



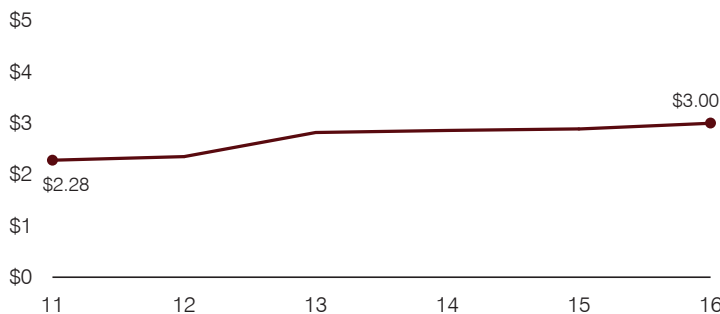
Plant cost per square foot and square footage per student



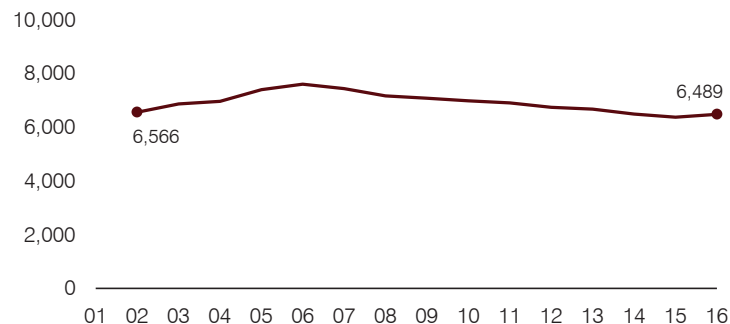
Changes in operational spending percentages



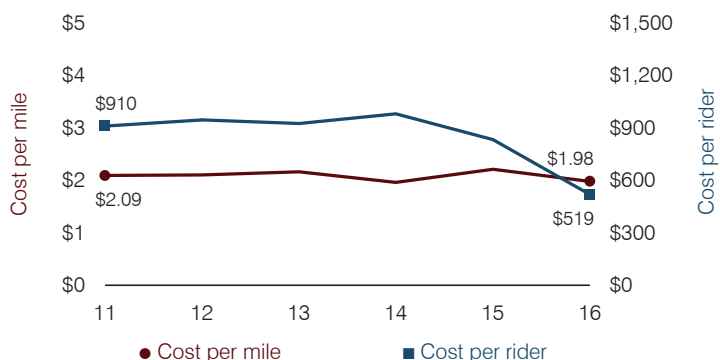
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Kirkland Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 19

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

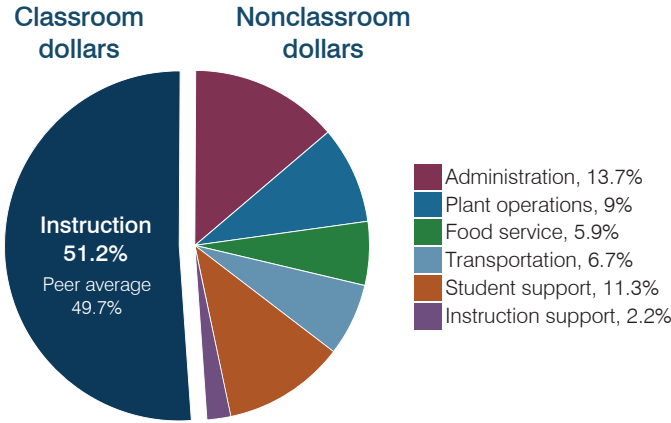
69

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,173	\$2,987	\$806
	Students per administrative position	39	30	67
Plant operations	Cost per square foot	\$9.48	\$7.21	\$6.10
	Square footage per student	152	364	154
Food service	Cost per meal	\$4.76	\$5.54	\$2.81
	Cost per mile	\$1.68	\$1.75	\$3.72
Transportation	Cost per rider	\$1,428	\$1,495	\$1,092

Per pupil spending

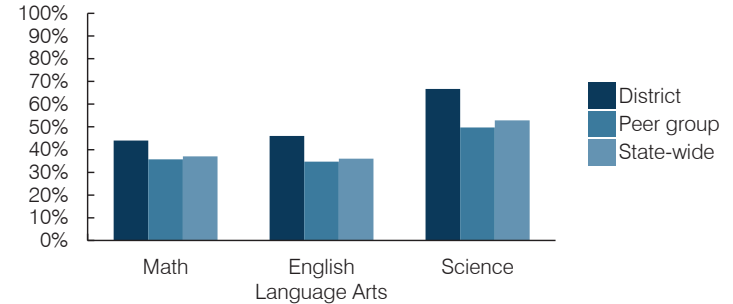
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,697	\$ 8,148	\$ 8,342	\$ 4,145
Administration	2,180	2,173	2,987	806
Plant operations	1,871	1,439	2,523	939
Food service	506	934	918	415
Transportation	1,163	1,058	1,108	364
Student support	863	1,799	664	633
Instruction support	307	351	514	444
Total operational	\$ 15,587	\$ 15,902	\$ 17,056	\$ 7,746
Land and buildings	\$ 703	\$ 7,917	\$ 2,005	\$ 621
Equipment	526	411	819	400
Interest	1	1	31	216
Other	0	0	87	153
Total nonoperational	\$ 1,230	\$ 8,329	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 16,817	\$ 24,231	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	35%	34%	23%
Students per teacher	11.5	16.1	18.6
Average teacher salary	\$44,981	\$47,933	\$46,384
Amount from Proposition 301	\$4,129	\$4,405	\$5,315
Average years of teacher experience	11.8	12.0	11.0
Percentage of teachers in first 3 years	33%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	12.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,572	\$ 2,352	\$ 3,667	\$ 1,301
State	6,315	14,760	6,156	3,780
Local	7,075	7,490	14,438	4,268
Total revenues per pupil	\$ 15,962	\$ 24,602	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 10,035	\$ 9,755	\$ 9,047	\$ 5,471
Grants	3,081	10,657	4,768	1,182
Donations and tax credits	167	63	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	6,284	6,031	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	65.9	53.9	55.0	56.7	55.6	53.0	52.9	51.8	52.7	52.5	52.9	57.8	53.0	52.5	55.8	51.2

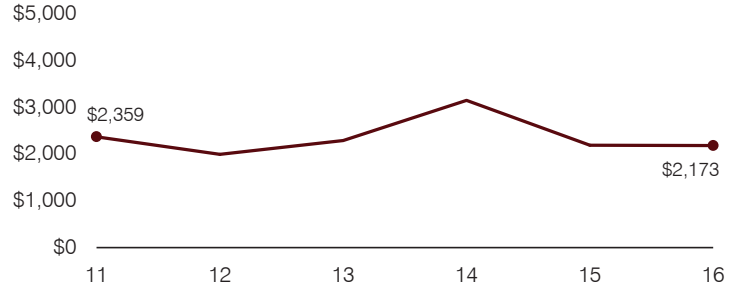
OPERATIONAL TRENDS

Fiscal years as indicated

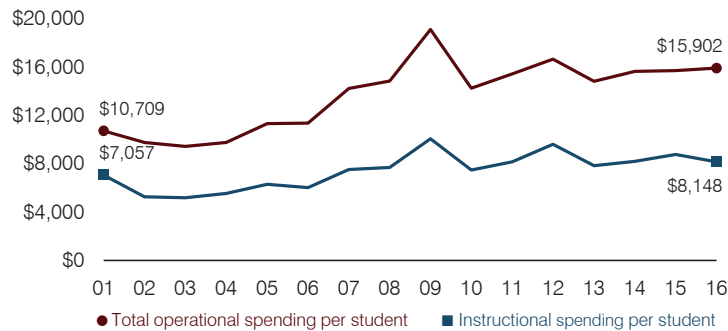
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.9 to 51.2 percent. As a percentage of total operational spending, all nonclassroom areas varied year to year, as is common for very small districts. Overall, student support increased substantially and transportation decreased substantially.

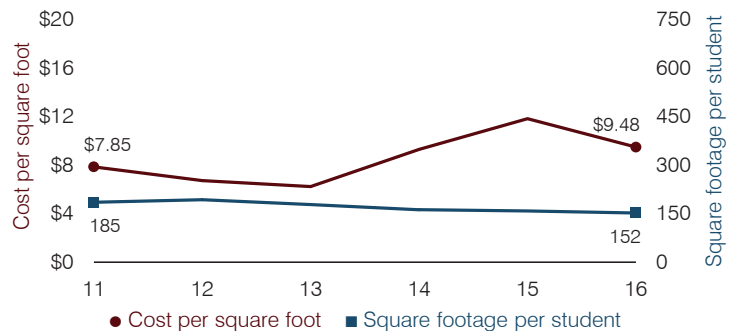
Administrative cost per pupil



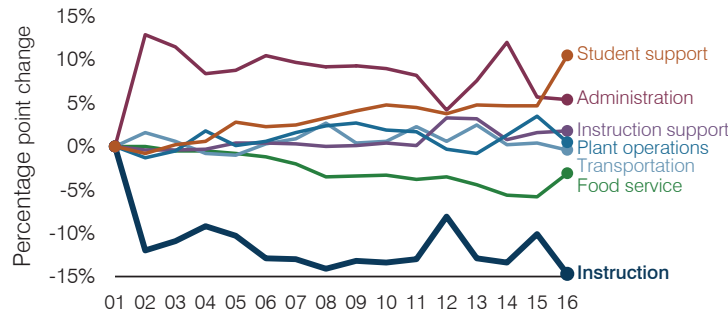
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



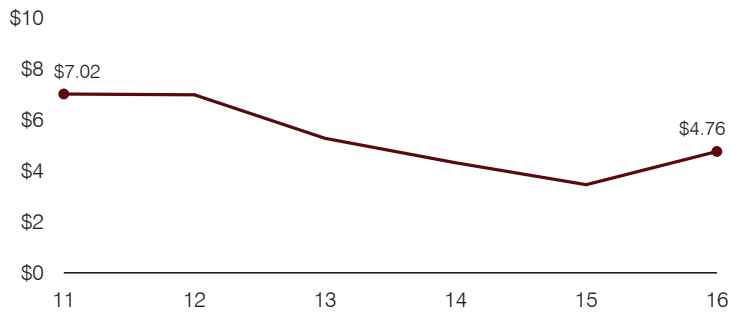
Plant cost per square foot and square footage per student



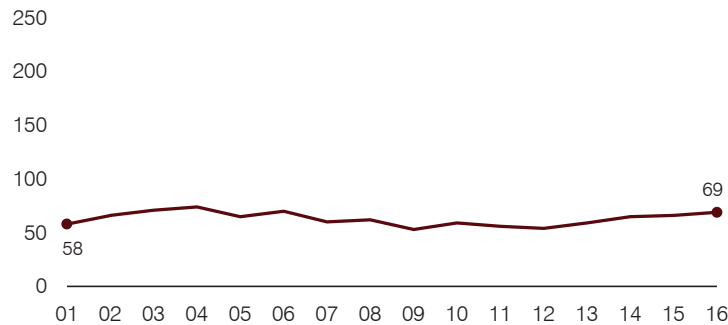
Changes in operational spending percentages



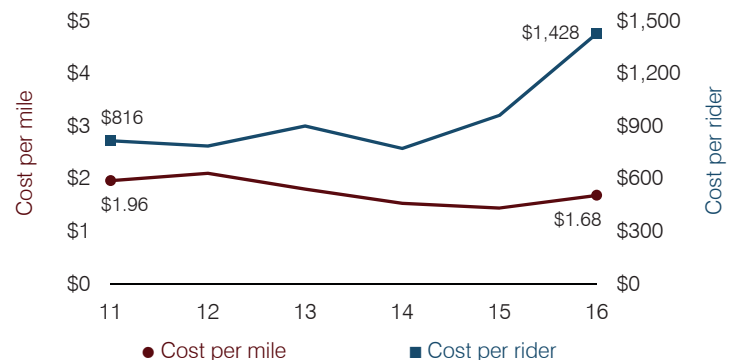
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Kyrene Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 12

Legislative district(s): 18 and 27

District size, location:

Large, City

Students attending:

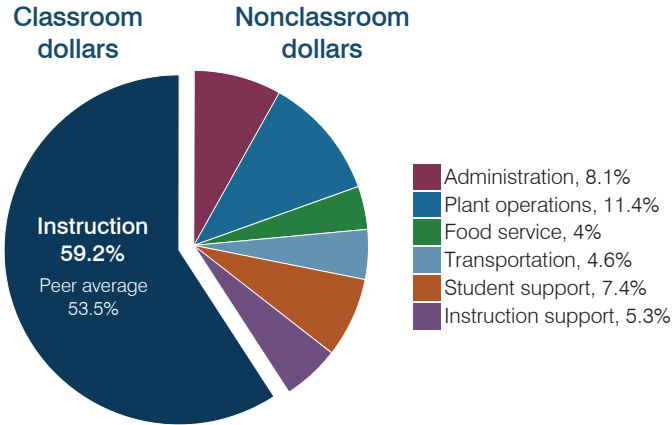
16,505

Number of schools:

25

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$553	\$724	\$806
	Students per administrative position	73	77	67
Plant operations	Cost per square foot	\$5.06	\$6.00	\$6.10
	Square footage per student	155	130	154
Food service	Cost per meal	\$2.59	\$2.70	\$2.81
Transportation	Cost per mile	\$3.84	\$3.92	\$3.72
	Cost per rider	\$876	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

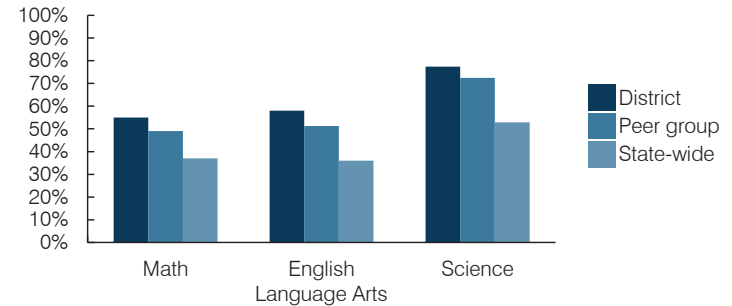
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,997	\$ 4,059	\$ 3,969	\$ 4,145
Administration	545	553	724	806
Plant operations	707	784	772	939
Food service	291	276	545	415
Transportation	369	315	289	364
Student support	629	511	579	633
Instruction support	414	362	459	444
Total operational	\$ 6,952	\$ 6,860	\$ 7,337	\$ 7,746
Land and buildings	\$ 1,250	\$ 901	\$ 557	\$ 621
Equipment	602	1,007	417	400
Interest	455	511	167	216
Other	510	655	180	153
Total nonoperational	\$ 2,817	\$ 3,074	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 9,769	\$ 9,934	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	9%	14%	23%
Students per teacher	18.7	19.6	18.6
Average teacher salary	\$48,334	\$46,734	\$46,384
Amount from Proposition 301	\$4,264	\$5,609	\$5,315
Average years of teacher experience	12.8	10.2	11.0
Percentage of teachers in first 3 years	13%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 550	\$ 501	\$ 1,512	\$ 1,301
State	3,218	3,421	4,175	3,780
Local	5,112	5,216	3,383	4,268
Total revenues per pupil	\$ 8,880	\$ 9,138	\$ 9,070	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,942	\$ 5,077	\$ 5,061
Grants	549	493	1,517
Donations and tax credits	159	169	46

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,957	2,051	10 of 10

Kyrene ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.2	61.2	61.9	64.4	64.3	64.0	63.5	63.3	62.9	61.0	61.8	60.2	60.1	59.4	57.5	59.2

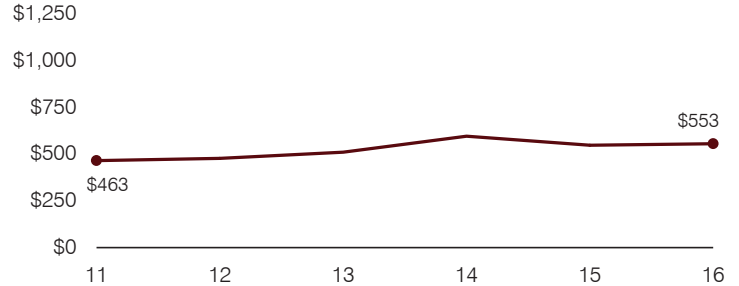
OPERATIONAL TRENDS

Fiscal years as indicated

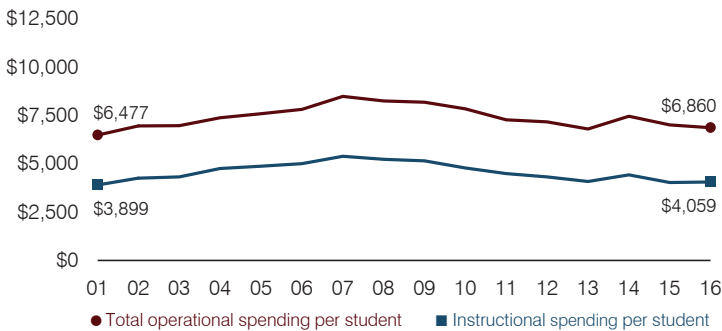
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased overall from 61.8 to 59.2 percent. Overall, as a percentage of total operational spending, administration and student support increased and instruction support increased slightly, while food service decreased slightly. Other nonclassroom areas varied year to year.

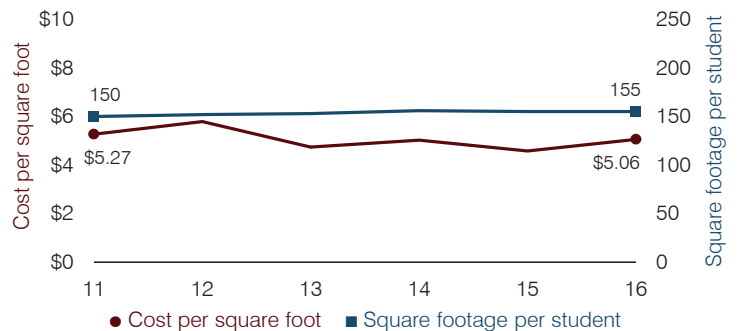
Administrative cost per pupil



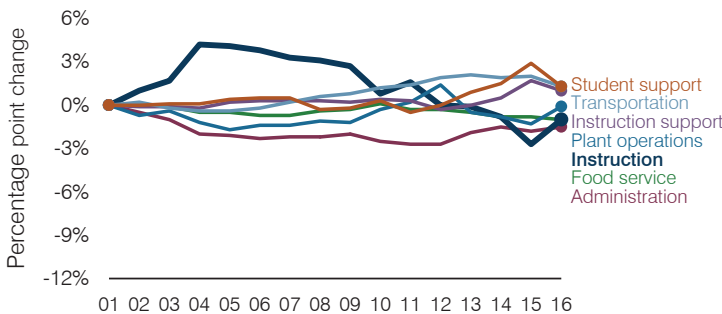
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



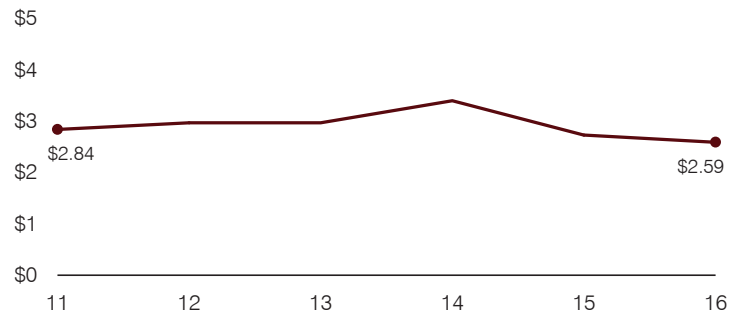
Plant cost per square foot and square footage per student



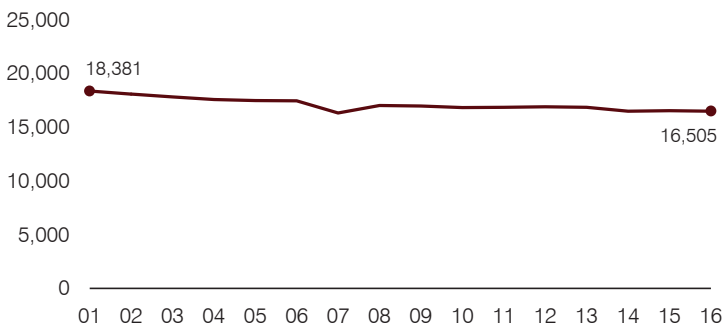
Changes in operational spending percentages



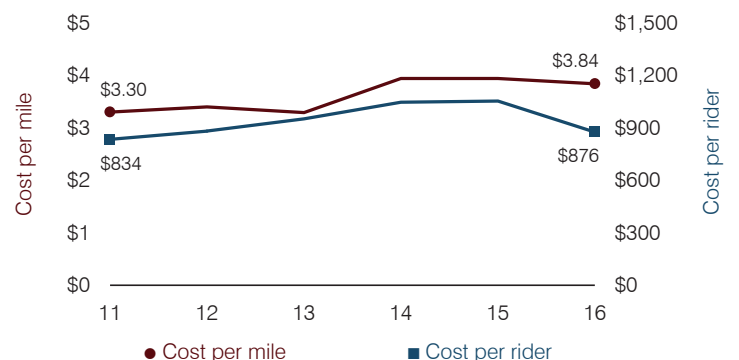
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Lake Havasu Unified School District

Mohave County

Efficiency peer groups 3 and T-5, Achievement peer group 3

Legislative district(s): 5

District size, location:

Medium-large, City

Students attending:

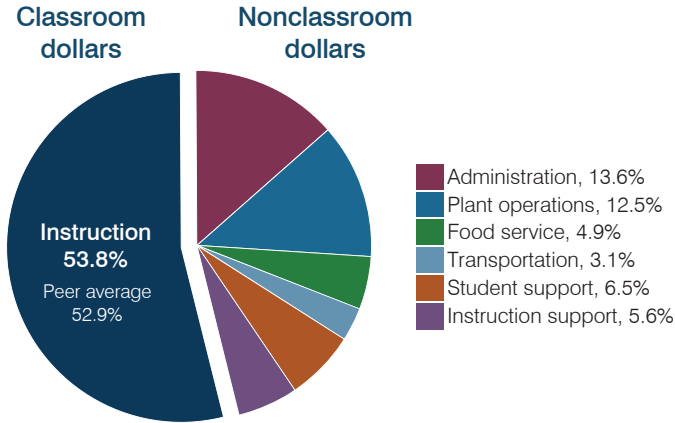
5,326

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$873	\$846	\$806
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$5.49	\$5.78	\$6.10
	Square footage per student	147	163	154
Food service	Cost per meal	\$2.74	\$2.98	\$2.81
Transportation	Cost per mile	\$3.58	\$3.76	\$3.72
	Cost per rider	\$1,652	\$1,462	\$1,092

Per pupil spending

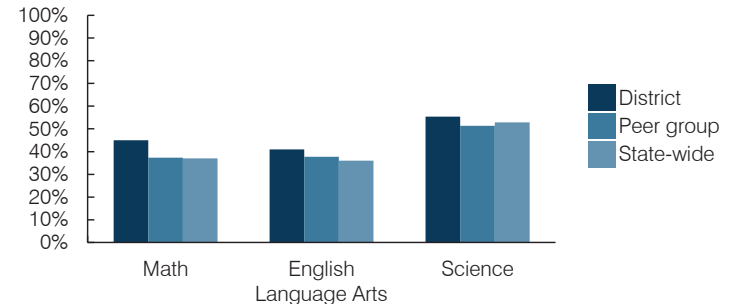
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,385	\$ 3,460	\$ 3,774	\$ 4,145
Administration	768	873	846	806
Plant operations	784	806	923	939
Food service	339	317	314	415
Transportation	194	196	382	364
Student support	397	421	605	633
Instruction support	406	359	296	444
Total operational	\$ 6,273	\$ 6,432	\$ 7,140	\$ 7,746
Land and buildings	\$ 482	\$ 384	\$ 704	\$ 621
Equipment	212	131	259	400
Interest	53	16	191	216
Other	68	68	164	153
Total nonoperational	\$ 815	\$ 599	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 7,088	\$ 7,031	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	85%	84%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	20.1	19.0	18.6
Average teacher salary	\$42,490	\$44,998	\$46,384
Amount from Proposition 301	\$5,358	\$5,064	\$5,315
Average years of teacher experience	9.7	11.6	11.0
Percentage of teachers in first 3 years	18%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 726	\$ 913	\$ 823	\$ 1,301
State	1,691	2,029	3,055	3,780
Local	5,482	4,728	4,806	4,268
Total revenues per pupil	\$ 7,899	\$ 7,670	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,673	\$ 4,986	\$ 5,498
Grants	889	1,140	891
Donations and tax credits	143	187	135

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	821	20	14 of 15

Lake Havasu USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.3	61.1	61.7	60.1	61.1	61.8	61.2	59.8	59.5	59.1	56.5	53.9	55.6	53.6	54.0	53.8

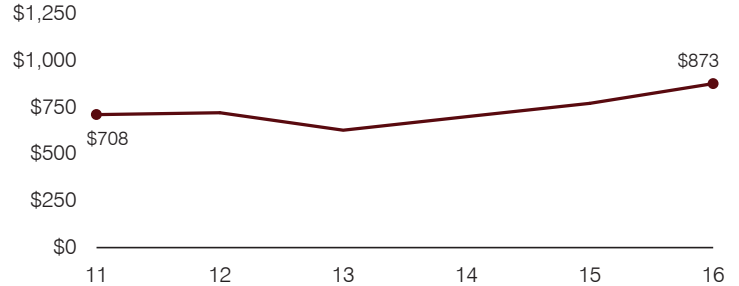
OPERATIONAL TRENDS

Fiscal years as indicated

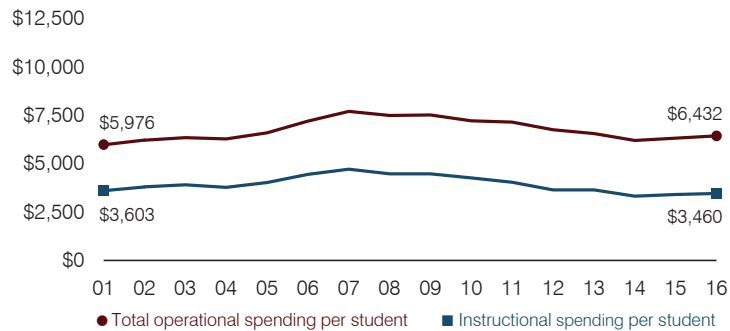
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.5 to 53.8 percent. Overall, as a percentage of total operational spending, administration increased substantially and food service and student support increased slightly. Instruction support decreased and plant operations decreased slightly.

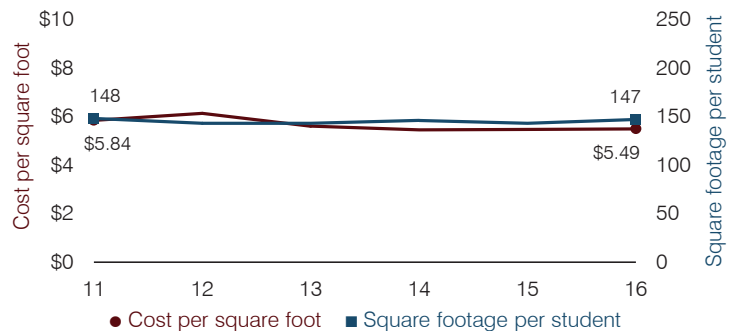
Administrative cost per pupil



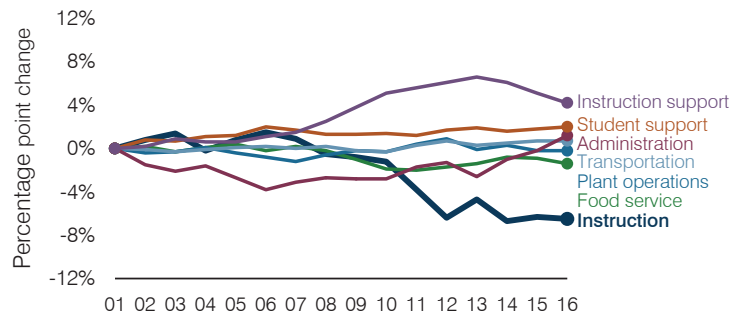
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



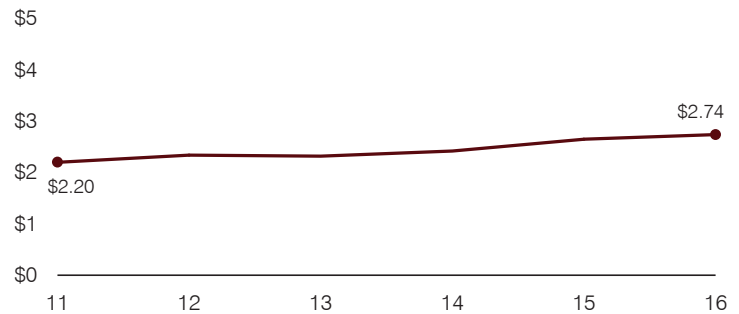
Plant cost per square foot and square footage per student



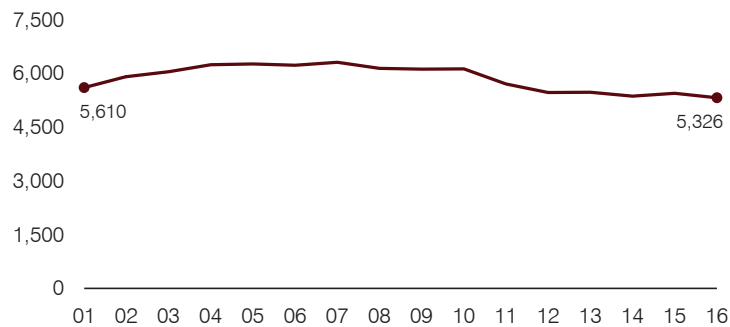
Changes in operational spending percentages



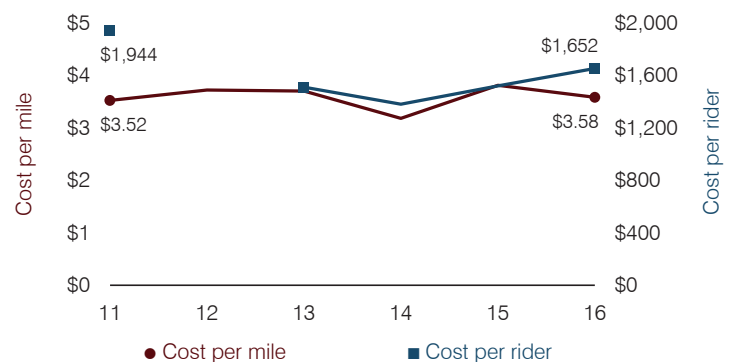
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Laveen Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13

Legislative district(s): 19 and 27

District size, location:

Medium-large, City

Students attending:

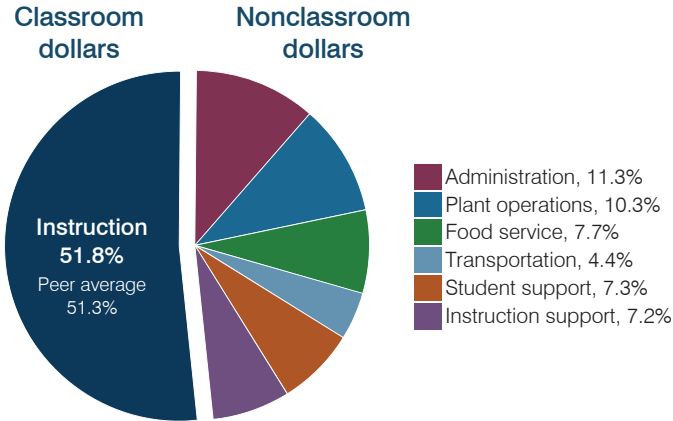
6,278

Number of schools:

7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$741	\$943	\$806
	Students per administrative position	79	71	67
Plant operations	Cost per square foot	\$6.45	\$6.27	\$6.10
	Square footage per student	105	141	154
Food service	Cost per meal	\$2.55	\$2.60	\$2.81
Transportation	Cost per mile	\$6.18	\$6.21	\$3.72
	Cost per rider	\$550	\$783	\$1,092

Per pupil spending

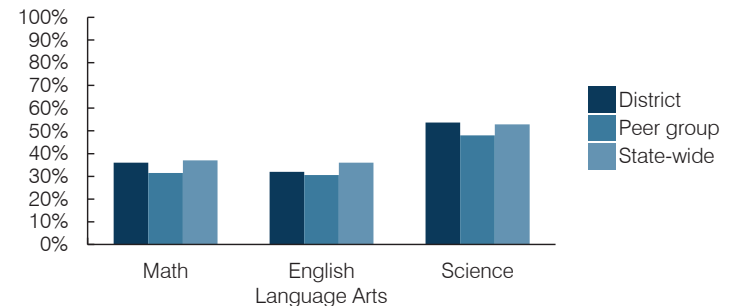
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,277	\$ 3,401	\$ 3,896	\$ 4,145
Administration	731	741	943	806
Plant operations	655	679	866	939
Food service	483	503	598	415
Transportation	275	285	301	364
Student support	445	481	562	633
Instruction support	487	474	495	444
Total operational	\$ 6,353	\$ 6,564	\$ 7,661	\$ 7,746
Land and buildings	\$ 1,588	\$ 2,687	\$ 1,802	\$ 621
Equipment	353	761	577	400
Interest	96	107	250	216
Other	65	86	155	153
Total nonoperational	\$ 2,102	\$ 3,641	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 8,455	\$ 10,205	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	24%	26%	23%
Students per teacher	20.3	19.0	18.6
Average teacher salary	\$45,253	\$40,596	\$46,384
Amount from Proposition 301	\$3,916	\$4,805	\$5,315
Average years of teacher experience	6.0	7.6	11.0
Percentage of teachers in first 3 years	37%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.1%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 952	\$ 955	\$ 1,781	\$ 1,301
State	4,225	4,552	3,849	3,780
Local	2,699	2,785	4,470	4,268
Total revenues per pupil	\$ 7,876	\$ 8,292	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,701	\$ 4,971	\$ 5,085	\$ 5,471
Grants	972	975	1,865	1,182
Donations and tax credits	25	31	46	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,369	1,457	19 of 19

Classroom dollar percentage

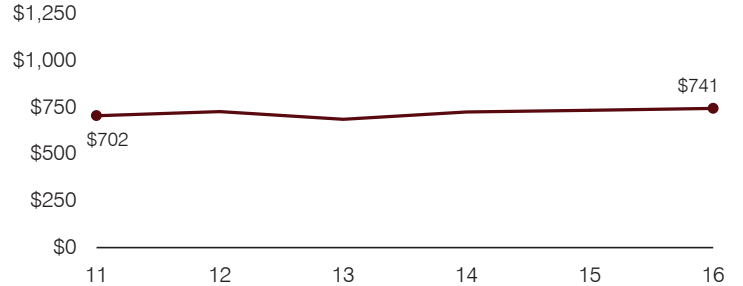
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.8	52.1	52.9	52.3	50.7	51.0	53.6	57.0	55.2	53.3	51.7	51.4	52.2	52.7	51.6	51.8

OPERATIONAL TRENDS
Fiscal years as indicated

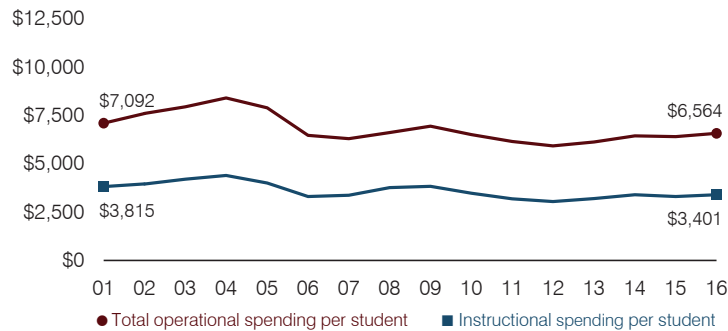
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 52.7 to a low of 51.4 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and administration decreased, while food service and instruction support increased.

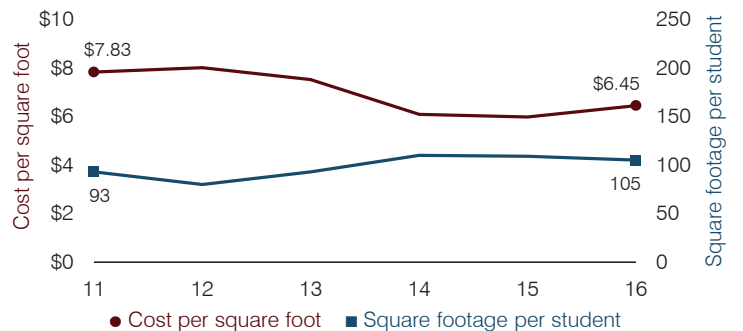
Administrative cost per pupil



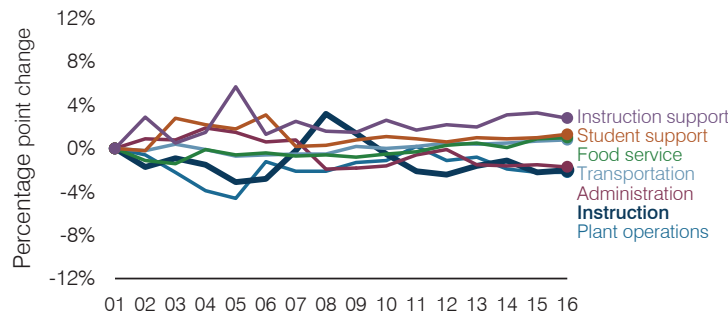
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



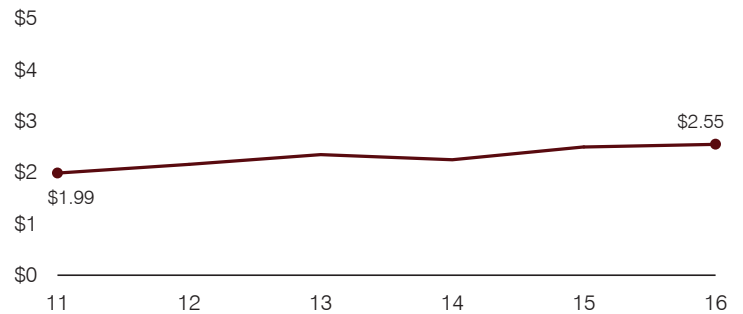
Plant cost per square foot and square footage per student



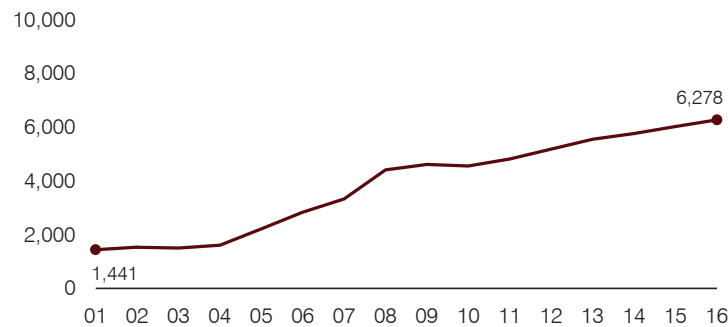
Changes in operational spending percentages



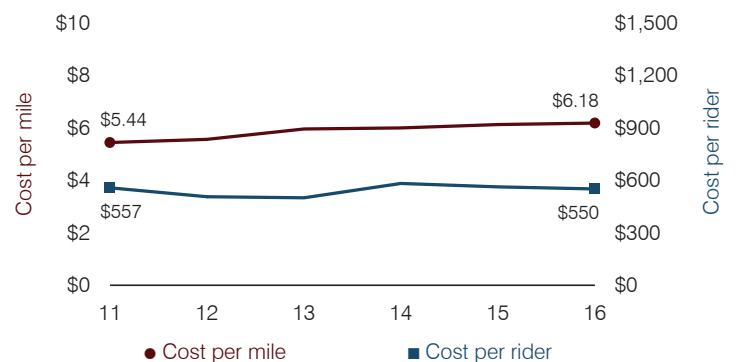
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Liberty Elementary School District

Maricopa County

Efficiency peer groups 8 and T-4, Achievement peer group 12

Legislative district(s): 4 and 13

District size, location:

Medium-large, Suburb

Students attending:

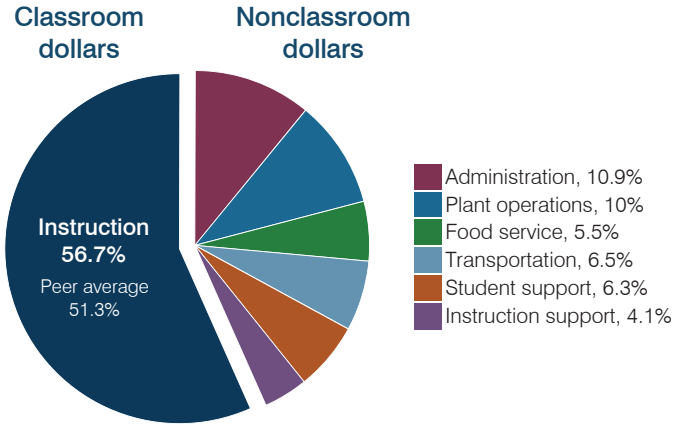
3,248

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$730	\$943	\$806
	Students per administrative position	76	71	67
Plant operations	Cost per square foot	\$4.89	\$6.27	\$6.10
	Square footage per student	136	141	154
Food service	Cost per meal	\$2.91	\$2.60	\$2.81
Transportation	Cost per mile	\$3.41	\$3.58	\$3.72
	Cost per rider	\$1,142	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

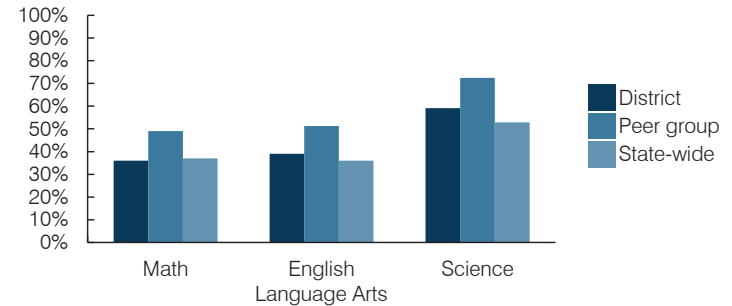
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,298	\$ 3,784	\$ 3,896	\$ 4,145
Administration	755	730	943	806
Plant operations	653	667	866	939
Food service	344	371	598	415
Transportation	437	431	301	364
Student support	436	422	562	633
Instruction support	384	274	495	444
Total operational	\$ 7,307	\$ 6,679	\$ 7,661	\$ 7,746
Land and buildings	\$ 3,651	\$ 492	\$ 1,802	\$ 621
Equipment	116	229	577	400
Interest	140	409	250	216
Other	82	90	155	153
Total nonoperational	\$ 3,989	\$ 1,220	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 11,296	\$ 7,899	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	15%	14%	23%
Students per teacher	18.5	19.6	18.6
Average teacher salary	\$44,306	\$46,734	\$46,384
Amount from Proposition 301	\$5,920	\$5,609	\$5,315
Average years of teacher experience	10.5	10.2	11.0
Percentage of teachers in first 3 years	11%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 657	\$ 722	\$ 1,781	\$ 1,301
State	4,484	4,018	3,849	3,780
Local	3,142	2,969	4,470	4,268
Total revenues per pupil	\$ 8,283	\$ 7,709	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,487	\$ 4,957	\$ 5,085
Grants	690	775	1,865
Donations and tax credits	40	54	46

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,040	1,041	19 of 19

Classroom dollar percentage

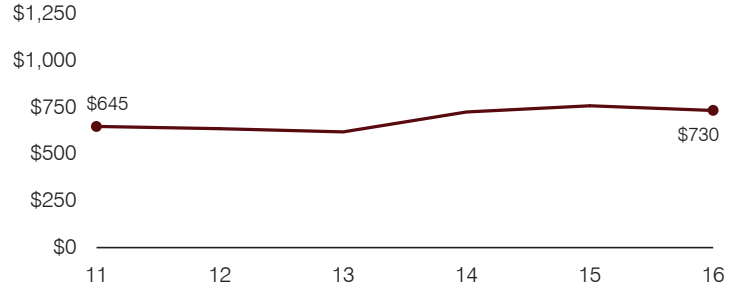
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.0	62.5	64.4	64.3	62.4	62.1	62.9	61.0	60.3	59.7	57.7	59.3	58.9	59.0	58.8	56.7

OPERATIONAL TRENDS
Fiscal years as indicated

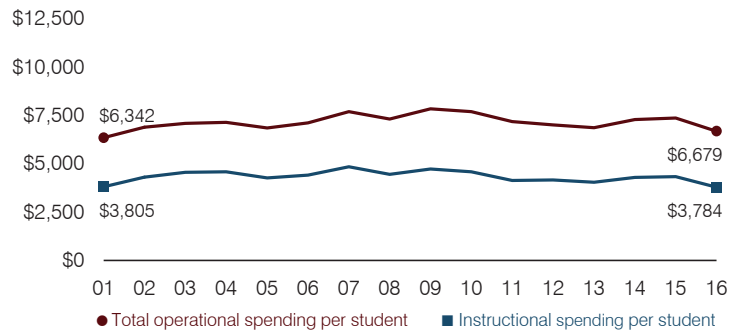
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.7 to 56.7 percent. Overall, as a percentage of total operational spending, administration, plant operations, food service, and transportation increased, while instruction support decreased substantially and student support decreased.

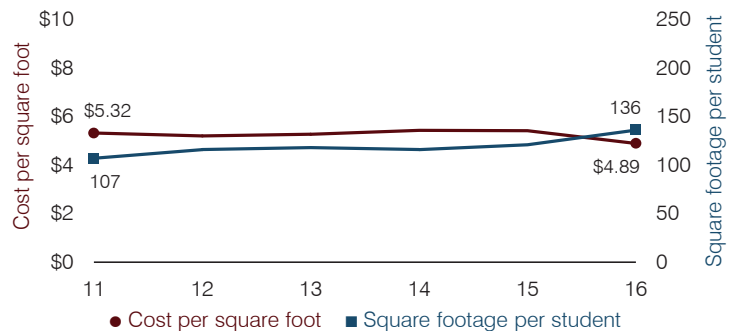
Administrative cost per pupil



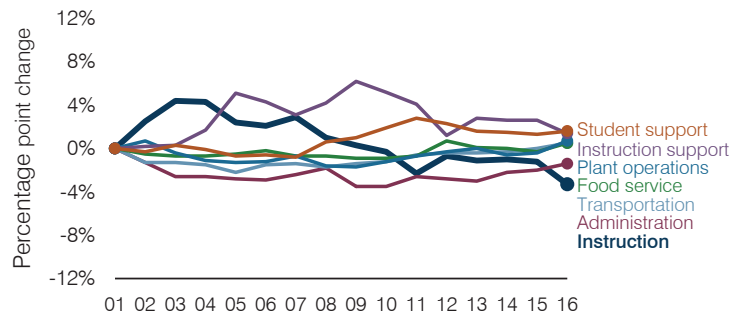
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



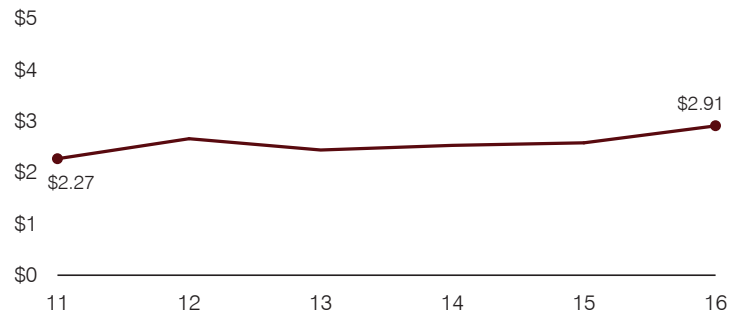
Plant cost per square foot and square footage per student



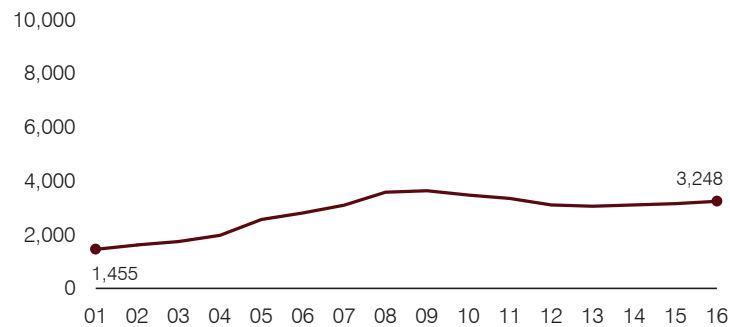
Changes in operational spending percentages



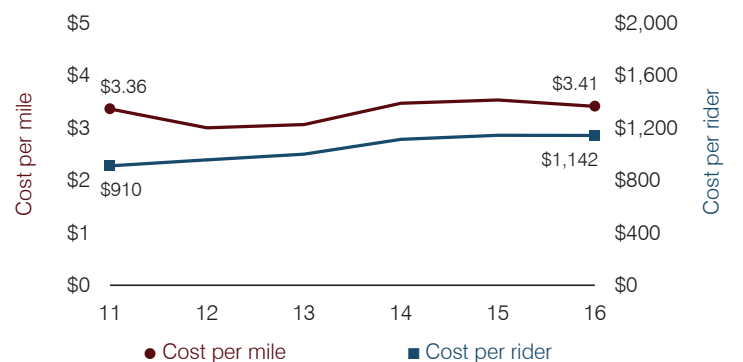
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Litchfield Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 12

Legislative district(s): 13, 19, and 29

District size, location:

Large, Suburb

Students attending¹:

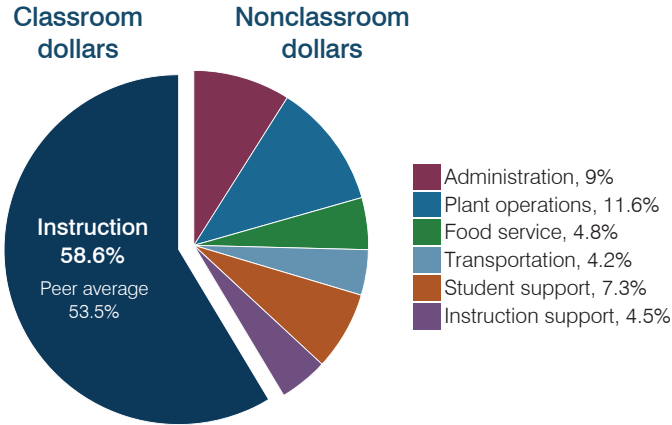
10,623

Number of schools:

14

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$567	\$724	\$806
	Students per administrative position	99	77	67
Plant operations	Cost per square foot	\$6.24	\$6.00	\$6.10
	Square footage per student	117	130	154
Food service	Cost per meal	\$2.29	\$2.70	\$2.81
Transportation	Cost per mile	\$3.26	\$3.92	\$3.72
	Cost per rider	\$745	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

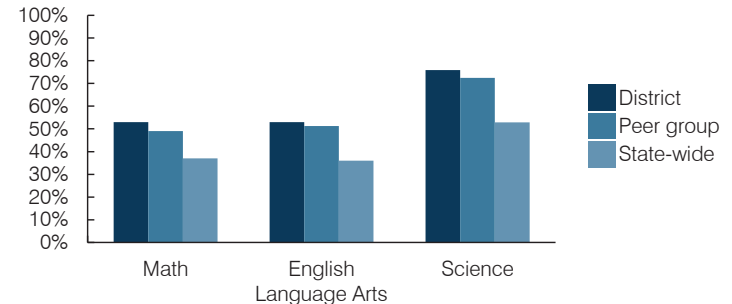
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,614	\$ 3,691	\$ 3,969	\$ 4,145
Administration	577	567	724	806
Plant operations	720	729	772	939
Food service	383	299	545	415
Transportation	284	267	289	364
Student support	415	462	579	633
Instruction support	250	285	459	444
Total operational	\$ 6,243	\$ 6,300	\$ 7,337	\$ 7,746
Land and buildings	\$ 1,169	\$ 286	\$ 557	\$ 621
Equipment	195	311	417	400
Interest	140	156	167	216
Other	266	279	180	153
Total nonoperational	\$ 1,770	\$ 1,032	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 8,013	\$ 7,332	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	12%	14%	23%
Students per teacher	21.1	19.6	18.6
Average teacher salary	\$48,784	\$46,734	\$46,384
Amount from Proposition 301	\$6,439	\$5,609	\$5,315
Average years of teacher experience	9.3	10.2	11.0
Percentage of teachers in first 3 years	16%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 590	\$ 545	\$ 1,512	\$ 1,301
State	4,219	4,093	4,175	3,780
Local	2,887	2,975	3,383	4,268
Total revenues per pupil	\$ 7,696	\$ 7,613	\$ 9,070	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,198	\$ 4,978	\$ 5,061
Grants	584	543	1,517
Donations and tax credits	56	52	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	8	6	2 of 10
Voter-approved levy increases	895	975	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.9	59.7	59.3	60.7	59.6	58.4	58.0	57.9	58.3	58.3	58.4	58.2	58.1	57.7	57.9	58.6

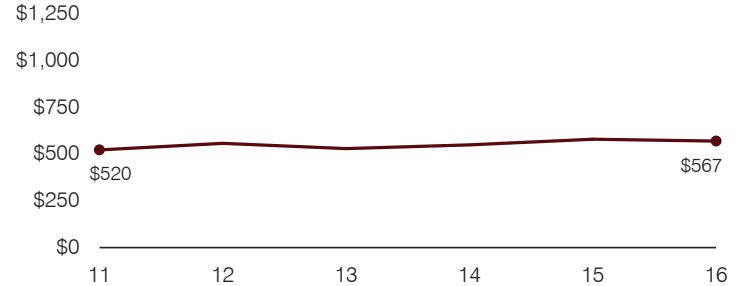
OPERATIONAL TRENDS

Fiscal years as indicated

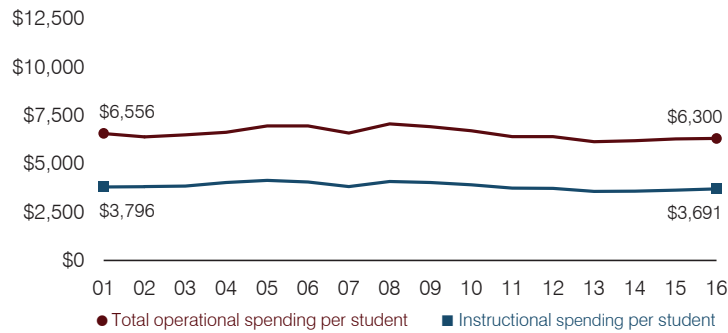
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 58.6 to a low of 57.7 percent. As a percentage of total operational spending, plant operations decreased and food service decreased slightly, while student support and instruction support increased slightly.

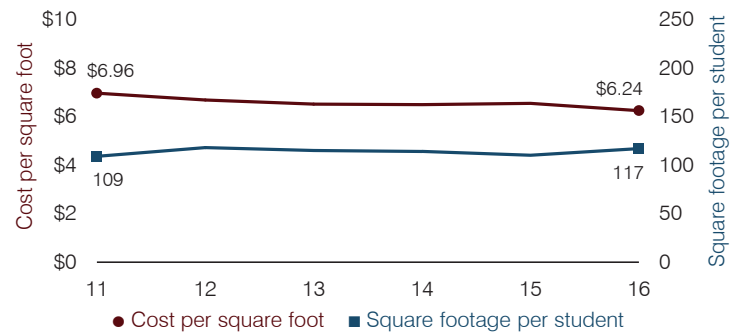
Administrative cost per pupil



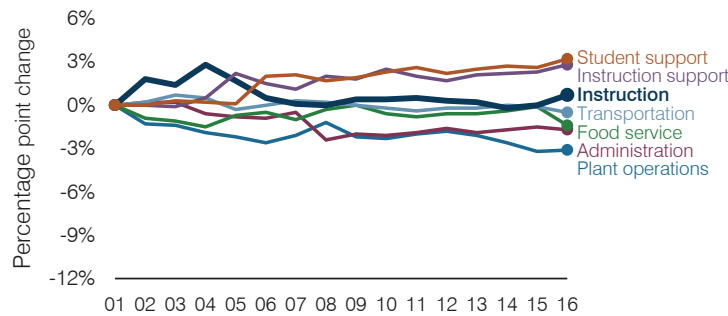
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



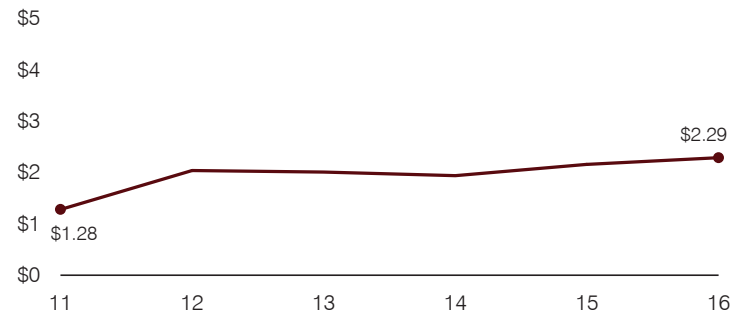
Plant cost per square foot and square footage per student



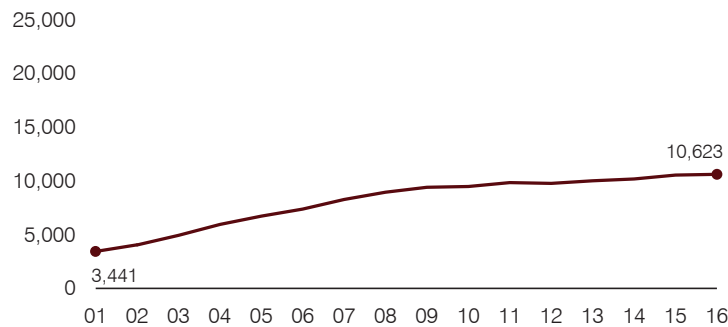
Changes in operational spending percentages



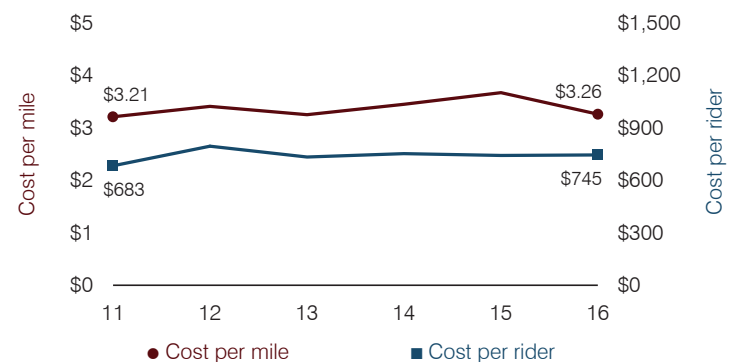
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Littlefield Unified School District

Mohave County

Efficiency peer groups 6 and T-7, Achievement peer group 5

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

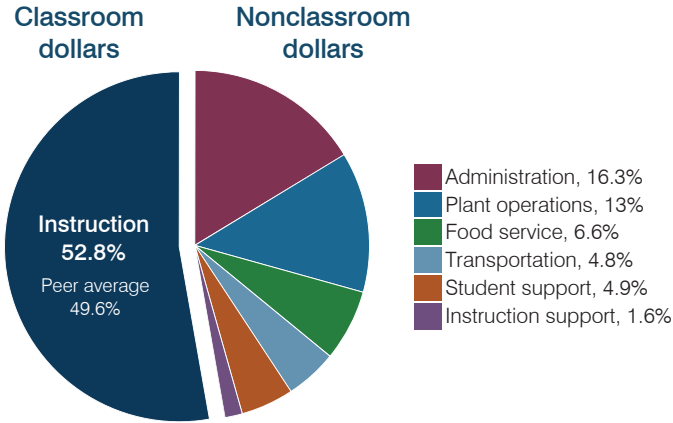
392

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,521	\$1,647	\$806
	Students per administrative position	58	45	67
Plant operations	Cost per square foot	\$5.87	\$4.72	\$6.10
	Square footage per student	206	341	154
Food service	Cost per meal	\$3.48	\$3.52	\$2.81
Transportation	Cost per mile	\$2.40	\$3.32	\$3.72
	Cost per rider	\$598	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

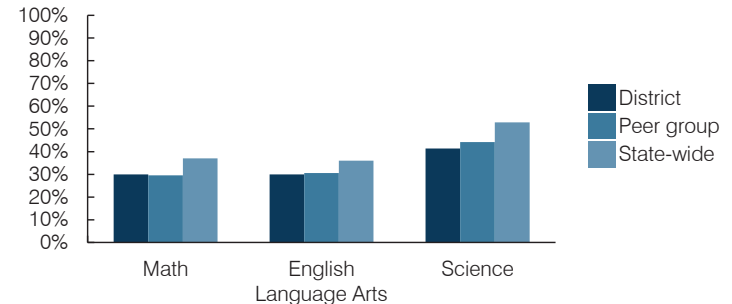
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,405	\$ 4,916	\$ 5,245	\$ 4,145
Administration	1,383	1,521	1,647	806
Plant operations	1,104	1,209	1,511	939
Food service	633	615	496	415
Transportation	456	446	517	364
Student support	463	453	640	633
Instruction support	146	149	409	444
Total operational	\$ 8,590	\$ 9,309	\$10,465	\$ 7,746
Land and buildings	\$ 398	\$ 198	\$ 455	\$ 621
Equipment	287	376	488	400
Interest	171	168	158	216
Other	419	377	47	153
Total nonoperational	\$ 1,275	\$ 1,119	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 9,865	\$ 10,428	\$11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	47%	83%	78%
Poverty rate (2015)	25%	24%	23%
Students per teacher	12.7	16.5	18.6
Average teacher salary	\$44,450	\$44,919	\$46,384
Amount from Proposition 301	\$5,166	\$5,307	\$5,315
Average years of teacher experience	14.6	12.0	11.0
Percentage of teachers in first 3 years	14%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,733	\$ 1,645	\$ 2,338	\$ 1,301
State	4,699	5,180	3,632	3,780
Local	3,245	3,392	7,286	4,268
Total revenues per pupil	\$ 9,677	\$ 10,217	\$13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,285	\$ 7,008	\$ 7,157	\$ 5,471
Grants	2,472	2,177	2,186	1,182
Donations and tax credits	21	49	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	419	557	15 of 20

Classroom dollar percentage

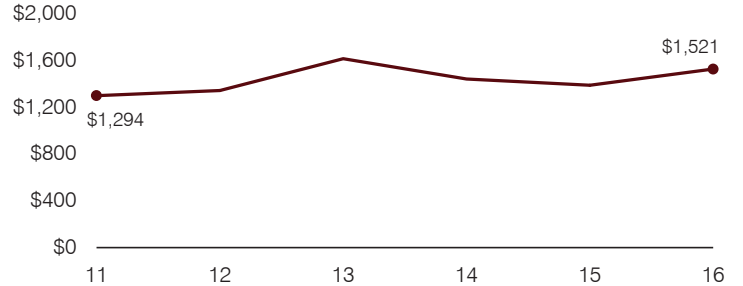
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.5	63.4	62.9	63.7	55.6	54.4	55.4	54.6	50.6	52.6	53.8	54.3	50.2	51.9	51.3	52.8

OPERATIONAL TRENDS
Fiscal years as indicated

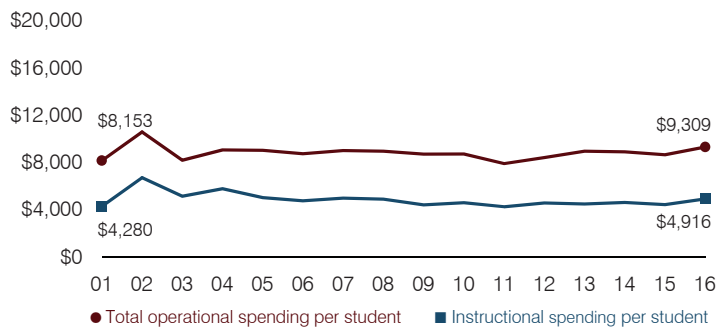
5-year spending trend (2011 through 2016)

Student enrollment decreased by 23 percent, which contributed to the 18 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.8 to 52.8 percent. Overall, as a percentage of total operational spending, plant operations increased substantially, while administration decreased.

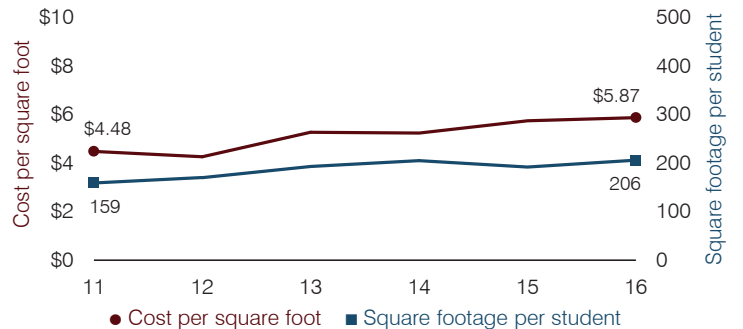
Administrative cost per pupil



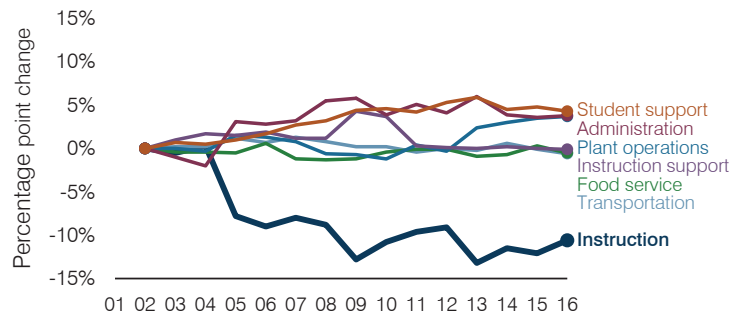
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



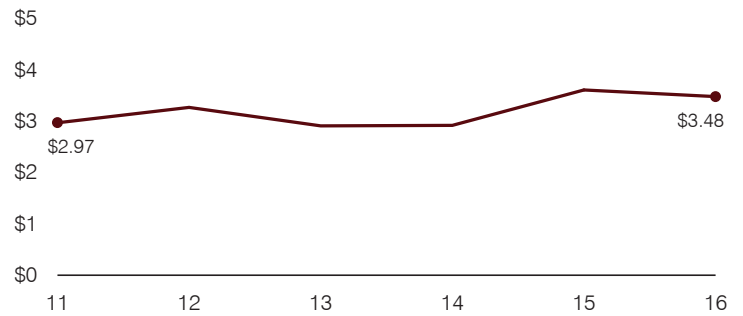
Plant cost per square foot and square footage per student



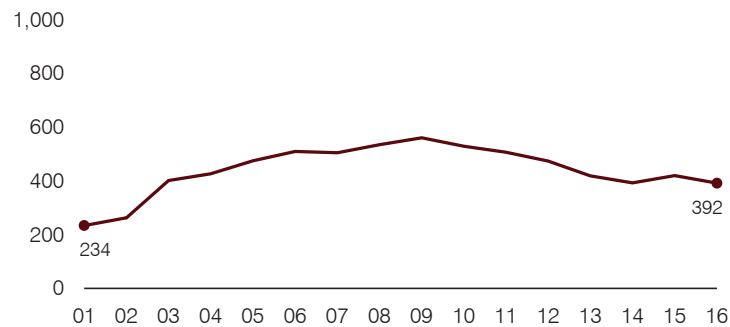
Changes in operational spending percentages



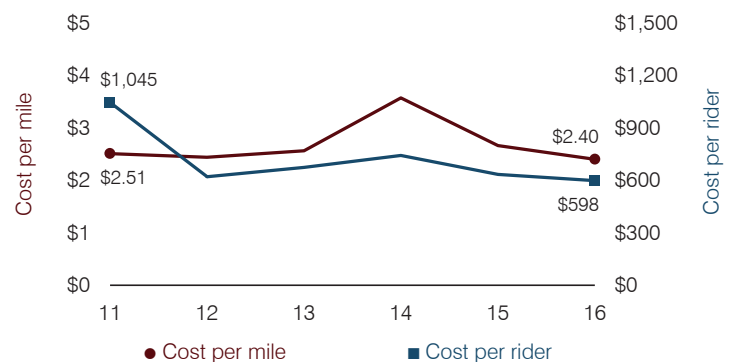
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Littleton Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13

Legislative district(s): 19

District size, location:

Medium-large, Suburb

Students attending:

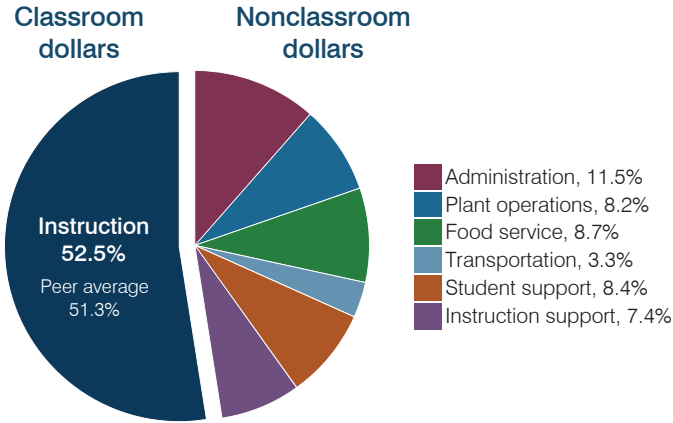
5,188

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$846	\$943	\$806
	Students per administrative position	73	71	67
Plant operations	Cost per square foot	\$4.96	\$6.27	\$6.10
	Square footage per student	122	141	154
Food service	Cost per meal	\$2.48	\$2.60	\$2.81
Transportation	Cost per mile	\$6.35	\$6.21	\$3.72
	Cost per rider	\$783	\$783	\$1,092

Per pupil spending

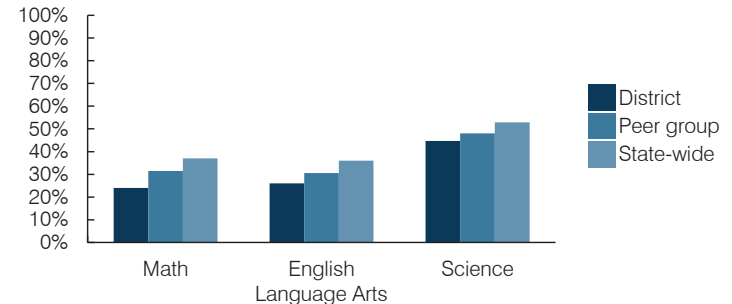
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,884	\$ 3,876	\$ 3,896	\$ 4,145
Administration	810	846	943	806
Plant operations	691	603	866	939
Food service	666	646	598	415
Transportation	274	242	301	364
Student support	685	620	562	633
Instruction support	491	549	495	444
Total operational	\$ 7,501	\$ 7,382	\$ 7,661	\$ 7,746
Land and buildings	\$ 302	\$ 2,158	\$ 1,802	\$ 621
Equipment	359	535	577	400
Interest	126	104	250	216
Other	28	21	155	153
Total nonoperational	\$ 815	\$ 2,818	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 8,316	\$ 10,200	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	22%	26%	23%
Students per teacher	15.9	19.0	18.6
Average teacher salary	\$36,028	\$40,596	\$46,384
Amount from Proposition 301	\$4,559	\$4,805	\$5,315
Average years of teacher experience	4.7	7.6	11.0
Percentage of teachers in first 3 years	71%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,370	\$ 1,180	\$ 1,781	\$ 1,301
State	4,297	4,292	3,849	3,780
Local	3,001	3,020	4,470	4,268
Total revenues per pupil	\$ 8,668	\$ 8,492	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,054	\$ 5,013	\$ 5,085
Grants	1,397	1,192	1,865
Donations and tax credits	20	39	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,456	1,464	19 of 19

Littleton ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.8	56.4	53.5	56.4	58.2	57.0	56.8	57.7	59.0	58.1	57.2	53.9	53.0	53.9	51.8	52.5

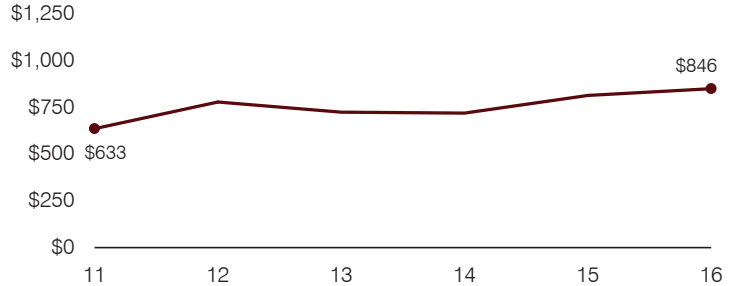
OPERATIONAL TRENDS

Fiscal years as indicated

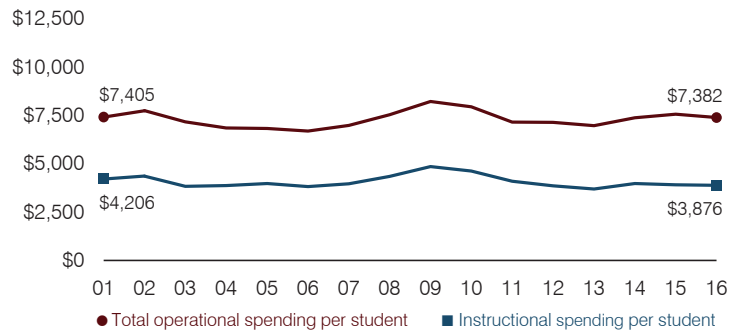
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars in the classroom decreased overall from 57.2 to 52.5 percent. As a percentage of total operational spending, administration and instruction support increased substantially. Most other nonclassroom areas remained stable.

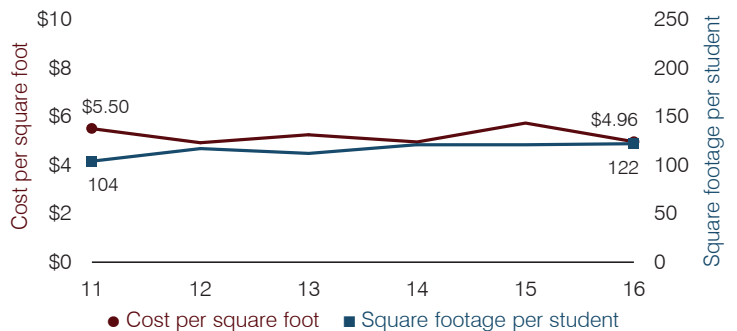
Administrative cost per pupil



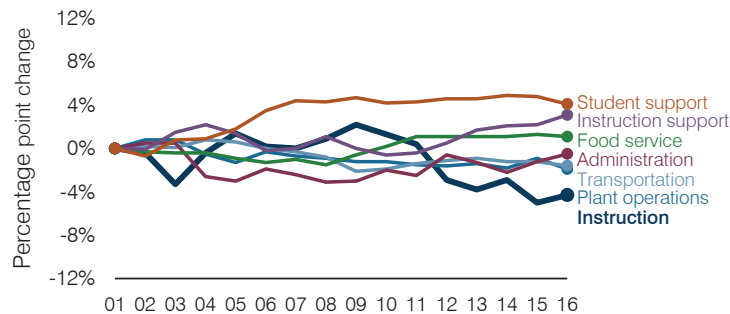
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



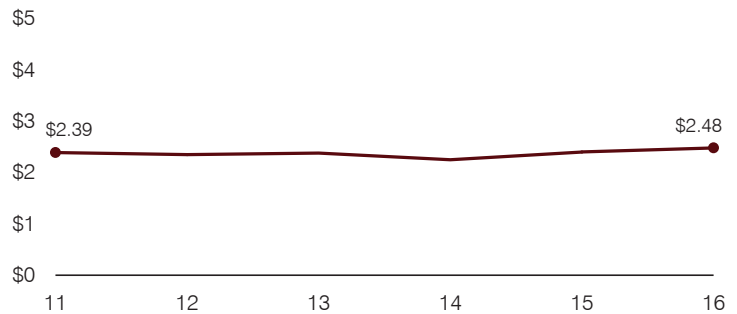
Plant cost per square foot and square footage per student



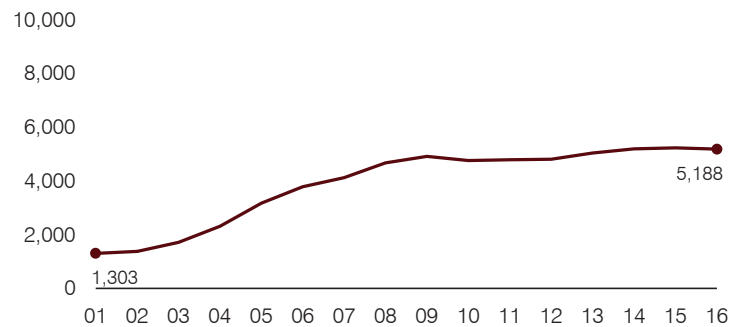
Changes in operational spending percentages



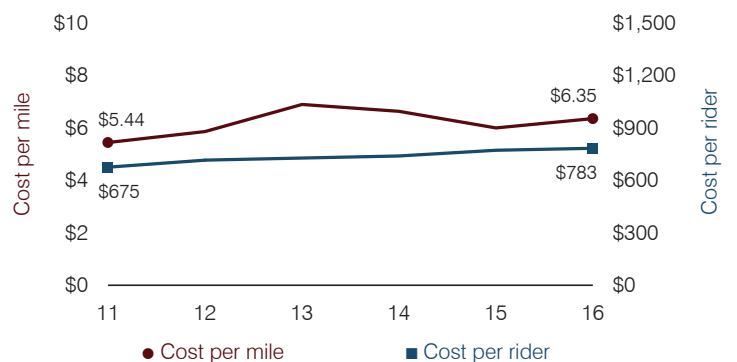
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Madison Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 12

Legislative district(s): 24 and 28

District size, location:

Medium-large, City

Students attending:

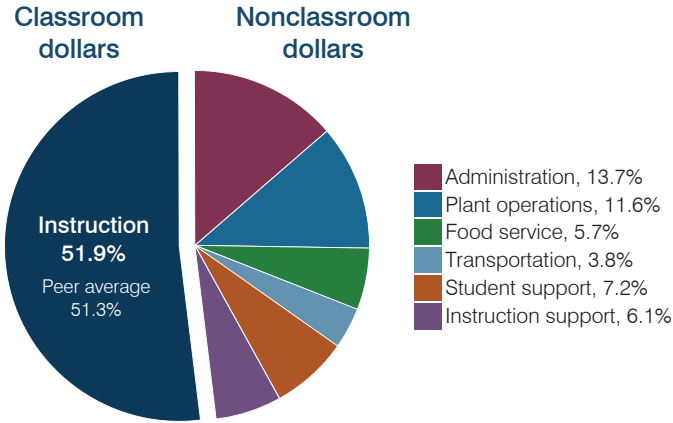
5,620

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,015	\$943	\$806
	Students per administrative position	58	71	67
Plant operations	Cost per square foot	\$6.29	\$6.27	\$6.10
	Square footage per student	136	141	154
Food service	Cost per meal	\$2.70	\$2.60	\$2.81
Transportation	Cost per mile	\$7.45	\$6.21	\$3.72
	Cost per rider	\$1,309	\$783	\$1,092

Very low Low Comparable High Very high

Per pupil spending

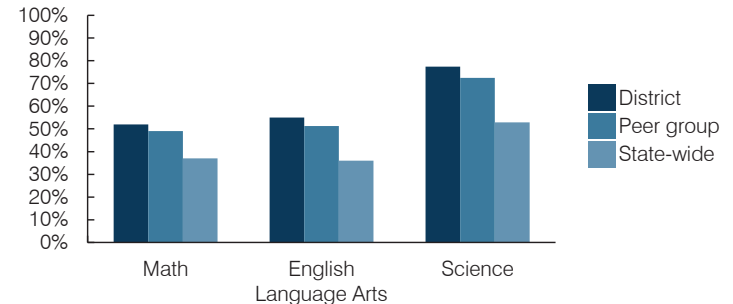
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,706	\$ 3,828	\$ 3,896	\$ 4,145
Administration	932	1,015	943	806
Plant operations	755	854	866	939
Food service	410	419	598	415
Transportation	284	280	301	364
Student support	482	530	562	633
Instruction support	413	447	495	444
Total operational	\$ 6,982	\$ 7,373	\$ 7,661	\$ 7,746
Land and buildings	\$ 675	\$ 3,145	\$ 1,802	\$ 621
Equipment	455	607	577	400
Interest	224	483	250	216
Other	788	928	155	153
Total nonoperational	\$ 2,142	\$ 5,163	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 9,124	\$ 12,536	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	18%	14%	23%
Students per teacher	20.0	19.6	18.6
Average teacher salary	\$45,511	\$46,734	\$46,384
Amount from Proposition 301	\$5,813	\$5,609	\$5,315
Average years of teacher experience	8.1	10.2	11.0
Percentage of teachers in first 3 years	15%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 746	\$ 763	\$ 1,781	\$ 1,301
State	2,249	2,549	3,849	3,780
Local	7,666	8,246	4,470	4,268
Total revenues per pupil	\$ 10,661	\$ 11,558	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,623	\$ 4,889	\$ 5,085
Grants	725	720	1,865
Donations and tax credits	128	140	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	3,302	3,394	19 of 19

Classroom dollar percentage

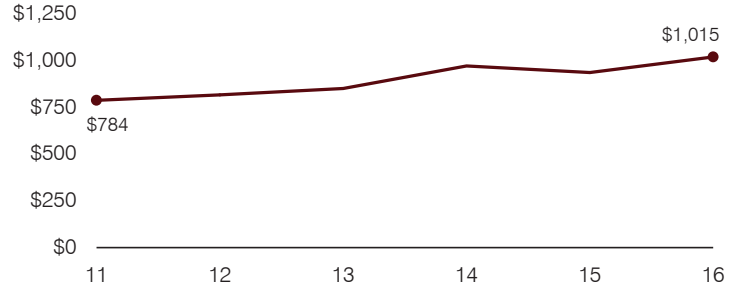
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.3	56.1	58.1	59.5	59.3	59.2	58.4	55.0	54.6	53.2	51.1	53.1	52.7	51.7	53.1	51.9

OPERATIONAL TRENDS
Fiscal years as indicated

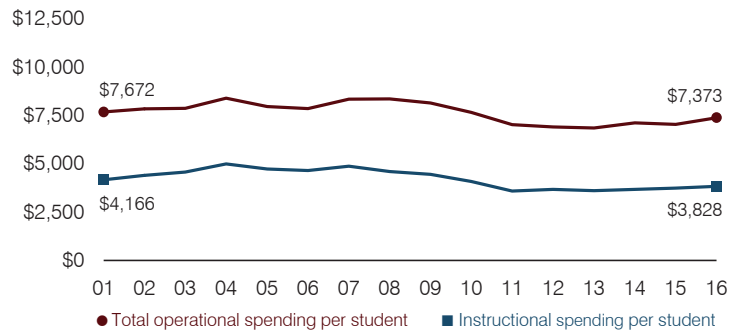
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 51.1 to 51.9 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased, while administration increased. Other nonclassroom areas remained stable.

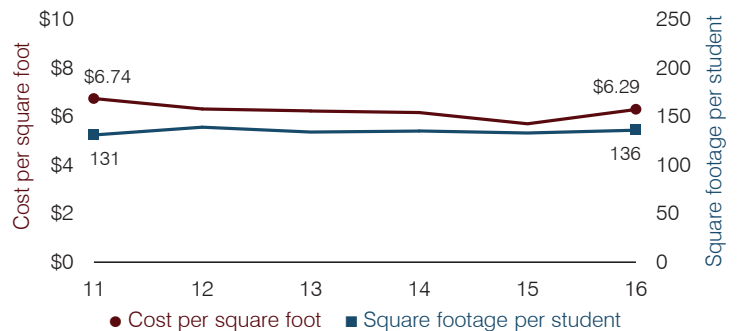
Administrative cost per pupil



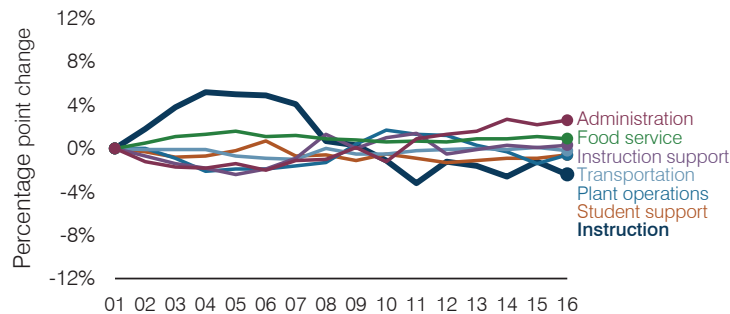
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



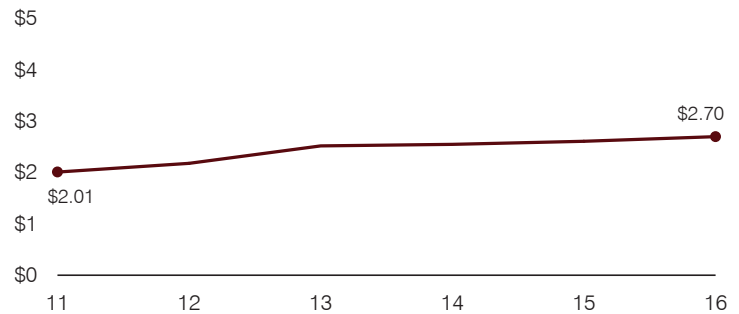
Plant cost per square foot and square footage per student



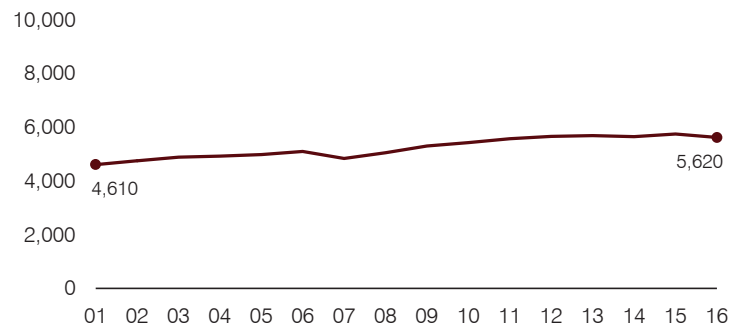
Changes in operational spending percentages



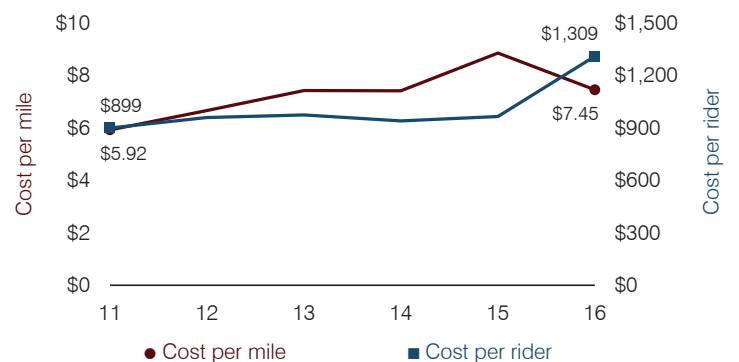
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Maine Consolidated School District

Coconino County

Efficiency peer groups 11 and T-11, Achievement peer group 16

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

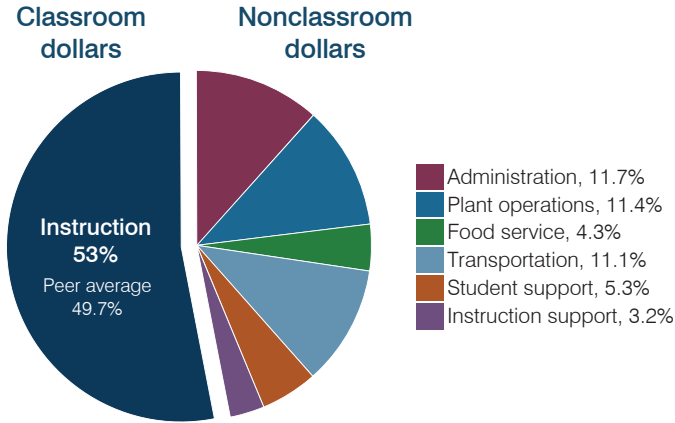
115

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,937	\$2,987	\$806
	Students per administrative position	57	30	67
Plant operations	Cost per square foot	\$7.31	\$7.21	\$6.10
	Square footage per student	258	364	154
Food service	Cost per meal	\$5.44	\$5.54	\$2.81
	Cost per mile	\$3.15	\$1.75	\$3.72
Transportation	Cost per rider	\$1,926	\$1,495	\$1,092

Per pupil spending

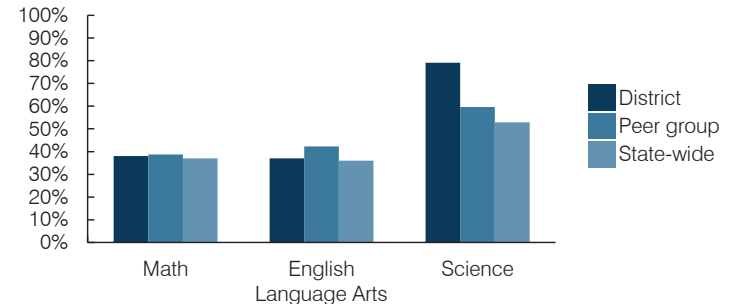
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,417	\$ 8,762	\$ 8,342	\$ 4,145
Administration	2,025	1,937	2,987	806
Plant operations	2,105	1,884	2,523	939
Food service	937	708	918	415
Transportation	2,165	1,846	1,108	364
Student support	954	872	664	633
Instruction support	568	533	514	444
Total operational	\$ 18,171	\$ 16,542	\$ 17,056	\$ 7,746
Land and buildings	\$ 47	\$ 52	\$ 2,005	\$ 621
Equipment	596	625	819	400
Interest	26	27	31	216
Other	356	309	87	153
Total nonoperational	\$ 1,025	\$ 1,013	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 19,196	\$ 17,555	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	15%	11%	23%
Students per teacher	7.7	11.8	18.6
Average teacher salary	\$44,065	\$48,263	\$46,384
Amount from Proposition 301	\$2,278	\$3,818	\$5,315
Average years of teacher experience	11.6	17.1	11.0
Percentage of teachers in first 3 years	20%	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage, Trend	1.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,085	\$ 1,827	\$ 3,667	\$ 1,301
State	3,227	4,190	6,156	3,780
Local	13,027	12,415	14,438	4,268
Total revenues per pupil	\$ 17,339	\$ 18,432	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,105	\$ 8,463	\$ 9,047	\$ 5,471
Grants	1,096	1,842	4,768	1,182
Donations and tax credits	78	113	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	7,175	6,531	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Maine Consolidated SD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	46.2	46.7	47.7	50.6	50.7	43.8	46.8	45.8	53.5	50.5	52.3	50.2	50.8	51.1	51.8	53.0

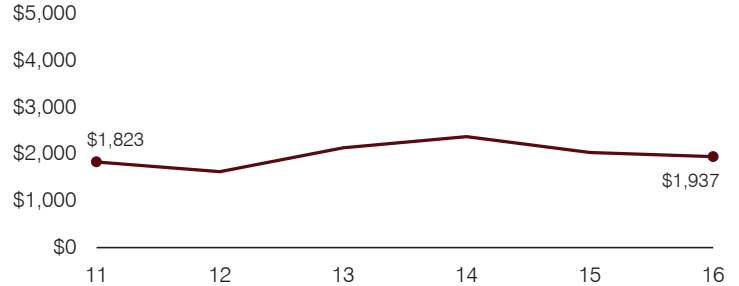
OPERATIONAL TRENDS

Fiscal years as indicated

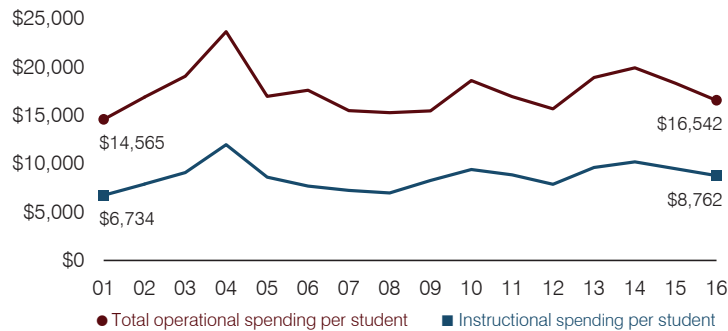
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52.3 to 53 percent. Overall, as a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, food service and student support decreased.

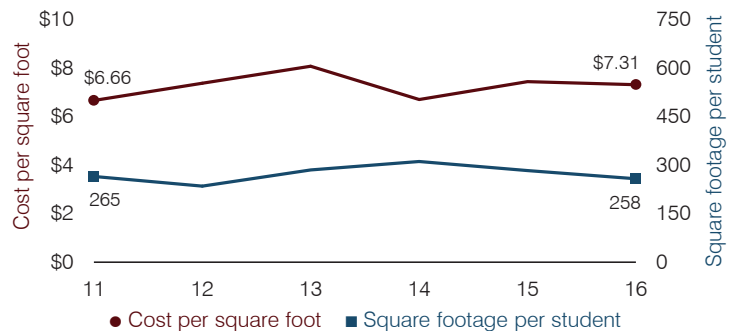
Administrative cost per pupil



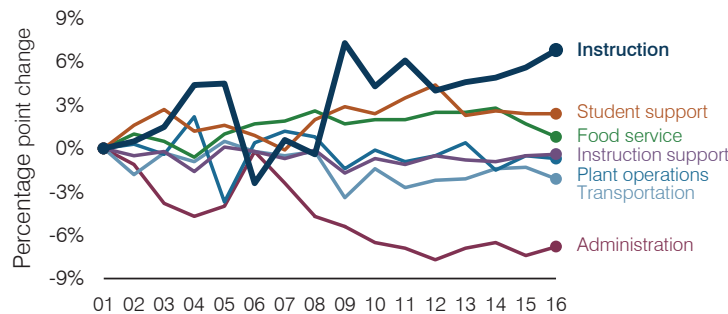
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



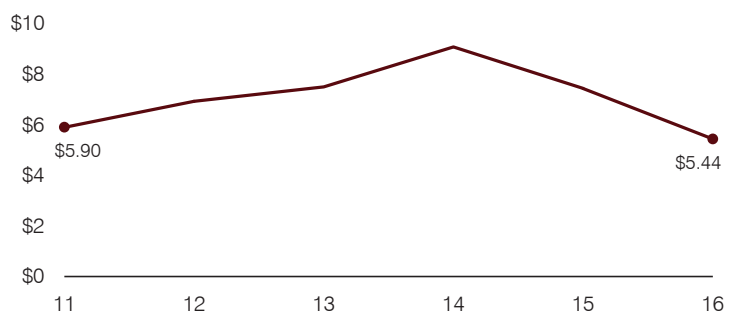
Plant cost per square foot and square footage per student



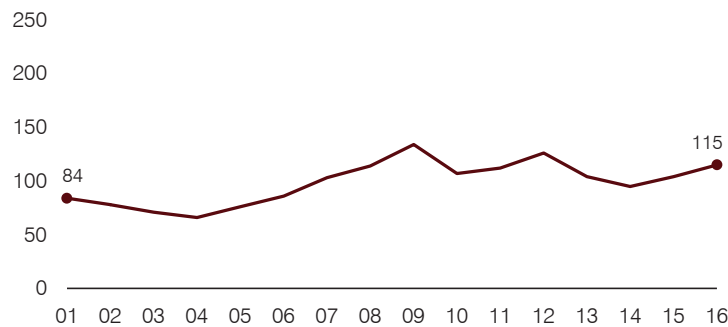
Changes in operational spending percentages



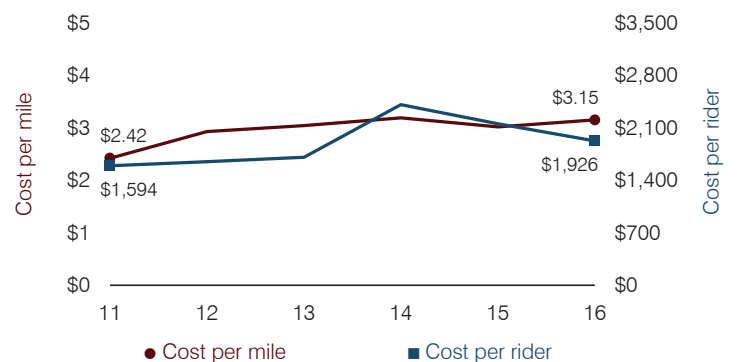
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mammoth-San Manuel Unified School District

Pinal County

Efficiency peer groups 5 and T-7, Achievement peer group 4

Legislative district(s): 8

District size, location:

Medium, Rural

Students attending:

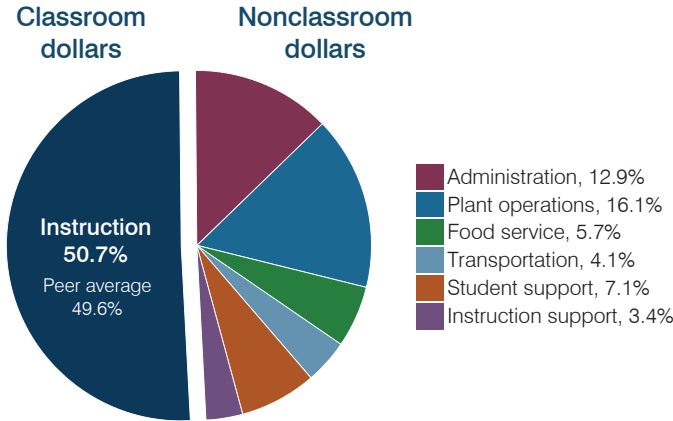
752

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,211	\$1,145	\$806
	Students per administrative position	47	56	67
Plant operations	Cost per square foot	\$3.78	\$5.22	\$6.10
	Square footage per student	399	270	154
Food service	Cost per meal	\$3.29	\$3.40	\$2.81
Transportation	Cost per mile	\$2.06	\$3.32	\$3.72
	Cost per rider	\$531	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

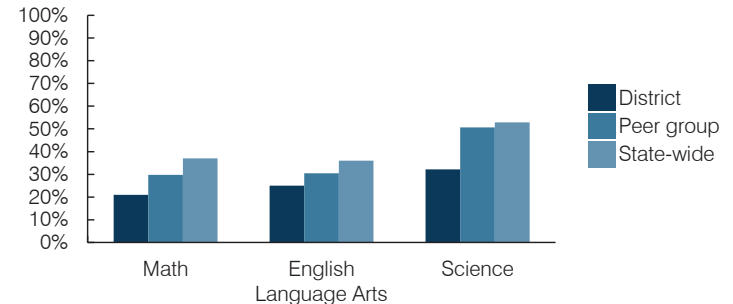
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,643	\$ 4,752	\$ 4,576	\$ 4,145
Administration	925	1,211	1,145	806
Plant operations	1,347	1,510	1,342	939
Food service	547	535	450	415
Transportation	417	389	522	364
Student support	657	665	695	633
Instruction support	209	318	396	444
Total operational	\$ 8,745	\$ 9,380	\$ 9,126	\$ 7,746
Land and buildings	\$ 1	\$ 243	\$ 452	\$ 621
Equipment	378	492	498	400
Interest	16	9	243	216
Other	58	50	65	153
Total nonoperational	\$ 453	\$ 794	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 9,198	\$ 10,174	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	88%	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	14.7	15.3	18.6
Average teacher salary	\$41,779	\$43,729	\$46,384
Amount from Proposition 301	\$5,370	\$4,733	\$5,315
Average years of teacher experience	12.5	10.4	11.0
Percentage of teachers in first 3 years	10%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,730	\$ 1,724	\$ 4,015	\$ 1,301
State	5,116	5,858	4,190	3,780
Local	2,026	2,228	4,081	4,268
Total revenues per pupil	\$ 8,872	\$ 9,810	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,582	\$ 6,214	\$ 5,922	\$ 5,471
Grants	1,746	1,817	1,805	1,182
Donations and tax credits	71	116	139	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.9	55.6	56.1	55.9	56.2	57.1	54.9	55.5	56.3	57.2	53.4	56.0	52.7	52.6	53.1	50.7

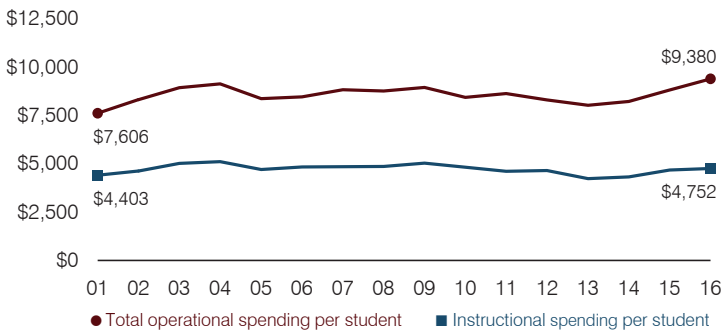
OPERATIONAL TRENDS

Fiscal years as indicated

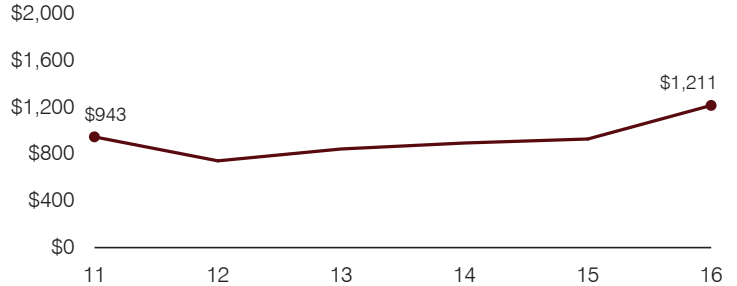
5-year spending trend (2011 through 2016)

Student enrollment decreased by 23 percent, which contributed to the 9 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.4 to 50.7 percent. As a percentage of total operational spending, plant operations increased substantially and administration increased overall.

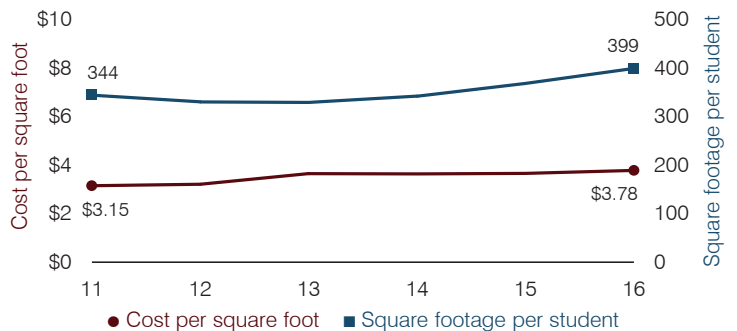
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



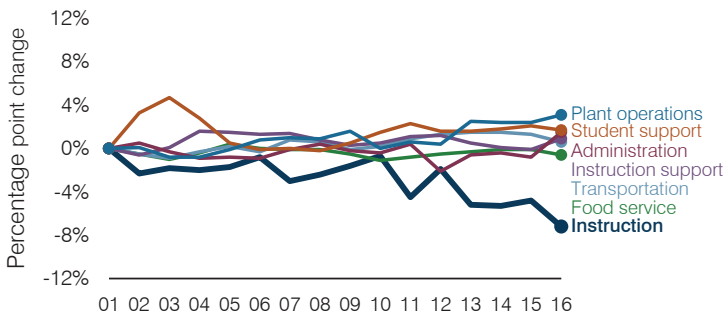
Administrative cost per pupil



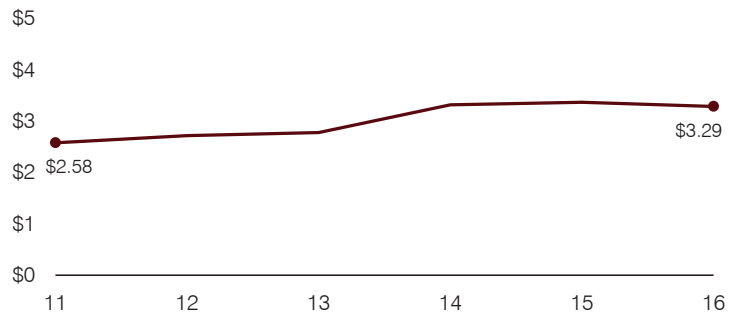
Plant cost per square foot and square footage per student



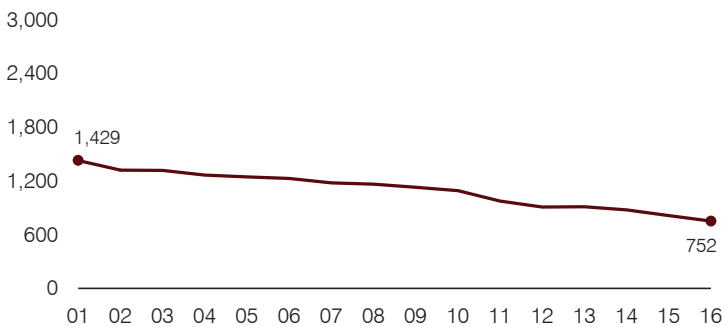
Changes in operational spending percentages



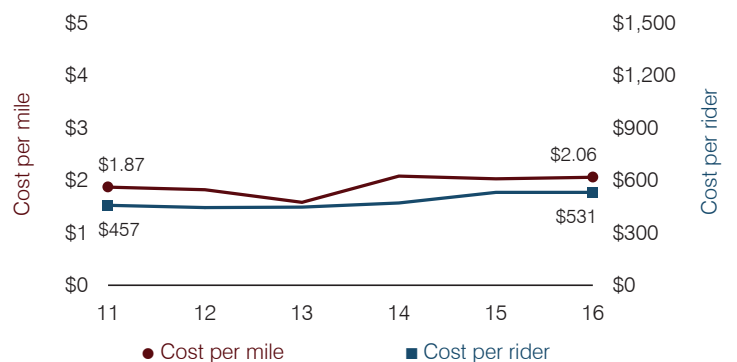
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Marana Unified School District

Pima County

Efficiency peer groups 2 and T-5, Achievement peer group 2

Legislative district(s): 9 and 11

District size, location:

Large, Suburb

Students attending:

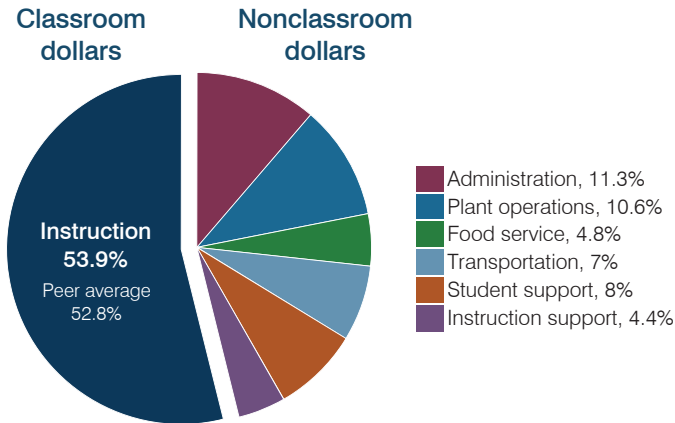
11,786

Number of schools:

17

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$866	\$733	\$806
	Students per administrative position	60	68	67
Plant operations	Cost per square foot	\$5.59	\$6.17	\$6.10
	Square footage per student	146	147	154
Food service	Cost per meal	\$2.86	\$2.89	\$2.81
Transportation	Cost per mile	\$3.21	\$3.76	\$3.72
	Cost per rider	\$1,150	\$1,462	\$1,092

Per pupil spending

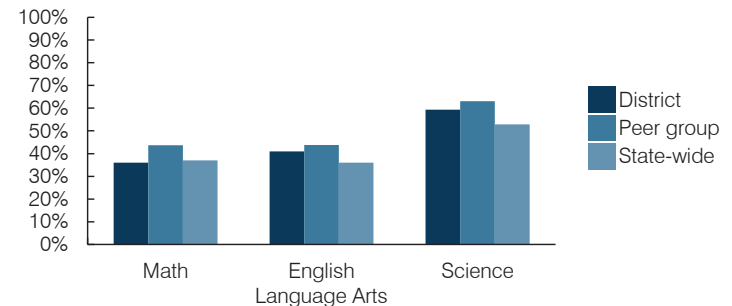
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,882	\$ 4,143	\$ 3,809	\$ 4,145
Administration	749	866	733	806
Plant operations	852	818	901	939
Food service	342	369	345	415
Transportation	528	538	361	364
Student support	573	613	575	633
Instruction support	361	341	494	444
Total operational	\$ 7,287	\$ 7,688	\$ 7,218	\$ 7,746
Land and buildings	\$ 196	\$ 2,010	\$ 811	\$ 621
Equipment	412	597	408	400
Interest	270	323	225	216
Other	182	153	144	153
Total nonoperational	\$ 1,060	\$ 3,083	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 8,347	\$ 10,771	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	87%	90%	78%
Poverty rate (2015)	13%	14%	23%
Students per teacher	17.6	18.6	18.6
Average teacher salary	\$45,050	\$44,519	\$46,384
Amount from Proposition 301	\$5,614	\$5,402	\$5,315
Average years of teacher experience	12.3	10.8	11.0
Percentage of teachers in first 3 years	15%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	0.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 761	\$ 855	\$ 947	\$ 1,301
State	3,440	3,786	3,521	3,780
Local	3,985	4,210	4,421	4,268
Total revenues per pupil	\$ 8,186	\$ 8,851	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,274	\$ 5,616	\$ 5,399
Grants	795	830	985
Donations and tax credits	104	106	111

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,113	1,172	10 of 10

Classroom dollar percentage

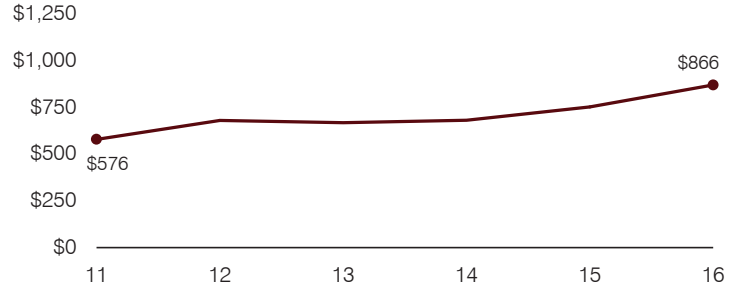
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.9	55.4	56.5	59.2	58.8	58.7	59.1	57.3	57.9	56.7	56.1	54.2	54.5	53.9	53.3	53.9

OPERATIONAL TRENDS
Fiscal years as indicated

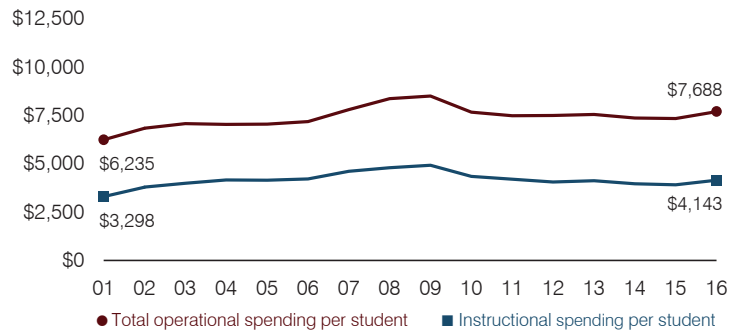
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom decreased from 56.1 to 53.9 percent. Overall, as a percentage of total operational spending, administration increased substantially, student support increased, and food service increased slightly. Plant operations decreased and transportation and instruction support decreased slightly.

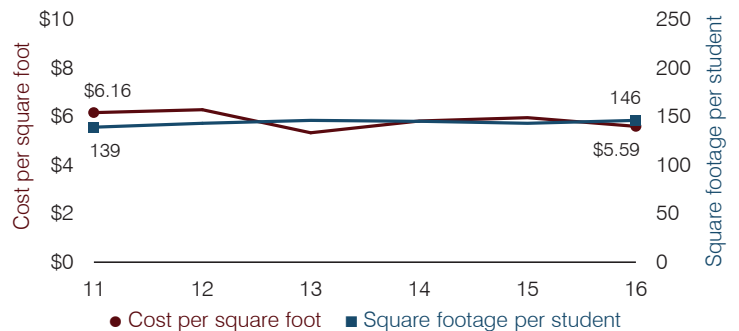
Administrative cost per pupil



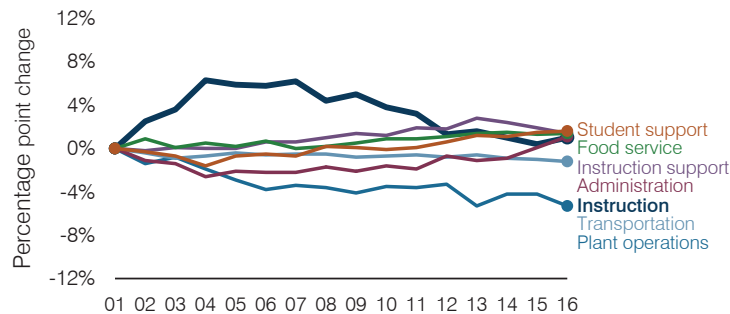
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



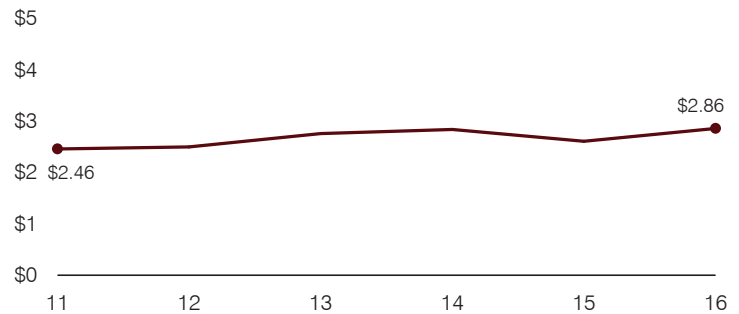
Plant cost per square foot and square footage per student



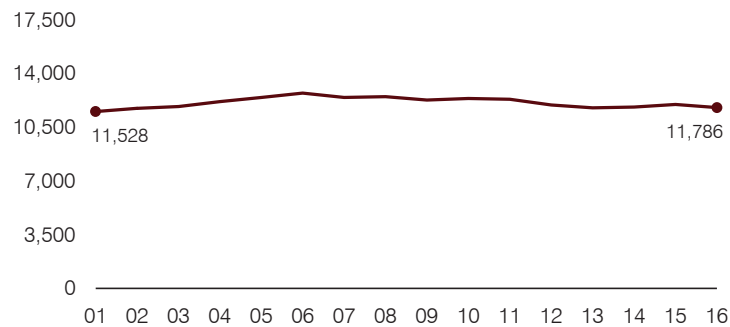
Changes in operational spending percentages



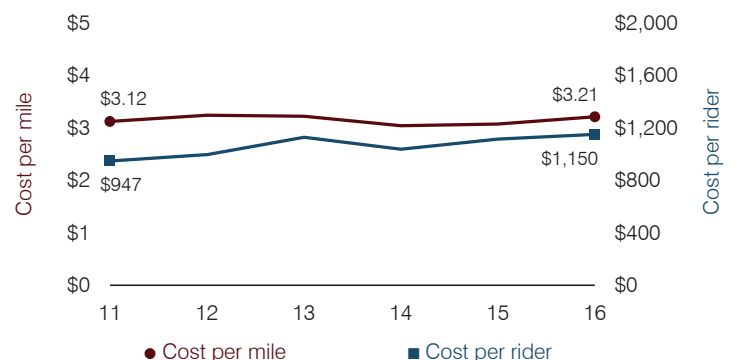
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Maricopa Unified School District

Pinal County

Efficiency peer groups 4 and T-6, Achievement peer group 4

Legislative district(s): 11

District size, location:

Medium-large, Town

Students attending:

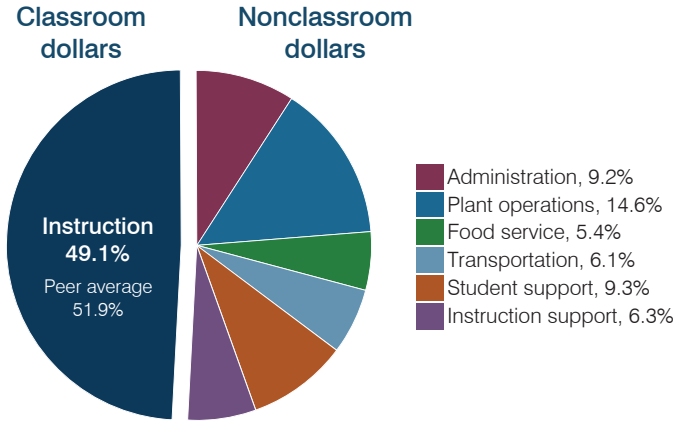
6,098

Number of schools:

9

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$618	\$791	\$806
	Students per administrative position	99	69	67
Plant operations	Cost per square foot	\$6.63	\$5.35	\$6.10
	Square footage per student	148	191	154
Food service	Cost per meal	\$2.46	\$2.94	\$2.81
Transportation	Cost per mile	\$3.97	\$3.68	\$3.72
	Cost per rider	\$780	\$543	\$1,092

Per pupil spending

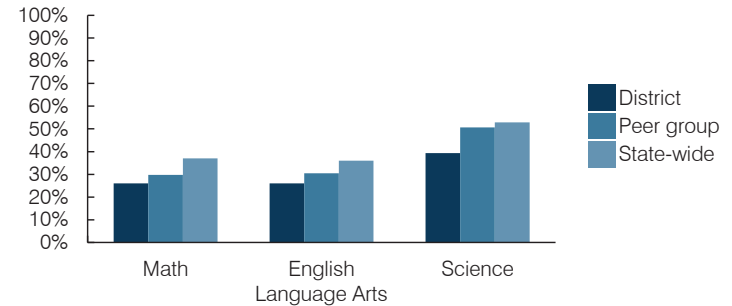
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,370	\$ 3,306	\$ 3,915	\$ 4,145
Administration	671	618	791	806
Plant operations	969	984	987	939
Food service	371	366	402	415
Transportation	445	413	405	364
Student support	647	627	588	633
Instruction support	449	424	473	444
Total operational	\$ 6,922	\$ 6,738	\$ 7,561	\$ 7,746
Land and buildings	\$ 50	\$ 138	\$ 232	\$ 621
Equipment	225	222	291	400
Interest	310	182	195	216
Other	52	50	69	153
Total nonoperational	\$ 637	\$ 592	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,559	\$ 7,330	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	69%	87%	78%
Poverty rate (2015)	14%	16%	23%
Students per teacher	20.3	15.3	18.6
Average teacher salary	\$41,221	\$43,729	\$46,384
Amount from Proposition 301	\$4,191	\$4,733	\$5,315
Average years of teacher experience	8.5	10.4	11.0
Percentage of teachers in first 3 years	16%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,014	\$ 913	\$ 2,396	\$ 1,301
State	4,744	4,935	3,985	3,780
Local	2,373	2,280	3,109	4,268
Total revenues per pupil	\$ 8,131	\$ 8,128	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,399	\$ 5,150	\$ 5,347
Grants	1,208	982	1,480
Donations and tax credits	33	32	53

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 219	\$ 212	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	35	24	7 of 18
Voter-approved levy increases	573	591	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.1	56.8	58.8	51.1	55.8	55.5	55.2	59.7	52.3	50.7	49.6	47.0	47.4	47.0	48.7	49.1

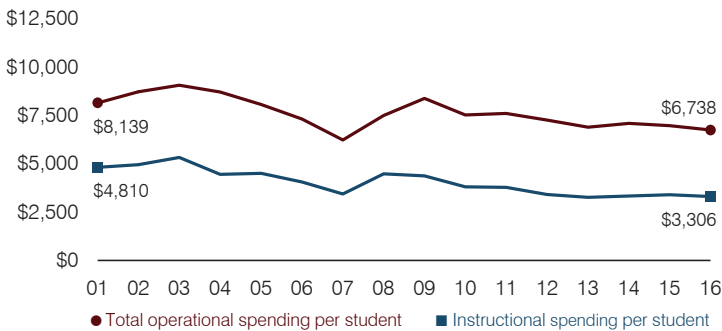
OPERATIONAL TRENDS

Fiscal years as indicated

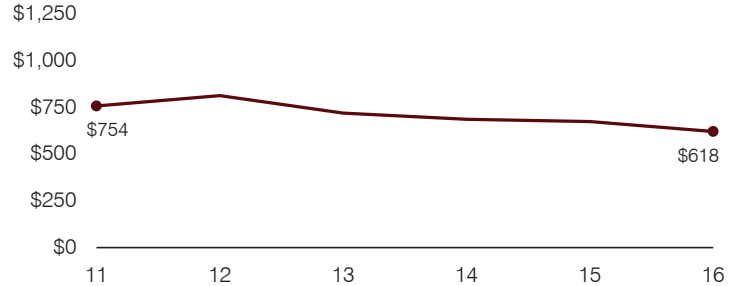
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 49.6 to a low of 47 percent. Overall, as a percentage of total operational spending, plant operations increased and instruction support increased slightly, while administration decreased. Other nonclassroom areas remained fairly stable.

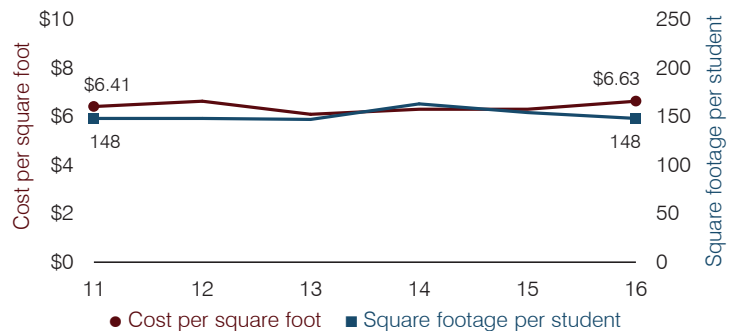
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



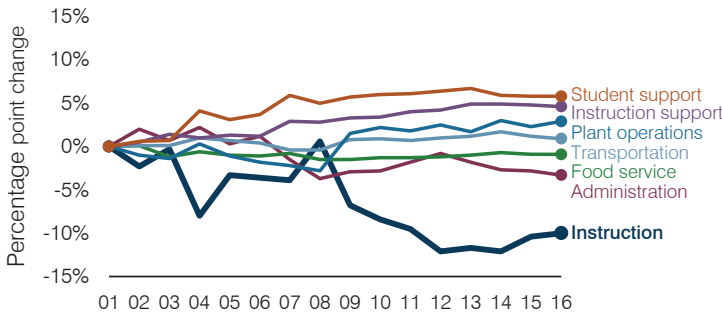
Administrative cost per pupil



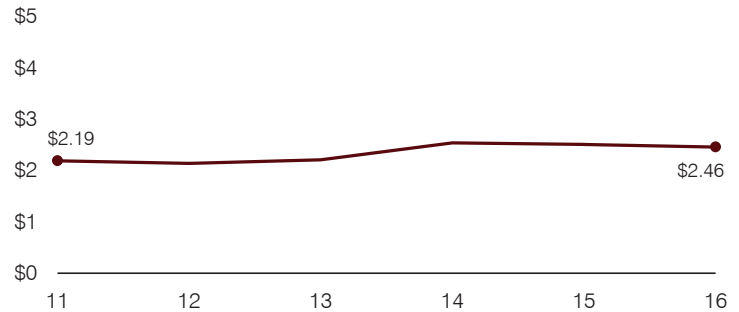
Plant cost per square foot and square footage per student



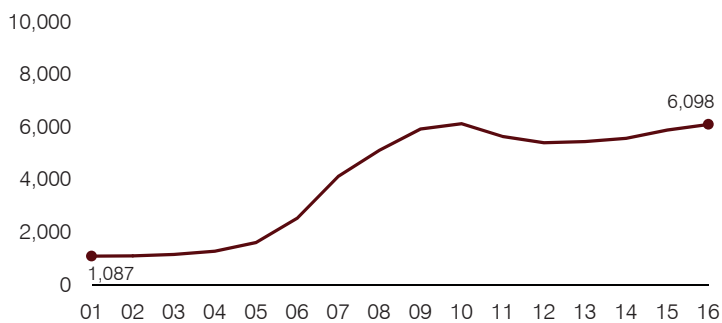
Changes in operational spending percentages



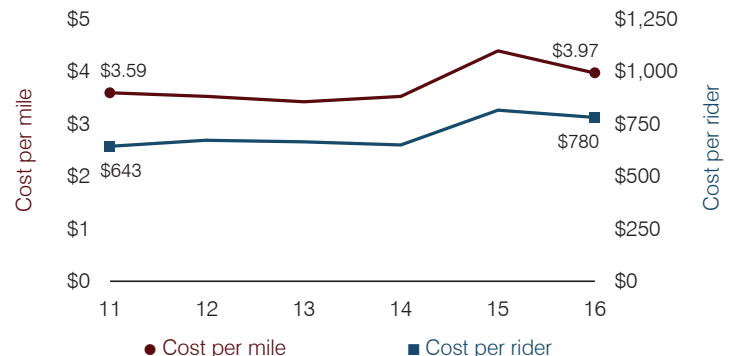
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mayer Unified School District

Yavapai County

Efficiency peer groups 6 and T-10, Achievement peer group 6

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

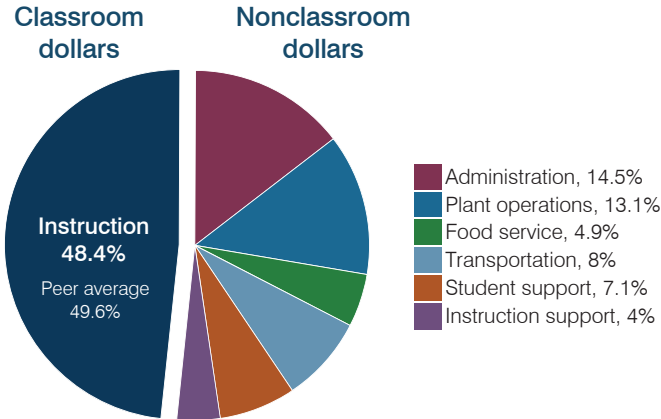
533

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,445	\$1,647	\$806
	Students per administrative position	67	45	67
Plant operations	Cost per square foot	\$5.90	\$4.72	\$6.10
	Square footage per student	222	341	154
Food service	Cost per meal	\$3.08	\$3.52	\$2.81
Transportation	Cost per mile	\$1.98	\$1.89	\$3.72
	Cost per rider	\$1,207	\$1,242	\$1,092

Per pupil spending

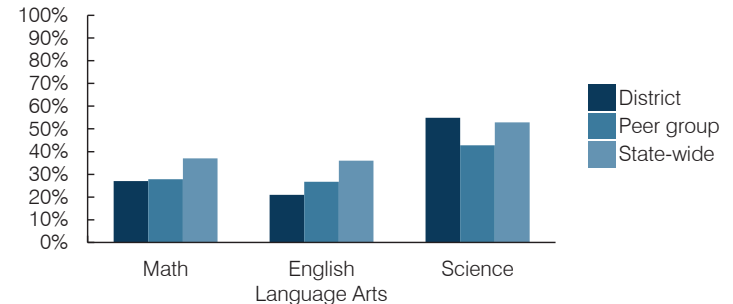
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,629	\$ 4,814	\$ 5,245	\$ 4,145
Administration	1,341	1,445	1,647	806
Plant operations	1,192	1,309	1,511	939
Food service	450	483	496	415
Transportation	812	794	517	364
Student support	640	703	640	633
Instruction support	317	394	409	444
Total operational	\$ 9,381	\$ 9,942	\$ 10,465	\$ 7,746
Land and buildings	\$ 147	\$ 337	\$ 455	\$ 621
Equipment	498	574	488	400
Interest	182	181	158	216
Other	1	1	47	153
Total nonoperational	\$ 828	\$ 1,093	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 10,209	\$ 11,035	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	89%	93%	94%
Graduation rate (2015)	53%	82%	78%
Poverty rate (2015)	35%	32%	23%
Students per teacher	15.7	17.0	18.6
Average teacher salary	\$44,288	\$43,329	\$46,384
Amount from Proposition 301	\$5,800	\$5,348	\$5,315
Average years of teacher experience	12.9	13.0	11.0
Percentage of teachers in first 3 years	16%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,678	\$ 1,945	\$ 2,338	\$ 1,301
State	4,240	5,037	3,632	3,780
Local	3,826	4,980	7,286	4,268
Total revenues per pupil	\$ 9,744	\$ 11,962	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,855	\$ 7,878	\$ 7,157	\$ 5,471
Grants	1,818	2,167	2,186	1,182
Donations and tax credits	44	52	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	253	278	15 of 20

Classroom dollar percentage

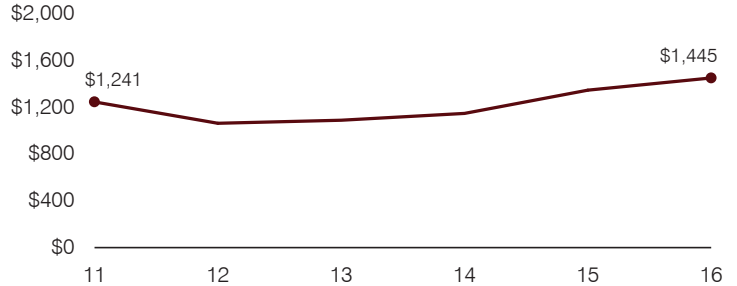
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.1	57.4	55.7	54.4	53.7	53.9	49.8	50.2	47.7	44.4	47.7	44.5	44.8	46.8	49.3	48.4

OPERATIONAL TRENDS
Fiscal years as indicated

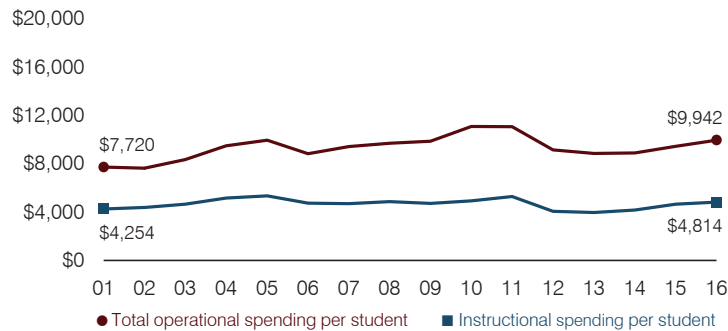
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 47.7 to 48.4 percent. Overall, as a percentage of total operational spending, plant operations, transportation, and student support decreased, while administration increased substantially and instruction support increased.

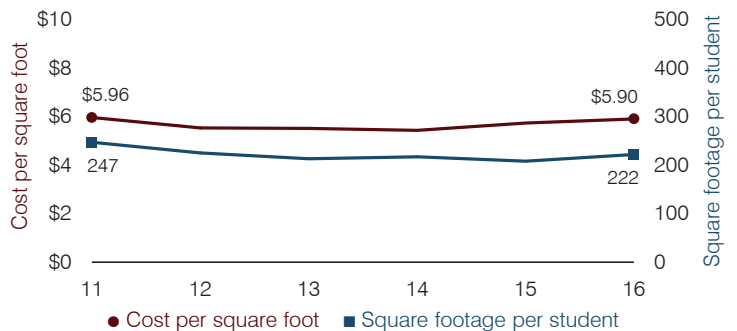
Administrative cost per pupil



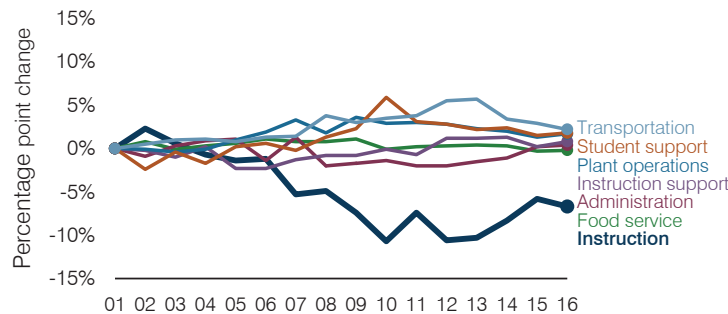
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



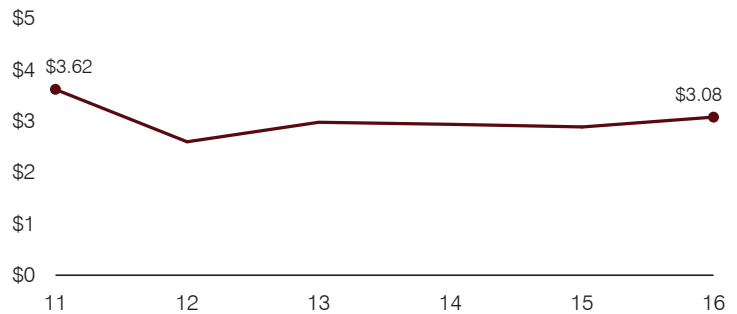
Plant cost per square foot and square footage per student



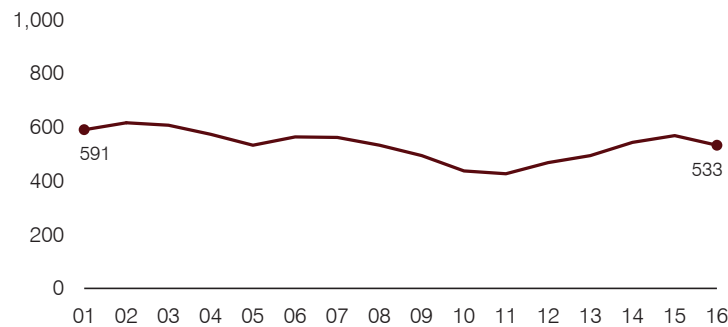
Changes in operational spending percentages



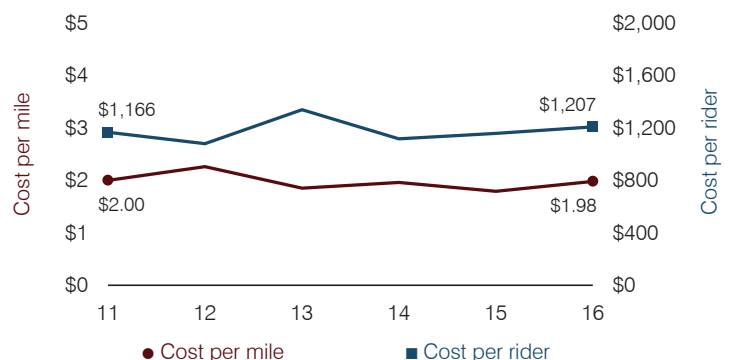
Food service cost per meal



Students attending



Transportation costs per mile and per rider



McNary Elementary School District

Apache County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

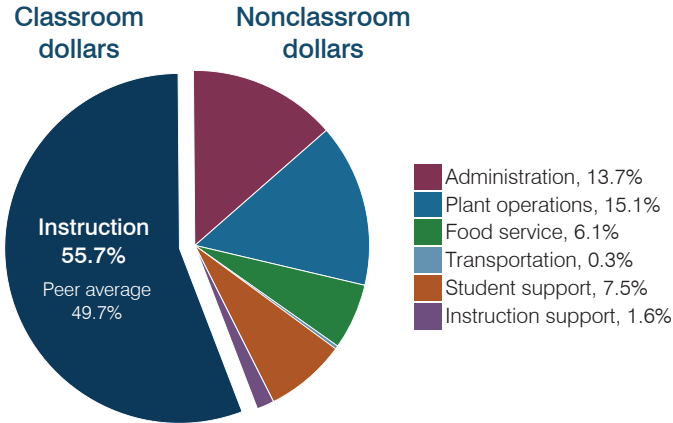
116

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,233	\$2,987	\$806
	Students per administrative position	29	30	67
Plant operations	Cost per square foot	\$7.20	\$7.21	\$6.10
	Square footage per student	342	364	154
Food service	Cost per meal	\$4.23	\$5.54	\$2.81
	Cost per mile	\$0.34	\$1.75	\$3.72
Transportation	Cost per rider	\$222	\$1,495	\$1,092

Per pupil spending

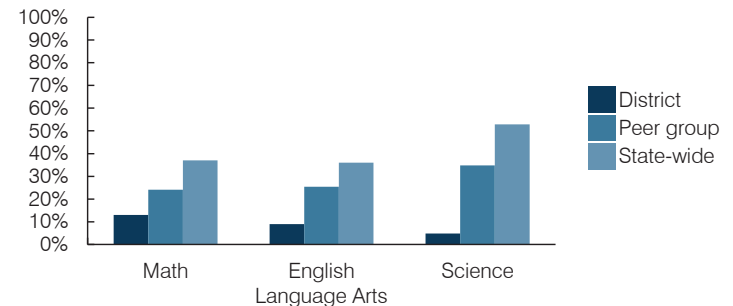
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,738	\$ 9,086	\$ 8,342	\$ 4,145
Administration	2,087	2,233	2,987	806
Plant operations	1,945	2,464	2,523	939
Food service	886	986	918	415
Transportation	108	40	1,108	364
Student support	1,240	1,230	664	633
Instruction support	243	268	514	444
Total operational	\$ 14,247	\$ 16,307	\$ 17,056	\$ 7,746
Land and buildings	\$ 50	\$ 0	\$ 2,005	\$ 621
Equipment	261	474	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 311	\$ 474	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 14,558	\$ 16,781	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	47%	43%	23%
Students per teacher	9.7	10.4	18.6
Average teacher salary	\$40,582	\$43,208	\$46,384
Amount from Proposition 301	\$2,917	\$2,888	\$5,315
Average years of teacher experience	8.7	10.5	11.0
Percentage of teachers in first 3 years	8%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,159	\$ 11,183	\$ 3,667	\$ 1,301
State	5,695	6,687	6,156	3,780
Local	1,290	1,438	14,438	4,268
Total revenues per pupil	\$ 17,144	\$ 19,308	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,825	\$ 6,716	\$ 9,047	\$ 5,471
Grants	1,998	2,526	4,768	1,182
Donations and tax credits	19	20	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	1,222	1,351	44 of 52
Federal impact aid	8,383	8,771	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

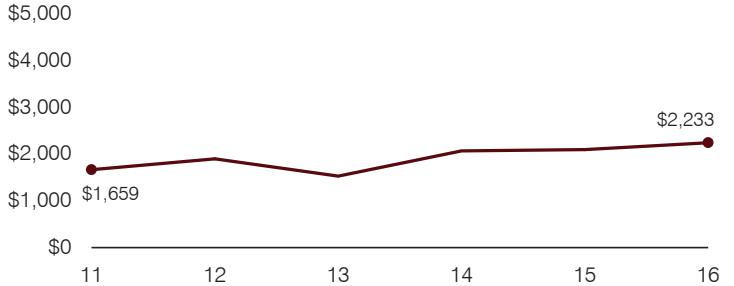
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.9	63.8	62.3	61.8	58.8	64.0	64.9	61.5	63.2	56.3	53.2	58.5	53.1	58.0	54.3	55.7

OPERATIONAL TRENDS
Fiscal years as indicated

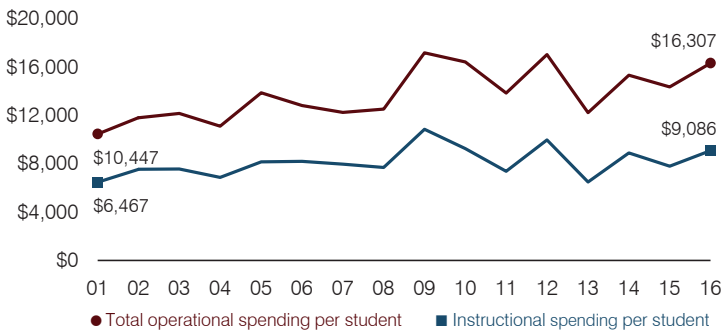
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 18 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 53.2 to 55.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, instruction support decreased substantially.

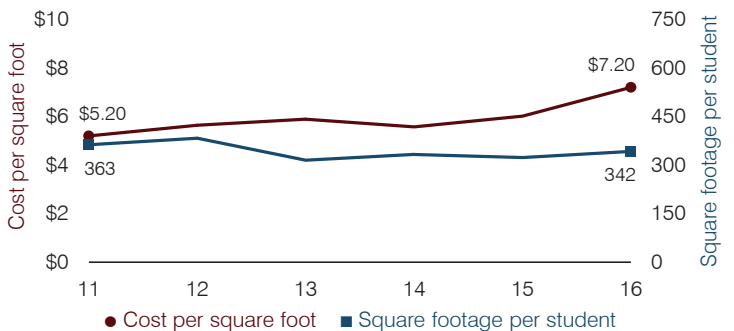
Administrative cost per pupil



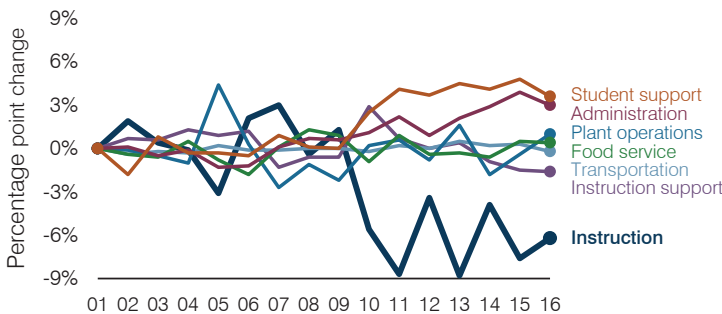
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



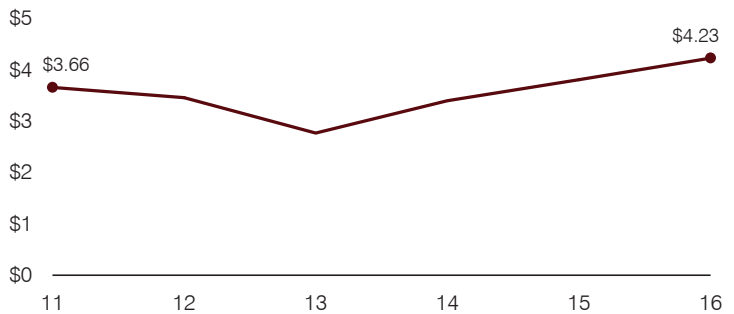
Plant cost per square foot and square footage per student



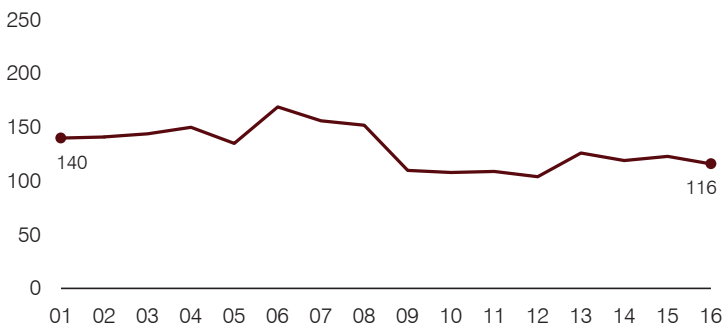
Changes in operational spending percentages



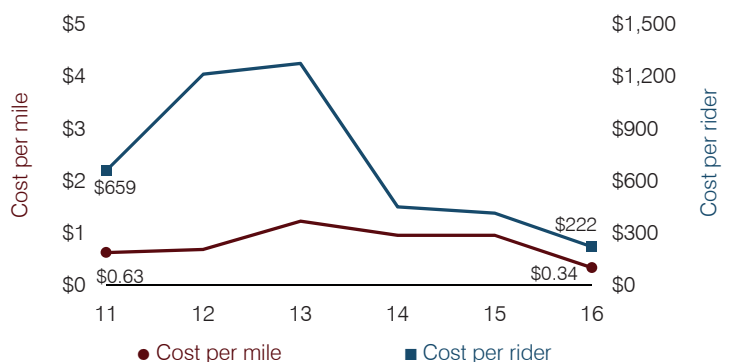
Food service cost per meal



Students attending



Transportation costs per mile and per rider



McNeal Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

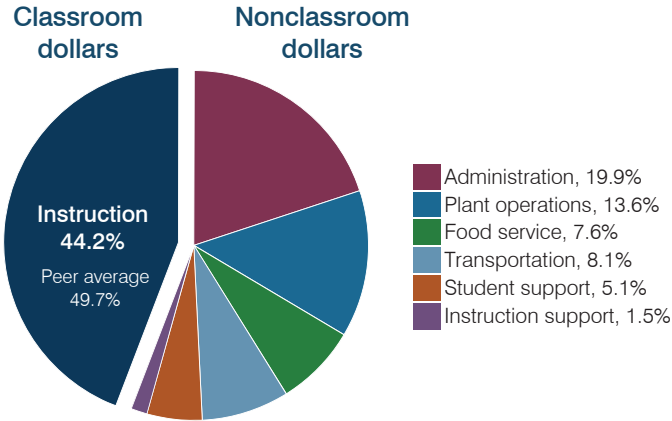
52

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,433	\$2,987	\$806
	Students per administrative position	21	30	67
Plant operations	Cost per square foot	\$10.08	\$7.21	\$6.10
	Square footage per student	165	364	154
Food service	Cost per meal	\$3.70	\$5.54	\$2.81
Transportation	Cost per mile	\$1.54	\$1.75	\$3.72
	Cost per rider	\$1,403	\$1,495	\$1,092

Per pupil spending

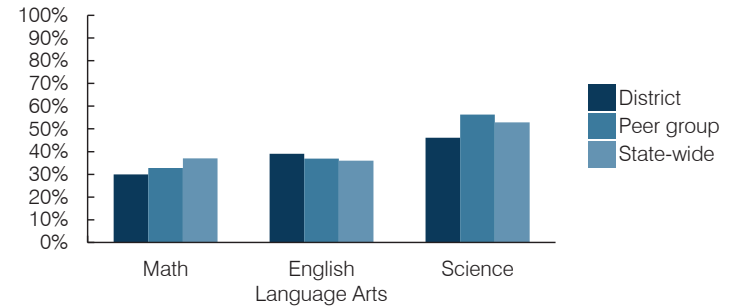
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,762	\$ 5,403	\$ 8,342	\$ 4,145
Administration	3,431	2,433	2,987	806
Plant operations	2,190	1,659	2,523	939
Food service	1,090	927	918	415
Transportation	1,014	999	1,108	364
Student support	663	630	664	633
Instruction support	432	180	514	444
Total operational	\$ 15,582	\$ 12,231	\$ 17,056	\$ 7,746
Land and buildings	\$ 223	\$ 142	\$ 2,005	\$ 621
Equipment	1,038	827	819	400
Interest	55	30	31	216
Other	0	0	87	153
Total nonoperational	\$ 1,316	\$ 999	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 16,898	\$ 13,230	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	21%	19%	23%
Students per teacher	13.0	14.2	18.6
Average teacher salary	\$45,824	\$44,172	\$46,384
Amount from Proposition 301	\$2,871	\$4,469	\$5,315
Average years of teacher experience	22.5	12.6	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,803	\$ 1,762	\$ 3,667	\$ 1,301
State	7,325	6,765	6,156	3,780
Local	6,370	4,692	14,438	4,268
Total revenues per pupil	\$ 15,498	\$ 13,219	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,296	\$ 7,351	\$ 9,047	\$ 5,471
Grants	1,803	1,829	4,768	1,182
Donations and tax credits	70	66	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	3,189	2,617	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

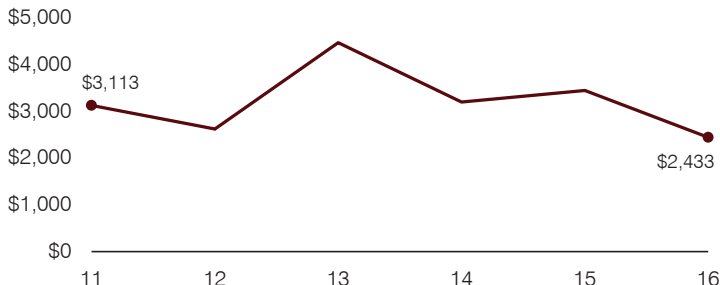
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	76.6	68.7	60.1	49.9	49.2	47.7	54.0	51.8	48.3	44.3	46.9	45.6	45.7	45.1	43.4	44.2

OPERATIONAL TRENDS
Fiscal years as indicated

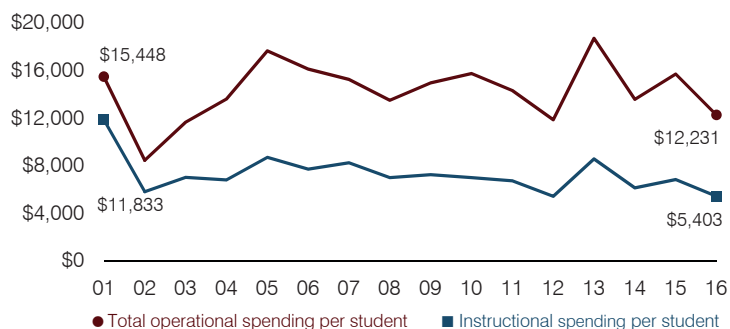
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 14 percent. The percentage of dollars spent in the classroom decreased overall from 46.9 to 44.2 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, plant operations and transportation increased substantially.

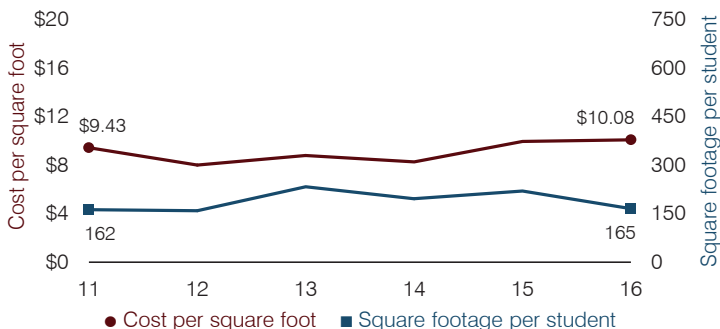
Administrative cost per pupil



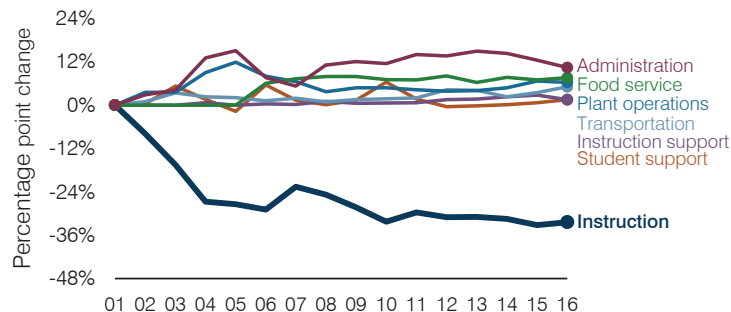
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



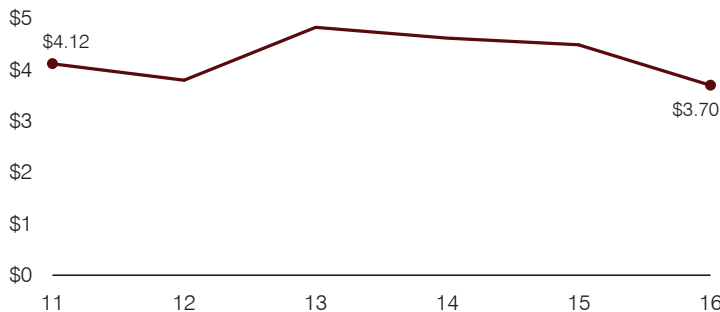
Plant cost per square foot and square footage per student



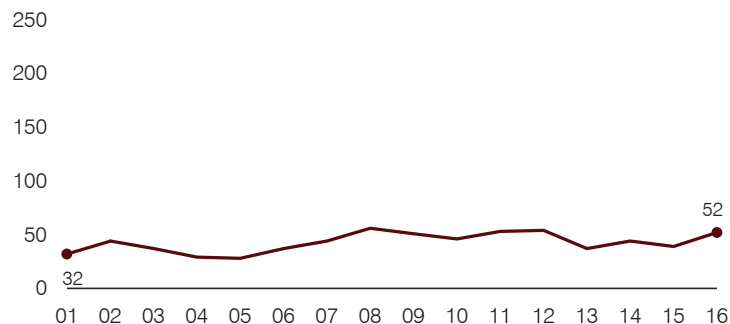
Changes in operational spending percentages



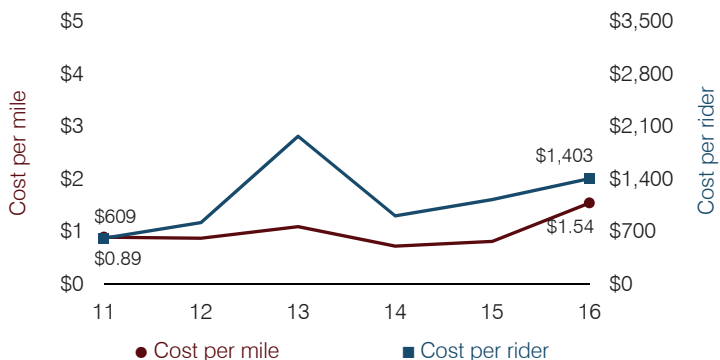
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mesa Unified School District

Maricopa County

Efficiency peer groups 1 and T-5, Achievement peer group 3

Legislative district(s): 16, 17, 18, 23, 25, and 26

District size, location:

Very large, City

Students attending:

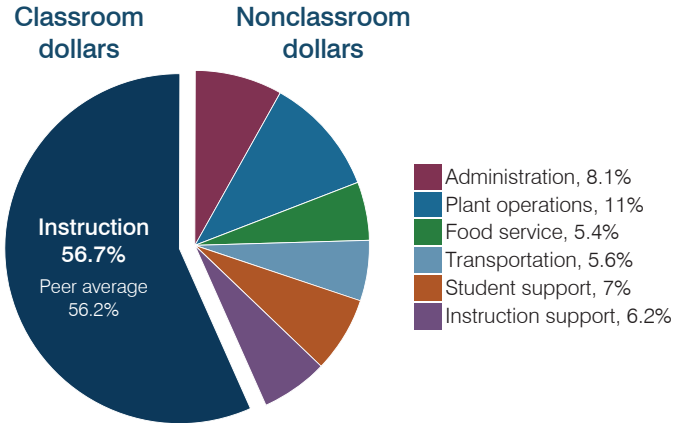
61,018

Number of schools:

75

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$652	\$673	\$806
	Students per administrative position	70	80	67
Plant operations	Cost per square foot	\$6.52	\$5.86	\$6.10
	Square footage per student	135	147	154
Food service	Cost per meal	\$2.76	\$2.73	\$2.81
Transportation	Cost per mile	\$4.42	\$3.76	\$3.72
	Cost per rider	\$1,537	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

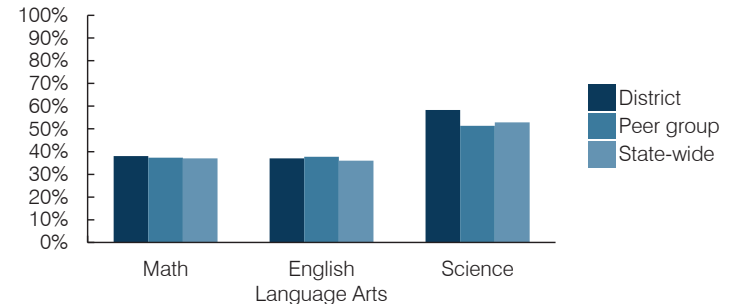
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,443	\$ 4,525	\$ 4,121	\$ 4,145
Administration	637	652	673	806
Plant operations	892	882	859	939
Food service	455	429	329	415
Transportation	467	445	341	364
Student support	550	559	639	633
Instruction support	519	495	369	444
Total operational	\$ 7,963	\$ 7,987	\$ 7,331	\$ 7,746
Land and buildings	\$ 601	\$ 579	\$ 396	\$ 621
Equipment	315	485	369	400
Interest	160	148	247	216
Other	119	123	194	153
Total nonoperational	\$ 1,195	\$ 1,335	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 9,158	\$ 9,322	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	78%	84%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	19.1	19.0	18.6
Average teacher salary	\$55,413	\$44,998	\$46,384
Amount from Proposition 301	\$6,133	\$5,064	\$5,315
Average years of teacher experience	13.8	11.6	11.0
Percentage of teachers in first 3 years	15%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,225	\$ 1,061	\$ 838	\$ 1,301
State	3,912	4,206	3,389	3,780
Local	3,670	3,636	5,025	4,268
Total revenues per pupil	\$ 8,807	\$ 8,903	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,379	\$ 5,546	\$ 5,384
Grants	1,246	1,088	854
Donations and tax credits	60	69	94

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 145	\$ 144	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	5	5	2 of 10
Voter-approved levy increases	1,142	1,174	10 of 10

Classroom dollar percentage

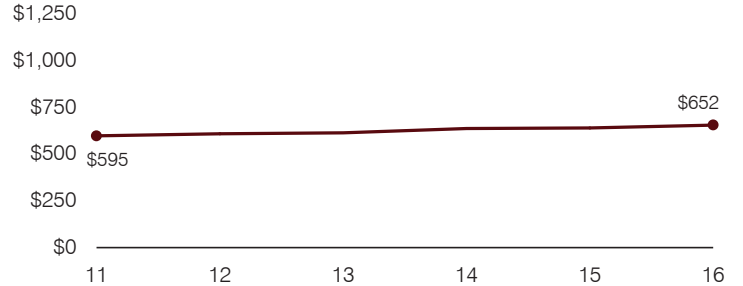
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.9	62.7	63.0	63.1	63.3	62.7	62.1	61.4	59.8	59.3	57.6	57.3	56.3	57.1	55.8	56.7

OPERATIONAL TRENDS
Fiscal years as indicated

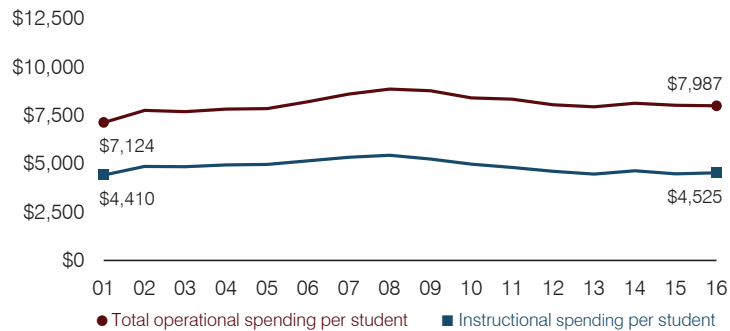
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.6 to 56.7 percent. As a percentage of total operational spending, student support increased, while plant operations and instruction support decreased slightly. All other nonclassroom areas remained stable.

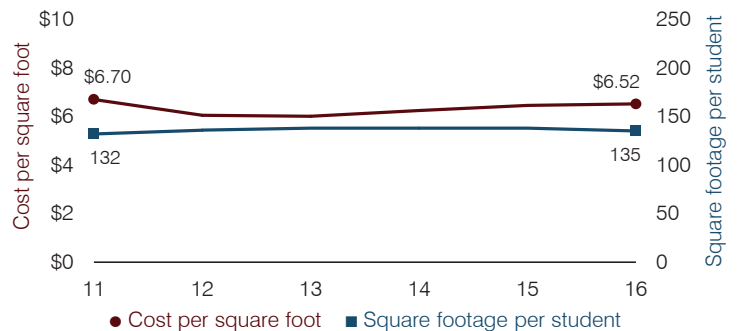
Administrative cost per pupil



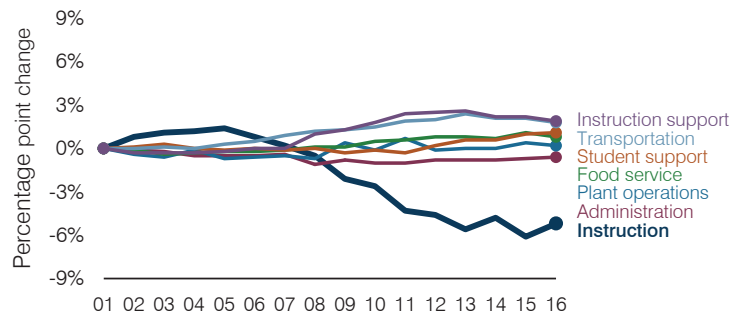
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



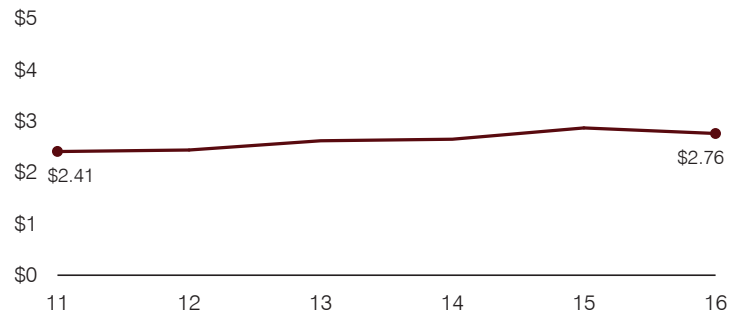
Plant cost per square foot and square footage per student



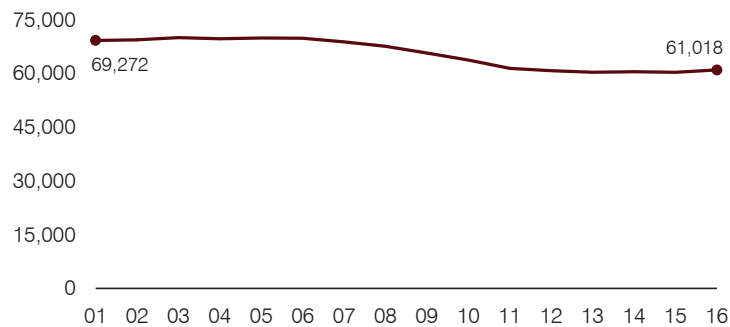
Changes in operational spending percentages



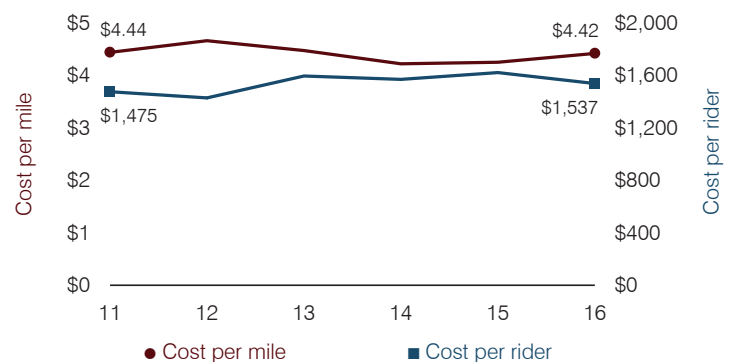
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Miami Unified School District

Gila County

Efficiency peer groups 5 and T-7, Achievement peer group 7

Legislative district(s): 8

District size, location:

Medium, Rural

Students attending:

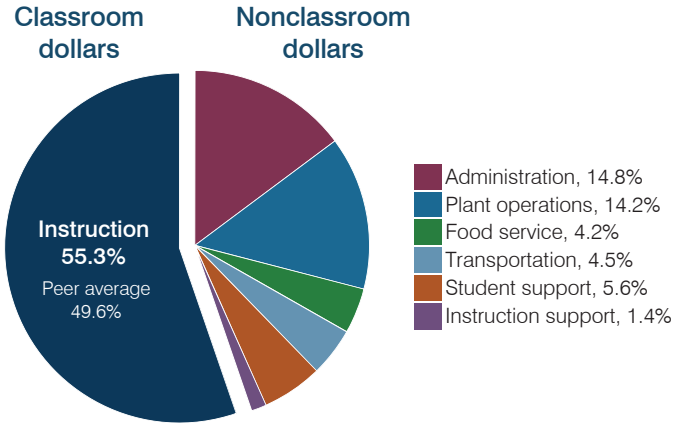
1,080

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,099	\$1,145	\$806
	Students per administrative position	65	56	67
Plant operations	Cost per square foot	\$4.64	\$5.22	\$6.10
	Square footage per student	226	270	154
Food service	Cost per meal	\$2.89	\$3.40	\$2.81
Transportation	Cost per mile	\$4.18	\$3.32	\$3.72
	Cost per rider	\$1,023	\$863	\$1,092

Per pupil spending

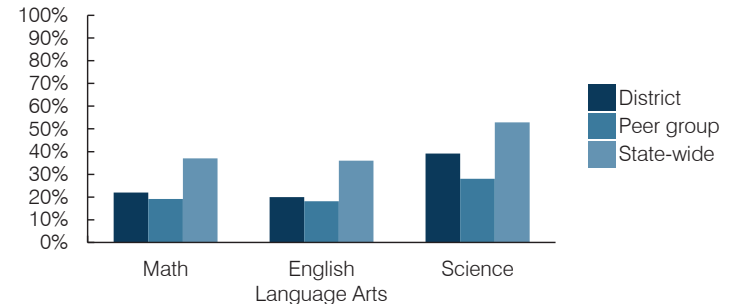
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,894	\$ 4,100	\$ 4,576	\$ 4,145
Administration	1,139	1,099	1,145	806
Plant operations	972	1,048	1,342	939
Food service	355	313	450	415
Transportation	310	332	522	364
Student support	410	417	695	633
Instruction support	102	106	396	444
Total operational	\$ 7,182	\$ 7,415	\$ 9,126	\$ 7,746
Land and buildings	\$ 148	\$ 600	\$ 452	\$ 621
Equipment	302	470	498	400
Interest	34	30	243	216
Other	0	6	65	153
Total nonoperational	\$ 484	\$ 1,106	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 7,666	\$ 8,521	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	92%	94%
Graduation rate (2015)	84%	77%	78%
Poverty rate (2015)	42%	42%	23%
Students per teacher	16.7	15.6	18.6
Average teacher salary	\$39,339	\$45,126	\$46,384
Amount from Proposition 301	\$4,974	\$4,619	\$5,315
Average years of teacher experience	16.0	12.6	11.0
Percentage of teachers in first 3 years	9%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,363	\$ 1,461	\$ 4,015	\$ 1,301
State	3,509	2,402	4,190	3,780
Local	3,234	5,604	4,081	4,268
Total revenues per pupil	\$ 8,106	\$ 9,467	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,195	\$ 5,554	\$ 5,922	\$ 5,471
Grants	1,526	1,492	1,805	1,182
Donations and tax credits	242	243	139	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	505	520	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.0	54.7	52.1	56.1	57.7	55.1	53.5	55.7	55.1	54.3	55.4	53.5	54.8	55.4	54.2	55.3

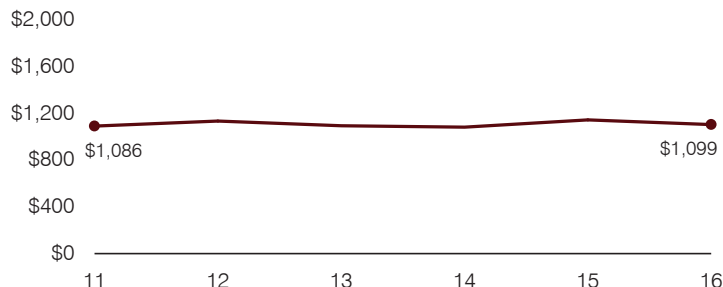
OPERATIONAL TRENDS

Fiscal years as indicated

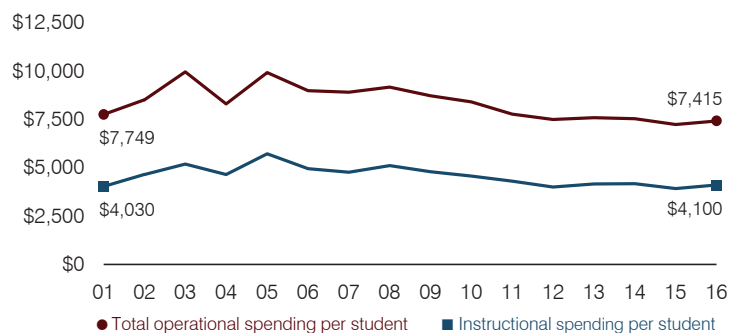
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 55.4 to a low of 53.5 percent. Overall, as a percentage of total operational spending, plant operations, transportation, and instruction support increased, while student support decreased and food service decreased slightly.

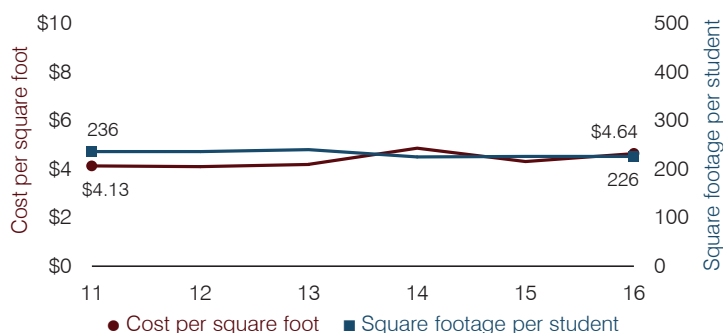
Administrative cost per pupil



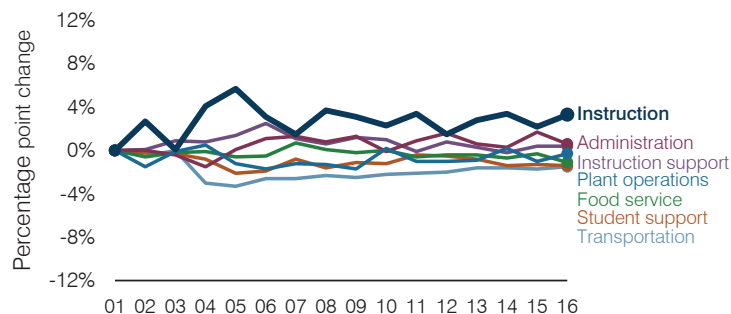
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



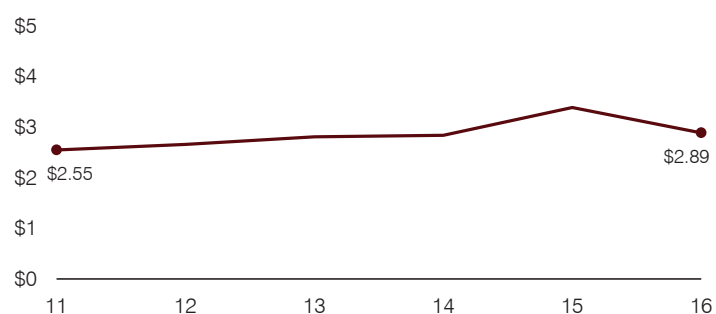
Plant cost per square foot and square footage per student



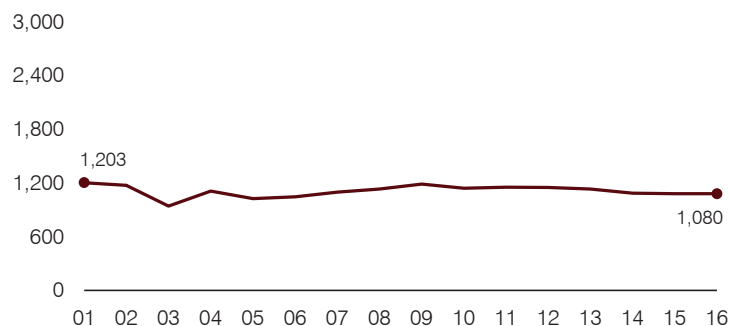
Changes in operational spending percentages



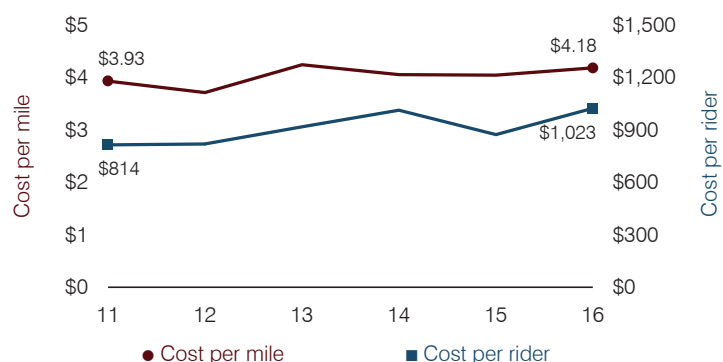
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mingus Union High School District

Yavapai County

Efficiency peer groups 5 and T-6, Achievement peer group 10

Legislative district(s): 1 and 6

District size, location:

Medium, Town

Students attending:

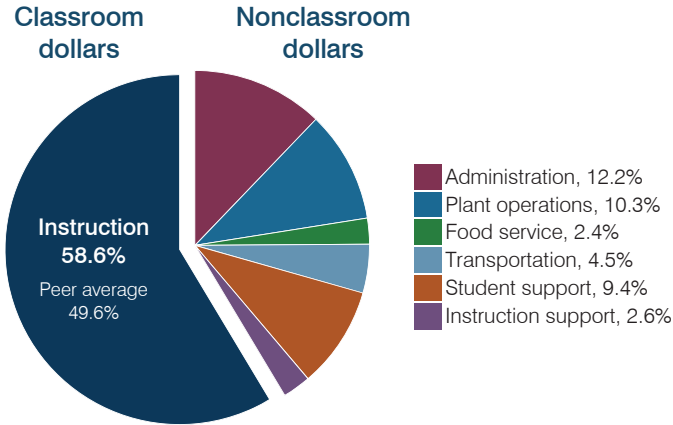
1,170

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$907	\$1,145	\$806
	Students per administrative position	67	56	67
Plant operations	Cost per square foot	\$4.48	\$5.22	\$6.10
	Square footage per student	170	270	154
Food service	Cost per meal	\$2.70	\$3.40	\$2.81
Transportation	Cost per mile	\$3.16	\$3.68	\$3.72
	Cost per rider	\$632	\$543	\$1,092

Per pupil spending

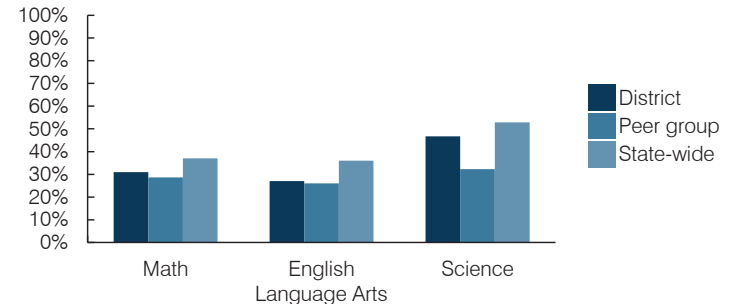
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,428	\$ 4,339	\$ 4,576	\$ 4,145
Administration	843	907	1,145	806
Plant operations	767	761	1,342	939
Food service	218	181	450	415
Transportation	374	332	522	364
Student support	574	695	695	633
Instruction support	107	189	396	444
Total operational	\$ 7,311	\$ 7,404	\$ 9,126	\$ 7,746
Land and buildings	\$ 124	\$ 234	\$ 452	\$ 621
Equipment	355	649	498	400
Interest	413	348	243	216
Other	84	53	65	153
Total nonoperational	\$ 976	\$ 1,284	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,287	\$ 8,688	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	92%	94%
Graduation rate (2015)	79%	85%	78%
Poverty rate (2015)	19%	20%	23%
Students per teacher	20.2	16.7	18.6
Average teacher salary	\$45,746	\$41,003	\$46,384
Amount from Proposition 301	\$7,529	\$6,211	\$5,315
Average years of teacher experience	9.5	10.1	11.0
Percentage of teachers in first 3 years	19%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	1.1%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 640	\$ 760	\$ 4,015	\$ 1,301
State	1,927	2,031	4,190	3,780
Local	6,378	6,700	4,081	4,268
Total revenues per pupil	\$ 8,945	\$ 9,491	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,180	\$ 5,136	\$ 5,922
Grants	832	862	1,805
Donations and tax credits	119	149	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	1,656	1,746	19 of 29

Classroom dollar percentage

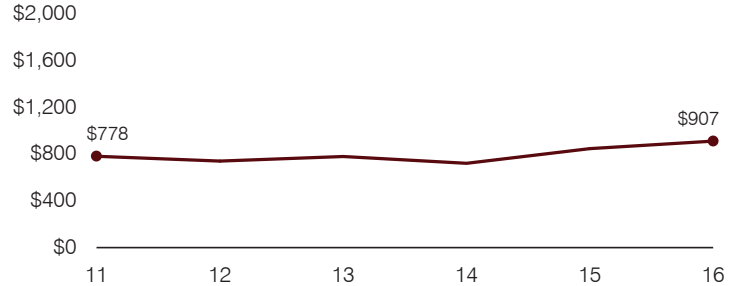
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.8	62.0	59.4	58.6	58.1	61.3	62.4	58.5	62.6	55.1	55.0	58.0	59.6	60.1	60.6	58.6

OPERATIONAL TRENDS
Fiscal years as indicated

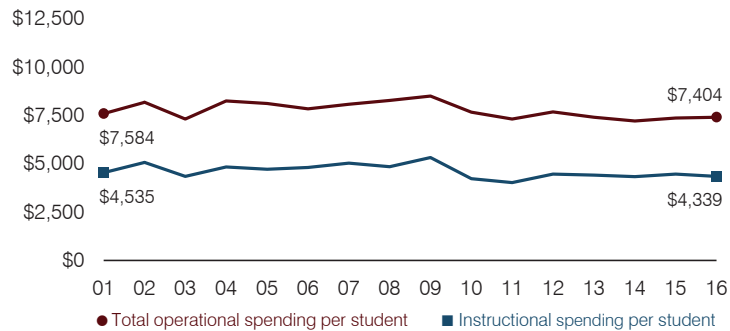
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom increased overall from 55 to 58.6 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and food service and instruction support decreased, while student support increased and administration increased slightly.

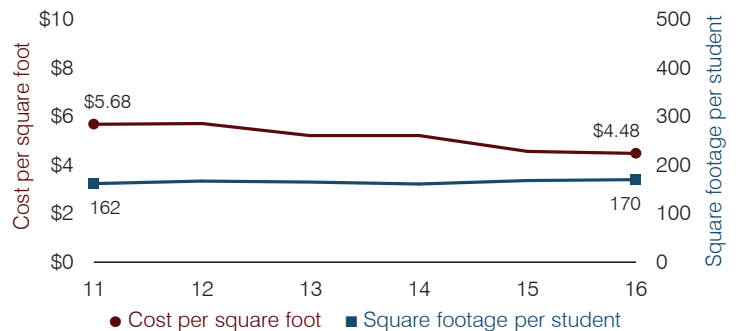
Administrative cost per pupil



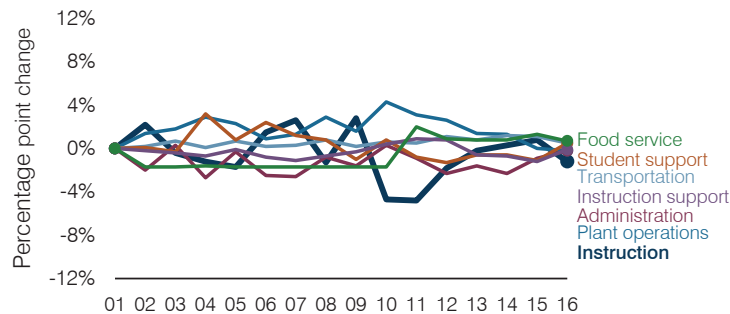
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



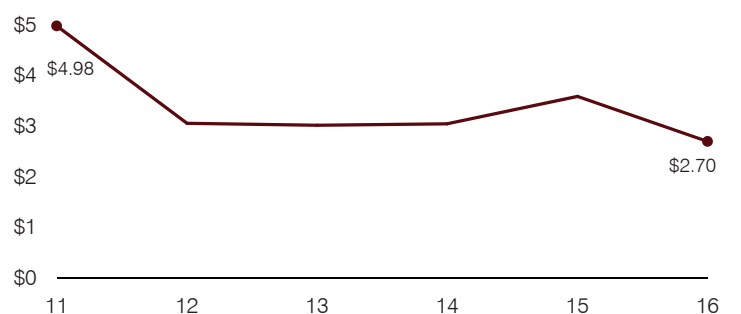
Plant cost per square foot and square footage per student



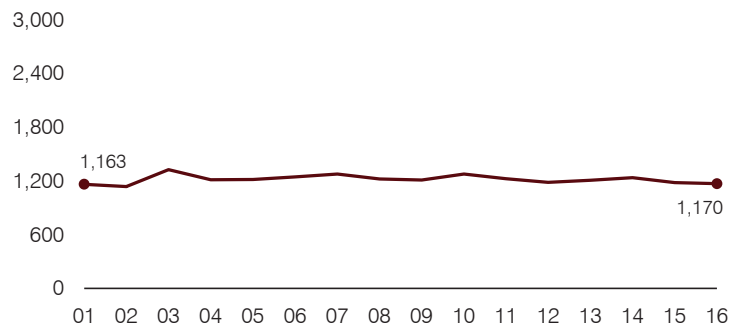
Changes in operational spending percentages



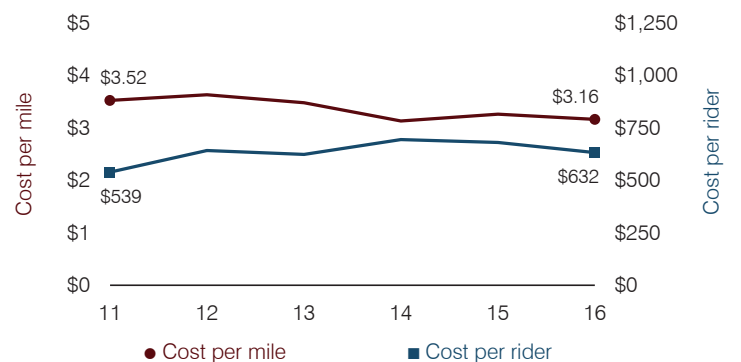
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mobile Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 16

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

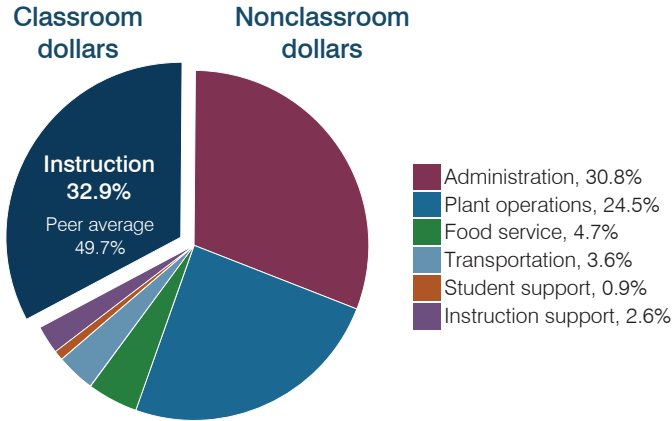
12

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$16,335	\$2,987	\$806
	Students per administrative position	7	30	67
Plant operations	Cost per square foot	\$6.98	\$7.21	\$6.10
	Square footage per student	1,858	364	154
Food service	Cost per meal	\$8.76	\$5.54	\$2.81
Transportation	Cost per mile	\$2.19	\$1.75	\$3.72
	Cost per rider	\$1,933	\$1,495	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 20,389	\$ 17,422	\$ 8,342	\$ 4,145
Administration	18,341	16,335	2,987	806
Plant operations	12,748	12,967	2,523	939
Food service	3,568	2,501	918	415
Transportation	1,887	1,884	1,108	364
Student support	350	487	664	633
Instruction support	1,554	1,386	514	444
Total operational	\$ 58,837	\$ 52,982	\$ 17,056	\$ 7,746
Land and buildings	\$ 8,760	\$ 15,785	\$ 2,005	\$ 621
Equipment	4,739	3,583	819	400
Interest	47	35	31	216
Other	1,653	862	87	153
Total nonoperational	\$ 15,199	\$ 20,265	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 74,036	\$ 73,247	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	0%	11%	23%
Students per teacher	4.1	11.8	18.6
Average teacher salary	\$43,876	\$48,263	\$46,384
Amount from Proposition 301	\$1,050	\$3,818	\$5,315
Average years of teacher experience	10.2	17.1	11.0
Percentage of teachers in first 3 years	7%	8%	20%

Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,265	\$ 908	\$ 3,667	\$ 1,301
State	3,259	23,834	6,156	3,780
Local	58,034	59,822	14,438	4,268
Total revenues per pupil	\$ 62,558	\$ 84,564	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 15,495	\$ 10,781	\$ 9,047	\$ 5,471
Grants	2,688	22,688	4,768	1,182
Donations and tax credits	257	224	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	35,831	34,972	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

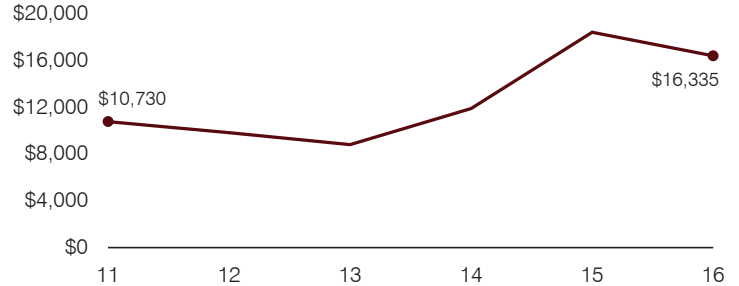
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	31.8	33.6	37.3	34.9	34.2	28.6	26.9	31.3	39.6	33.6	36.0	30.3	38.1	33.8	34.7	32.9

OPERATIONAL TRENDS
Fiscal years as indicated

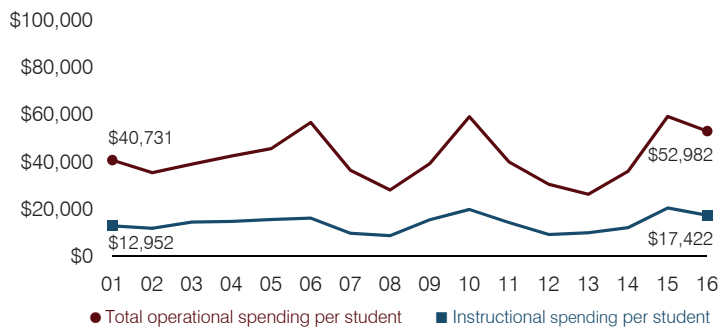
5-year spending trend (2011 through 2016)

Student enrollment decreased by 40 percent, which contributed to the 33 percent increase in total spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 36 to 32.9 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

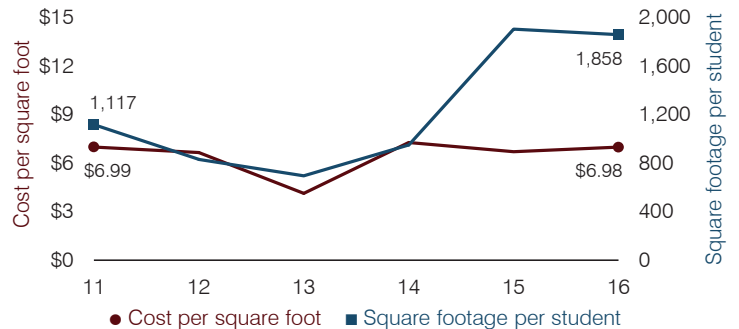
Administrative cost per pupil



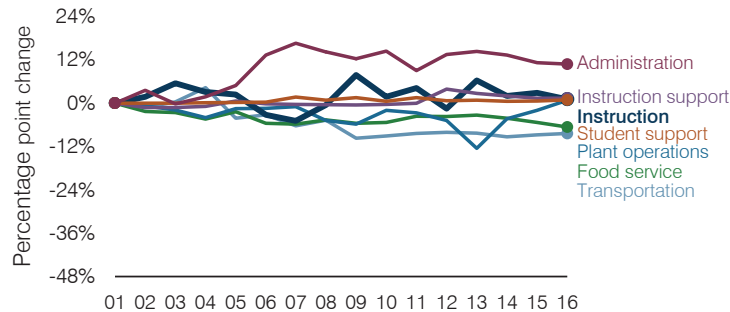
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



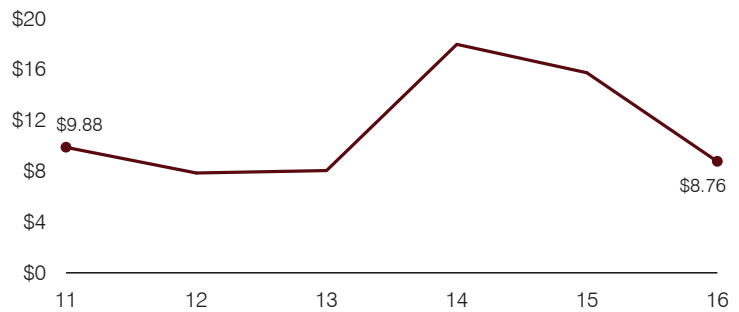
Plant cost per square foot and square footage per student



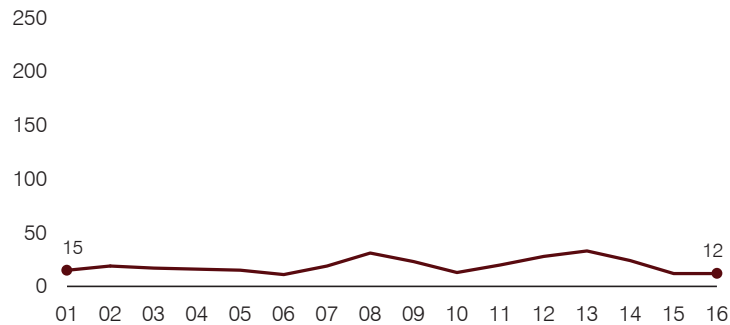
Changes in operational spending percentages



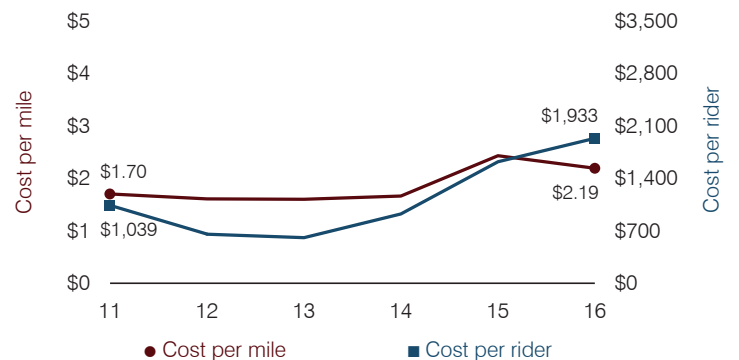
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mohave Valley Elementary School District

Mohave County

Efficiency peer groups 9 and T-7, Achievement peer group 18

Legislative district(s): 5

District size, location:

Medium, Rural

Students attending:

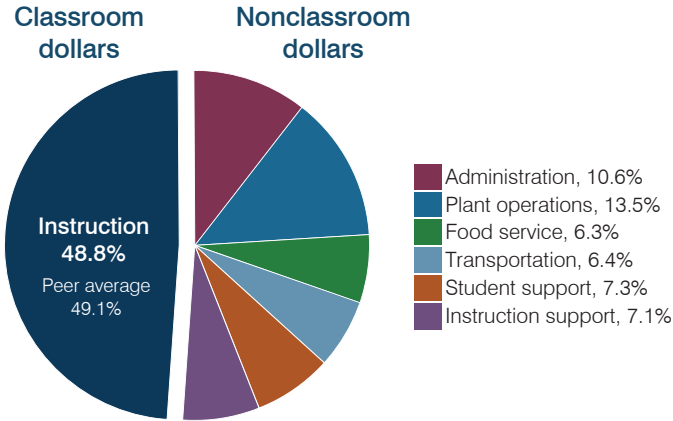
1,171

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$859	\$1,108	\$806
	Students per administrative position	76	59	67
Plant operations	Cost per square foot	\$5.84	\$7.02	\$6.10
	Square footage per student	188	149	154
Food service	Cost per meal	\$2.60	\$2.88	\$2.81
Transportation	Cost per mile	\$2.36	\$3.32	\$3.72
	Cost per rider	\$632	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

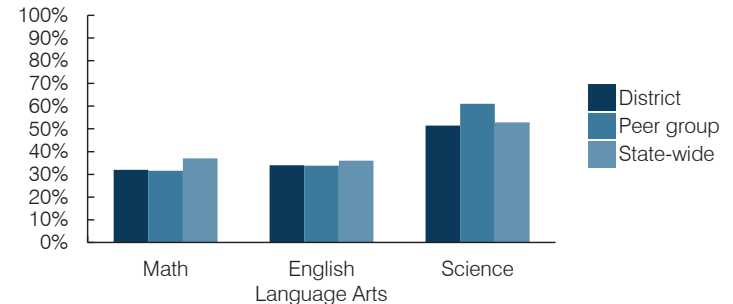
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,061	\$ 3,962	\$ 3,970	\$ 4,145
Administration	944	859	1,108	806
Plant operations	983	1,097	1,027	939
Food service	424	507	573	415
Transportation	438	522	437	364
Student support	407	592	512	633
Instruction support	418	574	473	444
Total operational	\$ 7,675	\$ 8,113	\$ 8,100	\$ 7,746
Land and buildings	\$ 116	\$ 283	\$ 302	\$ 621
Equipment	527	176	308	400
Interest	51	39	81	216
Other	0	97	115	153
Total nonoperational	\$ 694	\$ 595	\$ 806	\$ 1,390
Total per pupil spending	\$ 8,369	\$ 8,708	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	28%	25%	23%
Students per teacher	20.2	13.9	18.6
Average teacher salary	\$50,799	\$46,579	\$46,384
Amount from Proposition 301	\$9,396	\$4,701	\$5,315
Average years of teacher experience	7.5	12.1	11.0
Percentage of teachers in first 3 years	25%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,138	\$ 1,587	\$ 1,836	\$ 1,301
State	3,055	3,592	4,877	3,780
Local	4,654	5,434	2,734	4,268
Total revenues per pupil	\$ 8,847	\$ 10,613	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,699	\$ 5,916	\$ 5,688
Grants	1,385	1,771	1,981
Donations and tax credits	7	30	72

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	98	219	3 of 10
Voter-approved levy increases	880	764	7 of 10

Mohave Valley ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.8	55.9	59.5	57.2	58.0	59.9	59.3	58.8	58.5	52.0	52.9	54.3	51.6	51.7	52.9	48.8

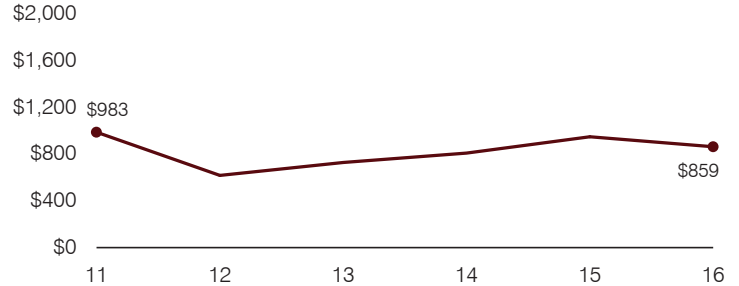
OPERATIONAL TRENDS

Fiscal years as indicated

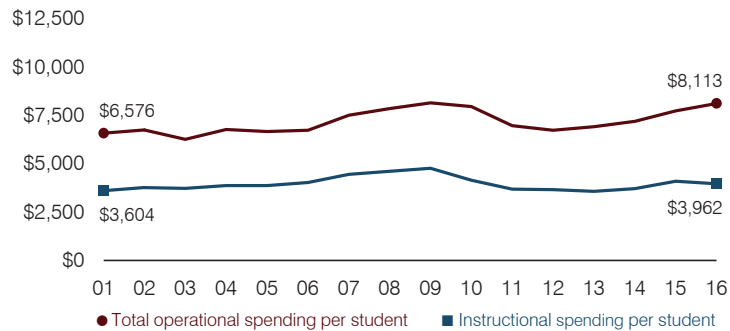
5-year spending trend (2011 through 2016)

Student enrollment decreased by 28 percent, which contributed to the 16 percent increase in total spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.9 to 48.8 percent. Overall, as a percentage of total operational spending, administration decreased substantially, while plant operations, transportation, and food service increased.

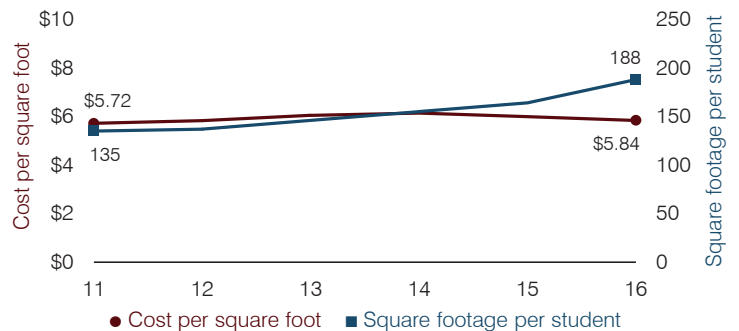
Administrative cost per pupil



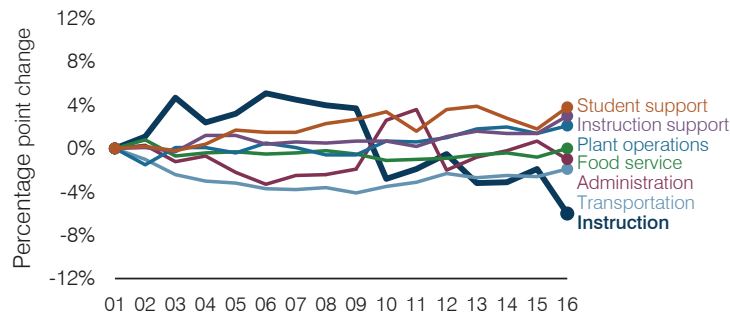
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



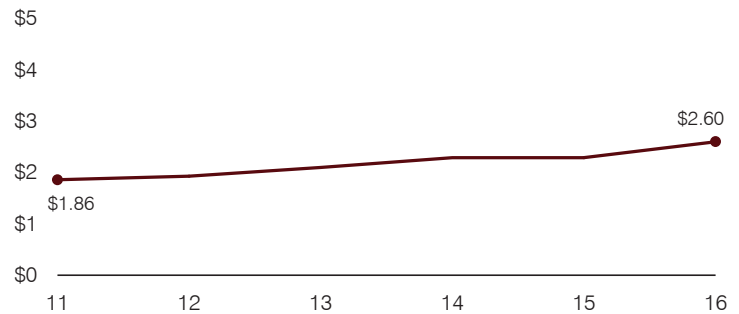
Plant cost per square foot and square footage per student



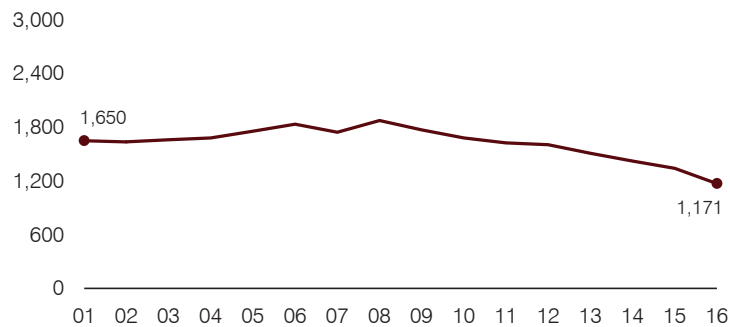
Changes in operational spending percentages



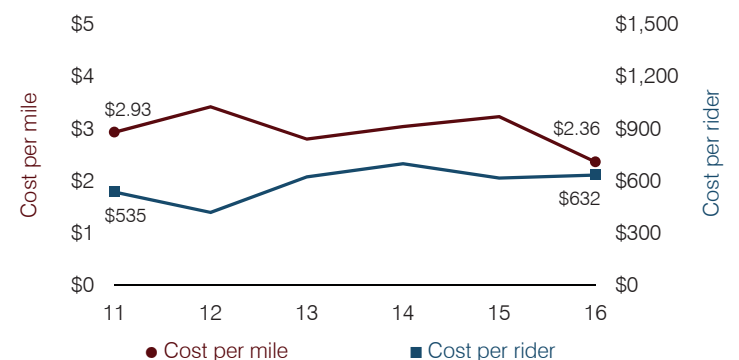
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Mohawk Valley Elementary School District

Yuma County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18

Students attending:

156

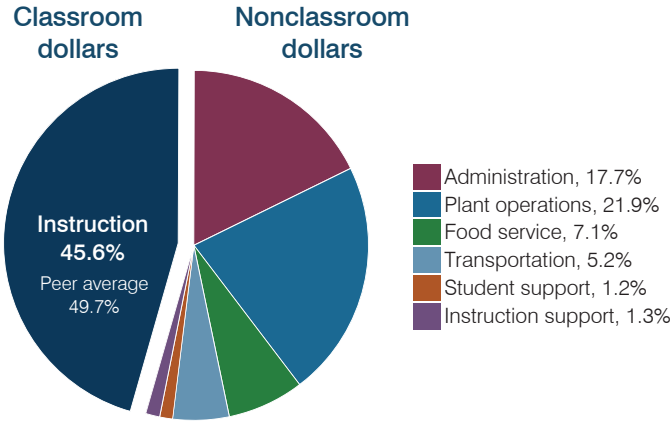
Legislative district(s): 4 and 13

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,763	\$2,987	\$806
	Students per administrative position	52	30	67
Plant operations	Cost per square foot	\$7.15	\$7.21	\$6.10
	Square footage per student	306	364	154
Food service	Cost per meal	\$3.50	\$5.54	\$2.81
	Cost per mile	\$1.63	\$1.75	\$3.72
Transportation	Cost per rider	\$674	\$1,495	\$1,092

Per pupil spending

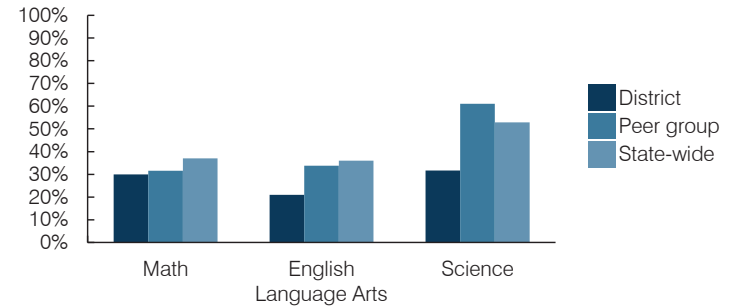
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,712	\$ 4,543	\$ 8,342	\$ 4,145
Administration	1,889	1,763	2,987	806
Plant operations	2,605	2,185	2,523	939
Food service	636	708	918	415
Transportation	745	517	1,108	364
Student support	175	123	664	633
Instruction support	109	128	514	444
Total operational	\$ 10,871	\$ 9,967	\$ 17,056	\$ 7,746
Land and buildings	\$ 3,192	\$ 50	\$ 2,005	\$ 621
Equipment	373	291	819	400
Interest	147	98	31	216
Other	3	3	87	153
Total nonoperational	\$ 3,715	\$ 442	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 14,586	\$ 10,409	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	28%	25%	23%
Students per teacher	19.6	13.9	18.6
Average teacher salary	\$48,608	\$46,579	\$46,384
Amount from Proposition 301	\$9,444	\$4,701	\$5,315
Average years of teacher experience	17.9	12.1	11.0
Percentage of teachers in first 3 years	11%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.3%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,022	\$ 1,623	\$ 3,667	\$ 1,301
State	8,284	5,034	6,156	3,780
Local	4,894	4,937	14,438	4,268
Total revenues per pupil	\$ 15,200	\$ 11,594	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,312	\$ 6,888	\$ 9,047
Grants	5,302	2,117	4,768
Donations and tax credits	41	28	186

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	1,380	1,125	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.1	52.4	52.9	54.0	53.6	54.5	45.6	52.4	49.5	46.5	45.1	42.3	42.9	41.1	43.3	45.6

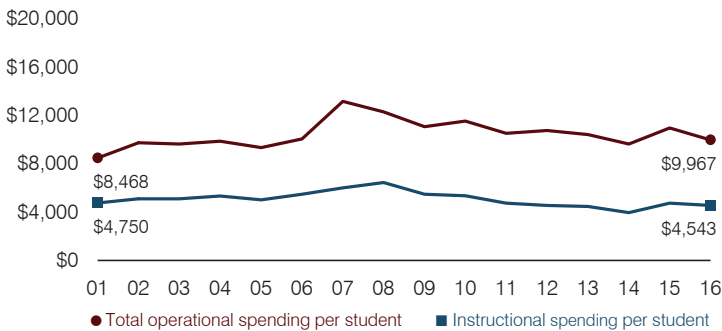
OPERATIONAL TRENDS

Fiscal years as indicated

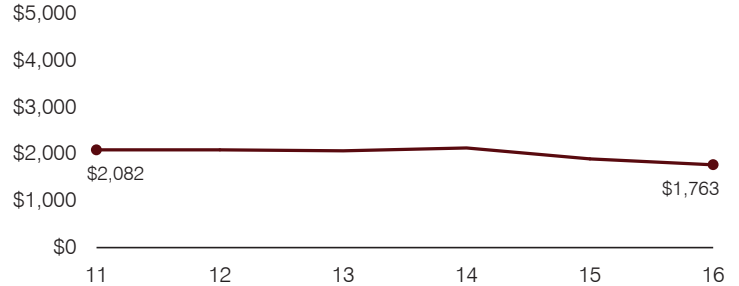
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 45.6 to a low of 41.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration decreased substantially and instruction support decreased.

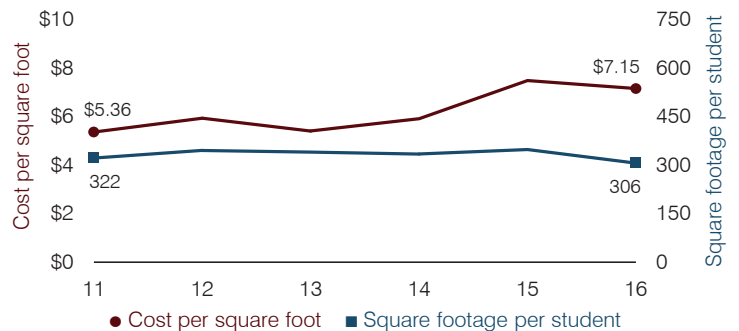
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



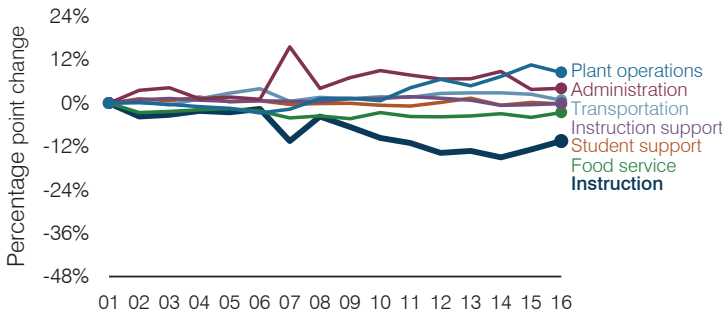
Administrative cost per pupil



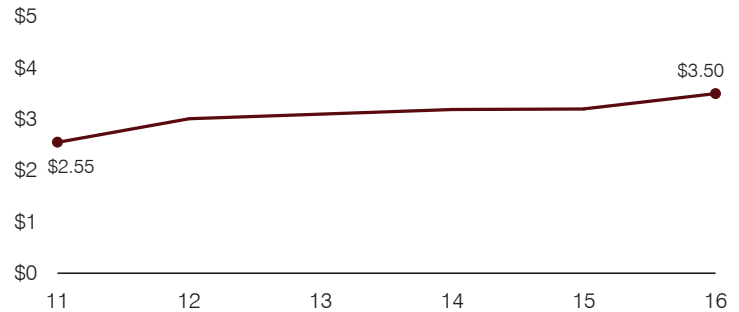
Plant cost per square foot and square footage per student



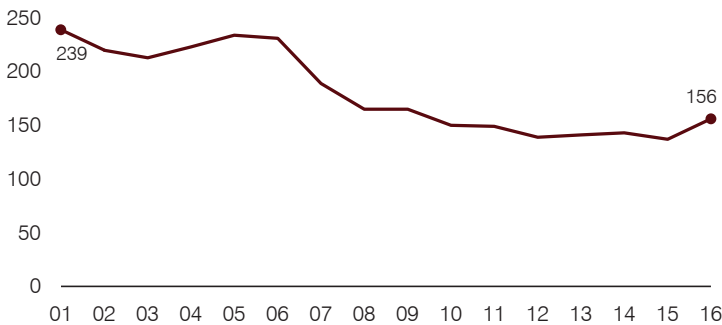
Changes in operational spending percentages



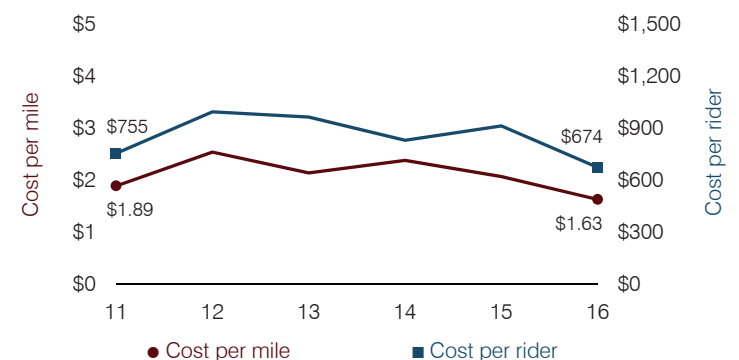
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Morenci Unified School District

Greenlee County

Efficiency peer groups 5 and T-7, Achievement peer group 4

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

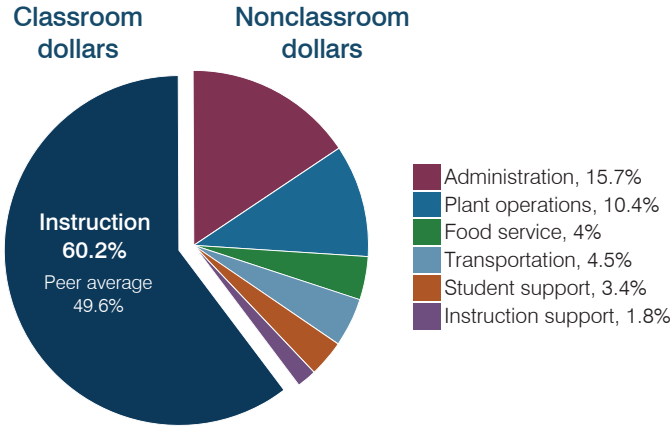
1,380

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,283	\$1,145	\$806
	Students per administrative position	59	56	67
Plant operations	Cost per square foot	\$3.57	\$5.22	\$6.10
	Square footage per student	238	270	154
Food service	Cost per meal	\$3.63	\$3.40	\$2.81
Transportation	Cost per mile	\$4.27	\$3.32	\$3.72
	Cost per rider	\$820	\$863	\$1,092

Per pupil spending

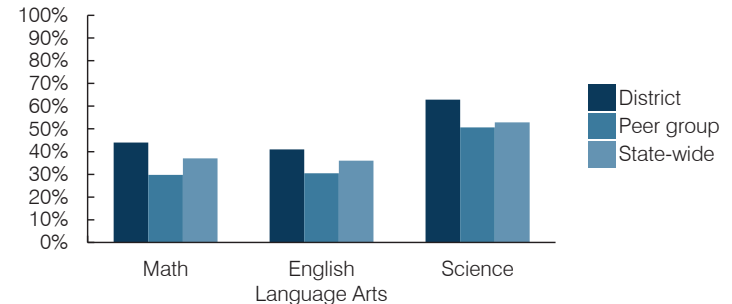
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,668	\$ 4,924	\$ 4,576	\$ 4,145
Administration	1,082	1,283	1,145	806
Plant operations	876	850	1,342	939
Food service	358	327	450	415
Transportation	340	369	522	364
Student support	311	280	695	633
Instruction support	131	146	396	444
Total operational	\$ 7,766	\$ 8,179	\$ 9,126	\$ 7,746
Land and buildings	\$ 43	\$ 106	\$ 452	\$ 621
Equipment	253	653	498	400
Interest	5	8	243	216
Other	339	408	65	153
Total nonoperational	\$ 640	\$ 1,175	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,406	\$ 9,354	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	95%	94%
Graduation rate (2015)	91%	87%	78%
Poverty rate (2015)	6%	16%	23%
Students per teacher	17.7	15.3	18.6
Average teacher salary	\$49,779	\$43,729	\$46,384
Amount from Proposition 301	\$6,352	\$4,733	\$5,315
Average years of teacher experience	12.3	10.4	11.0
Percentage of teachers in first 3 years	5%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	0.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Legend: Low (Green), Moderate (Yellow), High (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 515	\$ 253	\$ 4,015	\$ 1,301
State	359	540	4,190	3,780
Local	7,213	8,287	4,081	4,268
Total revenues per pupil	\$ 8,087	\$ 9,080	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,890	\$ 5,346	\$ 5,922
Grants	522	281	1,805
Donations and tax credits	1,264	1,826	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	584	619	19 of 29

Classroom dollar percentage

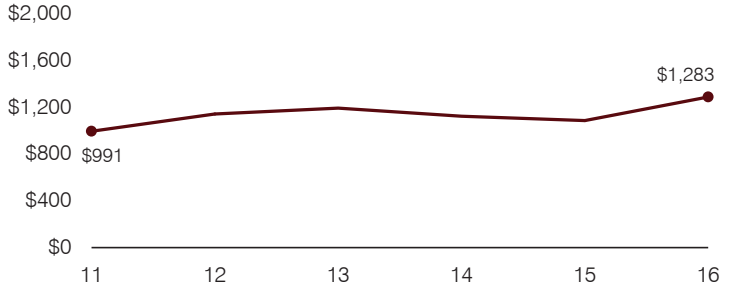
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.9	57.9	58.0	56.8	58.3	56.3	56.9	56.5	58.3	57.2	57.7	57.0	59.5	60.7	60.1	60.2

OPERATIONAL TRENDS
Fiscal years as indicated

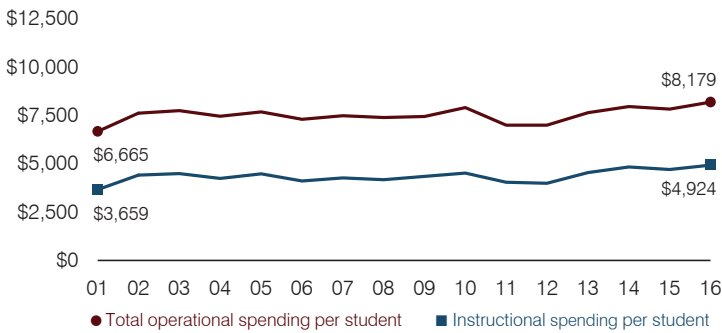
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 17 percent. The percentage of dollars spent in the classroom increased overall from 57.7 to 60.2 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and food service decreased slightly, while instruction support increased slightly. Other nonclassroom areas varied year to year.

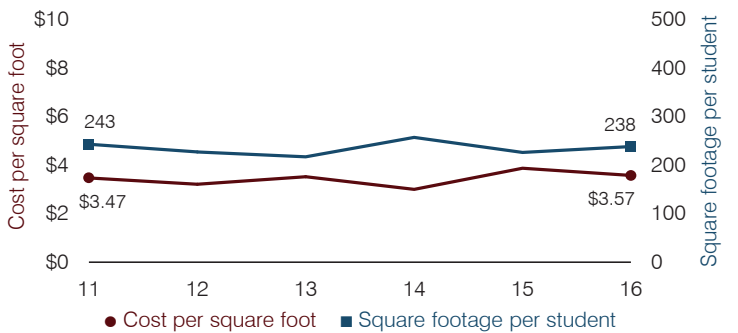
Administrative cost per pupil



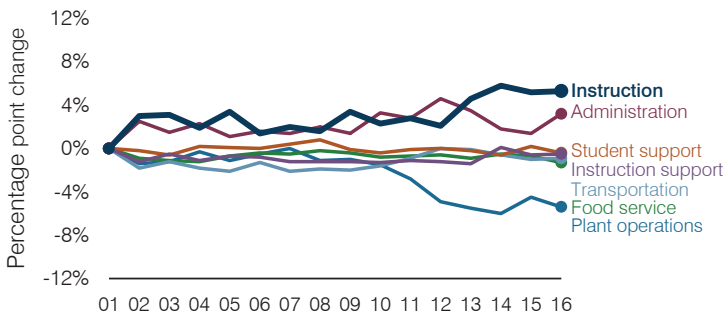
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



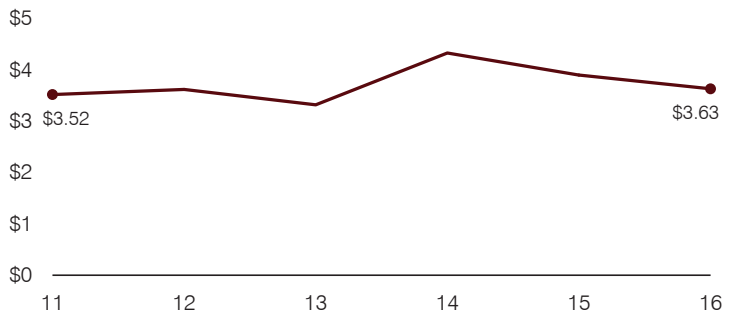
Plant cost per square foot and square footage per student



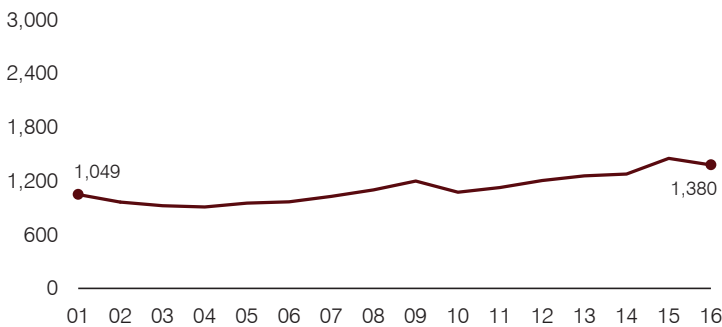
Changes in operational spending percentages



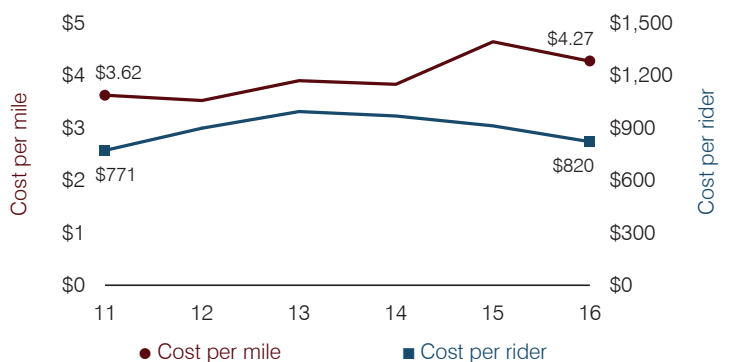
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Morristown Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 16

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

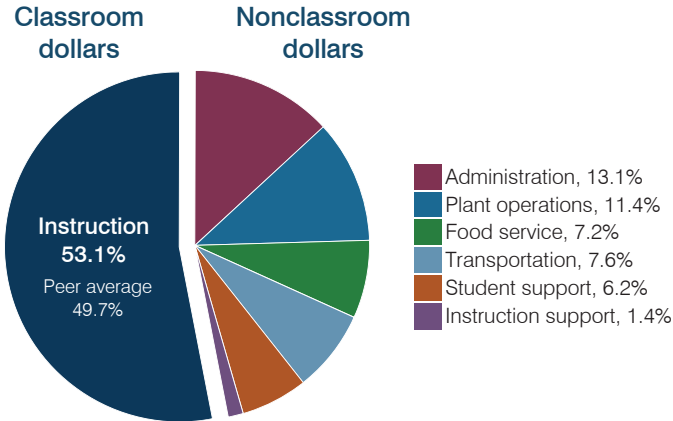
106

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,930	\$2,987	\$806
	Students per administrative position	47	30	67
Plant operations	Cost per square foot	\$5.29	\$7.21	\$6.10
	Square footage per student	317	364	154
Food service	Cost per meal	\$3.58	\$5.54	\$2.81
	Cost per mile	\$1.68	\$1.75	\$3.72
Transportation	Cost per rider	\$943	\$1,495	\$1,092

Per pupil spending

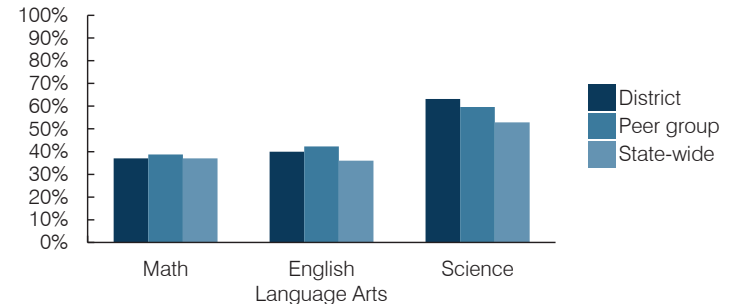
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,747	\$ 7,810	\$ 8,342	\$ 4,145
Administration	1,737	1,930	2,987	806
Plant operations	1,630	1,679	2,523	939
Food service	764	1,063	918	415
Transportation	748	1,112	1,108	364
Student support	593	911	664	633
Instruction support	143	206	514	444
Total operational	\$ 11,362	\$ 14,711	\$ 17,056	\$ 7,746
Land and buildings	\$ 34	\$ 165	\$ 2,005	\$ 621
Equipment	135	330	819	400
Interest	0	8	31	216
Other	8	0	87	153
Total nonoperational	\$ 177	\$ 503	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 11,539	\$ 15,214	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	13%	11%	23%
Students per teacher	10.6	11.8	18.6
Average teacher salary	\$44,734	\$48,263	\$46,384
Amount from Proposition 301	\$3,494	\$3,818	\$5,315
Average years of teacher experience	18.9	17.1	11.0
Percentage of teachers in first 3 years	0%	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	4.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,276	\$ 2,551	\$ 3,667	\$ 1,301
State	4,280	10,709	6,156	3,780
Local	3,882	9,423	14,438	4,268
Total revenues per pupil	\$ 9,438	\$ 22,683	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,046	\$ 9,717	\$ 9,047
Grants	1,496	2,701	4,768
Donations and tax credits	222	295	186

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	1,887	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	731	629	7 of 52

Morristown ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.5	47.0	49.9	49.8	45.8	47.8	47.8	49.9	49.9	48.6	51.7	52.7	52.3	52.9	50.6	53.1

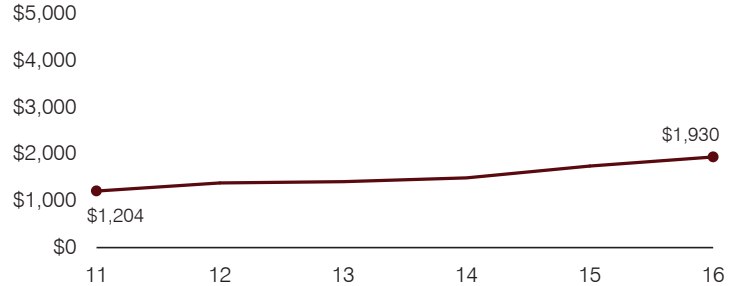
OPERATIONAL TRENDS

Fiscal years as indicated

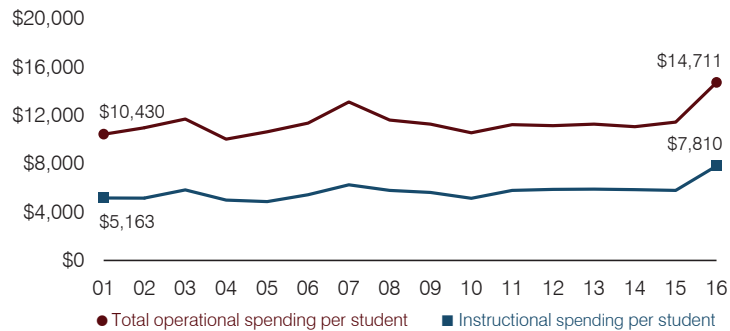
5-year spending trend (2011 through 2016)

Student enrollment decreased by 30 percent, which contributed to the 31 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 51.7 to 53.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

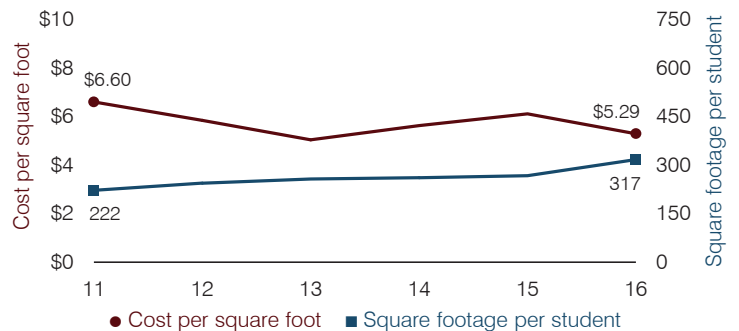
Administrative cost per pupil



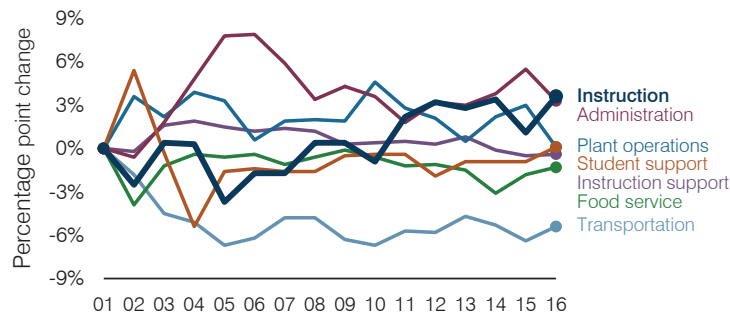
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



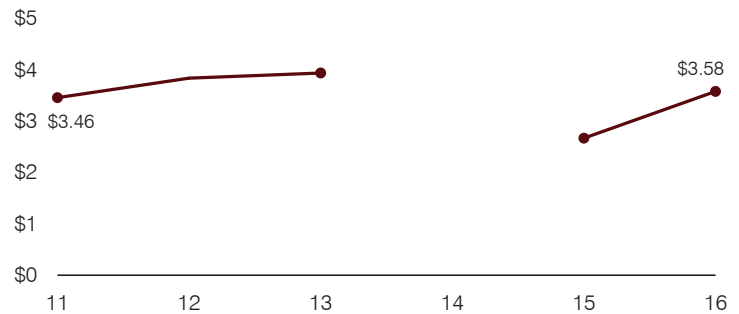
Plant cost per square foot and square footage per student



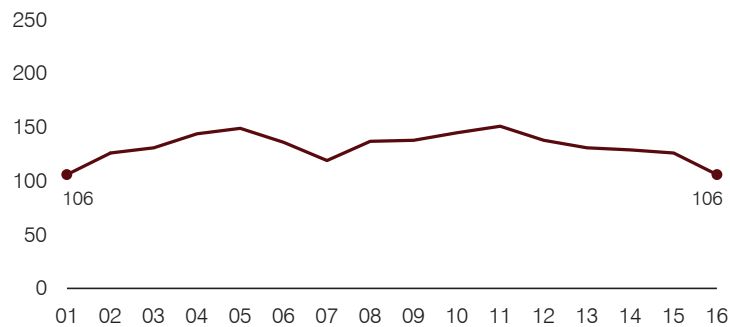
Changes in operational spending percentages



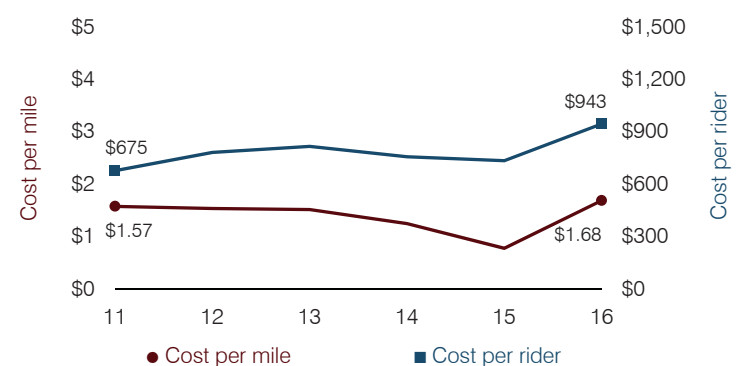
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Murphy Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 15

Legislative district(s): 19 and 27

District size, location:

Medium, City

Students attending:

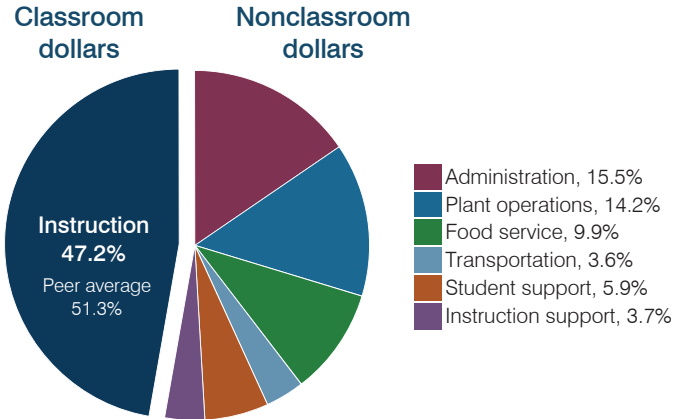
1,756

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,447	\$943	\$806
	Students per administrative position	53	71	67
Plant operations	Cost per square foot	\$7.65	\$6.27	\$6.10
	Square footage per student	174	141	154
Food service	Cost per meal	\$3.06	\$2.60	\$2.81
Transportation	Cost per mile	\$9.25	\$6.21	\$3.72
	Cost per rider	\$1,161	\$783	\$1,092

Per pupil spending

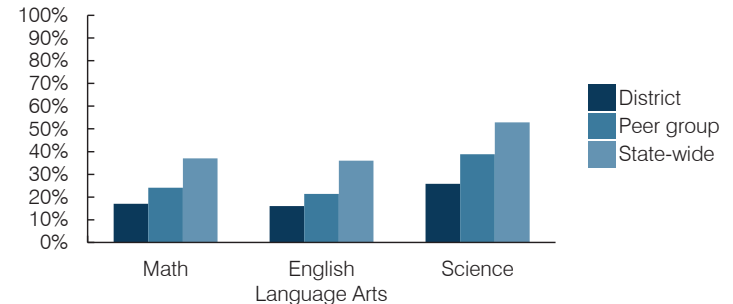
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,506	\$ 4,422	\$ 3,896	\$ 4,145
Administration	1,366	1,447	943	806
Plant operations	1,092	1,329	866	939
Food service	855	921	598	415
Transportation	305	334	301	364
Student support	477	555	562	633
Instruction support	471	350	495	444
Total operational	\$ 9,072	\$ 9,358	\$ 7,661	\$ 7,746
Land and buildings	\$ 519	\$ 341	\$ 1,802	\$ 621
Equipment	416	197	577	400
Interest	320	252	250	216
Other	38	103	155	153
Total nonoperational	\$ 1,293	\$ 893	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 10,365	\$ 10,251	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	52%	49%	23%
Students per teacher	21.7	18.3	18.6
Average teacher salary	\$48,436	\$48,763	\$46,384
Amount from Proposition 301	\$6,148	\$4,203	\$5,315
Average years of teacher experience	11.5	10.0	11.0
Percentage of teachers in first 3 years	22%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,864	\$ 2,737	\$ 1,781	\$ 1,301
State	3,675	4,301	3,849	3,780
Local	2,647	3,558	4,470	4,268
Total revenues per pupil	\$ 9,186	\$ 10,596	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,712	\$ 5,167	\$ 5,085
Grants	2,873	2,736	1,865
Donations and tax credits	12	3	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,495	1,510	19 of 19

Murphy ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	47.4	53.3	55.1	54.4	55.7	56.4	51.8	51.0	50.6	48.1	47.7	46.9	47.9	48.0	49.7	47.2

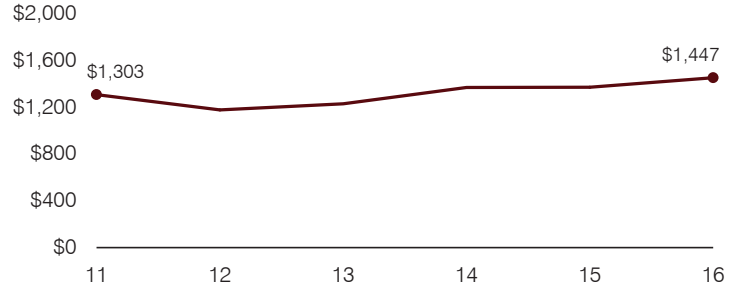
OPERATIONAL TRENDS

Fiscal years as indicated

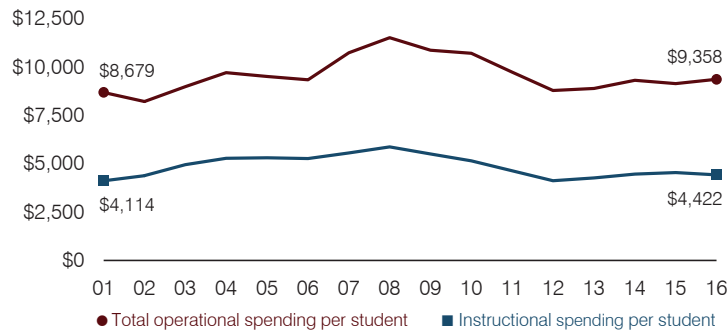
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 49.7 to a low of 46.9 percent. Overall, as a percentage of total operational spending, food service increased substantially, administration and plant operations increased, and transportation increased slightly.

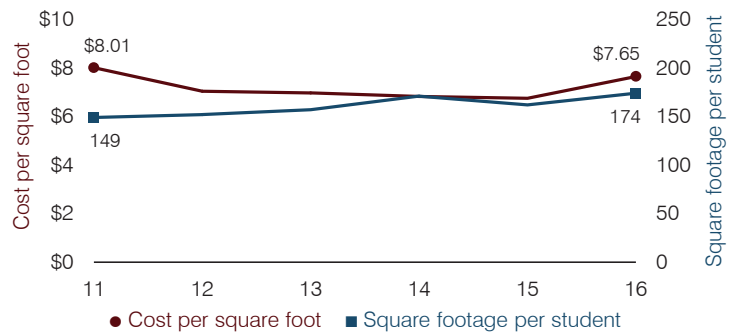
Administrative cost per pupil



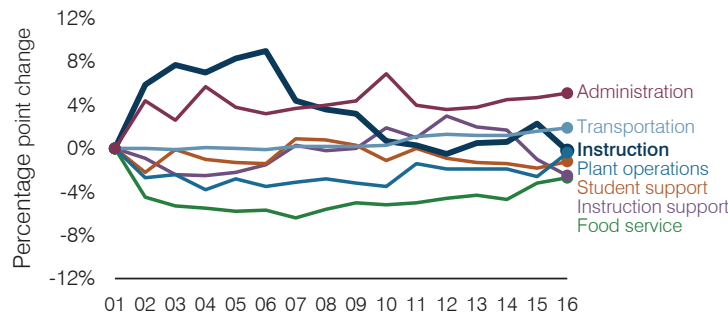
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



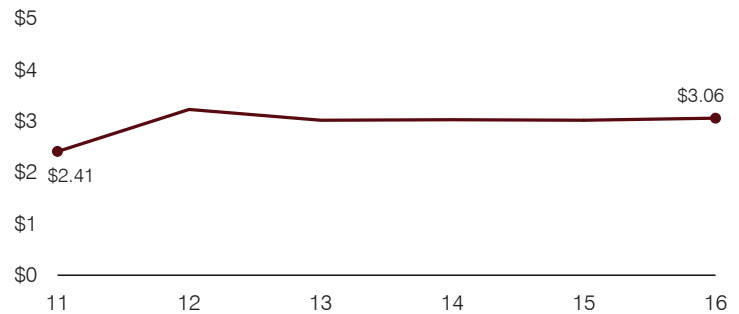
Plant cost per square foot and square footage per student



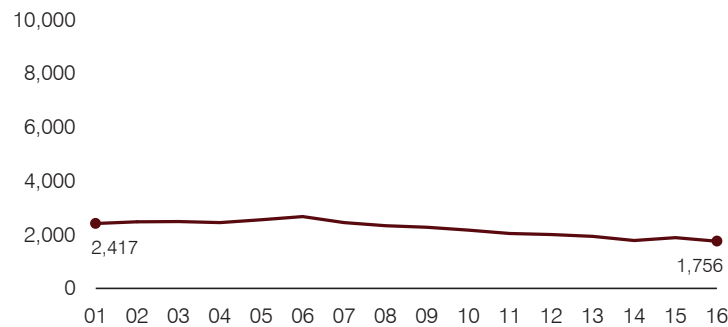
Changes in operational spending percentages



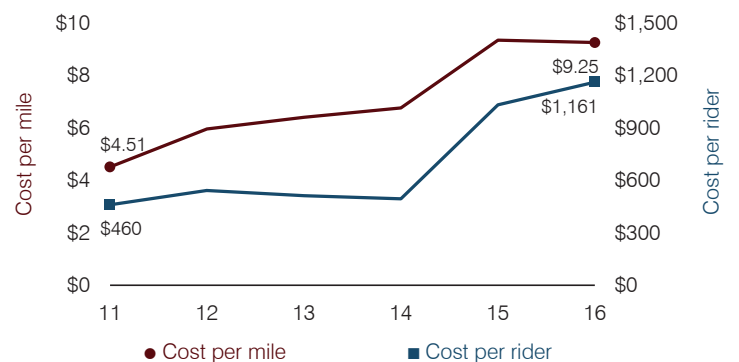
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Naco Elementary School District

Cochise County

Efficiency peer groups 10 and T-8, Achievement peer group 18

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

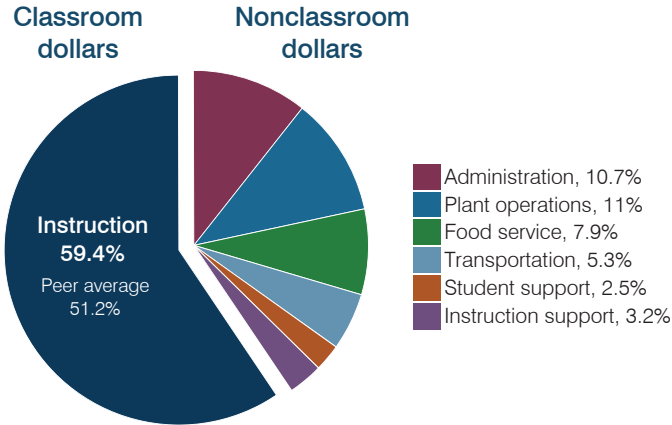
288

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$867	\$1,226	\$806
	Students per administrative position	58	53	67
Plant operations	Cost per square foot	\$7.12	\$6.27	\$6.10
	Square footage per student	125	179	154
Food service	Cost per meal	\$3.77	\$3.29	\$2.81
Transportation	Cost per mile	\$10.13	\$2.55	\$3.72
	Cost per rider	\$5,416	\$996	\$1,092

Per pupil spending

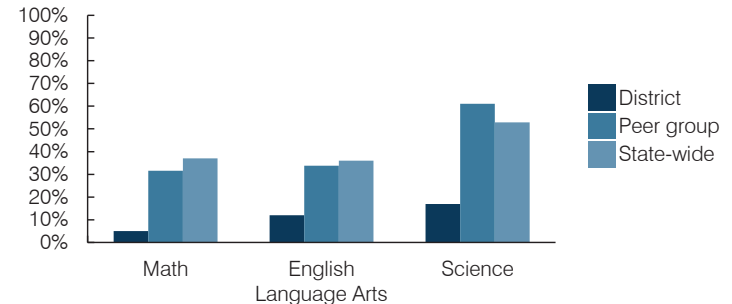
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,454	\$ 4,821	\$ 4,828	\$ 4,145
Administration	1,198	867	1,226	806
Plant operations	1,064	892	1,140	939
Food service	646	640	580	415
Transportation	285	433	539	364
Student support	170	206	521	633
Instruction support	230	257	348	444
Total operational	\$ 8,047	\$ 8,116	\$ 9,182	\$ 7,746
Land and buildings	\$ 0	\$ 1	\$ 237	\$ 621
Equipment	28	54	321	400
Interest	0	0	161	216
Other	0	0	69	153
Total nonoperational	\$ 28	\$ 55	\$ 788	\$ 1,390
Total per pupil spending	\$ 8,075	\$ 8,171	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	28%	25%	23%
Students per teacher	19.2	13.9	18.6
Average teacher salary	\$43,211	\$46,579	\$46,384
Amount from Proposition 301	\$4,975	\$4,701	\$5,315
Average years of teacher experience	10.4	12.1	11.0
Percentage of teachers in first 3 years	13%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.0%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,233	\$ 1,287	\$ 2,805	\$ 1,301
State	5,180	6,931	4,432	3,780
Local	1,577	1,524	4,597	4,268
Total revenues per pupil	\$ 7,990	\$ 9,742	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,801	\$ 6,121	\$ 6,808
Grants	1,233	1,287	1,923
Donations and tax credits	16	179	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	0	0	6 of 14

Classroom dollar percentage

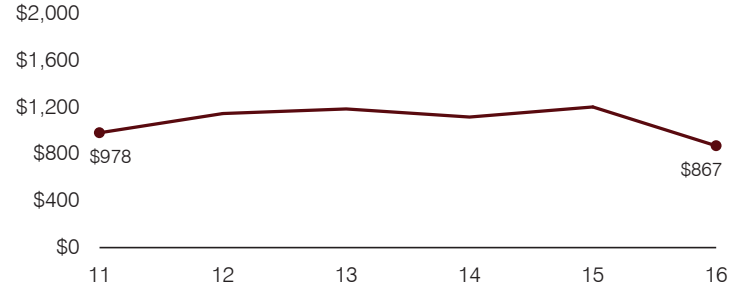
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	64.2	67.3	59.7	62.7	65.3	61.0	63.0	63.1	55.6	59.9	57.2	58.8	58.7	57.6	55.3	59.4

OPERATIONAL TRENDS
Fiscal years as indicated

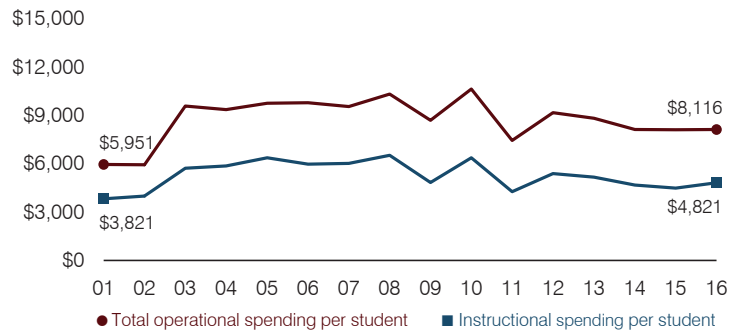
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 57.2 to 59.4 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased substantially and student support decreased slightly, while transportation increased substantially.

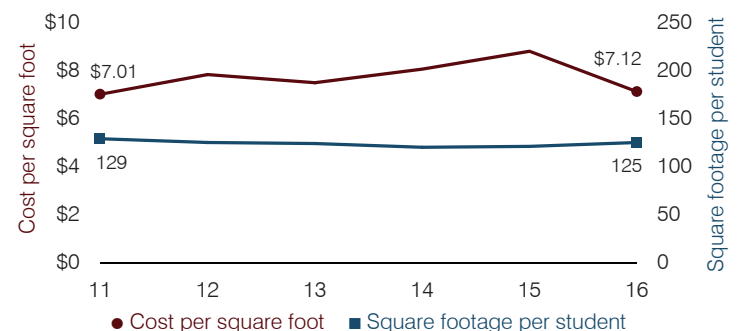
Administrative cost per pupil



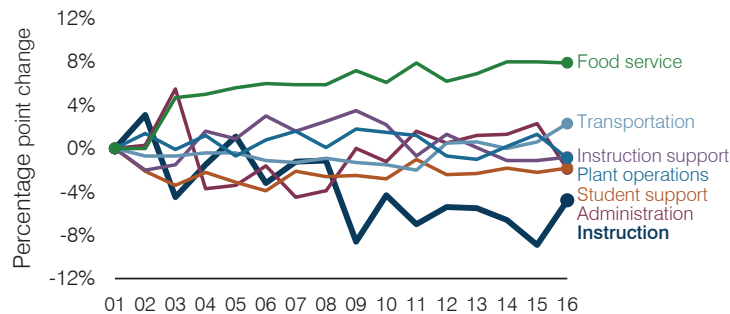
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



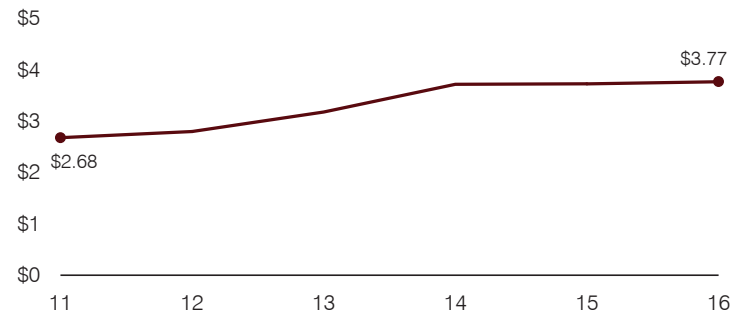
Plant cost per square foot and square footage per student



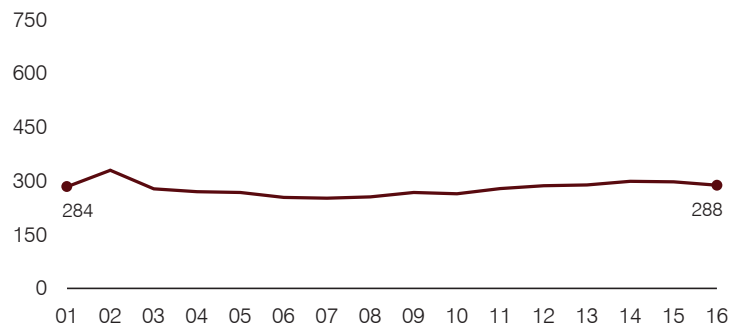
Changes in operational spending percentages



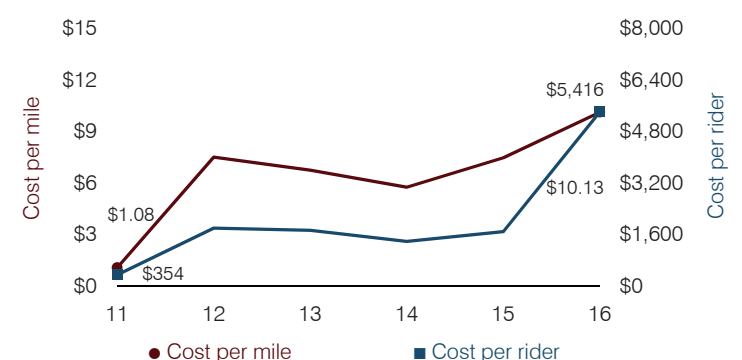
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Nadaburg Unified School District

Maricopa County

Efficiency peer groups 9 and T-8, Achievement peer group 16

Legislative district(s): 13 and 22

District size, location:

Medium, Rural

Students attending:

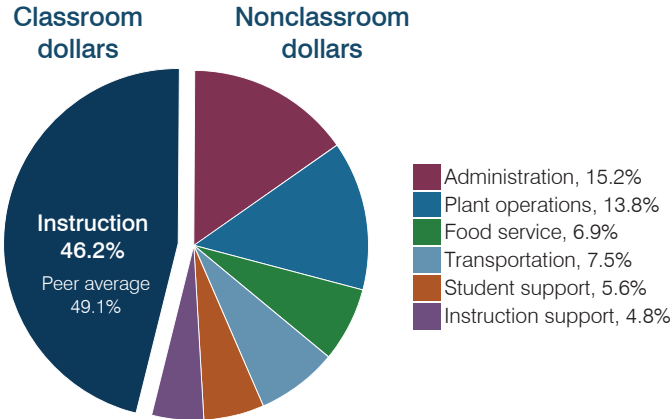
850

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,334	\$1,108	\$806
	Students per administrative position	48	59	67
Plant operations	Cost per square foot	\$8.43	\$7.02	\$6.10
	Square footage per student	143	149	154
Food service	Cost per meal	\$2.02	\$2.88	\$2.81
Transportation	Cost per mile	\$2.69	\$2.55	\$3.72
	Cost per rider	\$1,081	\$996	\$1,092

Per pupil spending

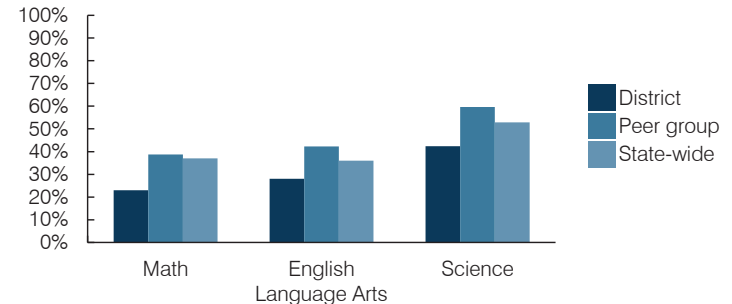
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,621	\$ 4,059	\$ 3,970	\$ 4,145
Administration	1,235	1,334	1,108	806
Plant operations	1,106	1,207	1,027	939
Food service	533	609	573	415
Transportation	933	653	437	364
Student support	513	493	512	633
Instruction support	563	425	473	444
Total operational	\$ 9,504	\$ 8,780	\$ 8,100	\$ 7,746
Land and buildings	\$ 108	\$ 35	\$ 302	\$ 621
Equipment	318	500	308	400
Interest	64	80	81	216
Other	514	534	115	153
Total nonoperational	\$ 1,004	\$ 1,149	\$ 806	\$ 1,390
Total per pupil spending	\$ 10,508	\$ 9,929	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	15%	11%	23%
Students per teacher	18.6	11.8	18.6
Average teacher salary	\$44,864	\$48,263	\$46,384
Amount from Proposition 301	\$5,635	\$3,818	\$5,315
Average years of teacher experience	9.0	17.1	11.0
Percentage of teachers in first 3 years	18%	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	2.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,787	\$ 1,900	\$ 1,836	\$ 1,301
State	5,061	5,546	4,877	3,780
Local	2,276	2,327	2,734	4,268
Total revenues per pupil	\$ 9,124	\$ 9,773	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,150	\$ 5,932	\$ 5,688
Grants	2,116	2,233	1,981
Donations and tax credits	264	254	72

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	238	234	7 of 10

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.3	54.7	58.0	56.1	55.6	54.1	53.4	53.8	52.2	47.1	45.6	47.6	48.3	47.2	48.6	46.2

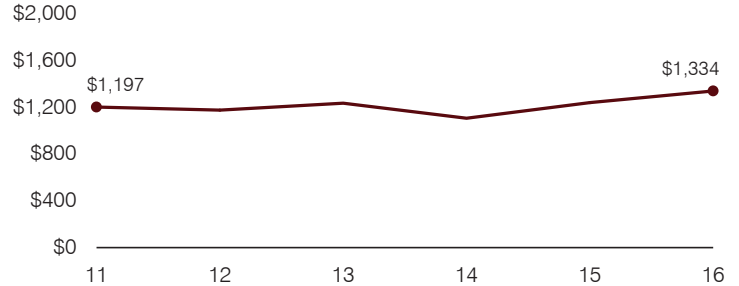
OPERATIONAL TRENDS

Fiscal years as indicated

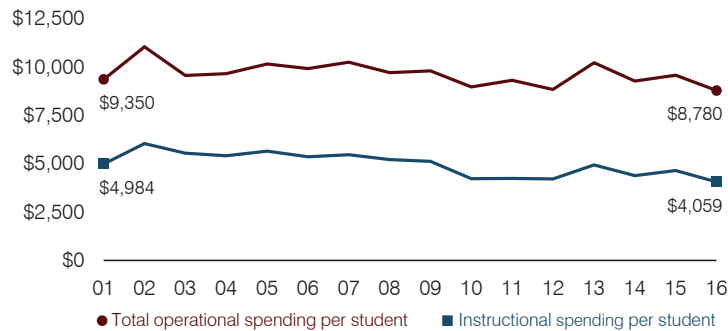
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 45.6 to 46.2 percent. Overall, as a percentage of total operational spending, transportation decreased substantially and student support decreased slightly, while plant operations increased substantially.

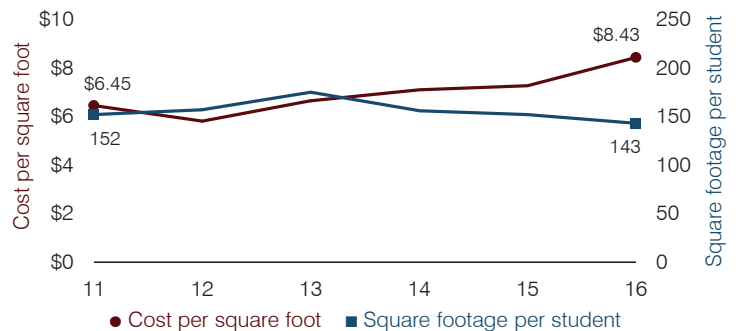
Administrative cost per pupil



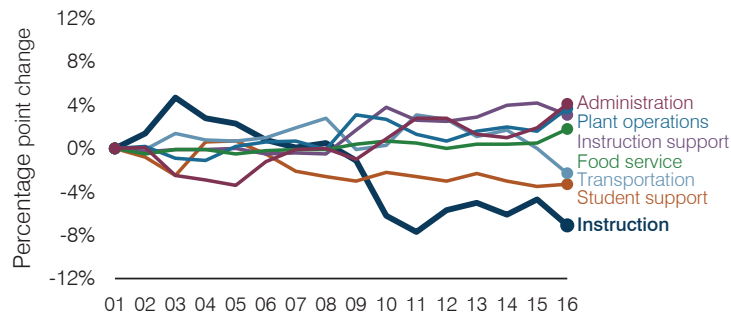
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



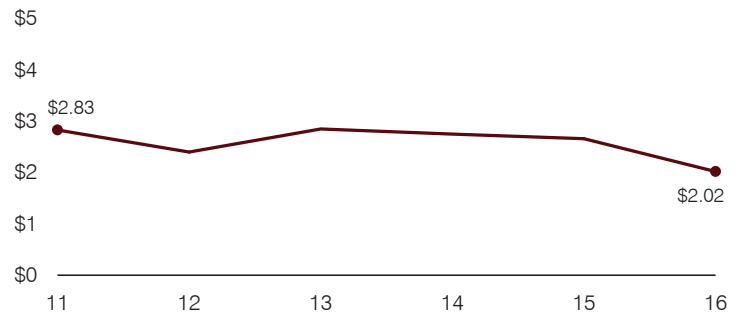
Plant cost per square foot and square footage per student



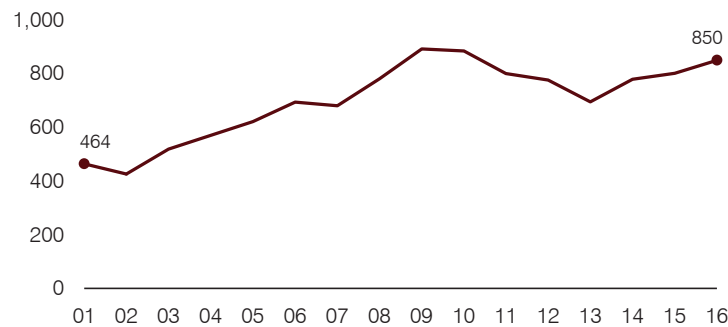
Changes in operational spending percentages



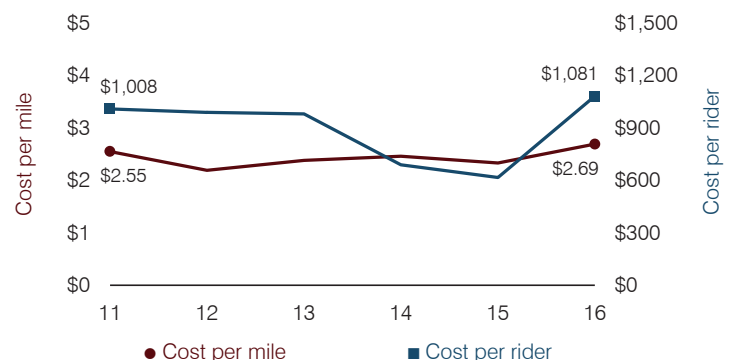
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Nogales Unified School District

Santa Cruz County

Efficiency peer groups 4 and T-6, Achievement peer group 7

Legislative district(s): 2

District size, location:

Medium-large, Town

Students attending:

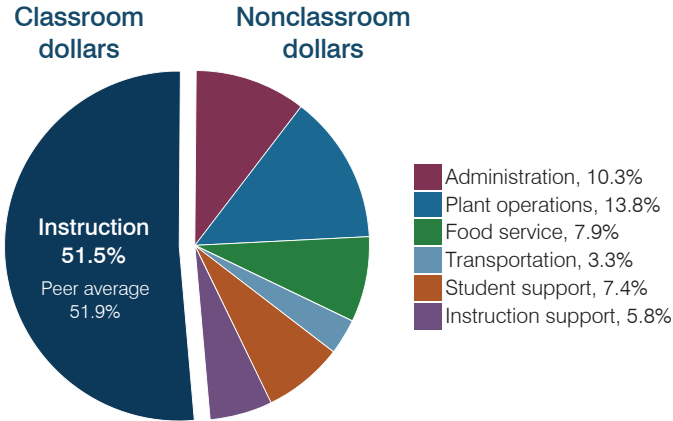
5,537

Number of schools:

10

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$744	\$791	\$806
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$7.45	\$5.35	\$6.10
	Square footage per student	134	191	154
Food service	Cost per meal	\$3.28	\$2.94	\$2.81
Transportation	Cost per mile	\$5.18	\$3.68	\$3.72
	Cost per rider	\$872	\$543	\$1,092

Per pupil spending

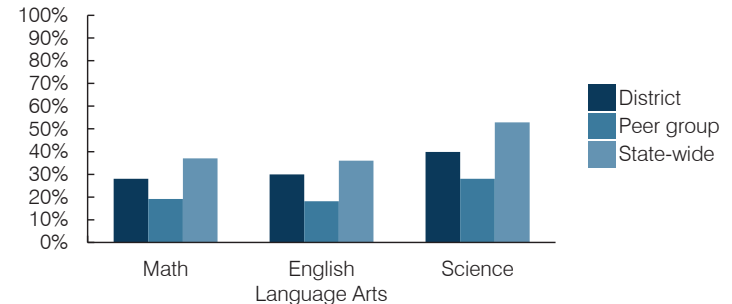
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,634	\$ 3,717	\$ 3,915	\$ 4,145
Administration	735	744	791	806
Plant operations	994	998	987	939
Food service	537	571	402	415
Transportation	232	236	405	364
Student support	506	534	588	633
Instruction support	343	415	473	444
Total operational	\$ 6,981	\$ 7,215	\$ 7,561	\$ 7,746
Land and buildings	\$ 123	\$ 28	\$ 232	\$ 621
Equipment	88	212	291	400
Interest	0	0	195	216
Other	32	37	69	153
Total nonoperational	\$ 243	\$ 277	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,224	\$ 7,492	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	92%	94%
Graduation rate (2015)	89%	77%	78%
Poverty rate (2015)	43%	42%	23%
Students per teacher	19.9	15.6	18.6
Average teacher salary	\$47,176	\$45,126	\$46,384
Amount from Proposition 301	\$4,957	\$4,619	\$5,315
Average years of teacher experience	14.6	12.6	11.0
Percentage of teachers in first 3 years	11%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,463	\$ 1,367	\$ 2,396	\$ 1,301
State	4,538	4,784	3,985	3,780
Local	1,589	1,823	3,109	4,268
Total revenues per pupil	\$ 7,590	\$ 7,974	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,928	\$ 5,177	\$ 5,347
Grants	1,609	1,416	1,480
Donations and tax credits	42	34	53

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	293	315	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.5	56.2	55.7	54.7	54.9	56.1	55.0	54.3	52.7	52.1	51.7	51.5	51.3	51.7	52.1	51.5

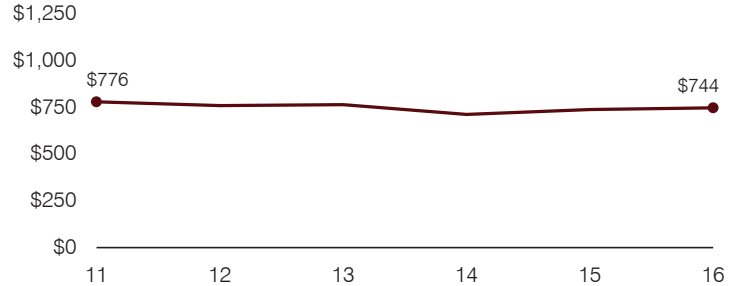
OPERATIONAL TRENDS

Fiscal years as indicated

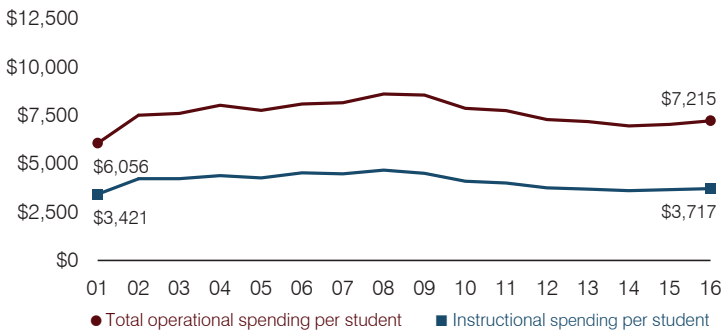
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom decreased slightly overall from 51.7 to 51.5 percent. Overall, as a percentage of total operational spending, food service and transportation increased and instruction support increased slightly, while plant operations and student support decreased and administration decreased slightly.

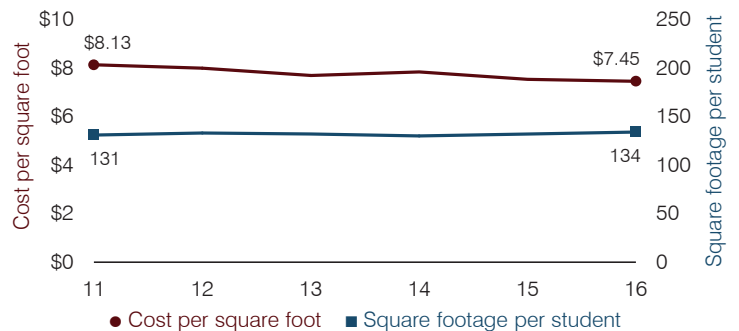
Administrative cost per pupil



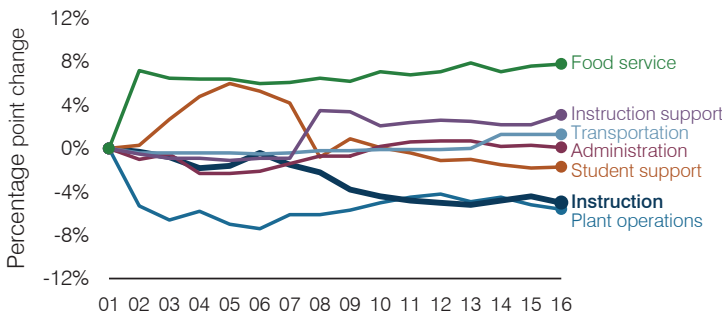
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



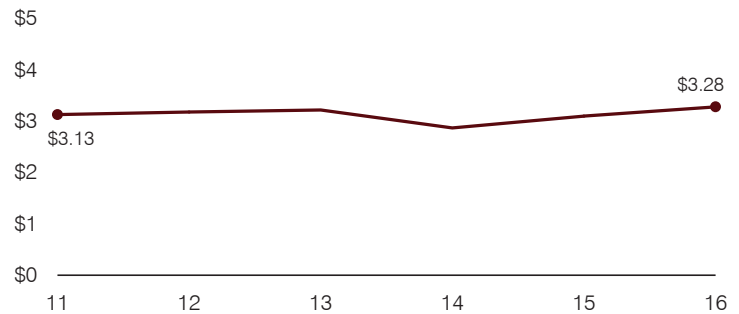
Plant cost per square foot and square footage per student



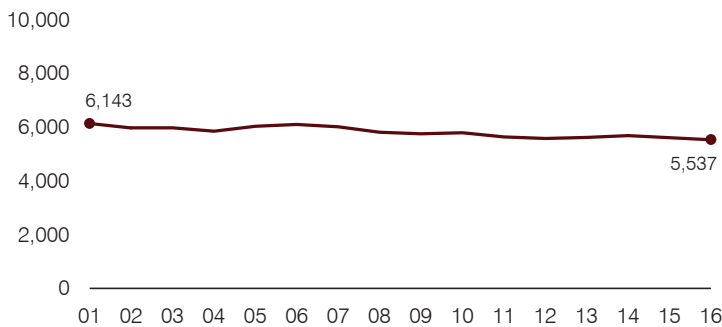
Changes in operational spending percentages



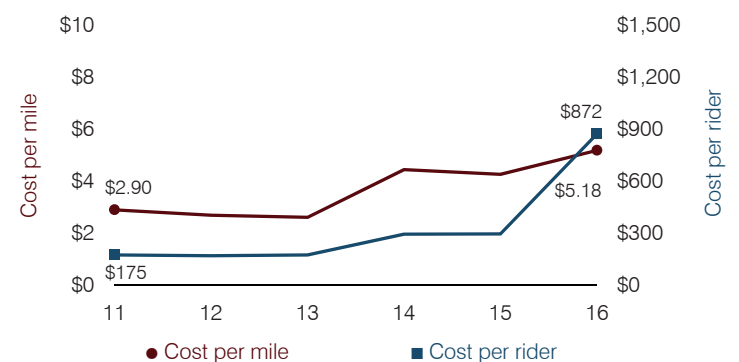
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Oracle Elementary School District

Pinal County

Efficiency peer groups 10 and T-9, Achievement peer group 17

Legislative district(s): 8 and 11

District size, location:

Small, Rural

Students attending:

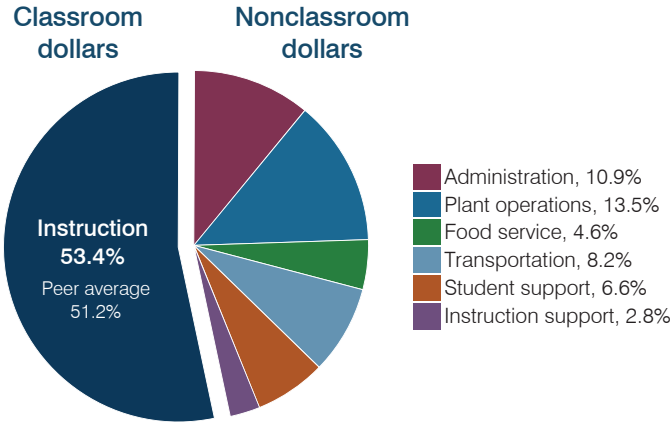
418

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,090	\$1,226	\$806
	Students per administrative position	62	53	67
Plant operations	Cost per square foot	\$7.70	\$6.27	\$6.10
	Square footage per student	174	179	154
Food service	Cost per meal	\$2.92	\$3.29	\$2.81
Transportation	Cost per mile	\$2.08	\$2.49	\$3.72
	Cost per rider	\$697	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

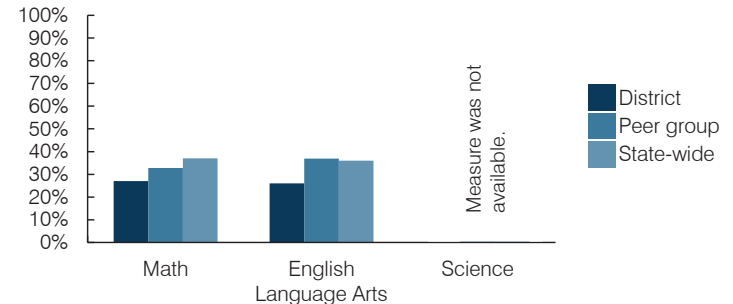
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,791	\$ 5,333	\$ 4,828	\$ 4,145
Administration	1,217	1,090	1,226	806
Plant operations	1,393	1,343	1,140	939
Food service	423	462	580	415
Transportation	1,016	816	539	364
Student support	619	658	521	633
Instruction support	329	278	348	444
Total operational	\$ 9,788	\$ 9,980	\$ 9,182	\$ 7,746
Land and buildings	\$ 443	\$ 431	\$ 237	\$ 621
Equipment	157	365	321	400
Interest	0	0	161	216
Other	67	105	69	153
Total nonoperational	\$ 667	\$ 901	\$ 788	\$ 1,390
Total per pupil spending	\$ 10,455	\$ 10,881	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	17%	19%	23%
Students per teacher	16.7	14.2	18.6
Average teacher salary	\$46,309	\$44,172	\$46,384
Amount from Proposition 301	\$5,639	\$4,469	\$5,315
Average years of teacher experience	14.2	12.6	11.0
Percentage of teachers in first 3 years	24%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 924	\$ 1,353	\$ 2,805	\$ 1,301
State	4,410	3,978	4,432	3,780
Local	5,906	6,042	4,597	4,268
Total revenues per pupil	\$ 11,240	\$ 11,373	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,170	\$ 7,718	\$ 6,808
Grants	984	1,415	1,923
Donations and tax credits	458	490	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	705	1,114	6 of 14

Classroom dollar percentage

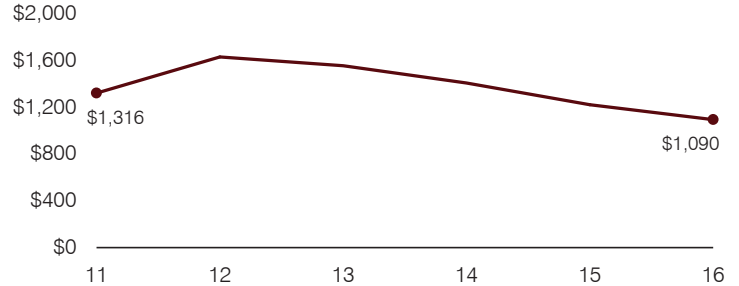
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.2	49.2	51.2	52.4	48.7	52.7	50.2	50.0	49.9	49.3	48.2	46.4	49.1	51.6	48.9	53.4

OPERATIONAL TRENDS
Fiscal years as indicated

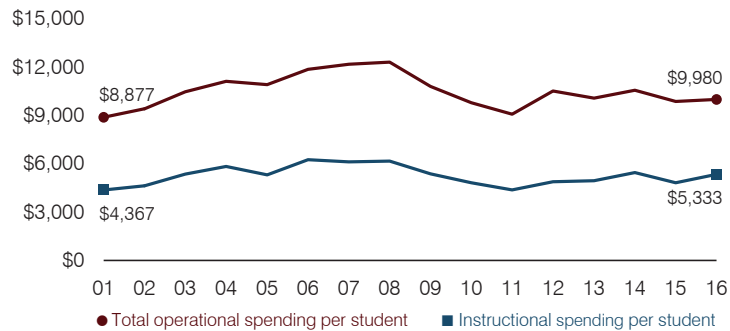
5-year spending trend (2011 through 2016)

Student enrollment decreased by 17 percent, which contributed to the 10 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 48.2 to 53.4 percent. Overall, as a percentage of total operational spending, administration decreased substantially and transportation decreased.

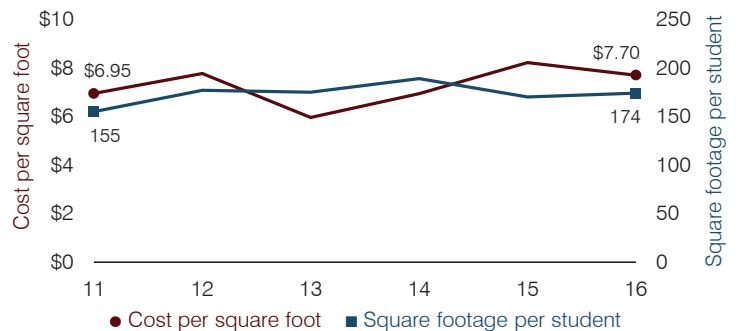
Administrative cost per pupil



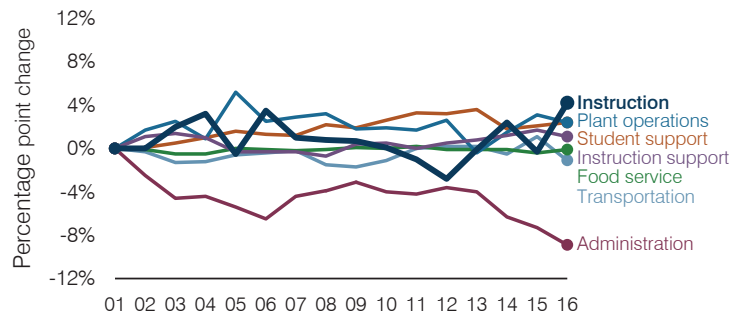
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



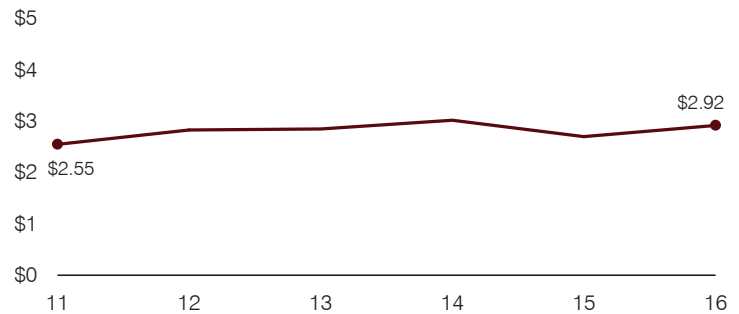
Plant cost per square foot and square footage per student



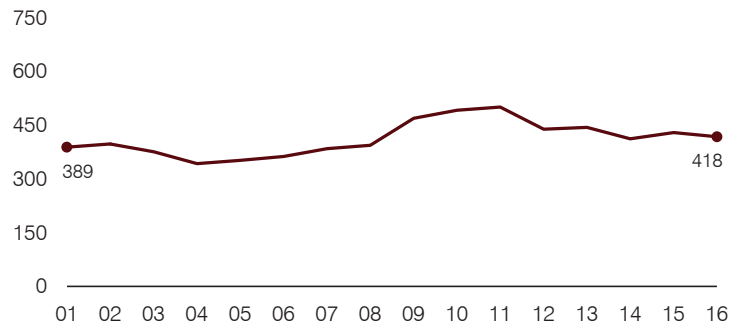
Changes in operational spending percentages



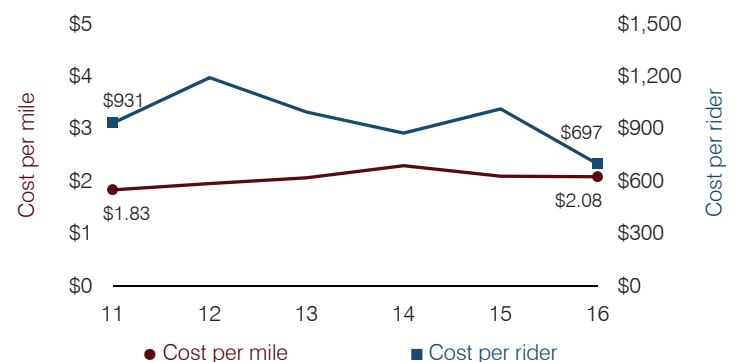
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Osborn Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 14

Legislative district(s): 24

District size, location:

Medium-large, City

Students attending:

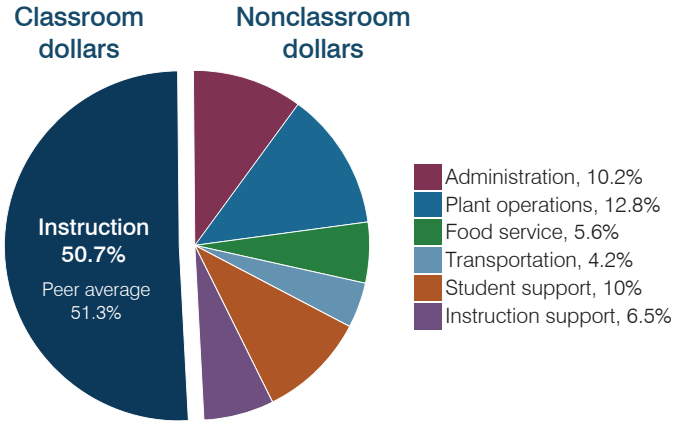
2,779

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$889	\$943	\$806
	Students per administrative position	72	71	67
Plant operations	Cost per square foot	\$6.88	\$6.27	\$6.10
	Square footage per student	162	141	154
Food service	Cost per meal	\$2.43	\$2.60	\$2.81
Transportation	Cost per mile	\$4.74	\$5.73	\$3.72
	Cost per rider	\$956	\$910	\$1,092

Very low
Low
Comparable
High
Very high

Per pupil spending

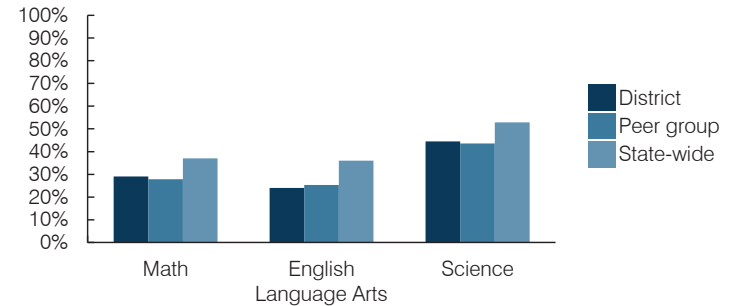
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,047	\$ 4,415	\$ 3,896	\$ 4,145
Administration	794	889	943	806
Plant operations	1,097	1,116	866	939
Food service	492	486	598	415
Transportation	298	362	301	364
Student support	921	865	562	633
Instruction support	703	569	495	444
Total operational	\$ 8,352	\$ 8,702	\$ 7,661	\$ 7,746
Land and buildings	\$ 28	\$ 23	\$ 1,802	\$ 621
Equipment	148	244	577	400
Interest	561	502	250	216
Other	6	17	155	153
Total nonoperational	\$ 743	\$ 786	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 9,095	\$ 9,488	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	37%	35%	23%
Students per teacher	20.6	19.0	18.6
Average teacher salary	\$55,374	\$47,640	\$46,384
Amount from Proposition 301	\$8,255	\$5,327	\$5,315
Average years of teacher experience	7.3	8.6	11.0
Percentage of teachers in first 3 years	38%	33%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: Low

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate
High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,204	\$ 2,318	\$ 1,781	\$ 1,301
State	2,611	2,818	3,849	3,780
Local	5,531	5,624	4,470	4,268
Total revenues per pupil	\$ 10,346	\$ 10,760	\$ 10,100	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,089	\$ 5,154	\$ 5,085	\$ 5,471
Grants	2,278	2,380	1,865	1,182
Donations and tax credits	51	60	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	2,422	2,384	19 of 19

Classroom dollar percentage

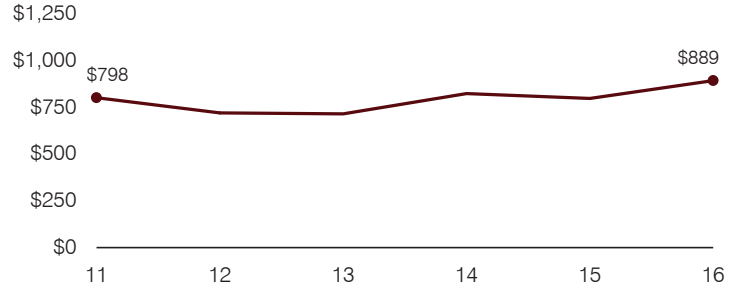
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.2	53.1	52.9	51.5	49.1	50.0	49.0	49.6	50.9	49.4	44.3	47.0	48.5	49.0	48.5	50.7

OPERATIONAL TRENDS
Fiscal years as indicated

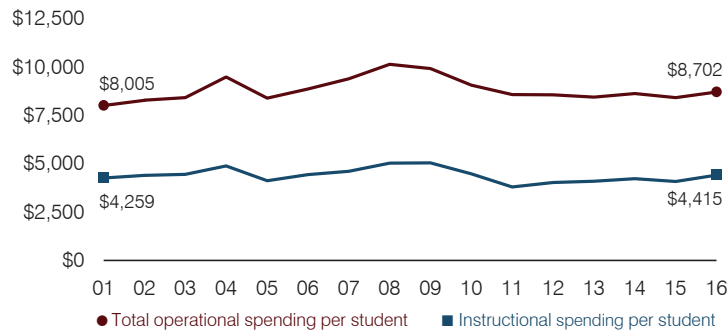
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom increased overall from 44.3 to 50.7 percent. As a percentage of total operational spending, instruction support decreased substantially, plant operations decreased, and food service decreased slightly. Other nonclassroom areas varied year to year.

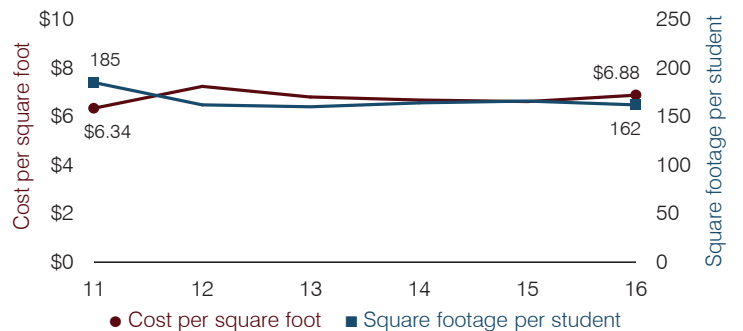
Administrative cost per pupil



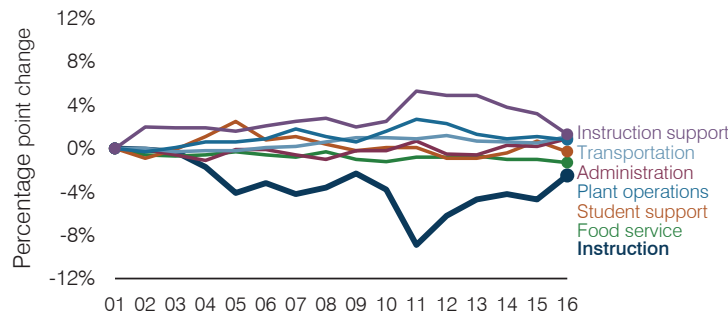
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



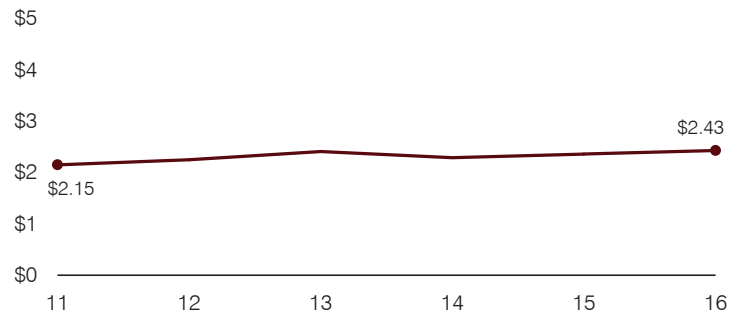
Plant cost per square foot and square footage per student



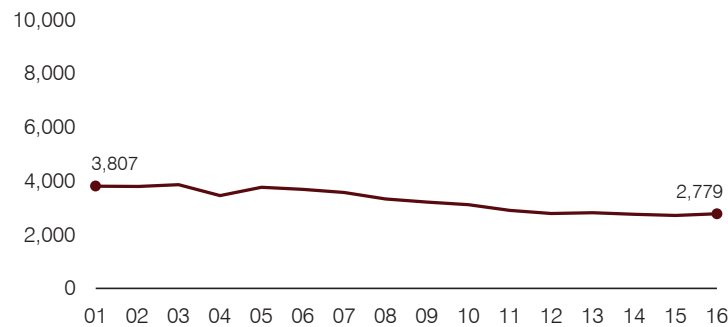
Changes in operational spending percentages



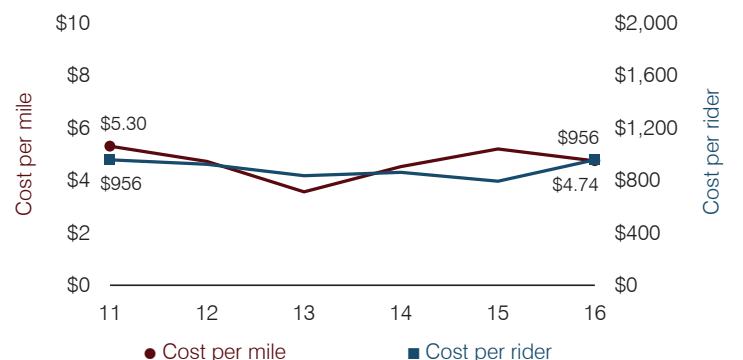
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Owens-Whitney Elementary School District

Mohave County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 16

Students attending:

16

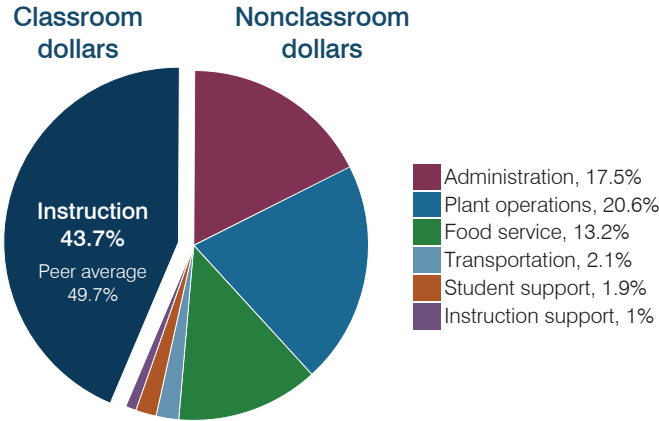
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,397	\$2,987	\$806
	Students per administrative position	13	30	67
Plant operations	Cost per square foot	\$11.13	\$7.21	\$6.10
	Square footage per student	465	364	154
Food service	Cost per meal	\$14.60	\$5.54	\$2.81
	Cost per mile	\$0.42	\$1.75	\$3.72
Transportation	Cost per rider	\$535	\$1,495	\$1,092

Per pupil spending

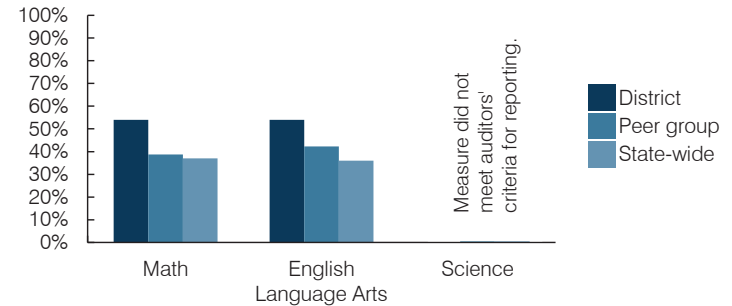
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,311	\$ 10,982	\$ 8,342	\$ 4,145
Administration	2,198	4,397	2,987	806
Plant operations	3,077	5,182	2,523	939
Food service	2,157	3,307	918	415
Transportation	671	534	1,108	364
Student support	20	475	664	633
Instruction support	52	252	514	444
Total operational	\$ 15,486	\$ 25,129	\$ 17,056	\$ 7,746
Land and buildings	\$ 0	\$ 128	\$ 2,005	\$ 621
Equipment	96	362	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 96	\$ 490	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 15,582	\$ 25,619	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	15%	11%	23%
Students per teacher	16.0	11.8	18.6
Average teacher salary	N/A	\$48,263	\$46,384
Amount from Proposition 301	N/A	\$3,818	\$5,315
Average years of teacher experience	N/A	17.1	11.0
Percentage of teachers in first 3 years	N/A	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	12.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,250	\$ 1,882	\$ 3,667	\$ 1,301
State	583	1,507	6,156	3,780
Local	16,044	19,099	14,438	4,268
Total revenues per pupil	\$ 17,877	\$ 22,488	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 12,782	\$ 14,764	\$ 9,047	\$ 5,471
Grants	1,047	1,882	4,768	1,182
Donations and tax credits	0	0	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	9,443	10,638	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Owens-Whitney ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.0	55.6	53.0	53.7	59.6	60.2	61.4	61.7	61.2	52.3	39.5	55.6	58.7	59.5	47.2	43.7

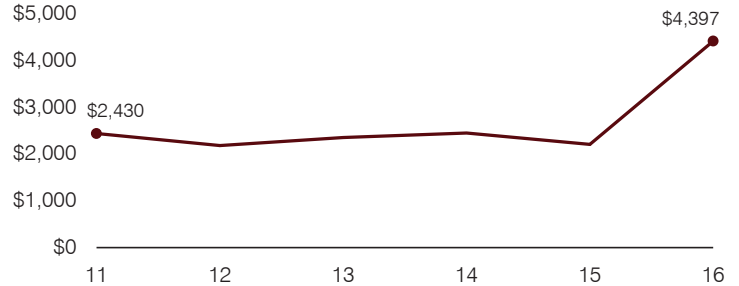
OPERATIONAL TRENDS

Fiscal years as indicated

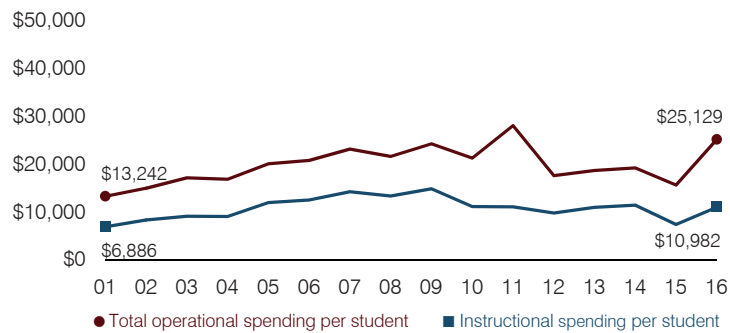
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 39.5 to 43.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations decreased substantially.

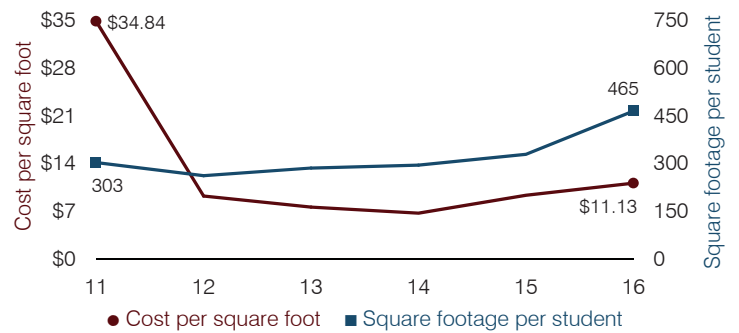
Administrative cost per pupil



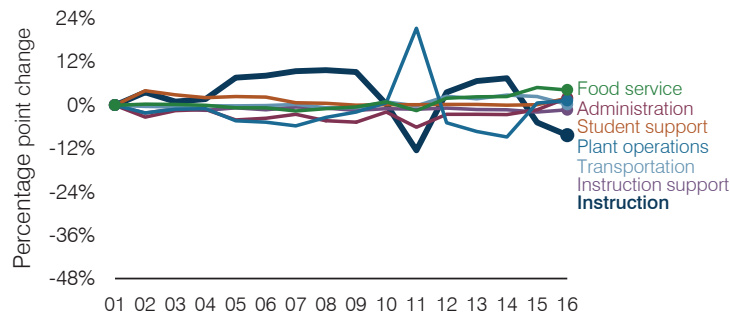
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



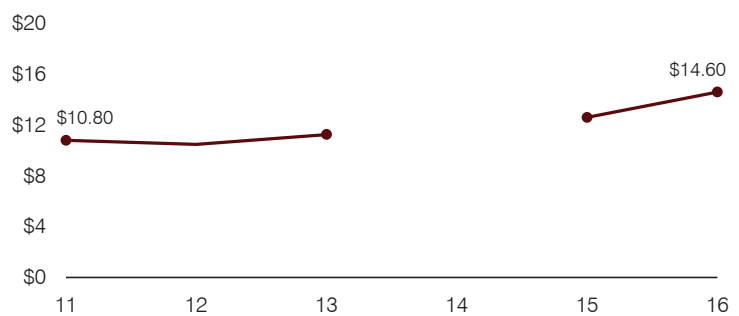
Plant cost per square foot and square footage per student



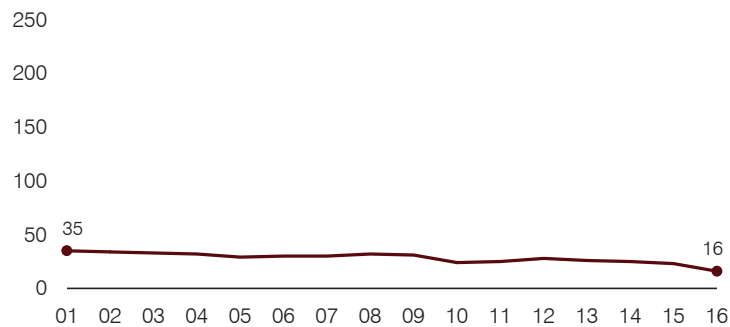
Changes in operational spending percentages



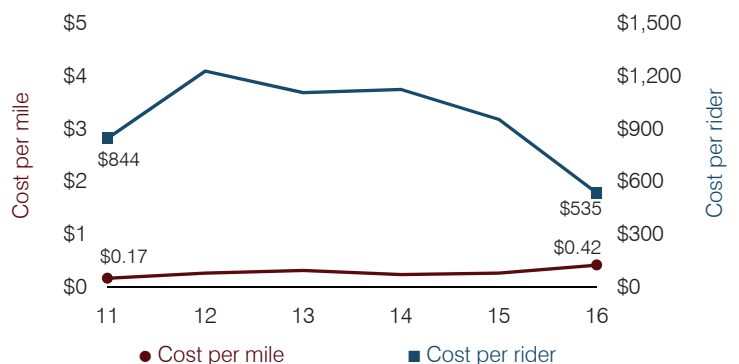
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Page Unified School District

Coconino County

Efficiency peer groups 4 and T-10, Achievement peer group 5

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending¹:

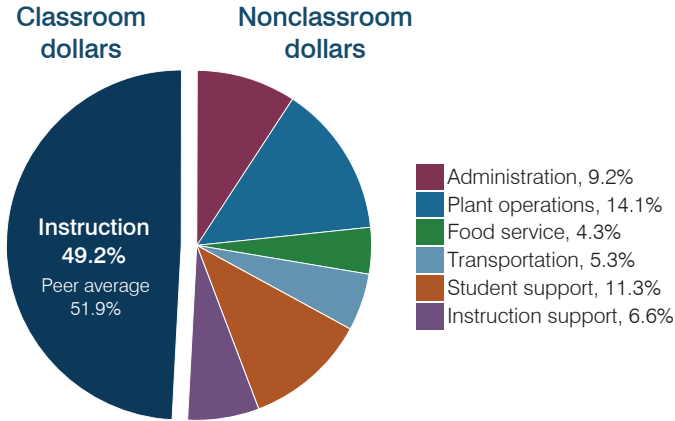
2,594

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$902	\$791	\$806
	Students per administrative position	53	69	67
Plant operations	Cost per square foot	\$5.62	\$5.35	\$6.10
	Square footage per student	246	191	154
Food service	Cost per meal	\$3.16	\$2.94	\$2.81
Transportation	Cost per mile	\$2.57	\$1.89	\$3.72
	Cost per rider	\$1,931	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

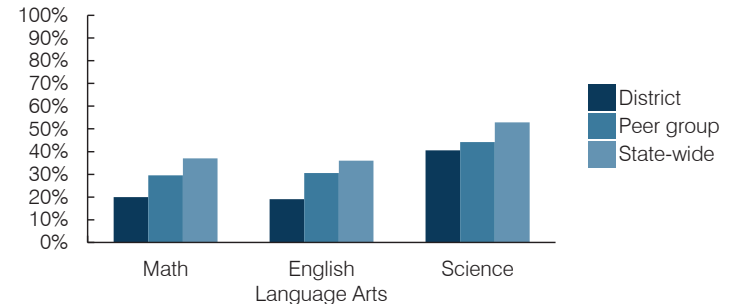
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,697	\$ 4,836	\$ 3,915	\$ 4,145
Administration	829	902	791	806
Plant operations	1,375	1,382	987	939
Food service	420	427	402	415
Transportation	534	517	405	364
Student support	1,088	1,114	588	633
Instruction support	709	654	473	444
Total operational	\$ 9,652	\$ 9,832	\$ 7,561	\$ 7,746
Land and buildings	\$ 518	\$ 202	\$ 232	\$ 621
Equipment	435	400	291	400
Interest	114	63	195	216
Other	177	178	69	153
Total nonoperational	\$ 1,244	\$ 843	\$ 787	\$ 1,390
Total per pupil spending	\$ 10,896	\$ 10,675	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	80%	83%	78%
Poverty rate (2015)	22%	24%	23%
Students per teacher	17.4	16.5	18.6
Average teacher salary	\$47,644	\$44,919	\$46,384
Amount from Proposition 301	\$5,339	\$5,307	\$5,315
Average years of teacher experience	9.2	12.0	11.0
Percentage of teachers in first 3 years	30%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 4,680	\$ 4,763	\$ 2,396	\$ 1,301
State	2,817	3,014	3,985	3,780
Local	4,437	3,746	3,109	4,268
Total revenues per pupil	\$ 11,934	\$ 11,523	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,330	\$ 5,517	\$ 5,347	\$ 5,471
Grants	1,952	2,109	1,480	1,182
Donations and tax credits	26	29	53	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	3,051	2,845	7 of 18
Voter-approved levy increases	111	59	15 of 18

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

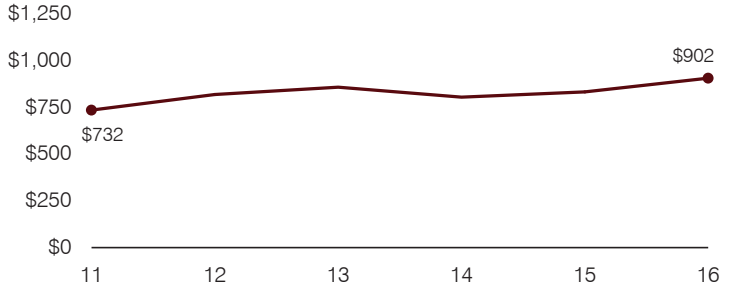
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.5	54.8	54.8	53.0	51.3	54.8	53.1	52.5	52.3	51.3	49.1	49.4	49.6	49.1	48.7	49.2

OPERATIONAL TRENDS
Fiscal years as indicated

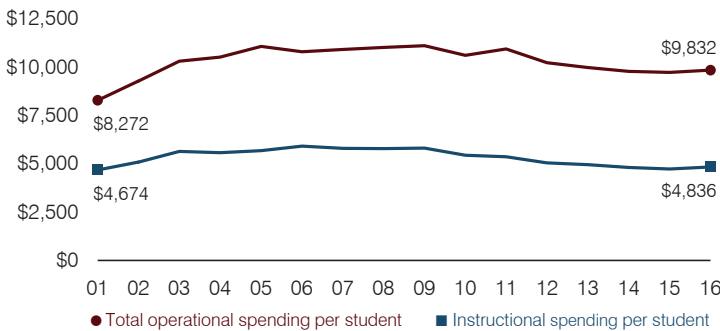
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom increased slightly overall from 49.1 to 49.2 percent. Overall, as a percentage of total operational spending, student support decreased substantially, while administration increased substantially, plant operations increased, and transportation increased slightly.

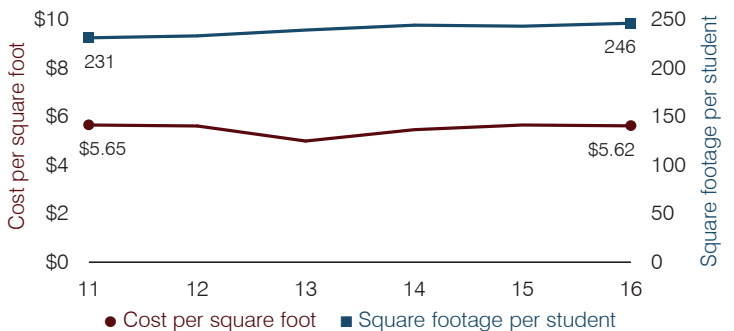
Administrative cost per pupil



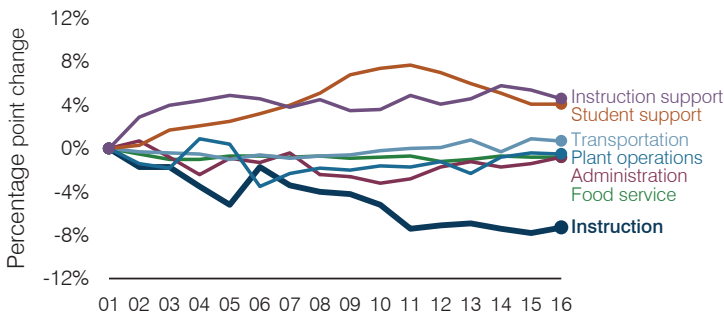
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



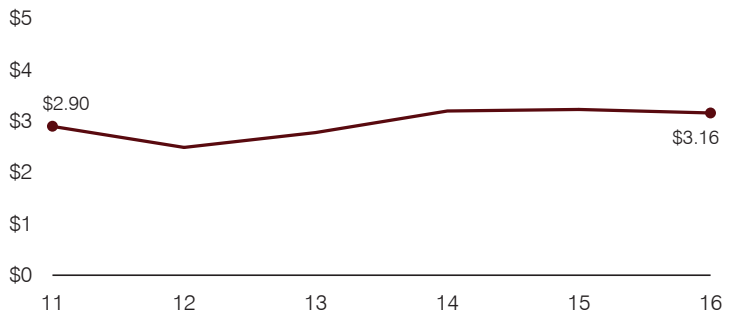
Plant cost per square foot and square footage per student



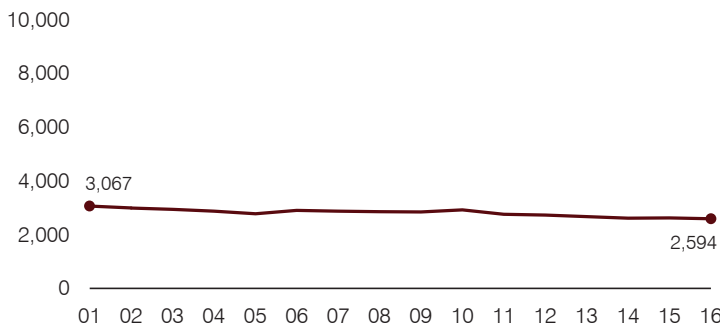
Changes in operational spending percentages



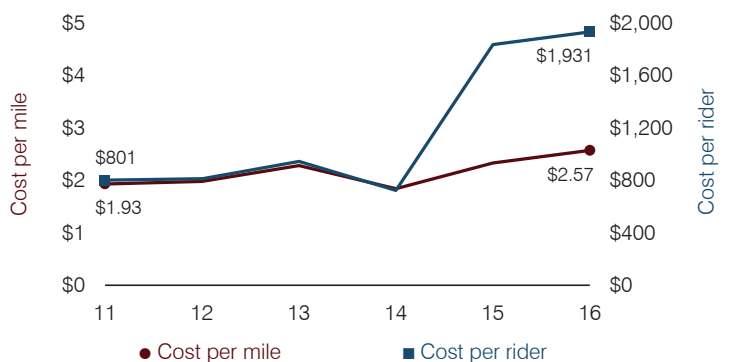
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Palo Verde Elementary School District

Maricopa County

Efficiency peer groups 10 and T-8, Achievement peer group 18

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

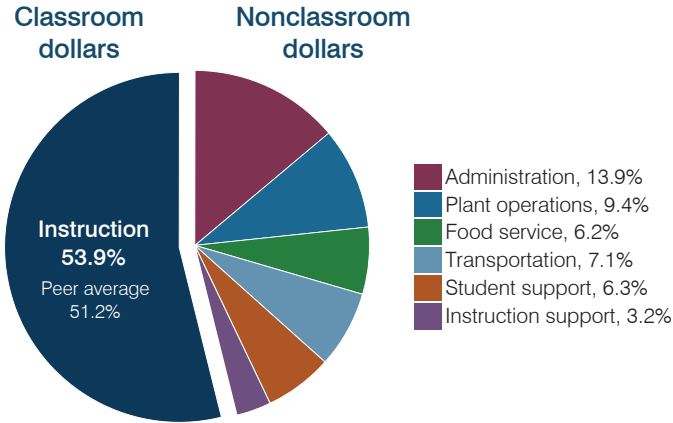
447

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,140	\$1,226	\$806
	Students per administrative position	51	53	67
Plant operations	Cost per square foot	\$5.15	\$6.27	\$6.10
	Square footage per student	150	179	154
Food service	Cost per meal	\$2.74	\$3.29	\$2.81
Transportation	Cost per mile	\$2.95	\$2.55	\$3.72
	Cost per rider	\$836	\$996	\$1,092

Per pupil spending

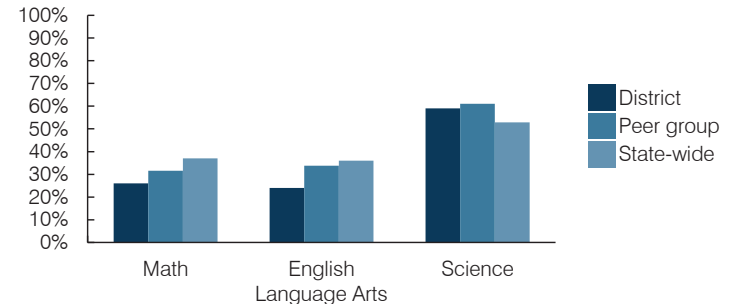
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,719	\$ 4,419	\$ 4,828	\$ 4,145
Administration	1,126	1,140	1,226	806
Plant operations	800	770	1,140	939
Food service	517	509	580	415
Transportation	609	583	539	364
Student support	505	516	521	633
Instruction support	306	261	348	444
Total operational	\$ 8,582	\$ 8,198	\$ 9,182	\$ 7,746
Land and buildings	\$ 54	\$ 283	\$ 237	\$ 621
Equipment	188	328	321	400
Interest	109	88	161	216
Other	1	0	69	153
Total nonoperational	\$ 352	\$ 699	\$ 788	\$ 1,390
Total per pupil spending	\$ 8,934	\$ 8,897	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	26%	25%	23%
Students per teacher	20.3	13.9	18.6
Average teacher salary	\$45,738	\$46,579	\$46,384
Amount from Proposition 301	\$4,172	\$4,701	\$5,315
Average years of teacher experience	10.8	12.1	11.0
Percentage of teachers in first 3 years	30%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,331	\$ 1,460	\$ 2,805	\$ 1,301
State	5,306	5,283	4,432	3,780
Local	2,601	2,912	4,597	4,268
Total revenues per pupil	\$ 9,238	\$ 9,655	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,067	\$ 6,098	\$ 6,808
Grants	1,372	1,555	1,923
Donations and tax credits	45	52	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	953	874	6 of 14

Palo Verde ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.3	58.3	53.7	49.9	49.6	53.4	51.4	50.4	51.9	51.0	53.7	52.2	51.6	49.4	55.0	53.9

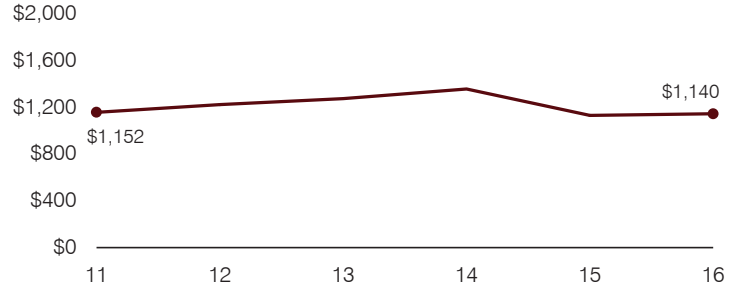
OPERATIONAL TRENDS

Fiscal years as indicated

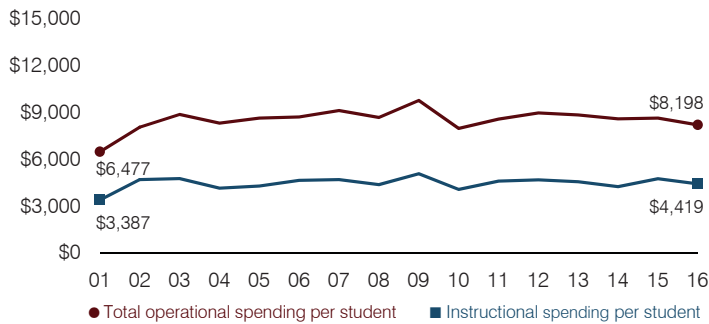
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, ranging from a high of 55 to a low of 49.4 percent. Overall, as a percentage of total operational spending, instruction support decreased and administration decreased slightly, while student support increased and food service increased slightly.

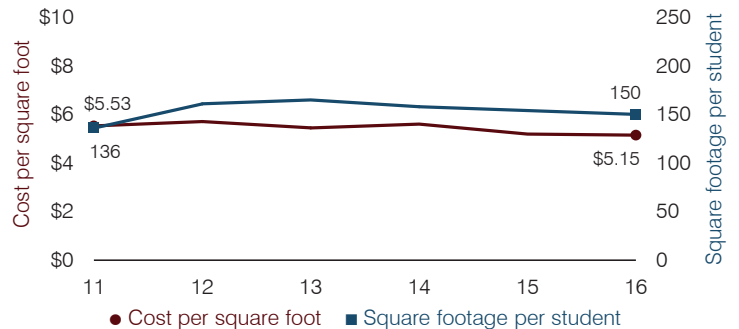
Administrative cost per pupil



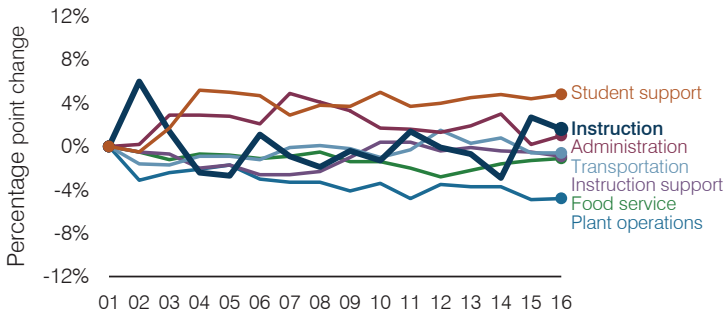
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



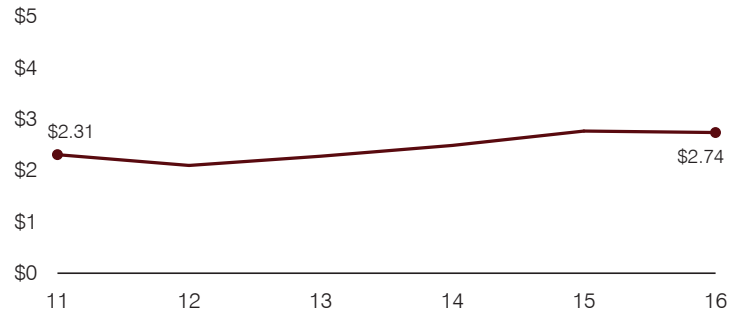
Plant cost per square foot and square footage per student



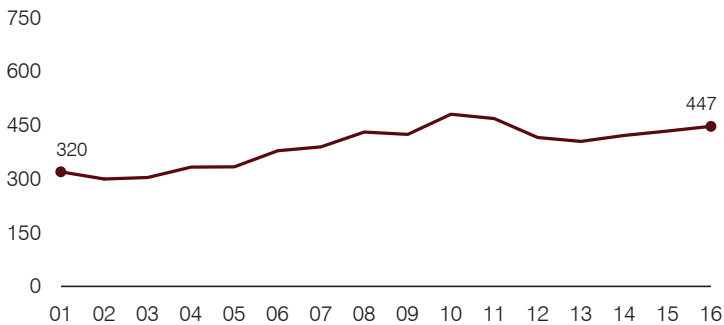
Changes in operational spending percentages



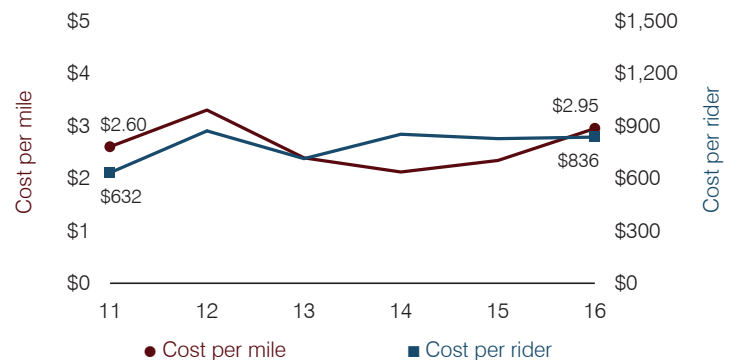
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Paloma Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

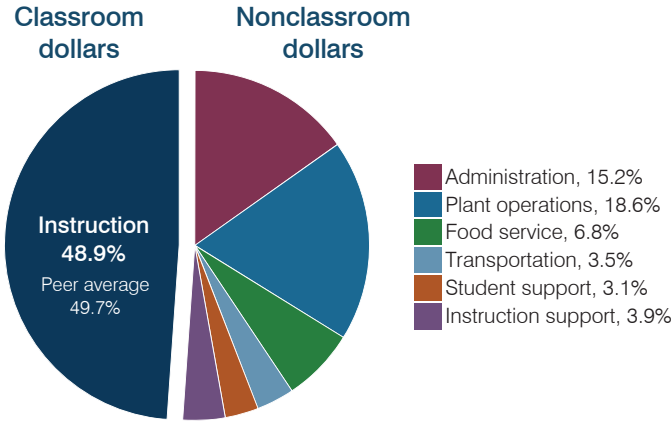
95

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,151	\$2,987	\$806
	Students per administrative position	43	30	67
Plant operations	Cost per square foot	\$16.44	\$7.21	\$6.10
	Square footage per student	160	364	154
Food service	Cost per meal	\$3.43	\$5.54	\$2.81
	Cost per mile	\$1.74	\$1.75	\$3.72
Transportation	Cost per rider	\$505	\$1,495	\$1,092

Per pupil spending

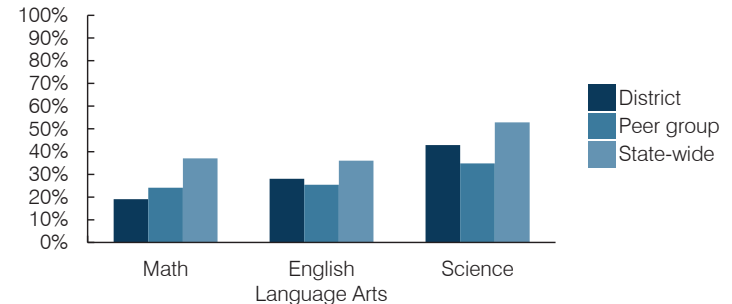
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,593	\$ 6,937	\$ 8,342	\$ 4,145
Administration	2,270	2,151	2,987	806
Plant operations	2,368	2,635	2,523	939
Food service	1,059	970	918	415
Transportation	377	498	1,108	364
Student support	361	435	664	633
Instruction support	662	546	514	444
Total operational	\$ 13,690	\$ 14,172	\$ 17,056	\$ 7,746
Land and buildings	\$ 10,059	\$ 38,915	\$ 2,005	\$ 621
Equipment	1,777	1,889	819	400
Interest	0	0	31	216
Other	1,257	1,044	87	153
Total nonoperational	\$ 13,093	\$ 41,848	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 26,783	\$ 56,020	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	49%	43%	23%
Students per teacher	13.6	10.4	18.6
Average teacher salary	\$48,891	\$43,208	\$46,384
Amount from Proposition 301	\$3,688	\$2,888	\$5,315
Average years of teacher experience	10.2	10.5	11.0
Percentage of teachers in first 3 years	33%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	9.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,121	\$ 2,177	\$ 3,667	\$ 1,301
State	1,787	1,186	6,156	3,780
Local	43,931	41,266	14,438	4,268
Total revenues per pupil	\$ 47,839	\$ 44,629	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,580	\$ 6,697	\$ 9,047	\$ 5,471
Grants	3,452	2,861	4,768	1,182
Donations and tax credits	140	187	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	37,095	33,493	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

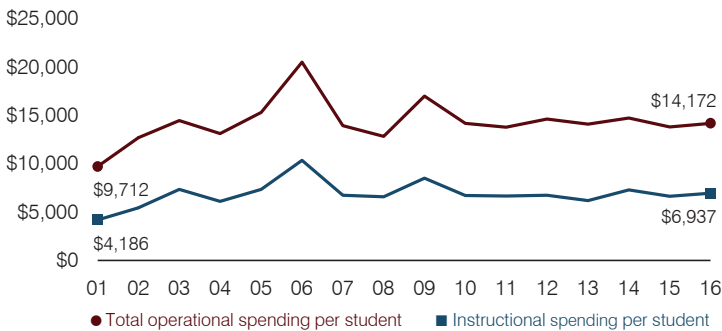
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	43.1	42.9	50.8	46.6	48.1	50.5	48.4	51.4	50.1	47.5	48.4	46.2	43.9	49.5	48.2	48.9

OPERATIONAL TRENDS
Fiscal years as indicated

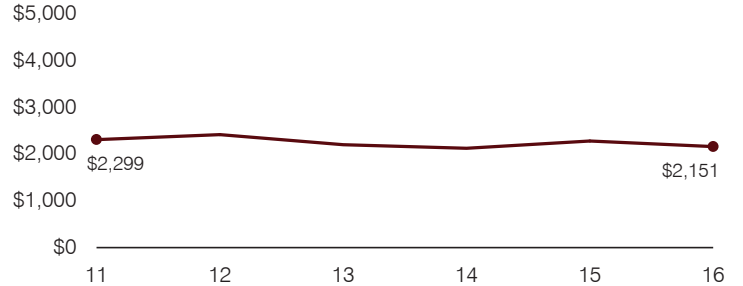
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging from a high of 49.5 to a low of 43.9 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration decreased substantially and plant operations decreased.

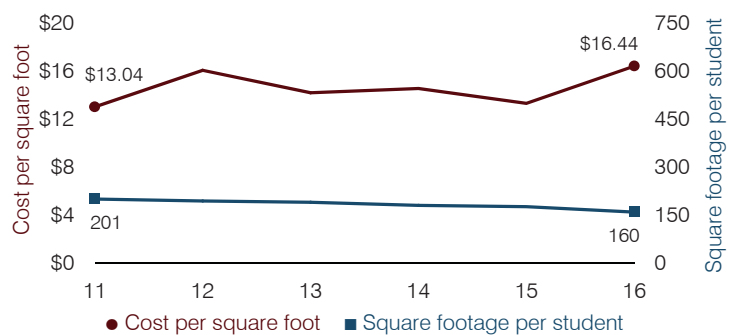
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



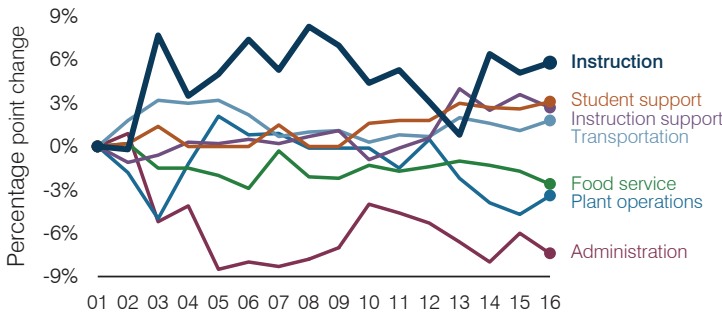
Administrative cost per pupil



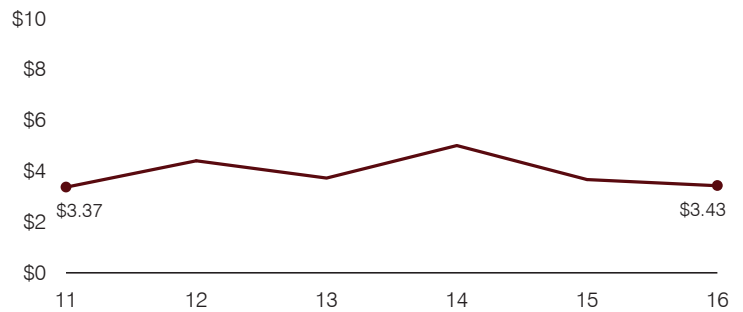
Plant cost per square foot and square footage per student



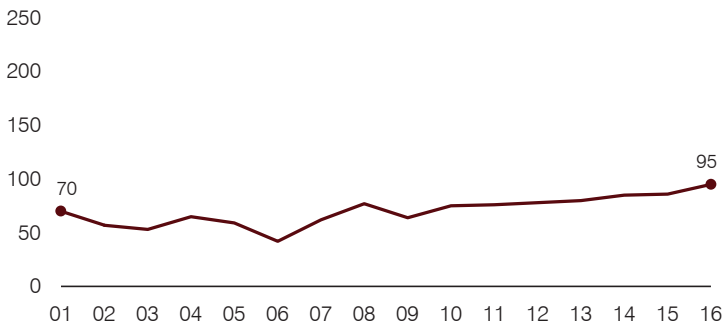
Changes in operational spending percentages



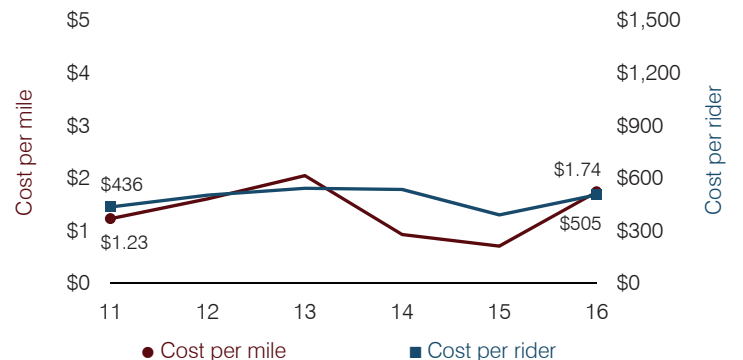
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Palominas Elementary School District

Cochise County

Efficiency peer groups 9 and T-8, Achievement peer group 18

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

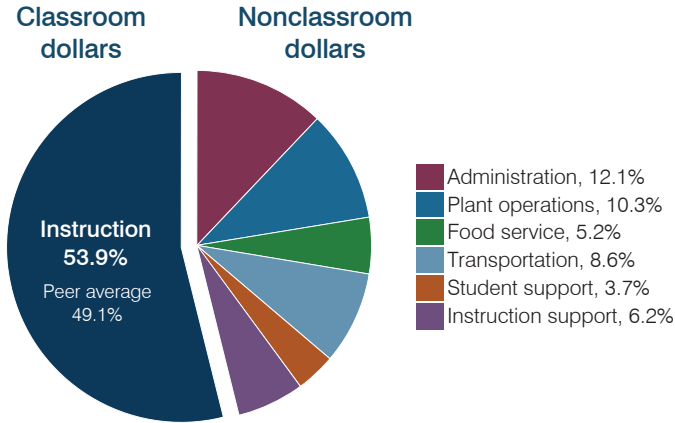
986

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,025	\$1,108	\$806
	Students per administrative position	93	59	67
Plant operations	Cost per square foot	\$6.60	\$7.02	\$6.10
	Square footage per student	132	149	154
Food service	Cost per meal	\$4.15	\$2.88	\$2.81
Transportation	Cost per mile	\$1.73	\$2.55	\$3.72
	Cost per rider	\$1,062	\$996	\$1,092

Per pupil spending

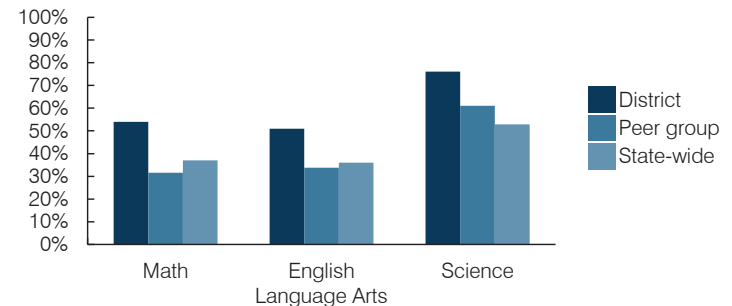
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,504	\$ 4,557	\$ 3,970	\$ 4,145
Administration	1,058	1,025	1,108	806
Plant operations	854	869	1,027	939
Food service	363	441	573	415
Transportation	871	731	437	364
Student support	393	312	512	633
Instruction support	479	527	473	444
Total operational	\$ 8,522	\$ 8,462	\$ 8,100	\$ 7,746
Land and buildings	\$ 10	\$ 144	\$ 302	\$ 621
Equipment	411	715	308	400
Interest	220	52	81	216
Other	39	39	115	153
Total nonoperational	\$ 680	\$ 950	\$ 806	\$ 1,390
Total per pupil spending	\$ 9,202	\$ 9,412	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	25%	25%	23%
Students per teacher	16.3	13.9	18.6
Average teacher salary	\$41,776	\$46,579	\$46,384
Amount from Proposition 301	\$3,727	\$4,701	\$5,315
Average years of teacher experience	7.0	12.1	11.0
Percentage of teachers in first 3 years	53%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Overall Assessment: **Low** (Green), **Moderate** (Yellow), **High** (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,318	\$ 891	\$ 1,836	\$ 1,301
State	5,083	6,736	4,877	3,780
Local	3,622	3,411	2,734	4,268
Total revenues per pupil	\$ 10,023	\$ 11,038	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,075	\$ 6,569	\$ 5,688
Grants	1,297	944	1,981
Donations and tax credits	47	39	72

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	37	36	3 of 10
Voter-approved levy increases	0	0	7 of 10

Palominas ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.4	54.9	54.2	55.7	54.3	55.6	55.5	55.9	54.1	53.8	51.5	50.3	51.1	50.5	52.9	53.9

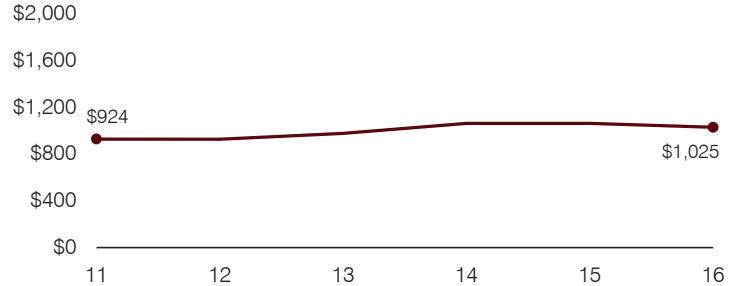
OPERATIONAL TRENDS

Fiscal years as indicated

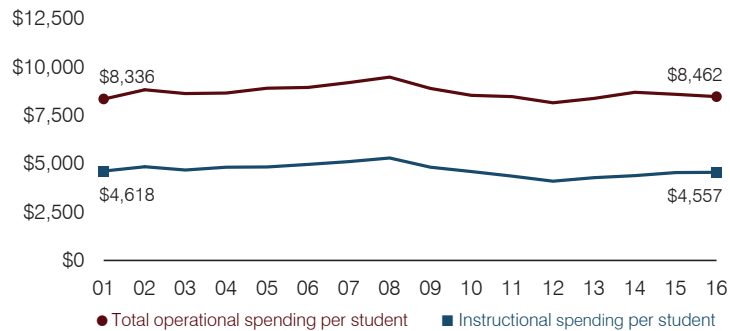
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, returned to 2011 levels. The percentage of dollars spent in the classroom varied year to year, increasing overall from 51.5 to 53.9 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially, transportation decreased, and student support decreased slightly, while food service increased.

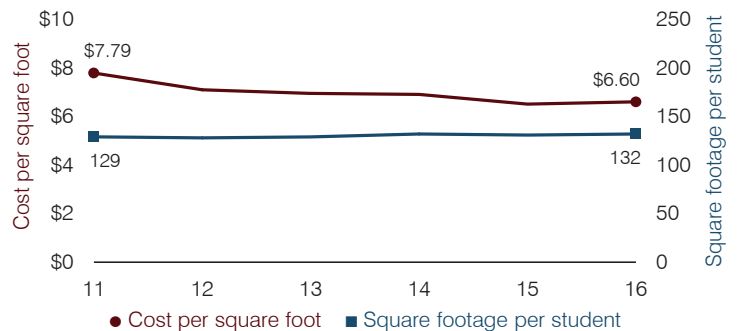
Administrative cost per pupil



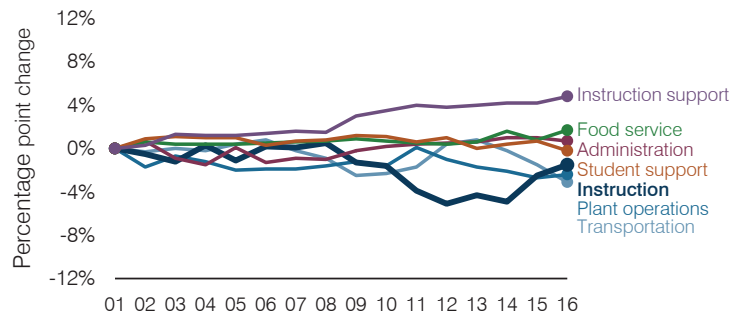
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



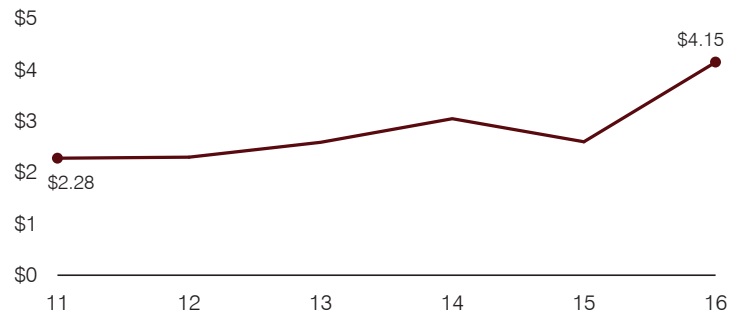
Plant cost per square foot and square footage per student



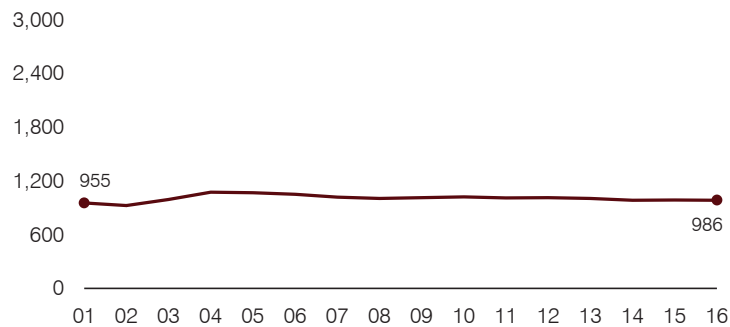
Changes in operational spending percentages



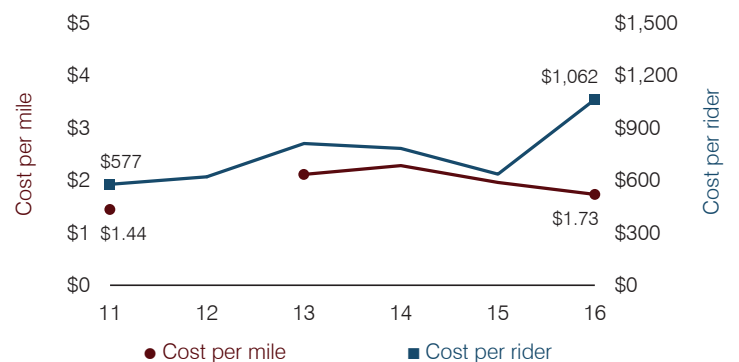
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Paradise Valley Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 2

Legislative district(s): 15, 20, 23, and 28

District size, location:

Very large, City

Students attending:

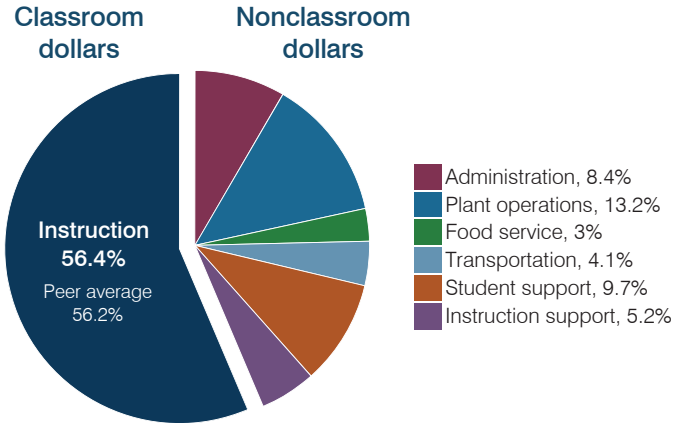
31,348

Number of schools:

44

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$631	\$673	\$806
	Students per administrative position	76	80	67
Plant operations	Cost per square foot	\$6.06	\$5.86	\$6.10
	Square footage per student	162	147	154
Food service	Cost per meal	\$2.55	\$2.73	\$2.81
Transportation	Cost per mile	\$3.87	\$3.58	\$3.72
	Cost per rider	\$1,350	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

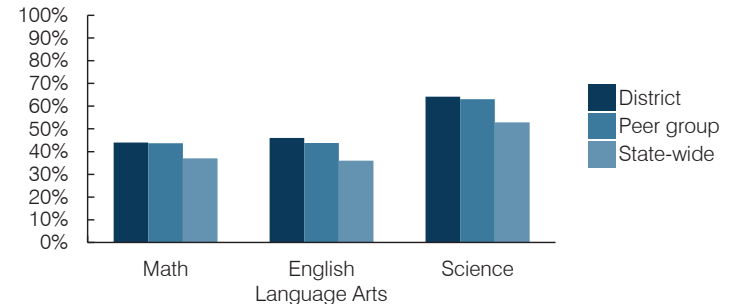
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,318	\$ 4,214	\$ 4,121	\$ 4,145
Administration	627	631	673	806
Plant operations	960	983	859	939
Food service	221	226	329	415
Transportation	326	306	341	364
Student support	697	723	639	633
Instruction support	395	389	369	444
Total operational	\$ 7,544	\$ 7,472	\$ 7,331	\$ 7,746
Land and buildings	\$ 1,150	\$ 870	\$ 396	\$ 621
Equipment	381	529	369	400
Interest	366	342	247	216
Other	251	266	194	153
Total nonoperational	\$ 2,148	\$ 2,007	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 9,692	\$ 9,479	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	91%	90%	78%
Poverty rate (2015)	15%	14%	23%
Students per teacher	19.5	18.6	18.6
Average teacher salary	\$49,389	\$44,519	\$46,384
Amount from Proposition 301	\$5,389	\$5,402	\$5,315
Average years of teacher experience	12.8	10.8	11.0
Percentage of teachers in first 3 years	15%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 740	\$ 760	\$ 838	\$ 1,301
State	2,558	2,596	3,389	3,780
Local	6,242	6,593	5,025	4,268
Total revenues per pupil	\$ 9,540	\$ 9,949	\$ 9,252	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,328	\$ 5,384	\$ 5,384	\$ 5,471
Grants	755	798	854	1,182
Donations and tax credits	88	100	94	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	2,478	2,478	10 of 10

Paradise Valley USD—page 2

Classroom dollar percentage

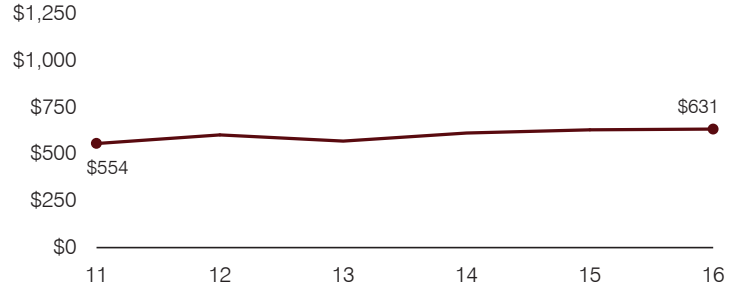
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	64.0	64.6	62.9	61.8	63.0	62.1	62.4	60.8	60.6	59.8	58.8	55.8	57.1	57.7	57.2	56.4

OPERATIONAL TRENDS Fiscal years as indicated

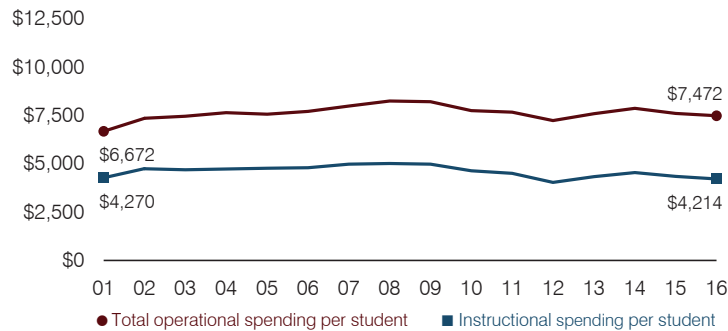
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 58.8 to 56.4 percent. Overall, as a percentage of total operational spending, plant operations and student support increased and administration increased slightly, while instruction support decreased.

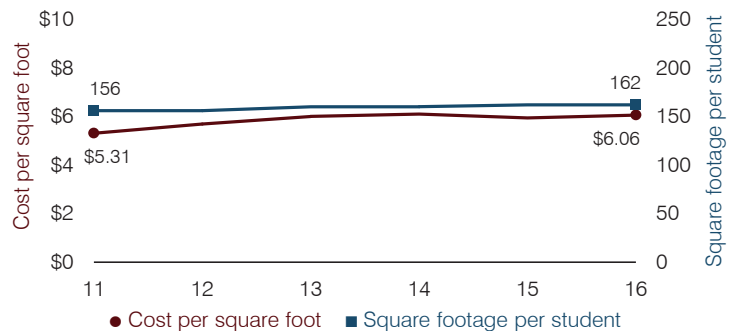
Administrative cost per pupil



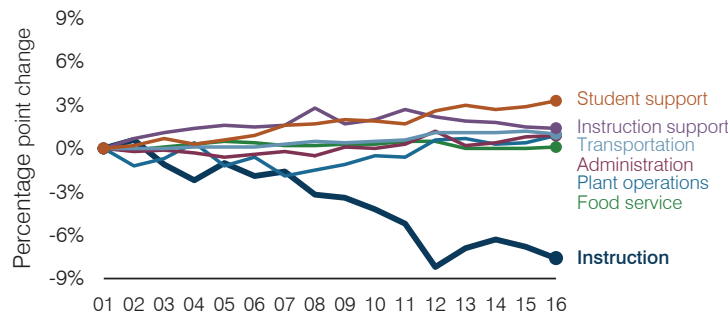
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



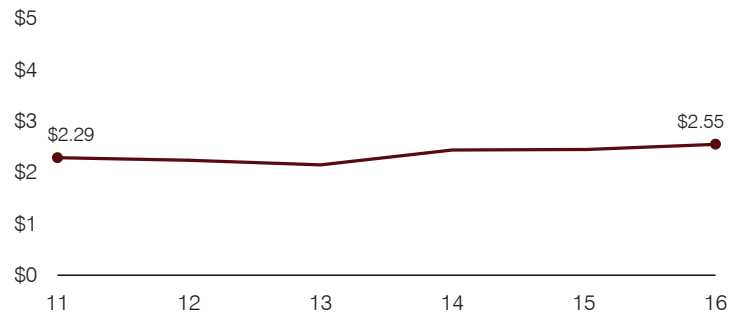
Plant cost per square foot and square footage per student



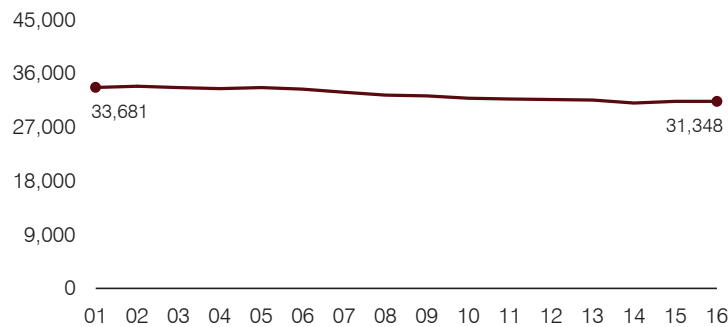
Changes in operational spending percentages



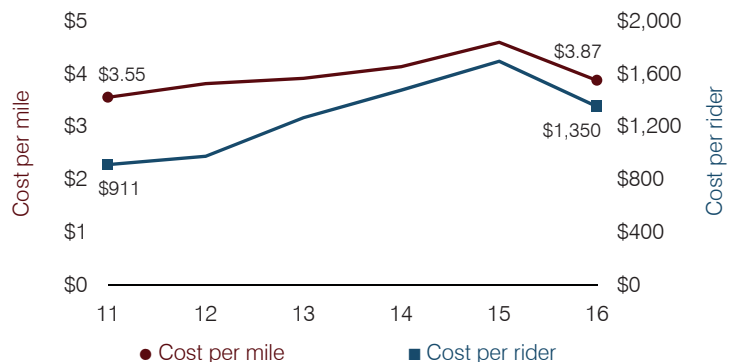
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Parker Unified School District

La Paz County

Efficiency peer groups 5 and T-7, Achievement peer group 6

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

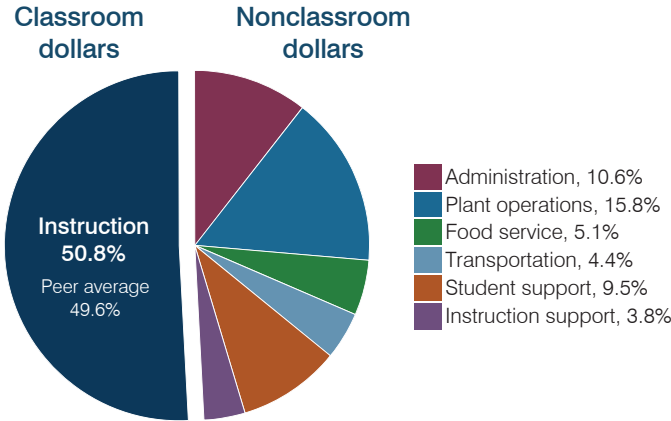
1,891

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$925	\$1,145	\$806
	Students per administrative position	64	56	67
Plant operations	Cost per square foot	\$7.11	\$5.22	\$6.10
	Square footage per student	194	270	154
Food service	Cost per meal	\$3.15	\$3.40	\$2.81
Transportation	Cost per mile	\$2.93	\$3.32	\$3.72
	Cost per rider	\$593	\$863	\$1,092

Per pupil spending

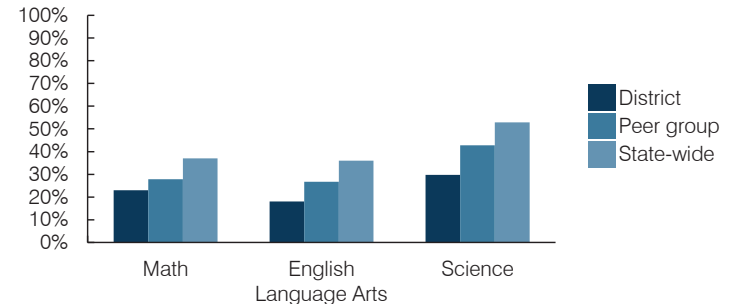
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,505	\$ 4,416	\$ 4,576	\$ 4,145
Administration	888	925	1,145	806
Plant operations	1,287	1,376	1,342	939
Food service	381	441	450	415
Transportation	388	384	522	364
Student support	857	823	695	633
Instruction support	345	329	396	444
Total operational	\$ 8,651	\$ 8,694	\$ 9,126	\$ 7,746
Land and buildings	\$ 38	\$ 265	\$ 452	\$ 621
Equipment	528	382	498	400
Interest	0	0	243	216
Other	6	10	65	153
Total nonoperational	\$ 572	\$ 657	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 9,223	\$ 9,351	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	79%	82%	78%
Poverty rate (2015)	35%	32%	23%
Students per teacher	17.2	17.0	18.6
Average teacher salary	\$43,992	\$43,329	\$46,384
Amount from Proposition 301	\$6,462	\$5,348	\$5,315
Average years of teacher experience	9.7	13.0	11.0
Percentage of teachers in first 3 years	26%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 5,025	\$ 4,713	\$ 4,015	\$ 1,301
State	3,104	3,250	4,190	3,780
Local	1,733	1,572	4,081	4,268
Total revenues per pupil	\$ 9,862	\$ 9,535	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,016	\$ 5,082	\$ 5,922
Grants	1,274	1,218	1,805
Donations and tax credits	9	13	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	3,770	3,506	14 of 29
Voter-approved levy increases	546	693	19 of 29

Classroom dollar percentage

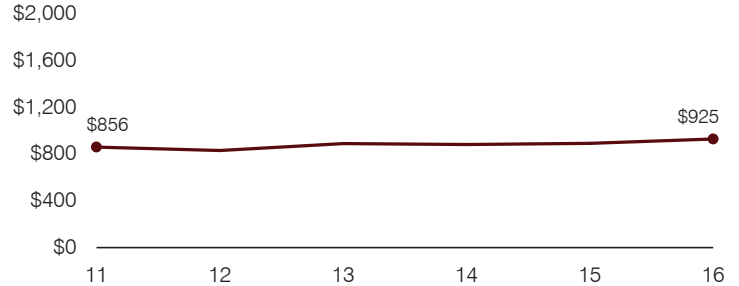
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.3	57.3	57.4	57.0	55.1	54.7	54.9	53.8	50.7	52.6	50.5	52.3	51.0	51.0	52.1	50.8

OPERATIONAL TRENDS
Fiscal years as indicated

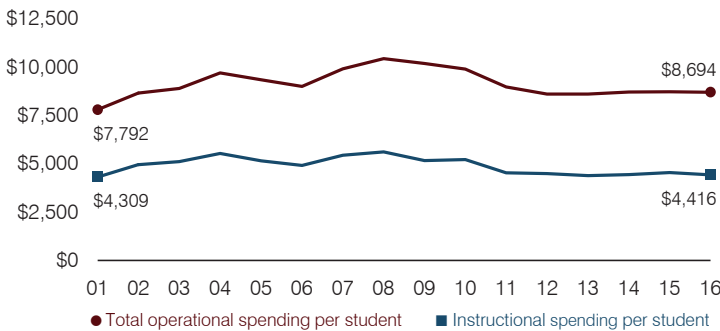
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 52.3 to a low of 50.5 percent. Overall, as a percentage of total operational spending, plant operations and food service increased, while instruction support decreased substantially and transportation decreased slightly.

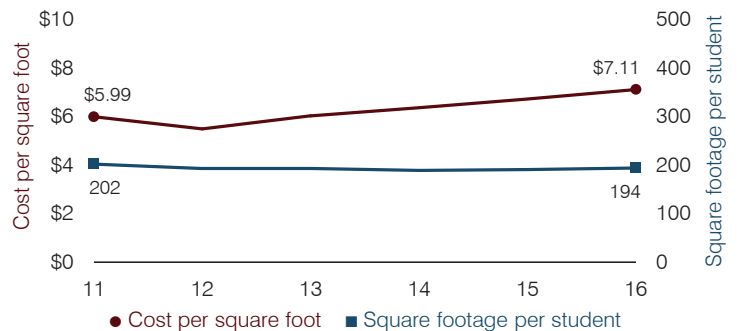
Administrative cost per pupil



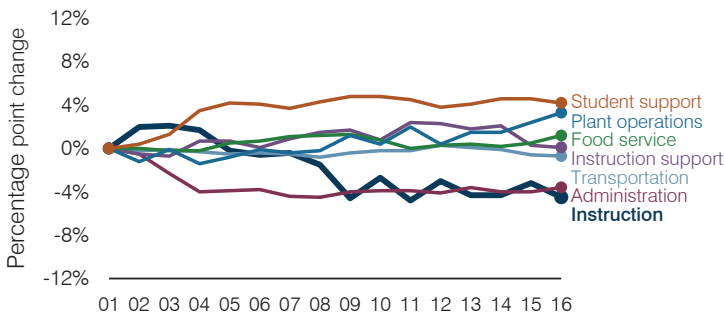
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



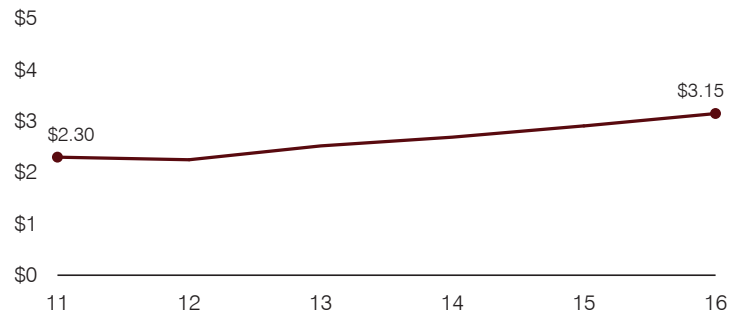
Plant cost per square foot and square footage per student



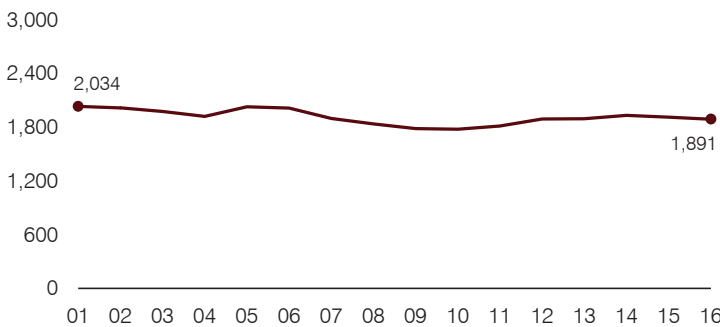
Changes in operational spending percentages



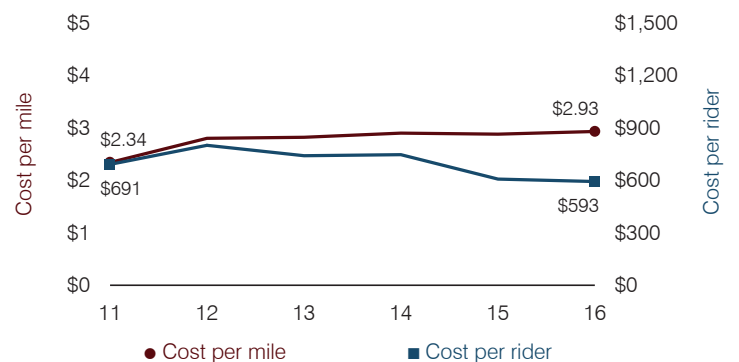
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Patagonia Elementary School District

Santa Cruz County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 20

Students attending:

84

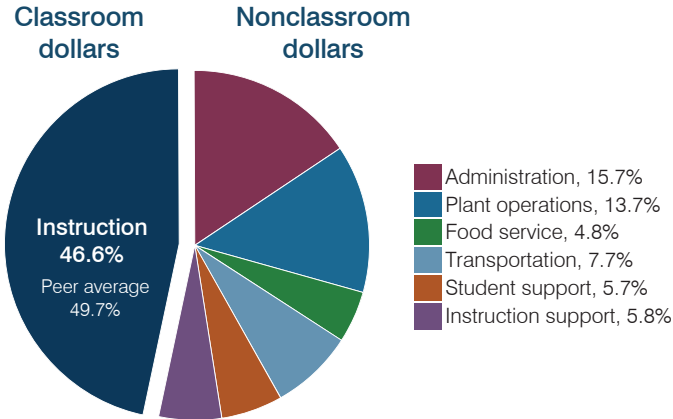
Legislative district(s): 2

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,993	\$2,987	\$806
	Students per administrative position	42	30	67
Plant operations	Cost per square foot	\$4.88	\$7.21	\$6.10
	Square footage per student	534	364	154
Food service	Cost per meal	\$5.05	\$5.54	\$2.81
	Cost per mile	\$1.23	\$1.75	\$3.72
Transportation	Cost per rider	\$3,310	\$1,495	\$1,092

Per pupil spending

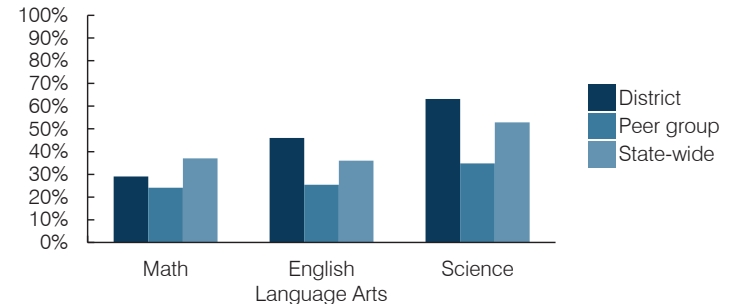
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,248	\$ 8,881	\$ 8,342	\$ 4,145
Administration	2,824	2,993	2,987	806
Plant operations	2,512	2,605	2,523	939
Food service	996	924	918	415
Transportation	1,607	1,464	1,108	364
Student support	989	1,083	664	633
Instruction support	1,272	1,104	514	444
Total operational	\$ 18,448	\$ 19,054	\$ 17,056	\$ 7,746
Land and buildings	\$ 623	\$ 332	\$ 2,005	\$ 621
Equipment	343	1,184	819	400
Interest	0	0	31	216
Other	228	67	87	153
Total nonoperational	\$ 1,194	\$ 1,583	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 19,642	\$ 20,637	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	40%	43%	23%
Students per teacher	7.4	10.4	18.6
Average teacher salary	\$33,217	\$43,208	\$46,384
Amount from Proposition 301	\$2,811	\$2,888	\$5,315
Average years of teacher experience	10.7	10.5	11.0
Percentage of teachers in first 3 years	19%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low **Moderate** **High**

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,431	\$ 2,671	\$ 3,667	\$ 1,301
State	3,730	3,989	6,156	3,780
Local	12,438	12,930	14,438	4,268
Total revenues per pupil	\$ 18,599	\$ 19,590	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,848	\$ 9,768	\$ 9,047	\$ 5,471
Grants	2,505	2,736	4,768	1,182
Donations and tax credits	248	223	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	2,847	2,948	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Patagonia ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.1	48.8	50.4	50.7	49.3	46.5	47.8	46.0	45.6	44.4	46.3	47.9	46.4	47.6	44.7	46.6

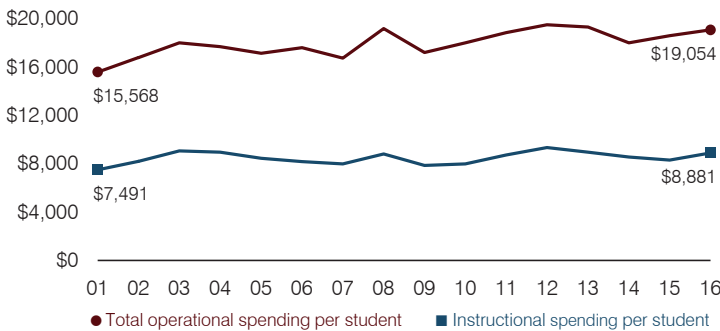
OPERATIONAL TRENDS

Fiscal years as indicated

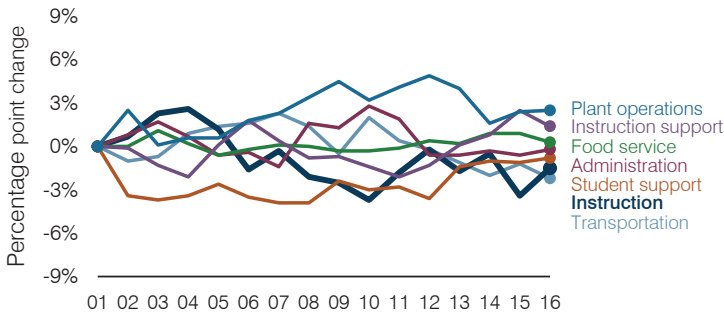
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom increased slightly overall from 46.3 to 46.6 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration and transportation decreased substantially and plant operations decreased.

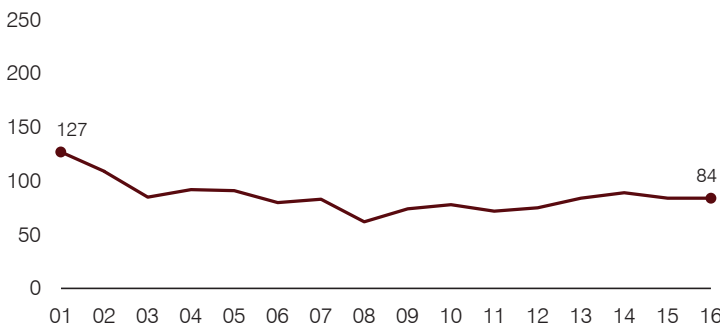
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



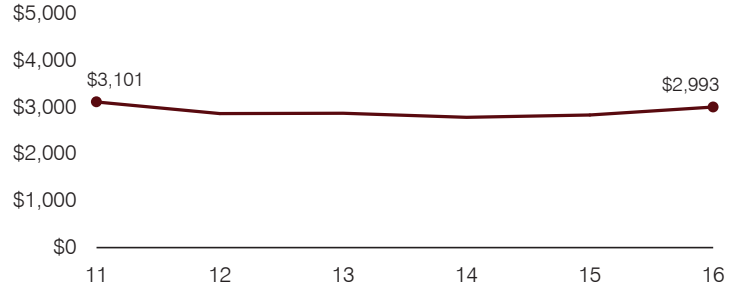
Changes in operational spending percentages



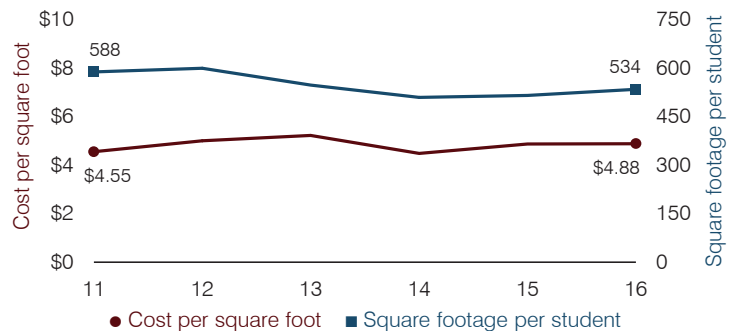
Students attending



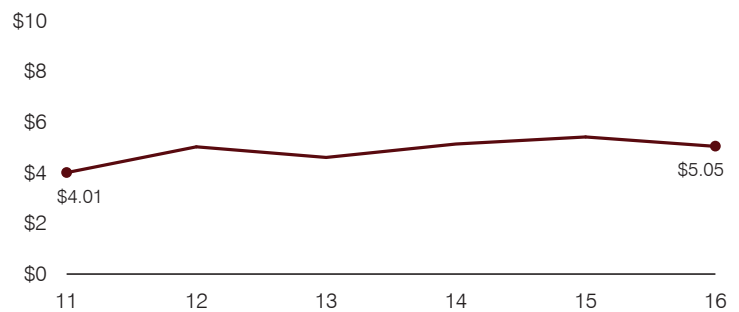
Administrative cost per pupil



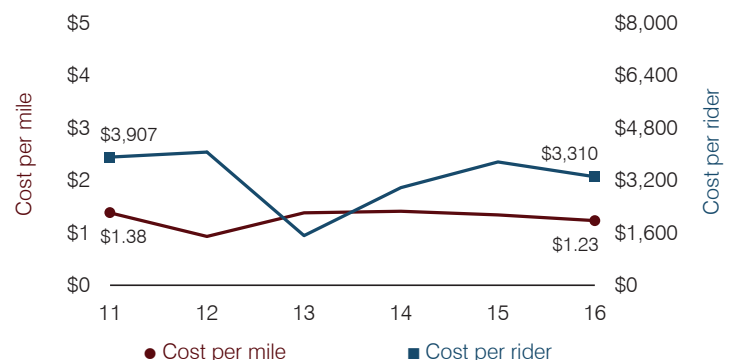
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Patagonia Union High School District

Santa Cruz County

Efficiency peer groups 11 and T-11, Achievement peer group 10

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

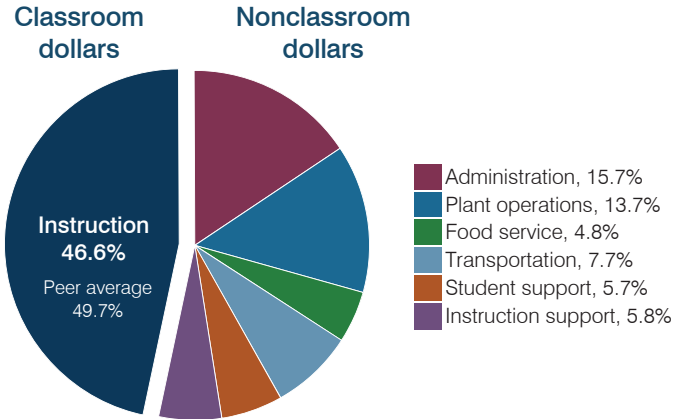
72

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,993	\$2,987	\$806
	Students per administrative position	42	30	67
Plant operations	Cost per square foot	\$4.88	\$7.21	\$6.10
	Square footage per student	534	364	154
Food service	Cost per meal	\$5.05	\$5.54	\$2.81
	Cost per mile	\$1.23	\$1.75	\$3.72
Transportation	Cost per rider	\$3,310	\$1,495	\$1,092

Per pupil spending

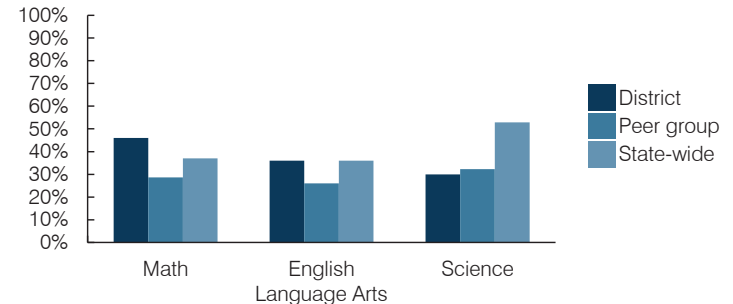
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,248	\$ 8,881	\$ 8,342	\$ 4,145
Administration	2,824	2,993	2,987	806
Plant operations	2,512	2,605	2,523	939
Food service	996	924	918	415
Transportation	1,607	1,464	1,108	364
Student support	989	1,083	664	633
Instruction support	1,272	1,104	514	444
Total operational	\$ 18,448	\$ 19,054	\$ 17,056	\$ 7,746
Land and buildings	\$ 623	\$ 332	\$ 2,005	\$ 621
Equipment	343	1,184	819	400
Interest	0	0	31	216
Other	228	67	87	153
Total nonoperational	\$ 1,194	\$ 1,583	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 19,642	\$ 20,637	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	92%	94%
Graduation rate (2015)	100%	85%	78%
Poverty rate (2015)	19%	20%	23%
Students per teacher	7.4	16.7	18.6
Average teacher salary	\$33,217	\$41,003	\$46,384
Amount from Proposition 301	\$2,811	\$6,211	\$5,315
Average years of teacher experience	10.7	10.1	11.0
Percentage of teachers in first 3 years	19%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,431	\$ 2,671	\$ 3,667	\$ 1,301
State	3,730	3,989	6,156	3,780
Local	12,438	12,930	14,438	4,268
Total revenues per pupil	\$ 18,599	\$ 19,590	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,848	\$ 9,768	\$ 9,047	\$ 5,471
Grants	2,505	2,736	4,768	1,182
Donations and tax credits	248	223	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	2,847	2,948	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.1	48.8	50.4	50.7	49.3	46.5	47.8	46.0	45.6	44.4	46.3	47.9	46.4	47.6	44.7	46.6

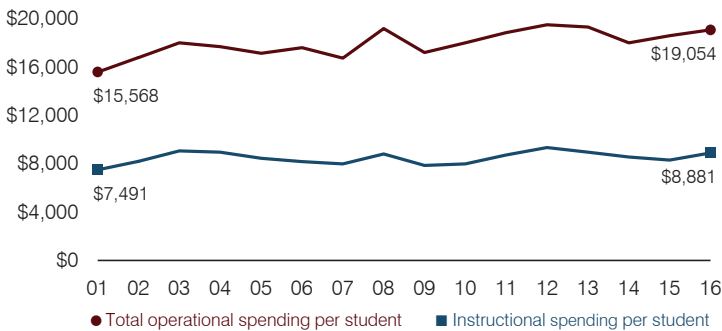
OPERATIONAL TRENDS

Fiscal years as indicated

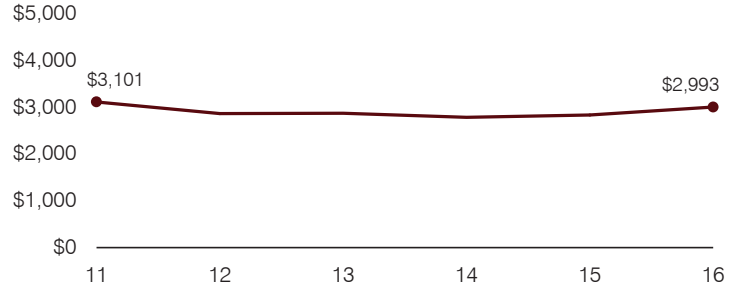
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom increased slightly overall from 46.3 to 46.6 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Overall, administration and transportation decreased substantially and plant operations decreased.

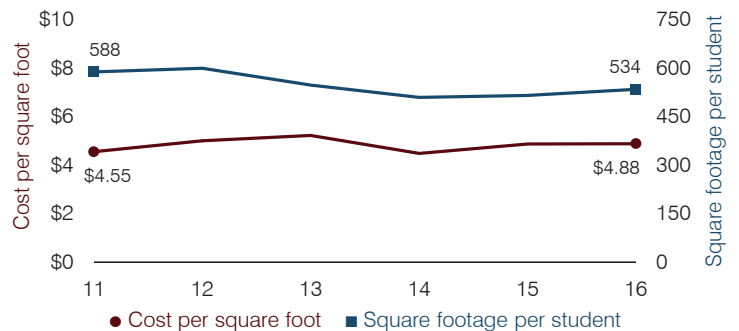
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



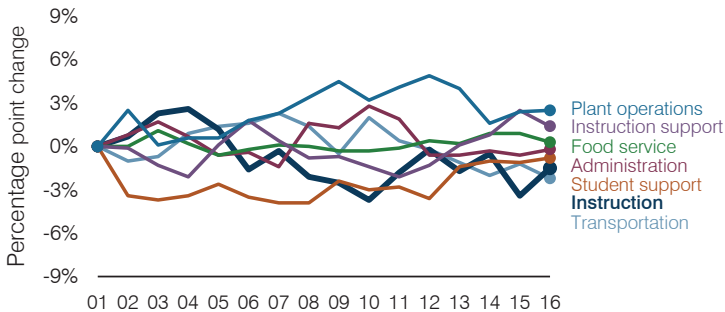
Administrative cost per pupil



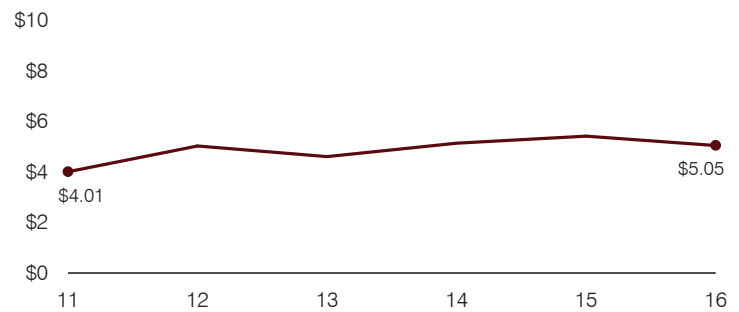
Plant cost per square foot and square footage per student



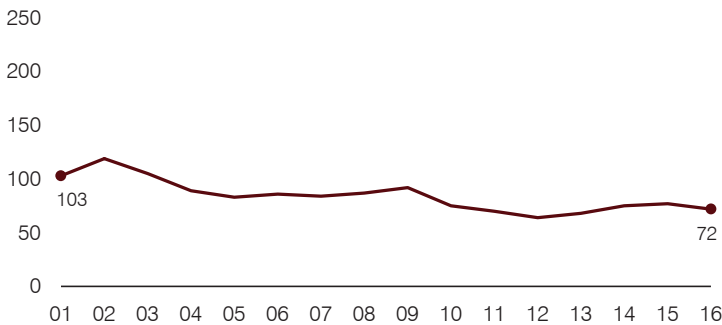
Changes in operational spending percentages



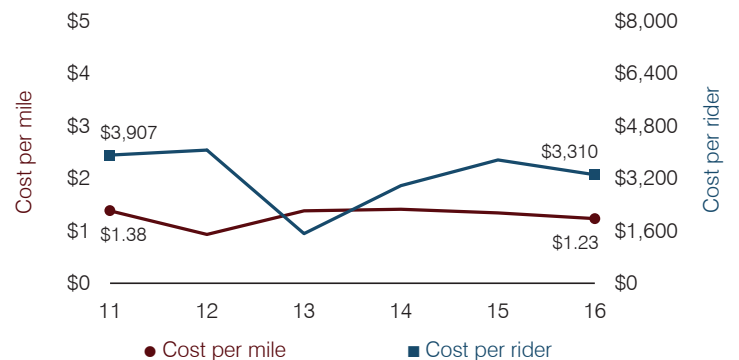
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Payson Unified School District

Gila County

Efficiency peer groups 4 and T-8, Achievement peer group 5

Legislative district(s): 6

District size, location:

Medium-large, Town

Students attending:

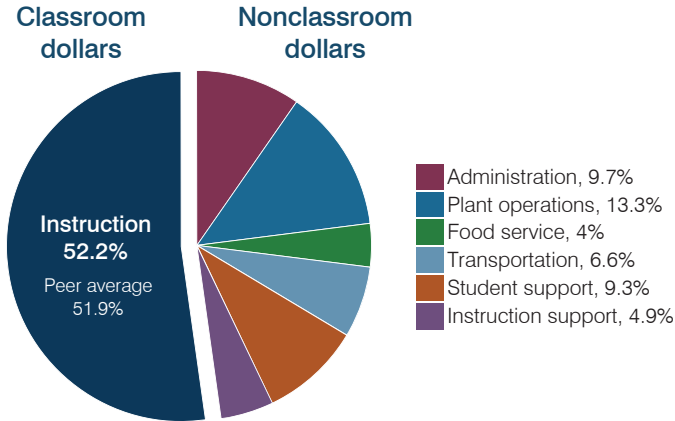
2,304

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$741	\$791	\$806
	Students per administrative position	60	69	67
Plant operations	Cost per square foot	\$5.80	\$5.35	\$6.10
	Square footage per student	175	191	154
Food service	Cost per meal	\$2.79	\$2.94	\$2.81
Transportation	Cost per mile	\$3.67	\$2.55	\$3.72
	Cost per rider	\$1,463	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

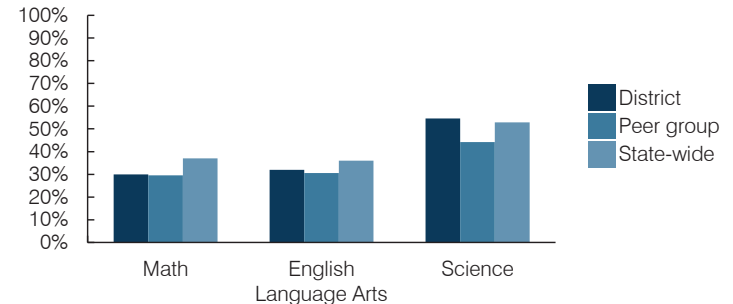
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,182	\$ 3,971	\$ 3,915	\$ 4,145
Administration	782	741	791	806
Plant operations	1,002	1,015	987	939
Food service	327	301	402	415
Transportation	460	498	405	364
Student support	594	707	588	633
Instruction support	413	368	473	444
Total operational	\$ 7,760	\$ 7,601	\$ 7,561	\$ 7,746
Land and buildings	\$ 52	\$ 44	\$ 232	\$ 621
Equipment	526	390	291	400
Interest	442	668	195	216
Other	23	24	69	153
Total nonoperational	\$ 1,043	\$ 1,126	\$ 787	\$ 1,390
Total per pupil spending	\$ 8,803	\$ 8,727	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	79%	83%	78%
Poverty rate (2015)	25%	24%	23%
Students per teacher	20.1	16.5	18.6
Average teacher salary	\$44,498	\$44,919	\$46,384
Amount from Proposition 301	\$5,650	\$5,307	\$5,315
Average years of teacher experience	13.4	12.0	11.0
Percentage of teachers in first 3 years	15%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.8%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,069	\$ 1,221	\$ 2,396	\$ 1,301
State	2,394	2,459	3,985	3,780
Local	6,311	5,617	3,109	4,268
Total revenues per pupil	\$ 9,774	\$ 9,297	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,399	\$ 5,463	\$ 5,347
Grants	1,151	1,274	1,480
Donations and tax credits	207	238	53

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	1,812	1,581	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.8	60.8	61.5	59.5	59.3	57.4	57.0	58.3	57.2	56.2	55.4	55.4	53.3	52.7	53.9	52.2

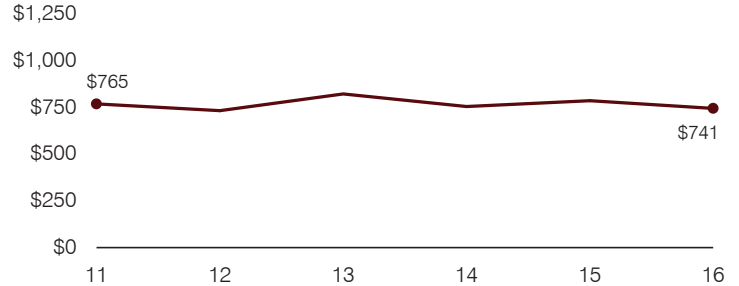
OPERATIONAL TRENDS

Fiscal years as indicated

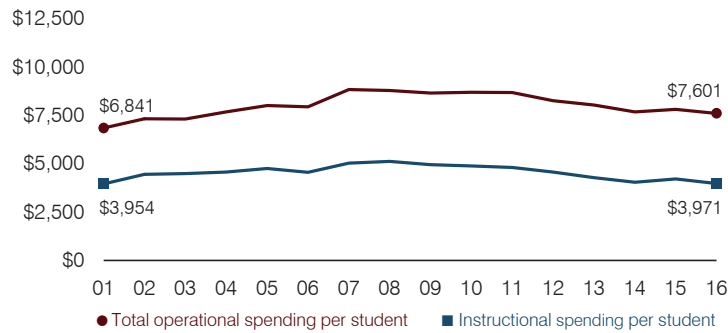
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.4 to 52.2 percent. Overall, as a percentage of total operational spending, plant operations, transportation, and student support increased, while food service decreased slightly. Administration and instruction support varied year to year.

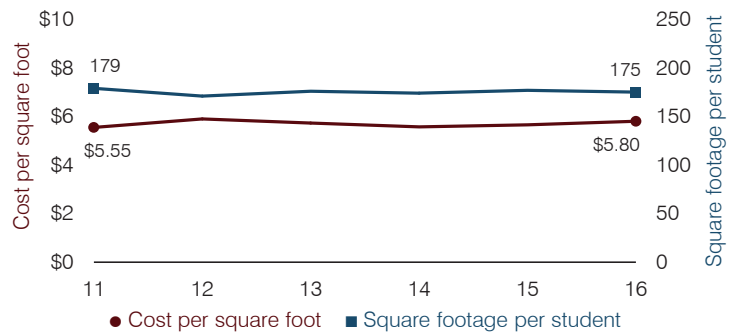
Administrative cost per pupil



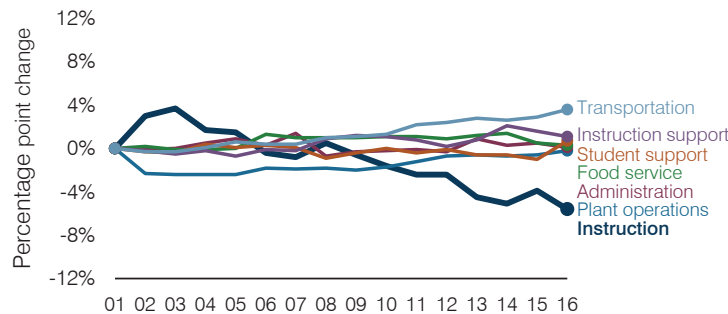
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



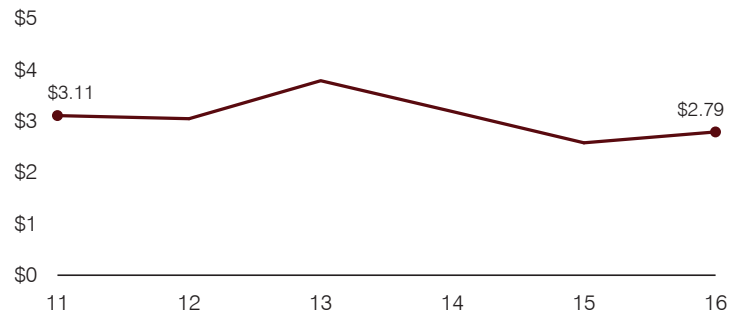
Plant cost per square foot and square footage per student



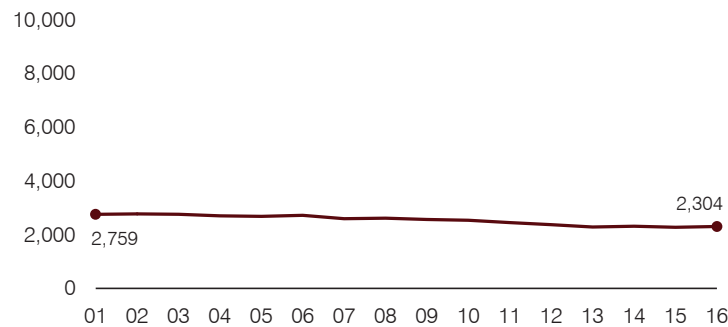
Changes in operational spending percentages



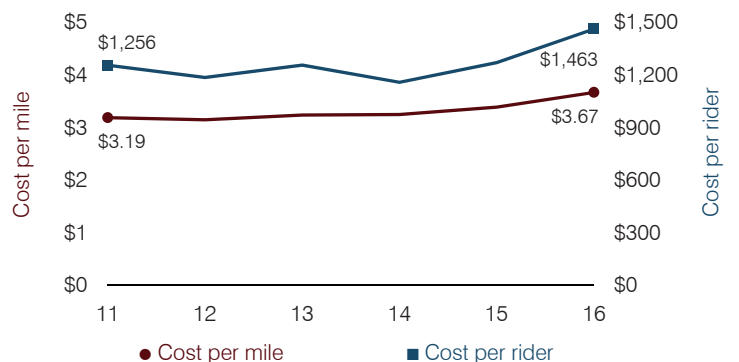
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Peach Springs Unified School District

Mohave County

Efficiency peer groups 10 and T-7, Achievement peer group 19

Legislative district(s): 7

District size, location:

Small, Rural

Students attending:

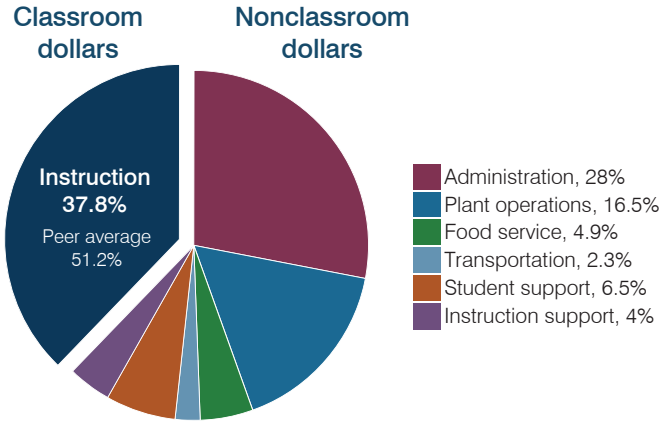
203

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,040	\$1,226	\$806
	Students per administrative position	51	53	67
Plant operations	Cost per square foot	\$3.54	\$6.27	\$6.10
	Square footage per student	507	179	154
Food service	Cost per meal	\$2.99	\$3.29	\$2.81
	Cost per mile	NR	\$3.32	\$3.72
Transportation	Cost per rider	NR	\$863	\$1,092

Per pupil spending

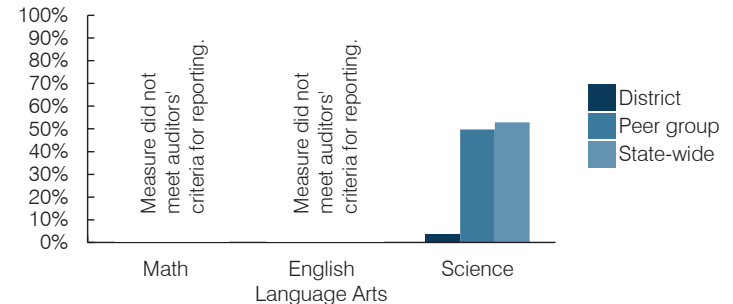
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,352	\$ 4,107	\$ 4,828	\$ 4,145
Administration	3,694	3,040	1,226	806
Plant operations	2,973	1,791	1,140	939
Food service	501	530	580	415
Transportation	539	245	539	364
Student support	1,595	706	521	633
Instruction support	552	435	348	444
Total operational	\$ 16,206	\$ 10,854	\$ 9,182	\$ 7,746
Land and buildings	\$ 59	\$ 21	\$ 237	\$ 621
Equipment	1,097	101	321	400
Interest	656	495	161	216
Other	0	0	69	153
Total nonoperational	\$ 1,812	\$ 617	\$ 788	\$ 1,390
Total per pupil spending	\$ 18,018	\$ 11,471	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	35%	34%	23%
Students per teacher	23.6	16.1	18.6
Average teacher salary	\$47,771	\$47,933	\$46,384
Amount from Proposition 301	\$3,108	\$4,405	\$5,315
Average years of teacher experience	6.9	12.0	11.0
Percentage of teachers in first 3 years	38%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 9,741	\$ 8,192	\$ 2,805	\$ 1,301
State	2,925	3,774	4,432	3,780
Local	3,642	4,725	4,597	4,268
Total revenues per pupil	\$ 16,308	\$ 16,691	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,474	\$ 7,037	\$ 6,808
Grants	2,785	1,035	1,923
Donations and tax credits	11	466	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	1,938	1,925	1 of 14
Federal impact aid	6,960	7,300	4 of 14
Voter-approved levy increases	318	0	6 of 14

Peach Springs USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.2	59.4	57.8	55.0	60.6	61.3	22.8	53.7	41.3	54.1	41.2	43.9	42.6	42.5	39.2	37.8

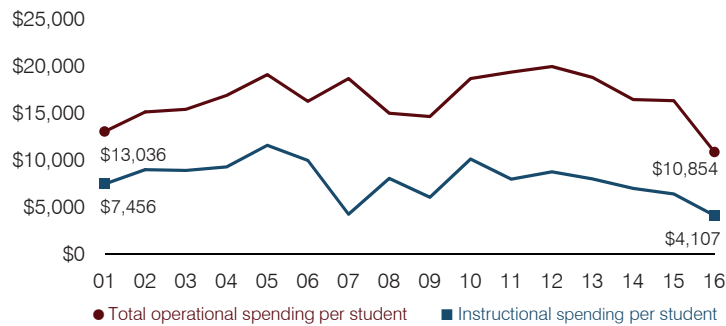
OPERATIONAL TRENDS

Fiscal years as indicated

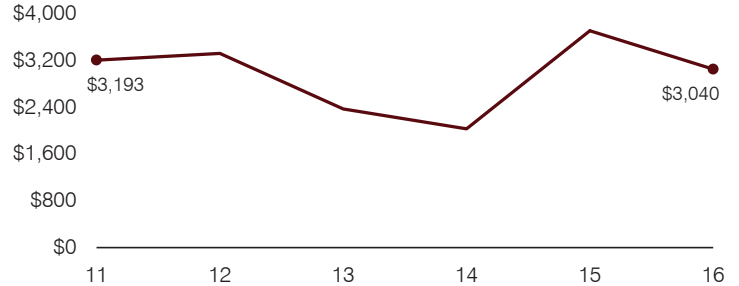
5-year spending trend (2011 through 2016)

Student enrollment increased by 13 percent, which contributed to the 44 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 41.2 to 37.8 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

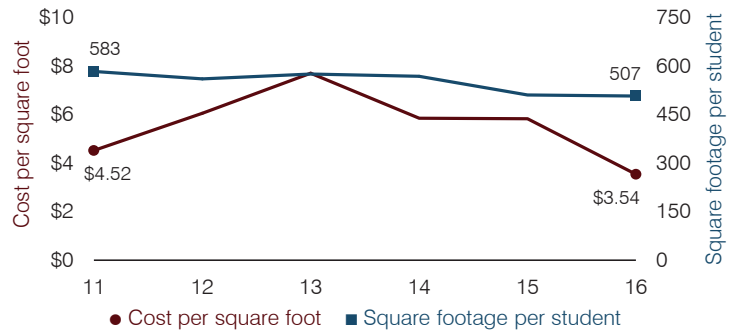
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



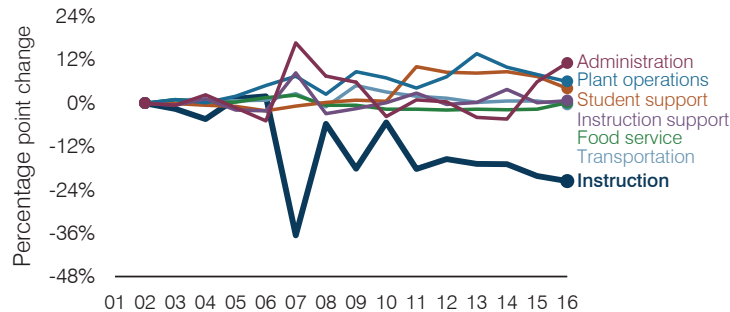
Administrative cost per pupil



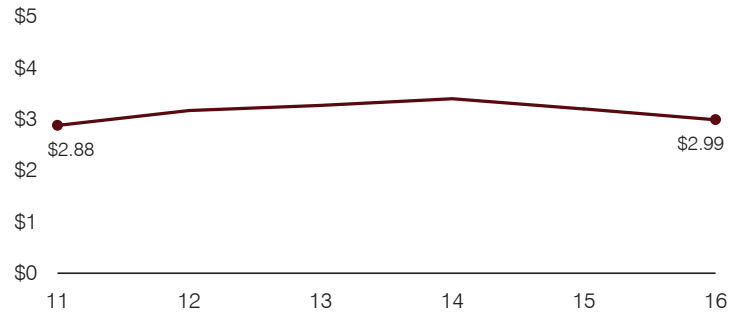
Plant cost per square foot and square footage per student



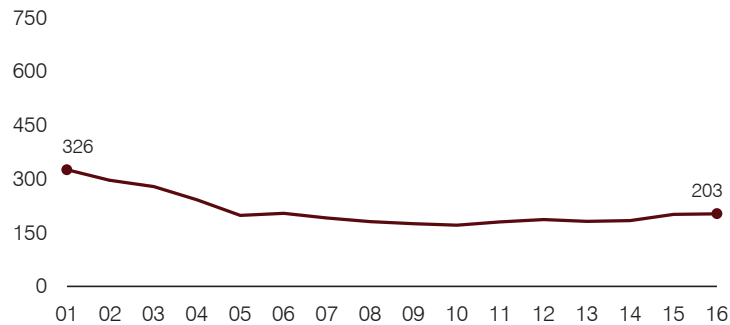
Changes in operational spending percentages



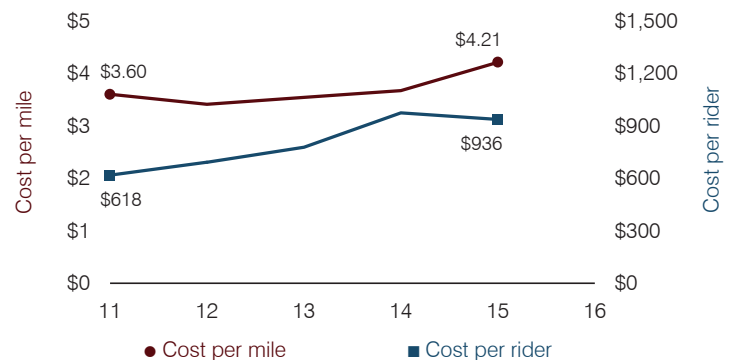
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Pearce Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 18

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

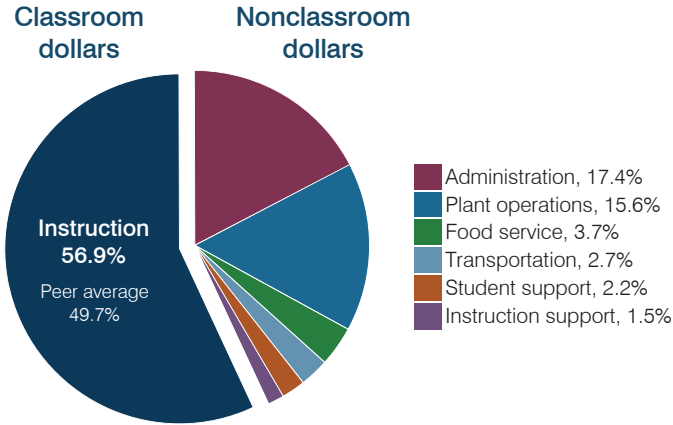
103

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,251	\$2,987	\$806
	Students per administrative position	31	30	67
Plant operations	Cost per square foot	\$7.07	\$7.21	\$6.10
	Square footage per student	285	364	154
Food service	Cost per meal	\$3.25	\$5.54	\$2.81
	Cost per mile	\$1.26	\$1.75	\$3.72
Transportation	Cost per rider	\$584	\$1,495	\$1,092

Per pupil spending

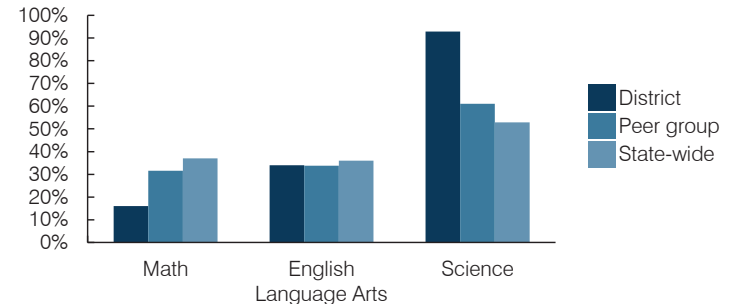
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,120	\$ 7,377	\$ 8,342	\$ 4,145
Administration	2,323	2,251	2,987	806
Plant operations	2,041	2,017	2,523	939
Food service	526	482	918	415
Transportation	426	352	1,108	364
Student support	332	288	664	633
Instruction support	187	188	514	444
Total operational	\$ 12,955	\$ 12,955	\$ 17,056	\$ 7,746
Land and buildings	\$ 60	\$ 0	\$ 2,005	\$ 621
Equipment	270	289	819	400
Interest	3	24	31	216
Other	0	0	87	153
Total nonoperational	\$ 333	\$ 313	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 13,288	\$ 13,268	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	25%	25%	23%
Students per teacher	11.1	13.9	18.6
Average teacher salary	\$48,353	\$46,579	\$46,384
Amount from Proposition 301	\$4,250	\$4,701	\$5,315
Average years of teacher experience	12.6	12.1	11.0
Percentage of teachers in first 3 years	26%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 910	\$ 866	\$ 3,667	\$ 1,301
State	3,824	4,411	6,156	3,780
Local	8,902	7,645	14,438	4,268
Total revenues per pupil	\$ 13,636	\$ 12,922	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,381	\$ 7,341	\$ 9,047	\$ 5,471
Grants	911	870	4,768	1,182
Donations and tax credits	104	134	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	5,617	5,365	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

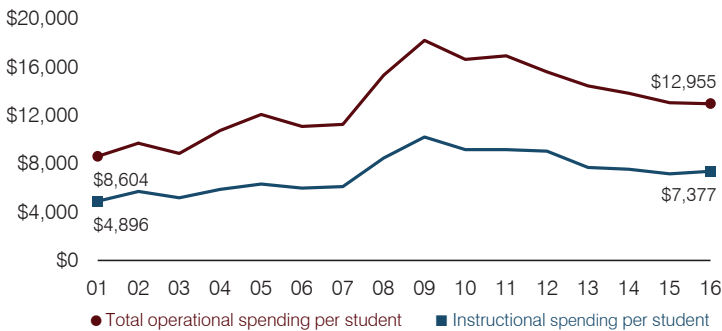
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.9	58.8	58.6	54.6	52.4	53.9	54.4	55.3	56.1	55.1	54.1	58.0	53.3	54.6	55.0	56.9

OPERATIONAL TRENDS
Fiscal years as indicated

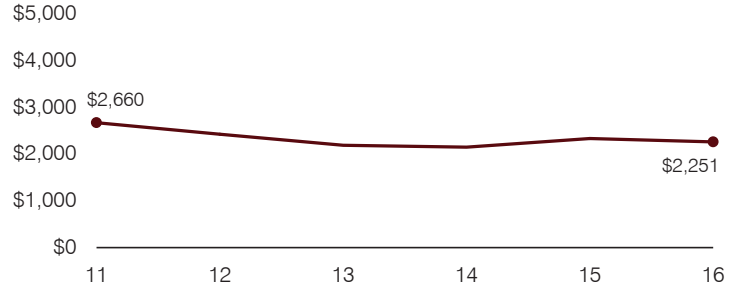
5-year spending trend (2011 through 2016)

Student enrollment increased by 25 percent, which contributed to the 23 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 54.1 to 56.9 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

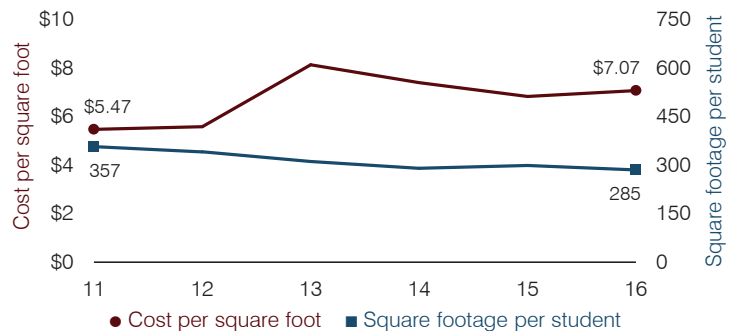
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



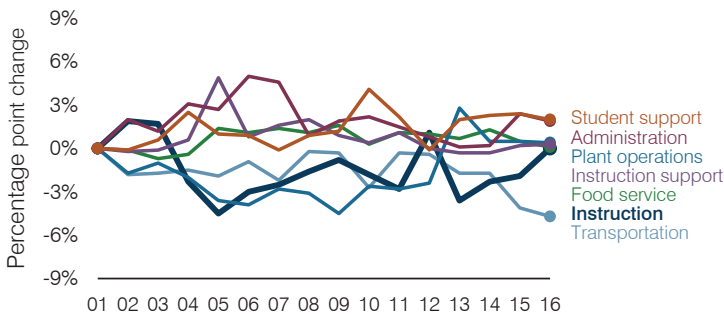
Administrative cost per pupil



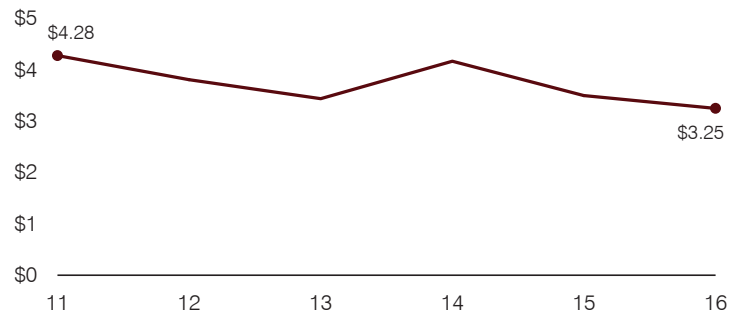
Plant cost per square foot and square footage per student



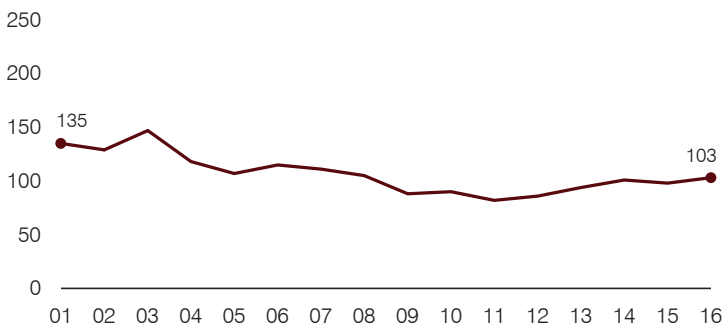
Changes in operational spending percentages



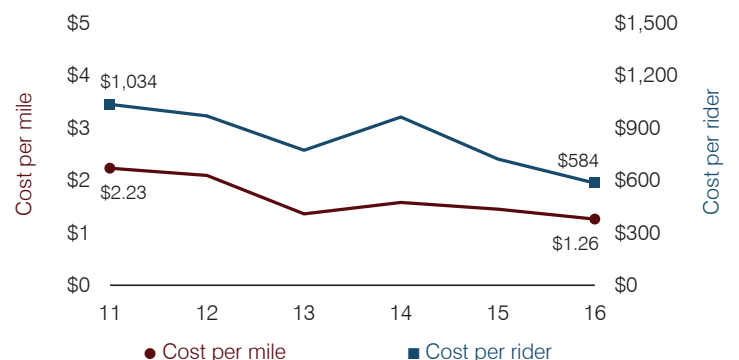
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Pendergast Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 13

Legislative district(s): 19 and 29

District size, location:

Large, City

Students attending:

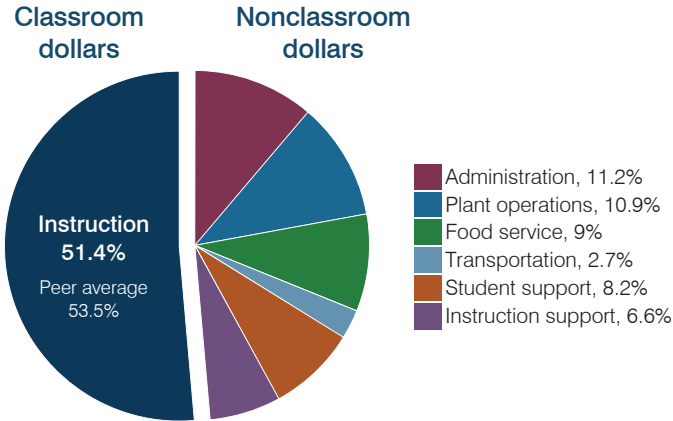
9,504

Number of schools:

12

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$757	\$724	\$806
	Students per administrative position	86	77	67
Plant operations	Cost per square foot	\$5.60	\$6.00	\$6.10
	Square footage per student	131	130	154
Food service	Cost per meal	\$2.55	\$2.70	\$2.81
Transportation	Cost per mile	\$5.96	\$3.92	\$3.72
	Cost per rider	\$1,136	\$970	\$1,092

Per pupil spending

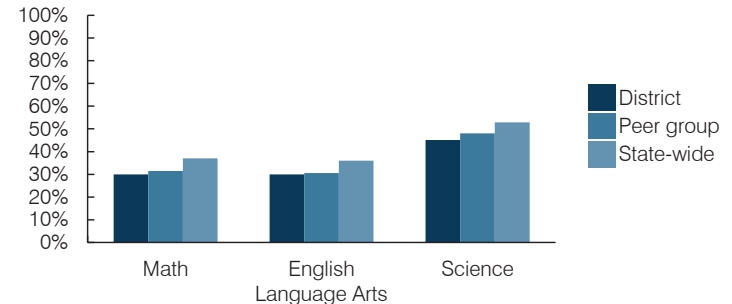
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,780	\$ 3,475	\$ 3,969	\$ 4,145
Administration	752	757	724	806
Plant operations	723	736	772	939
Food service	613	610	545	415
Transportation	179	180	289	364
Student support	568	556	579	633
Instruction support	454	442	459	444
Total operational	\$ 7,069	\$ 6,756	\$ 7,337	\$ 7,746
Land and buildings	\$ 1,098	\$ 273	\$ 557	\$ 621
Equipment	386	437	417	400
Interest	147	106	167	216
Other	269	285	180	153
Total nonoperational	\$ 1,900	\$ 1,101	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 8,969	\$ 7,857	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	27%	26%	23%
Students per teacher	23.3	19.0	18.6
Average teacher salary	\$47,382	\$40,596	\$46,384
Amount from Proposition 301	\$3,401	\$4,805	\$5,315
Average years of teacher experience	9.7	7.6	11.0
Percentage of teachers in first 3 years	27%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,181	\$ 1,054	\$ 1,512	\$ 1,301
State	4,315	4,459	4,175	3,780
Local	2,682	2,604	3,383	4,268
Total revenues per pupil	\$ 8,178	\$ 8,117	\$ 9,070	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,781	\$ 4,885	\$ 5,061
Grants	1,256	1,110	1,517
Donations and tax credits	21	32	46

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,314	1,245	10 of 10

Pendergast ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.9	57.0	59.0	59.1	58.9	59.3	56.2	56.3	56.0	55.1	55.5	54.2	52.5	51.3	53.5	51.4

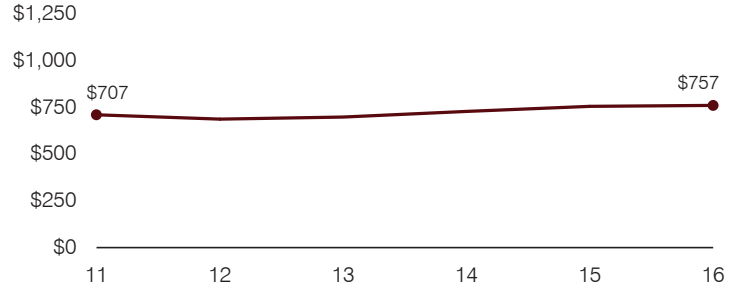
OPERATIONAL TRENDS

Fiscal years as indicated

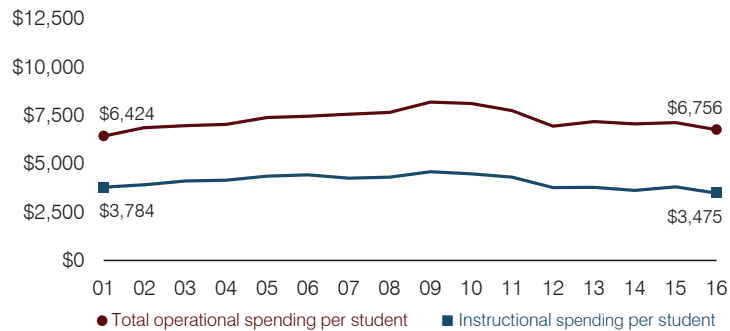
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 55.5 to 51.4 percent. As a percentage of total operational spending, food service increased substantially, administration increased, and plant operations and student support increased slightly. Overall, instruction support decreased slightly.

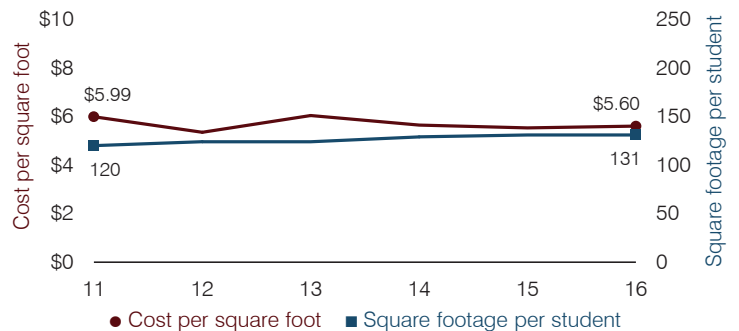
Administrative cost per pupil



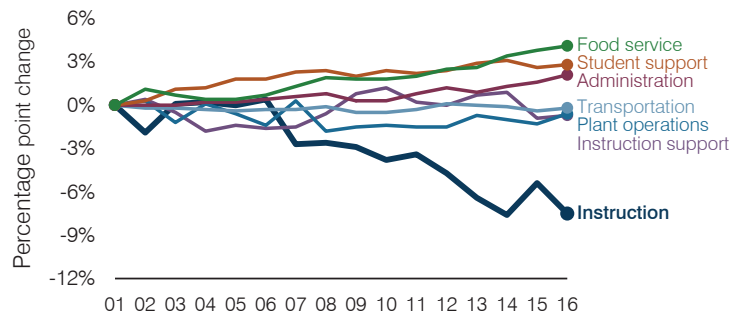
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



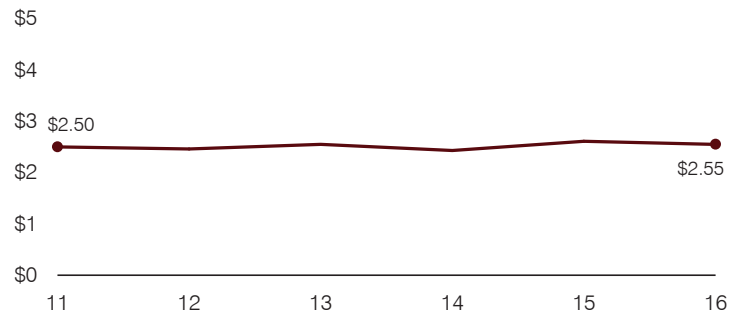
Plant cost per square foot and square footage per student



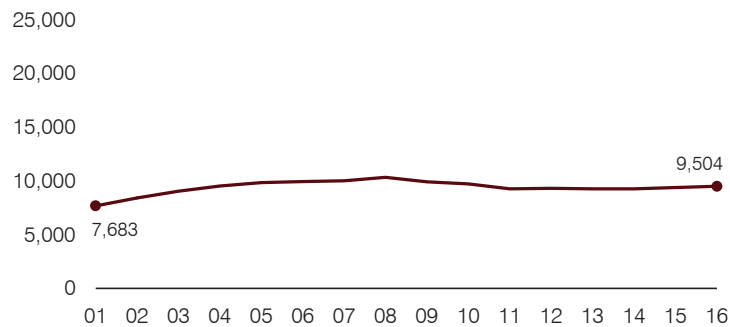
Changes in operational spending percentages



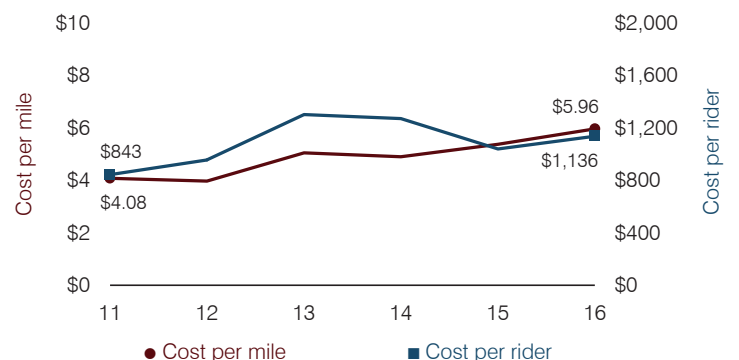
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Peoria Unified School District

Maricopa County

Efficiency peer groups 1 and T-5, Achievement peer group 2

Legislative district(s): 20, 21, 22, and 29

District size, location:

Very large, Suburb

Students attending:

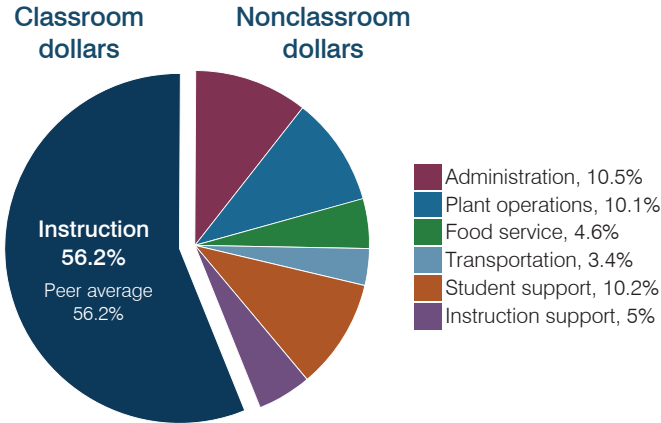
35,400

Number of schools:

41

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$731	\$673	\$806
	Students per administrative position	91	80	67
Plant operations	Cost per square foot	\$5.27	\$5.86	\$6.10
	Square footage per student	133	147	154
Food service	Cost per meal	\$3.00	\$2.73	\$2.81
Transportation	Cost per mile	\$3.53	\$3.76	\$3.72
	Cost per rider	\$1,270	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

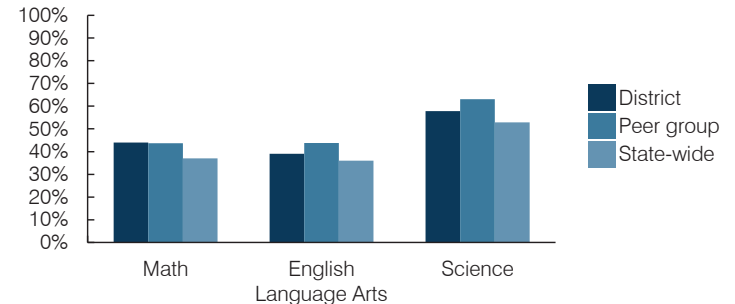
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,685	\$ 3,904	\$ 4,121	\$ 4,145
Administration	702	731	673	806
Plant operations	761	701	859	939
Food service	325	317	329	415
Transportation	239	237	341	364
Student support	660	708	639	633
Instruction support	343	347	369	444
Total operational	\$ 6,715	\$ 6,945	\$ 7,331	\$ 7,746
Land and buildings	\$ 605	\$ 721	\$ 396	\$ 621
Equipment	305	356	369	400
Interest	278	274	247	216
Other	122	182	194	153
Total nonoperational	\$ 1,310	\$ 1,533	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 8,025	\$ 8,478	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	93%	90%	78%
Poverty rate (2015)	14%	14%	23%
Students per teacher	17.3	18.6	18.6
Average teacher salary	\$41,337	\$44,519	\$46,384
Amount from Proposition 301	\$6,092	\$5,402	\$5,315
Average years of teacher experience	10.9	10.8	11.0
Percentage of teachers in first 3 years	17%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	2.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
-----	----------	------

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 797	\$ 652	\$ 838	\$ 1,301
State	3,664	3,909	3,389	3,780
Local	3,435	3,787	5,025	4,268
Total revenues per pupil	\$ 7,896	\$ 8,348	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,996	\$ 5,153	\$ 5,384
Grants	836	692	854
Donations and tax credits	65	90	94

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,179	1,192	10 of 10

Classroom dollar percentage

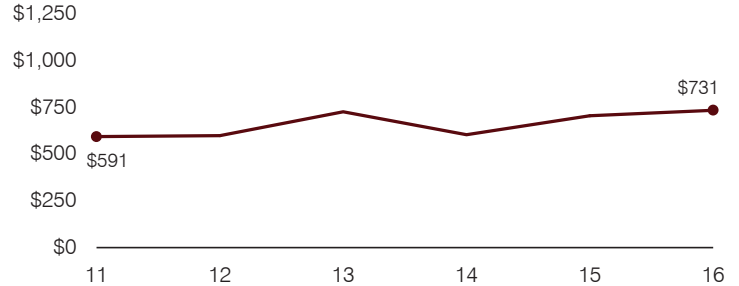
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.9	61.5	61.4	61.5	60.0	60.6	59.6	59.8	60.5	59.6	57.2	57.6	56.0	57.9	54.9	56.2

OPERATIONAL TRENDS
Fiscal years as indicated

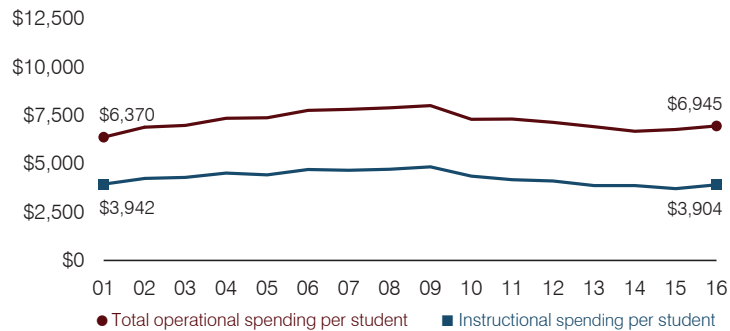
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.2 to 56.2 percent. Overall, as a percentage of total operational spending, administration increased and student support increased slightly, while plant operations decreased and instruction support decreased slightly.

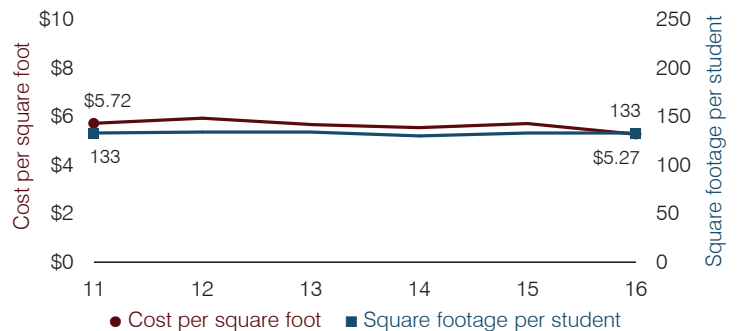
Administrative cost per pupil



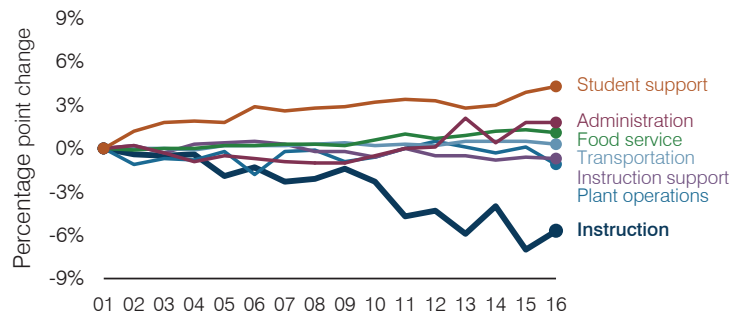
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



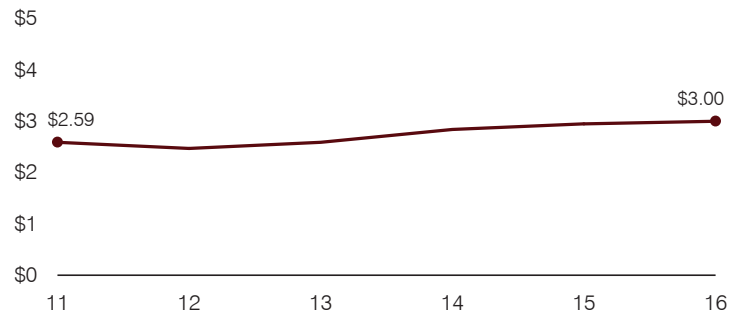
Plant cost per square foot and square footage per student



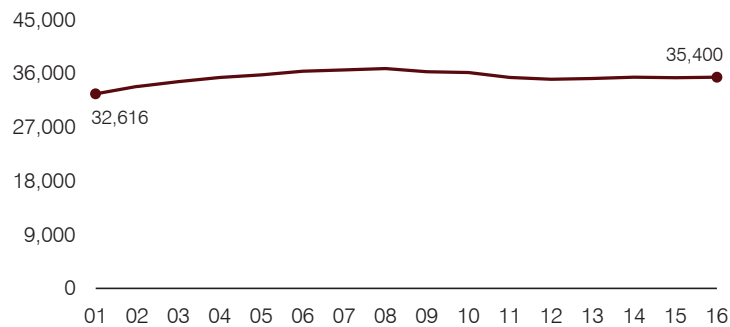
Changes in operational spending percentages



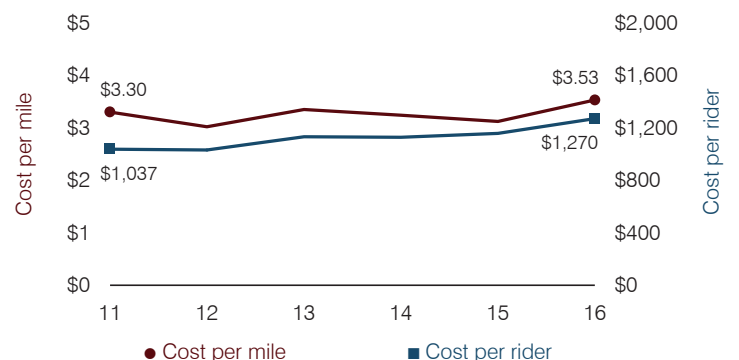
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Phoenix Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 15

Legislative district(s): 24, 27, and 30

District size, location:

Medium-large, City

Students attending¹:

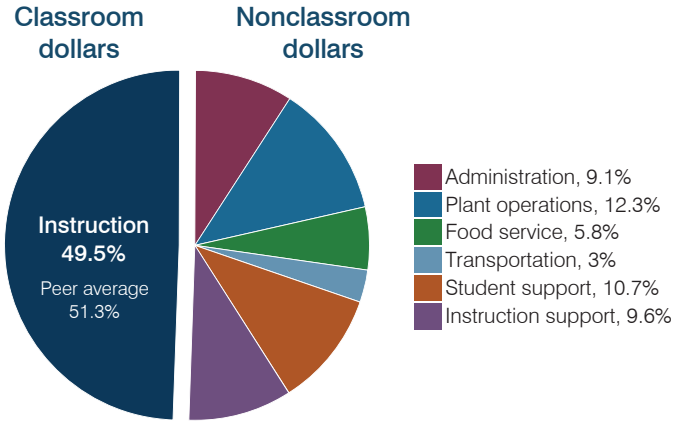
6,519

Number of schools:

13

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$983	\$943	\$806
	Students per administrative position	47	71	67
Plant operations	Cost per square foot	\$7.41	\$6.27	\$6.10
	Square footage per student	179	141	154
Food service	Cost per meal	\$2.61	\$2.60	\$2.81
Transportation	Cost per mile	\$7.93	\$5.73	\$3.72
	Cost per rider	\$1,796	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

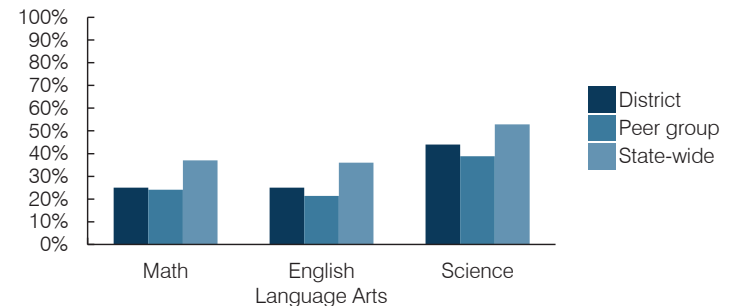
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,080	\$ 5,338	\$ 3,896	\$ 4,145
Administration	883	983	943	806
Plant operations	1,250	1,329	866	939
Food service	599	623	598	415
Transportation	323	320	301	364
Student support	1,118	1,147	562	633
Instruction support	1,077	1,037	495	444
Total operational	\$ 10,330	\$ 10,777	\$ 7,661	\$ 7,746
Land and buildings	\$ 766	\$ 293	\$ 1,802	\$ 621
Equipment	195	619	577	400
Interest	327	299	250	216
Other	19	30	155	153
Total nonoperational	\$ 1,307	\$ 1,241	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 11,637	\$ 12,018	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	49%	49%	23%
Students per teacher	16.2	18.3	18.6
Average teacher salary	\$46,324	\$48,763	\$46,384
Amount from Proposition 301	\$1,322	\$4,203	\$5,315
Average years of teacher experience	10.3	10.0	11.0
Percentage of teachers in first 3 years	29%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.4%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,407	\$ 2,899	\$ 1,781	\$ 1,301
State	3,012	3,323	3,849	3,780
Local	6,612	7,259	4,470	4,268
Total revenues per pupil	\$ 12,031	\$ 13,481	\$ 10,100	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,715	\$ 5,139	\$ 5,085	\$ 5,471
Grants	2,558	3,051	1,865	1,182
Donations and tax credits	51	58	46	86

Select revenues from less common sources

		Number of peers receiving
Desegregation	\$ 1,635	4 of 19
Small school adjustment	0	0 of 19
Federal impact aid	0	0 of 19
Voter-approved levy increases	2,530	19 of 19

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Phoenix ESD—page 2

Classroom dollar percentage

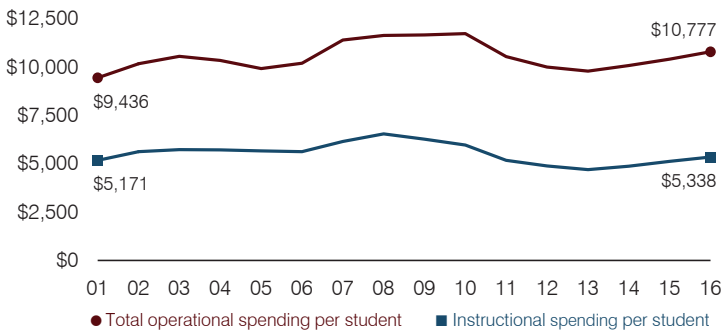
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.8	55.3	54.3	54.1	57.1	55.1	54.0	56.3	53.8	50.9	49.1	48.8	48.0	48.3	49.2	49.5

OPERATIONAL TRENDS Fiscal years as indicated

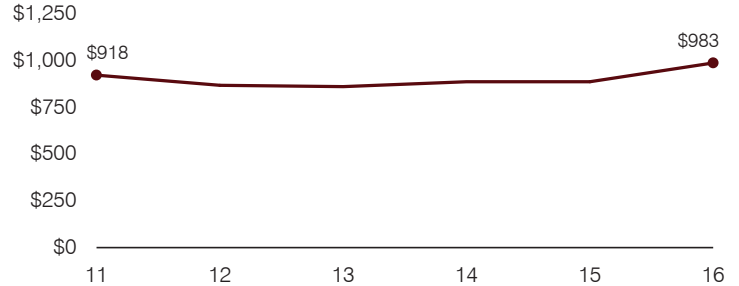
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom increased slightly overall from 49.1 to 49.5 percent. As a percentage of total operational spending, instruction support decreased and plant operations decreased slightly. Student support increased substantially, while other nonclassroom areas remained stable.

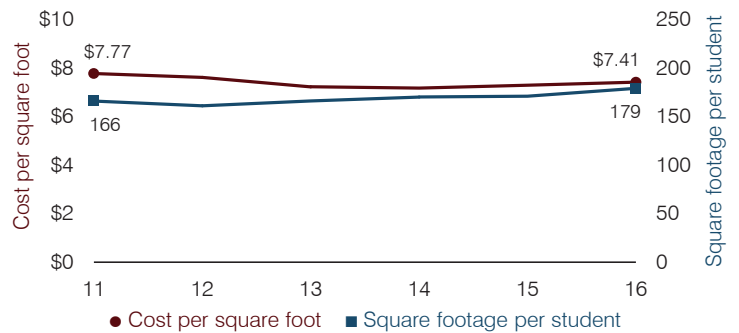
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



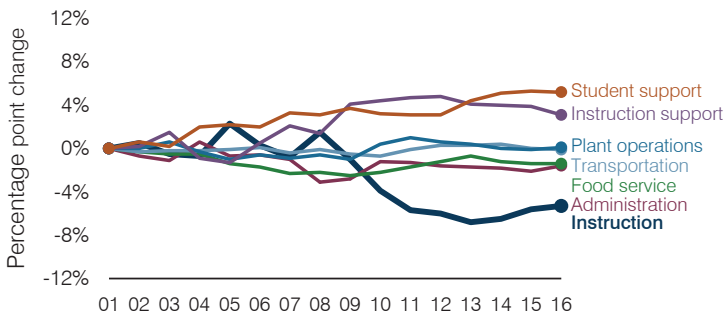
Administrative cost per pupil



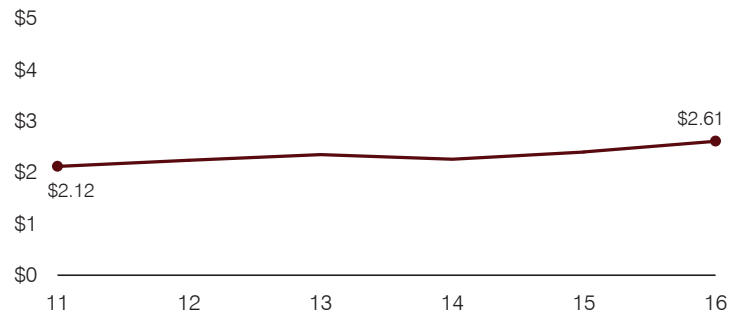
Plant cost per square foot and square footage per student



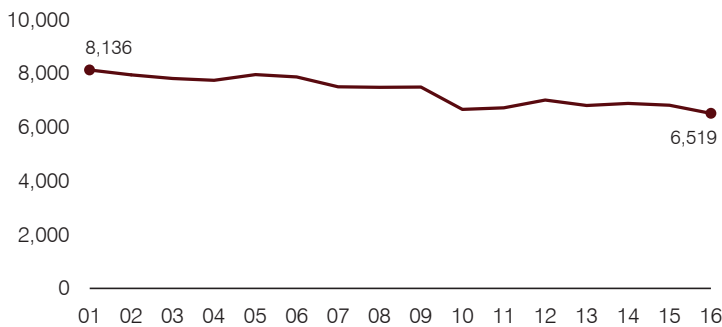
Changes in operational spending percentages



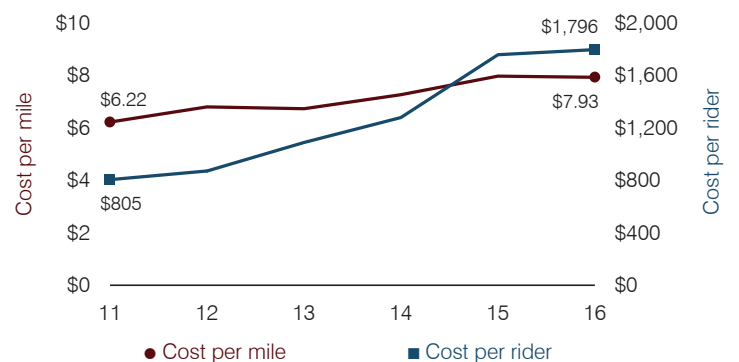
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Phoenix Union High School District

Maricopa County

Efficiency peer groups 1 and T-5, Achievement peer group 9

Legislative district(s): 19, 24, 27, 28, 29, and 30

District size, location:

Very large, City

Students attending:

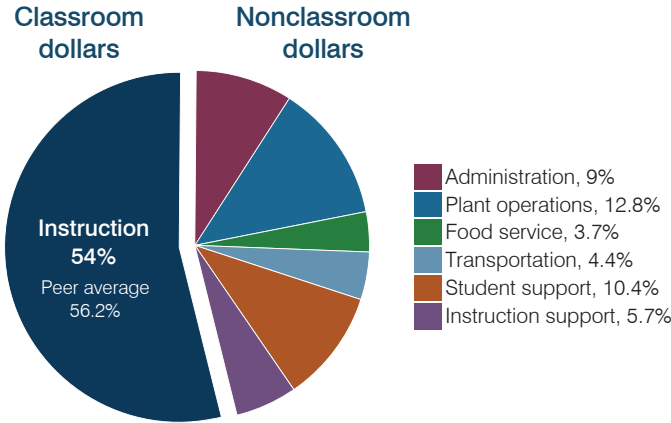
26,676

Number of schools:

15

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$932	\$673	\$806
	Students per administrative position	38	80	67
Plant operations	Cost per square foot	\$8.14	\$5.86	\$6.10
	Square footage per student	163	147	154
Food service	Cost per meal	\$2.89	\$2.73	\$2.81
	Cost per mile	N/A	\$3.76	\$3.72
Transportation	Cost per rider	\$1,107	\$1,462	\$1,092

Per pupil spending

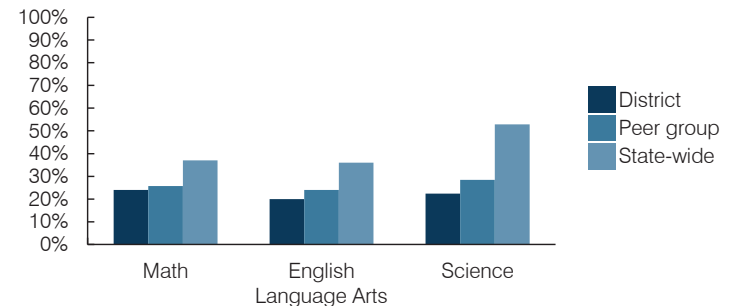
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,546	\$ 5,611	\$ 4,121	\$ 4,145
Administration	768	932	673	806
Plant operations	1,351	1,331	859	939
Food service	360	380	329	415
Transportation	418	457	341	364
Student support	1,009	1,081	639	633
Instruction support	565	591	369	444
Total operational	\$ 10,017	\$ 10,383	\$ 7,331	\$ 7,746
Land and buildings	\$ 1,290	\$ 1,034	\$ 396	\$ 621
Equipment	447	519	369	400
Interest	422	394	247	216
Other	32	35	194	153
Total nonoperational	\$ 2,191	\$ 1,982	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 12,208	\$ 12,365	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	81%	87%	78%
Poverty rate (2015)	33%	31%	23%
Students per teacher	16.9	20.5	18.6
Average teacher salary	\$60,924	\$53,081	\$46,384
Amount from Proposition 301	\$5,451	\$6,312	\$5,315
Average years of teacher experience	13.1	11.7	11.0
Percentage of teachers in first 3 years	8%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,378	\$ 1,277	\$ 838	\$ 1,301
State	2,616	2,872	3,389	3,780
Local	7,554	7,999	5,025	4,268
Total revenues per pupil	\$ 11,548	\$ 12,148	\$ 9,252	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,483	\$ 5,654	\$ 5,384
Grants	1,412	1,291	854
Donations and tax credits	27	27	94

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 1,968	\$ 2,043	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,992	2,146	10 of 10

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.5	52.0	53.1	54.3	55.3	56.8	57.1	56.1	55.6	54.9	56.2	54.5	55.0	54.7	55.4	54.0

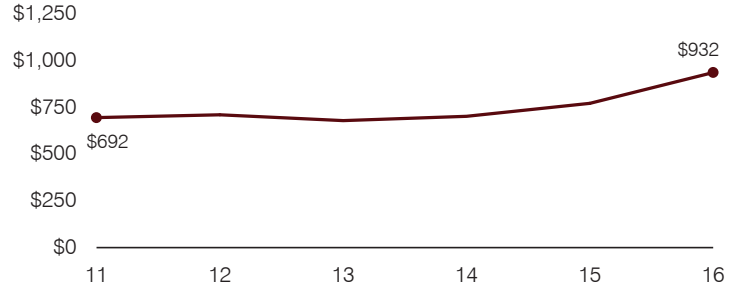
OPERATIONAL TRENDS

Fiscal years as indicated

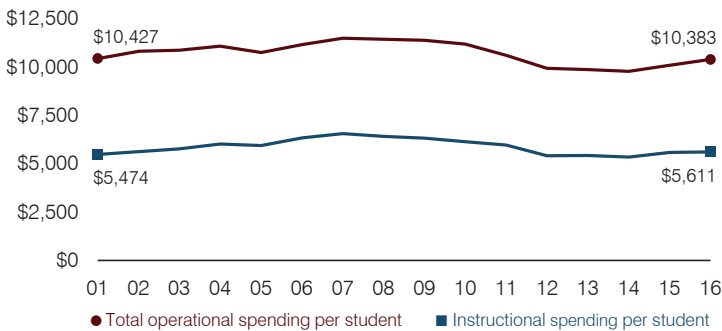
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.2 to 54 percent. As a percentage of total operational spending, administration increased substantially and food service increased slightly, while most other nonclassroom areas remained fairly stable.

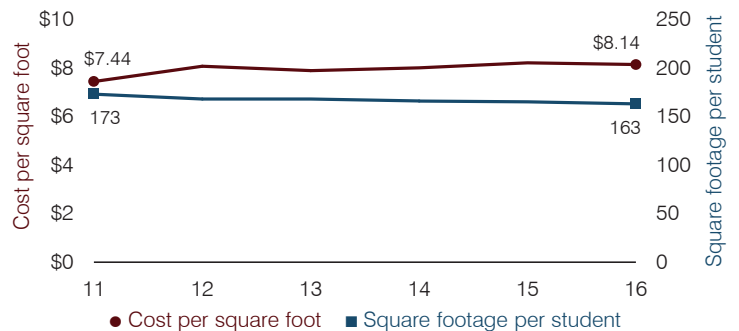
Administrative cost per pupil



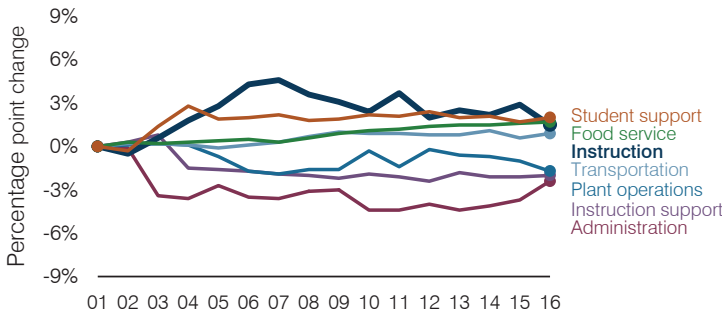
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



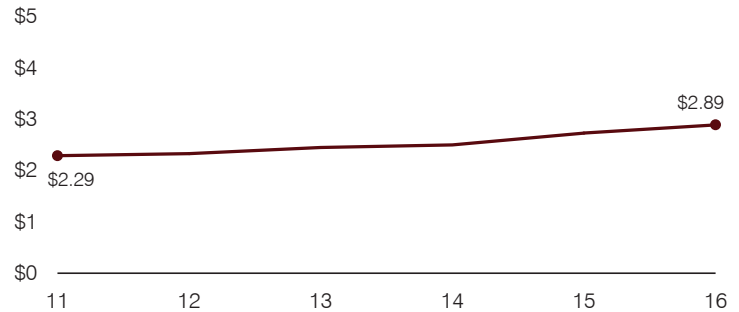
Plant cost per square foot and square footage per student



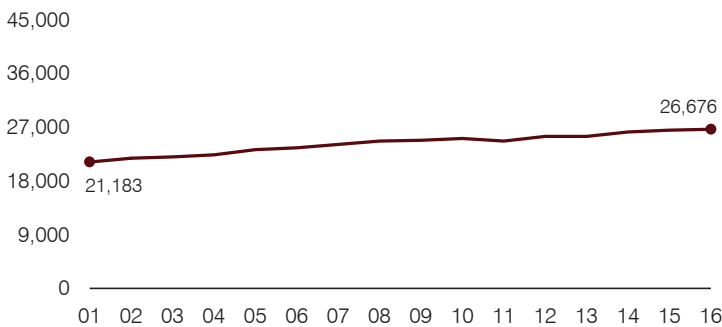
Changes in operational spending percentages



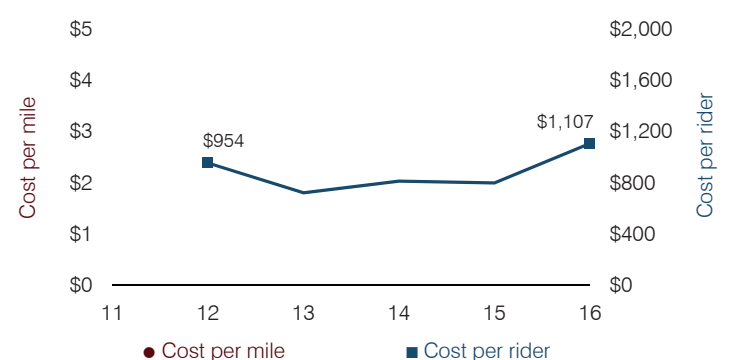
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Picacho Elementary School District

Pinal County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 8 and 11

District size, location:

Very small, Rural

Students attending:

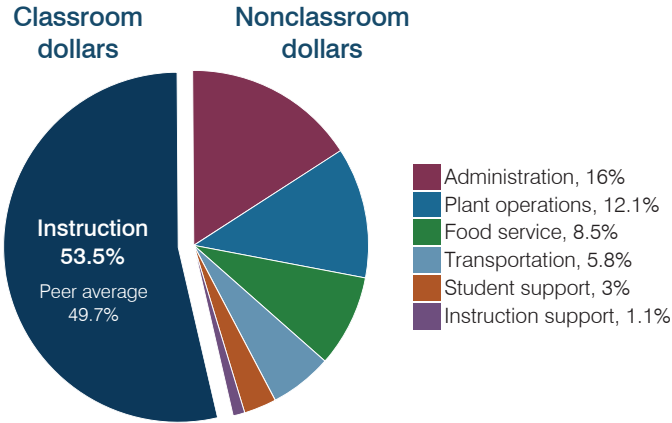
157

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,593	\$2,987	\$806
	Students per administrative position	57	30	67
Plant operations	Cost per square foot	\$7.05	\$7.21	\$6.10
	Square footage per student	170	364	154
Food service	Cost per meal	\$3.42	\$5.54	\$2.81
	Cost per mile	\$2.48	\$1.75	\$3.72
Transportation	Cost per rider	\$546	\$1,495	\$1,092

Per pupil spending

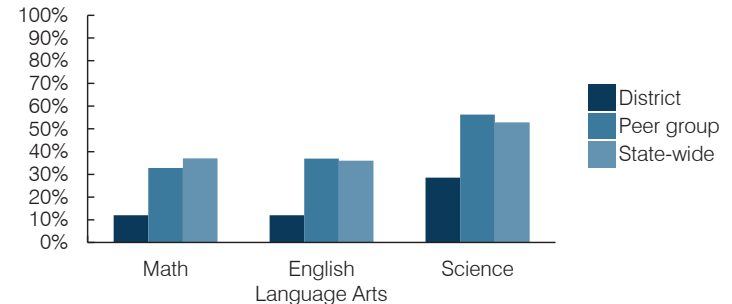
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,773	\$ 5,332	\$ 8,342	\$ 4,145
Administration	1,381	1,593	2,987	806
Plant operations	1,004	1,202	2,523	939
Food service	752	849	918	415
Transportation	563	577	1,108	364
Student support	267	297	664	633
Instruction support	160	108	514	444
Total operational	\$ 8,900	\$ 9,958	\$ 17,056	\$ 7,746
Land and buildings	\$ 0	\$ 21	\$ 2,005	\$ 621
Equipment	241	209	819	400
Interest	0	5	31	216
Other	0	1	87	153
Total nonoperational	\$ 241	\$ 236	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 9,141	\$ 10,194	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	17%	19%	23%
Students per teacher	13.1	14.2	18.6
Average teacher salary	\$45,850	\$44,172	\$46,384
Amount from Proposition 301	\$5,411	\$4,469	\$5,315
Average years of teacher experience	15.5	12.6	11.0
Percentage of teachers in first 3 years	13%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.3%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,226	\$ 1,496	\$ 3,667	\$ 1,301
State	1,393	1,775	6,156	3,780
Local	6,218	7,302	14,438	4,268
Total revenues per pupil	\$ 8,837	\$ 10,573	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,911	\$ 6,842	\$ 9,047	\$ 5,471
Grants	1,228	1,577	4,768	1,182
Donations and tax credits	28	29	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	607	702	7 of 52

Picacho ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.0	52.7	55.9	48.5	54.1	55.8	52.3	57.9	55.6	56.2	51.8	52.3	51.9	55.3	53.6	53.5

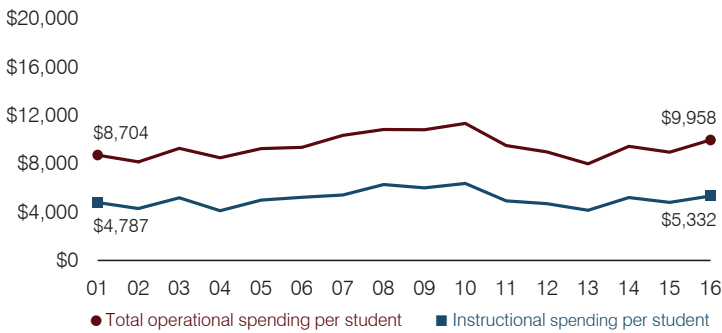
OPERATIONAL TRENDS

Fiscal years as indicated

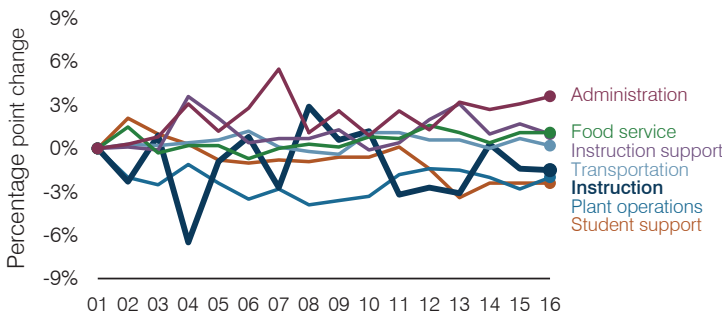
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. Spending in the classroom varied year to year, increasing overall from 51.8 to 53.5 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration increased, while student support decreased substantially.

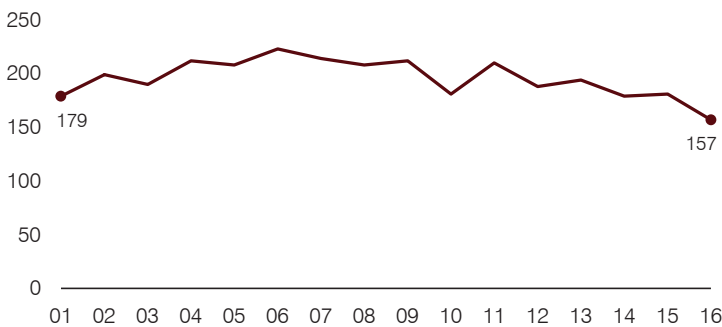
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



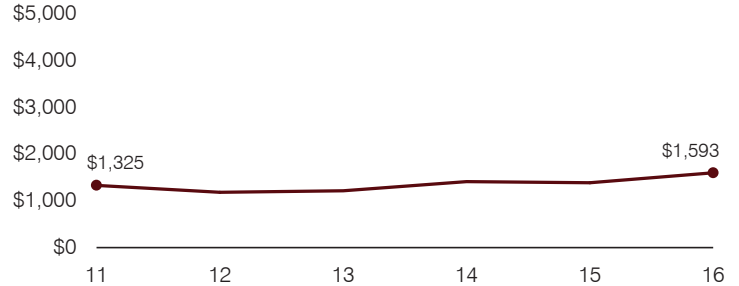
Changes in operational spending percentages



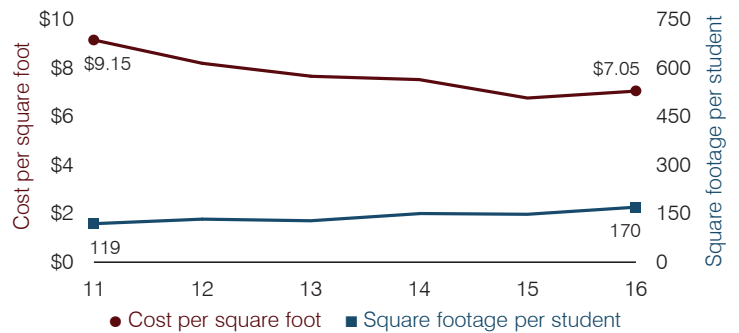
Students attending



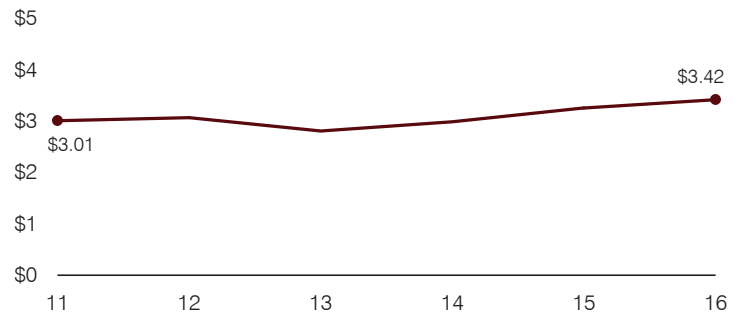
Administrative cost per pupil



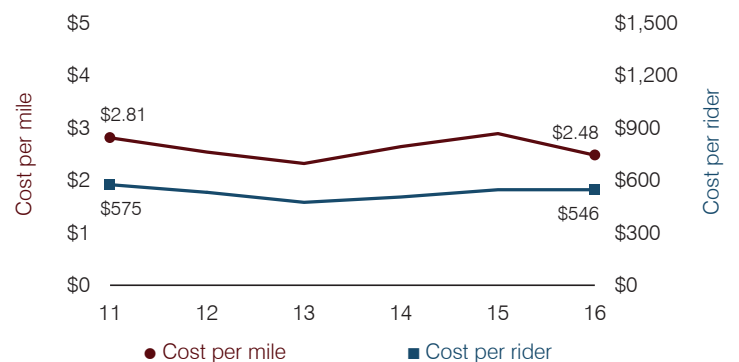
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Pima Unified School District

Graham County

Efficiency peer groups 5 and T-6, Achievement peer group 5

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

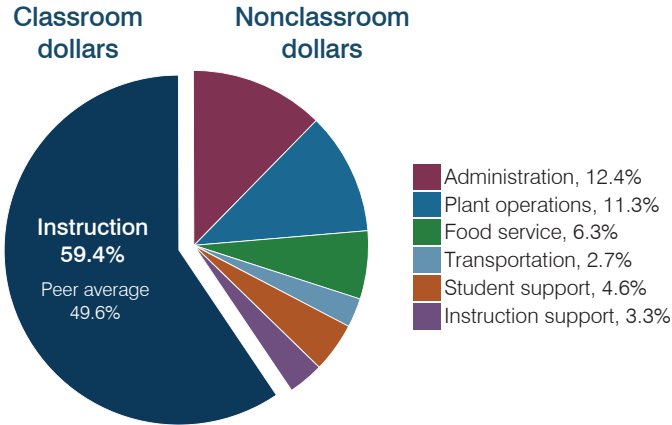
796

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$835	\$1,145	\$806
	Students per administrative position	69	56	67
Plant operations	Cost per square foot	\$5.49	\$5.22	\$6.10
	Square footage per student	139	270	154
Food service	Cost per meal	\$3.24	\$3.40	\$2.81
Transportation	Cost per mile	\$3.86	\$3.68	\$3.72
	Cost per rider	\$706	\$543	\$1,092

Per pupil spending

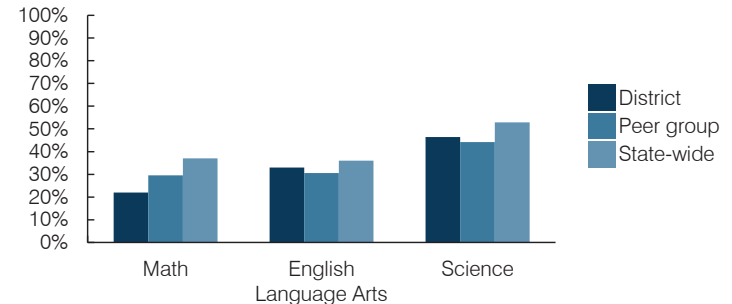
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,209	\$ 4,010	\$ 4,576	\$ 4,145
Administration	801	835	1,145	806
Plant operations	679	763	1,342	939
Food service	465	425	450	415
Transportation	171	183	522	364
Student support	306	307	695	633
Instruction support	221	224	396	444
Total operational	\$ 6,852	\$ 6,747	\$ 9,126	\$ 7,746
Land and buildings	\$ 58	\$ 270	\$ 452	\$ 621
Equipment	300	348	498	400
Interest	34	15	243	216
Other	0	1	65	153
Total nonoperational	\$ 392	\$ 634	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 7,244	\$ 7,381	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	NR	83%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	16.6	16.5	18.6
Average teacher salary	\$34,487	\$44,919	\$46,384
Amount from Proposition 301	\$5,699	\$5,307	\$5,315
Average years of teacher experience	11.8	12.0	11.0
Percentage of teachers in first 3 years	21%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 799	\$ 684	\$ 4,015	\$ 1,301
State	5,275	5,742	4,190	3,780
Local	1,806	1,693	4,081	4,268
Total revenues per pupil	\$ 7,880	\$ 8,119	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,559	\$ 5,952	\$ 5,922
Grants	813	700	1,805
Donations and tax credits	88	138	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	193	189	19 of 29

Classroom dollar percentage

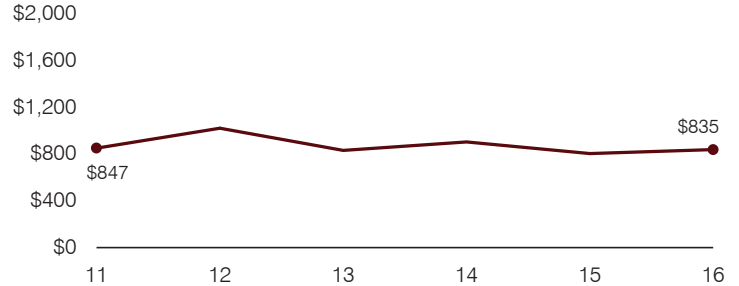
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.9	61.5	61.0	58.7	59.6	57.6	60.9	60.4	60.3	57.8	59.0	57.2	59.6	61.5	61.4	59.4

OPERATIONAL TRENDS
Fiscal years as indicated

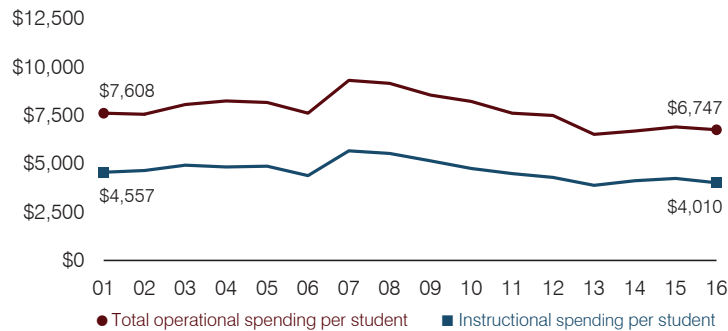
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 61.5 to a low of 57.2 percent. Overall, as a percentage of total operational spending, instruction support decreased and food service and transportation decreased slightly, while plant operations and student support increased slightly.

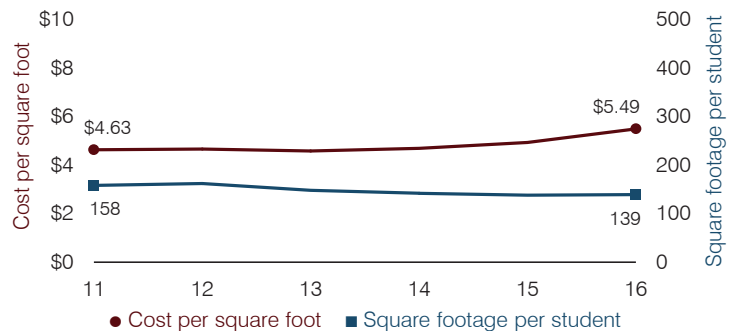
Administrative cost per pupil



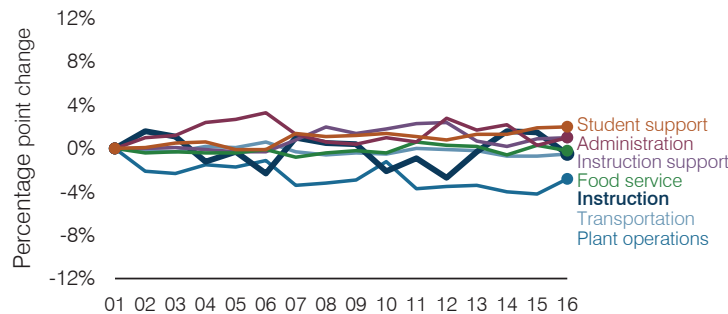
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



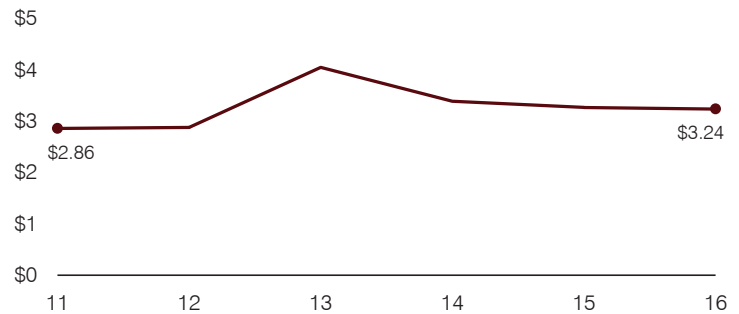
Plant cost per square foot and square footage per student



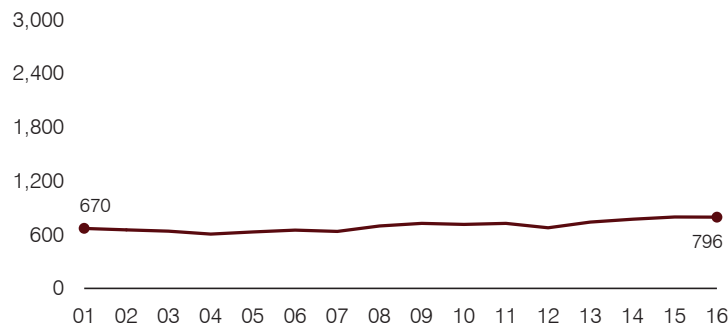
Changes in operational spending percentages



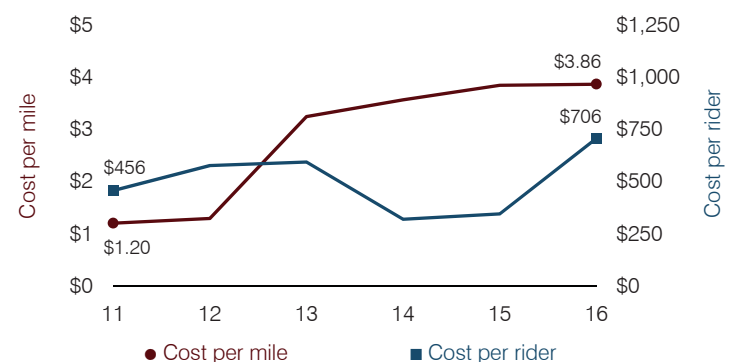
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Pine Strawberry Elementary School District

Gila County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18

Students attending:

126

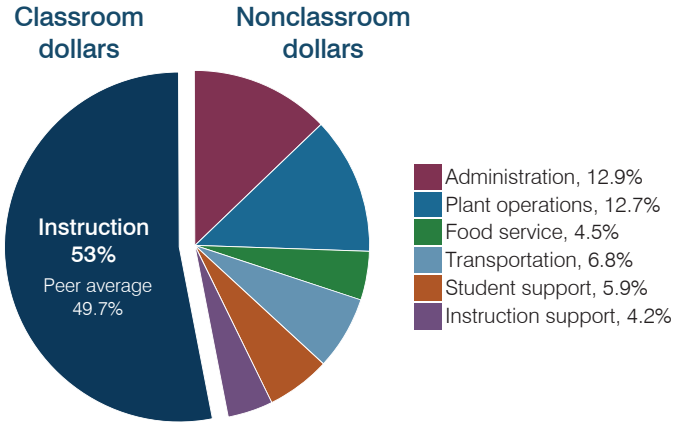
Legislative district(s): 6

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,914	\$2,987	\$806
	Students per administrative position	32	30	67
Plant operations	Cost per square foot	\$5.41	\$7.21	\$6.10
	Square footage per student	529	364	154
Food service	Cost per meal	\$8.15	\$5.54	\$2.81
	Cost per mile	\$3.20	\$1.75	\$3.72
Transportation	Cost per rider	\$2,017	\$1,495	\$1,092

Per pupil spending

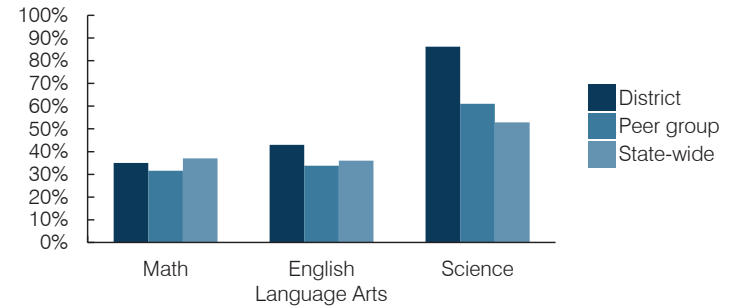
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 11,002	\$ 11,961	\$ 8,342	\$ 4,145
Administration	3,351	2,914	2,987	806
Plant operations	2,668	2,863	2,523	939
Food service	1,014	1,019	918	415
Transportation	1,312	1,536	1,108	364
Student support	1,152	1,328	664	633
Instruction support	844	949	514	444
Total operational	\$ 21,343	\$ 22,570	\$ 17,056	\$ 7,746
Land and buildings	\$ 204	\$ 813	\$ 2,005	\$ 621
Equipment	244	375	819	400
Interest	0	17	31	216
Other	196	230	87	153
Total nonoperational	\$ 644	\$ 1,435	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 21,987	\$ 24,005	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	23%	25%	23%
Students per teacher	7.2	13.9	18.6
Average teacher salary	\$45,572	\$46,579	\$46,384
Amount from Proposition 301	\$2,556	\$4,701	\$5,315
Average years of teacher experience	10.7	12.1	11.0
Percentage of teachers in first 3 years	6%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	17.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,128	\$ 2,015	\$ 3,667	\$ 1,301
State	1,171	3,537	6,156	3,780
Local	19,615	17,722	14,438	4,268
Total revenues per pupil	\$ 22,914	\$ 23,274	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,563	\$ 6,799	\$ 9,047	\$ 5,471
Grants	2,142	2,778	4,768	1,182
Donations and tax credits	615	350	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	16,084	15,367	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Pine Strawberry ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	51.5	55.2	55.7	52.6	54.8	49.7	48.5	50.7	47.4	49.6	49.2	51.9	49.7	48.8	51.5	53.0

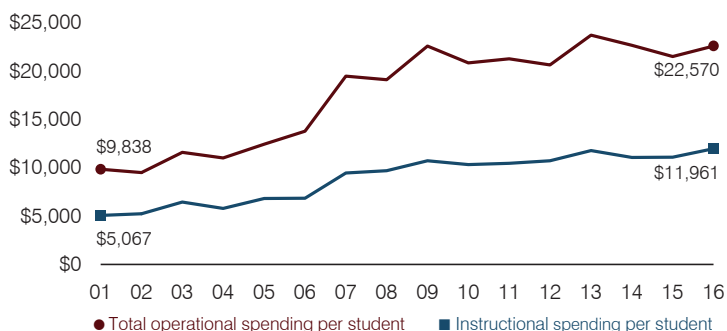
OPERATIONAL TRENDS

Fiscal years as indicated

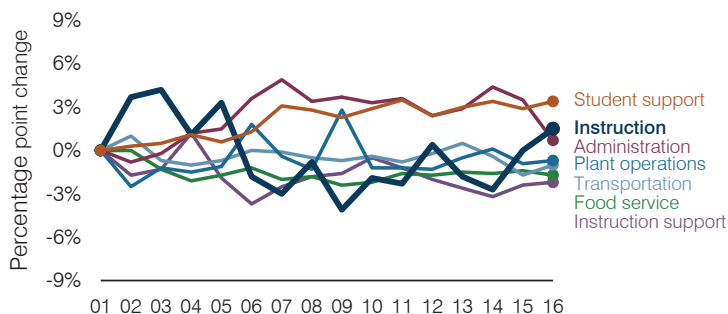
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 49.2 to 53 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration decreased substantially and instruction support decreased.

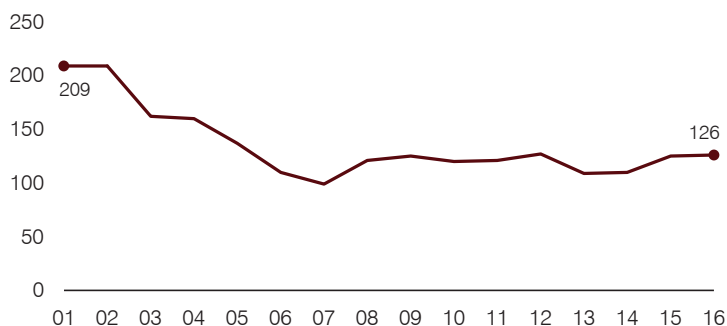
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



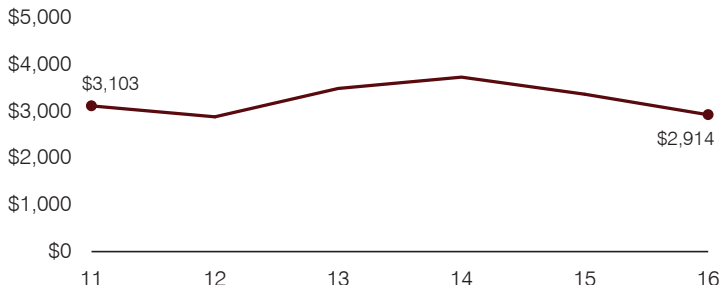
Changes in operational spending percentages



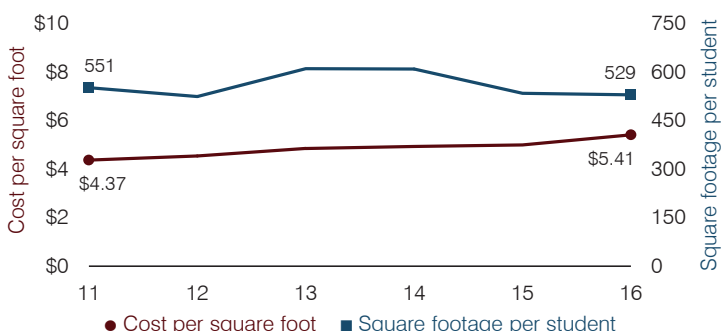
Students attending



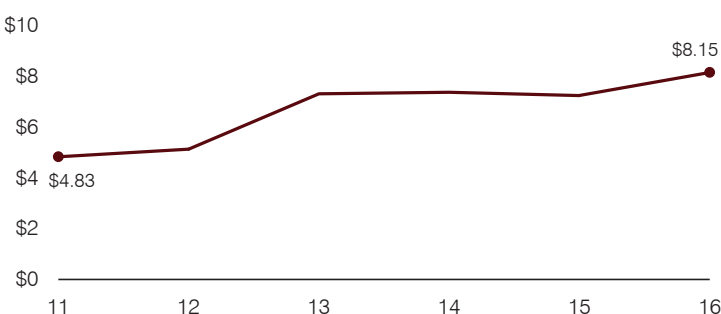
Administrative cost per pupil



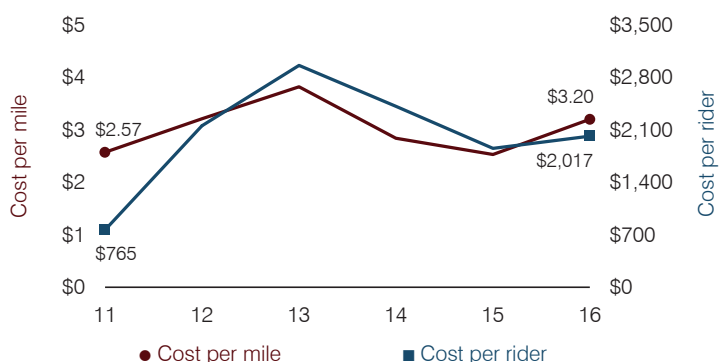
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Piñon Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

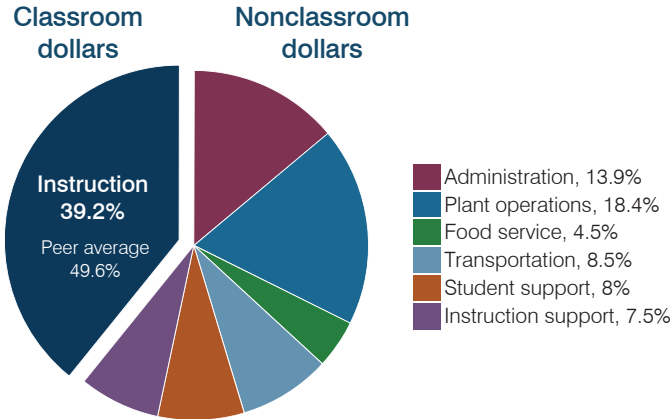
1,176

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,271	\$1,145	\$806
	Students per administrative position	36	56	67
Plant operations	Cost per square foot	\$8.98	\$5.22	\$6.10
	Square footage per student	337	270	154
Food service	Cost per meal	\$3.40	\$3.40	\$2.81
Transportation	Cost per mile	\$4.04	\$1.89	\$3.72
	Cost per rider	\$2,484	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

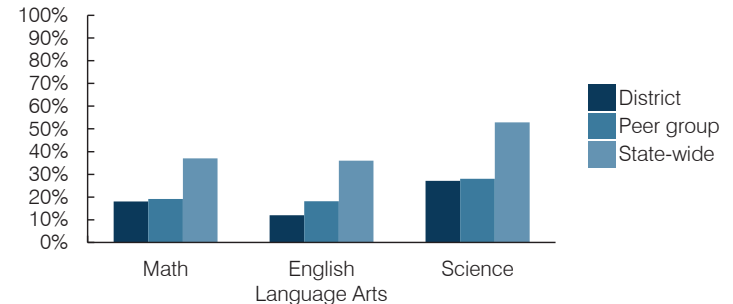
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,495	\$ 6,422	\$ 4,576	\$ 4,145
Administration	1,842	2,271	1,145	806
Plant operations	2,601	3,022	1,342	939
Food service	658	734	450	415
Transportation	1,388	1,394	522	364
Student support	1,349	1,317	695	633
Instruction support	988	1,229	396	444
Total operational	\$ 15,321	\$ 16,389	\$ 9,126	\$ 7,746
Land and buildings	\$ 180	\$ 179	\$ 452	\$ 621
Equipment	576	1,330	498	400
Interest	69	69	243	216
Other	74	36	65	153
Total nonoperational	\$ 899	\$ 1,614	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 16,220	\$ 18,003	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	92%	94%
Graduation rate (2015)	76%	77%	78%
Poverty rate (2015)	40%	42%	23%
Students per teacher	11.5	15.6	18.6
Average teacher salary	\$46,420	\$45,126	\$46,384
Amount from Proposition 301	\$3,947	\$4,619	\$5,315
Average years of teacher experience	9.4	12.6	11.0
Percentage of teachers in first 3 years	21%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.6%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 9,147	\$ 9,212	\$ 4,015	\$ 1,301
State	5,126	7,307	4,190	3,780
Local	912	1,911	4,081	4,268
Total revenues per pupil	\$ 15,185	\$ 18,430	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,817	\$ 6,121	\$ 5,922	\$ 5,471
Grants	2,431	2,481	1,805	1,182
Donations and tax credits	1	7	139	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,893	6,796	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

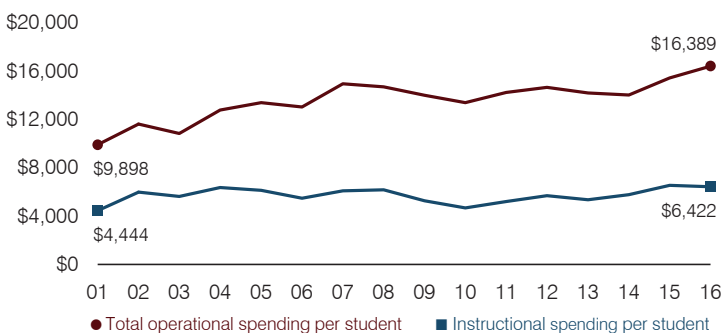
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	44.9	51.5	52.0	49.8	45.8	42.0	40.7	42.1	37.7	35.0	36.5	38.9	37.7	41.2	42.4	39.2

OPERATIONAL TRENDS
Fiscal years as indicated

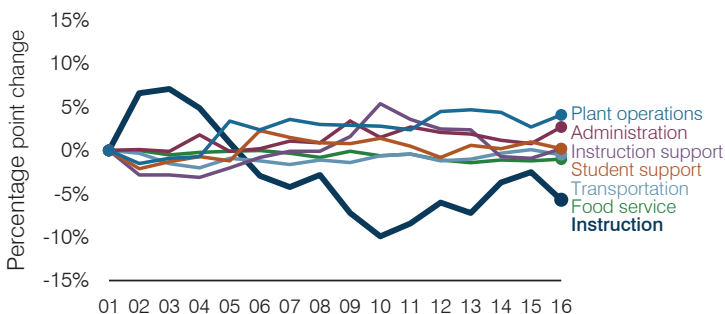
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 15 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 36.5 to 39.2 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and food service decreased slightly, while plant operations increased. Other nonclassroom areas varied year to year.

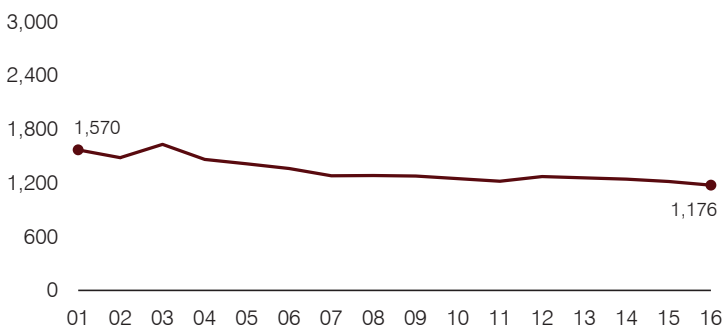
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



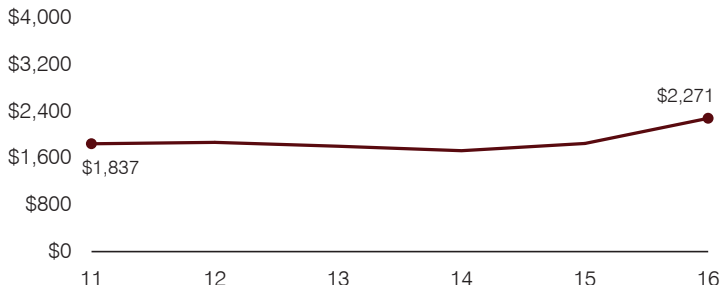
Changes in operational spending percentages



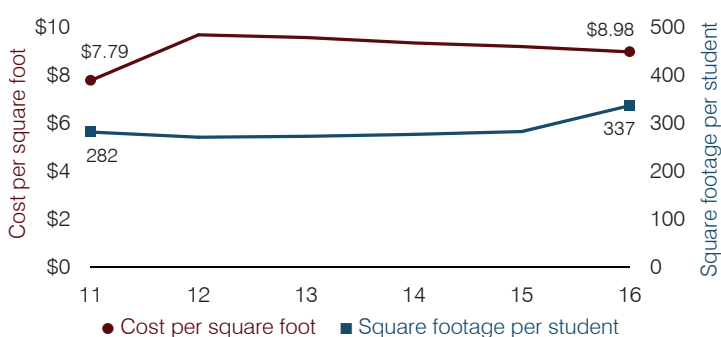
Students attending



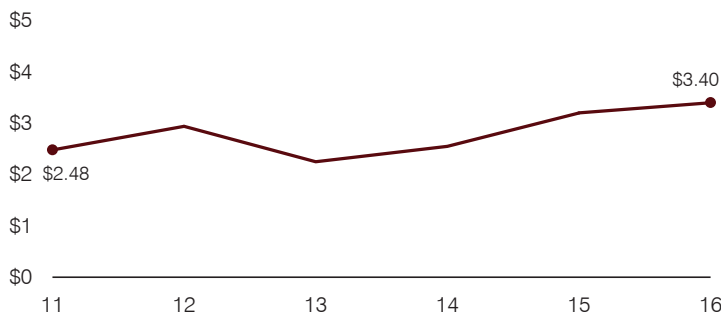
Administrative cost per pupil



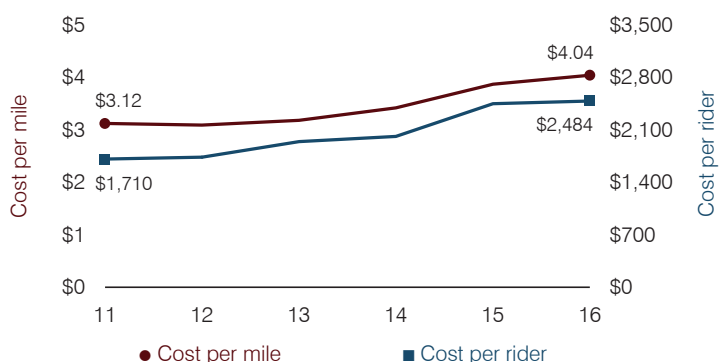
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Pomerene Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

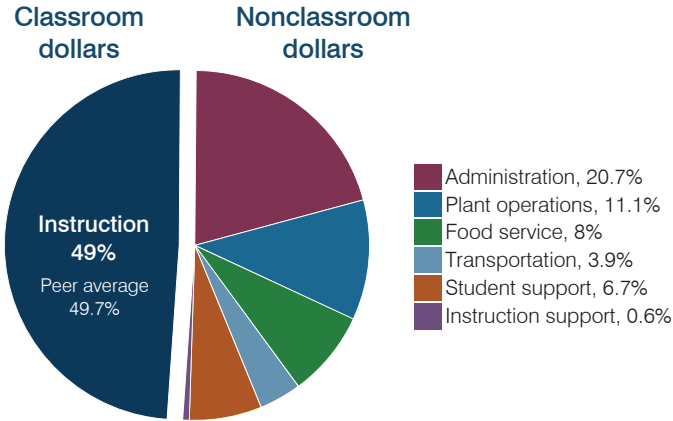
91

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,922	\$2,987	\$806
	Students per administrative position	36	30	67
Plant operations	Cost per square foot	\$3.24	\$7.21	\$6.10
	Square footage per student	318	364	154
Food service	Cost per meal	\$4.98	\$5.54	\$2.81
	Cost per mile	\$5.03	\$1.75	\$3.72
Transportation	Cost per rider	\$463	\$1,495	\$1,092

Per pupil spending

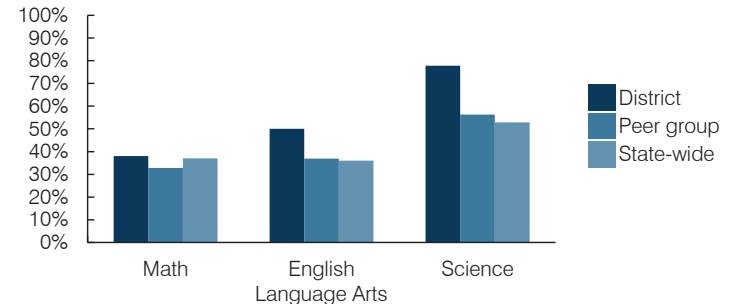
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,206	\$ 4,565	\$ 8,342	\$ 4,145
Administration	2,484	1,922	2,987	806
Plant operations	1,085	1,031	2,523	939
Food service	960	748	918	415
Transportation	392	358	1,108	364
Student support	674	626	664	633
Instruction support	278	60	514	444
Total operational	\$ 12,079	\$ 9,310	\$ 17,056	\$ 7,746
Land and buildings	\$ 6,216	\$ 7,660	\$ 2,005	\$ 621
Equipment	151	370	819	400
Interest	0	0	31	216
Other	81	24	87	153
Total nonoperational	\$ 6,448	\$ 8,054	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 18,527	\$ 17,364	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	21%	19%	23%
Students per teacher	15.1	14.2	18.6
Average teacher salary	\$43,176	\$44,172	\$46,384
Amount from Proposition 301	\$3,686	\$4,469	\$5,315
Average years of teacher experience	9.5	12.6	11.0
Percentage of teachers in first 3 years	16%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 960	\$ 1,279	\$ 3,667	\$ 1,301
State	12,412	13,332	6,156	3,780
Local	5,053	3,532	14,438	4,268
Total revenues per pupil	\$ 18,425	\$ 18,143	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,557	\$ 5,958	\$ 9,047	\$ 5,471
Grants	7,176	8,937	4,768	1,182
Donations and tax credits	53	38	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	1,387	1,247	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

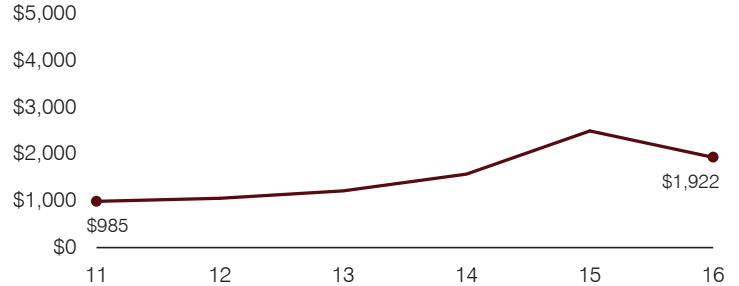
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.9	56.7	54.6	53.3	52.3	54.8	53.9	56.2	61.6	54.0	62.9	53.9	51.6	52.1	51.4	49.0

OPERATIONAL TRENDS
Fiscal years as indicated

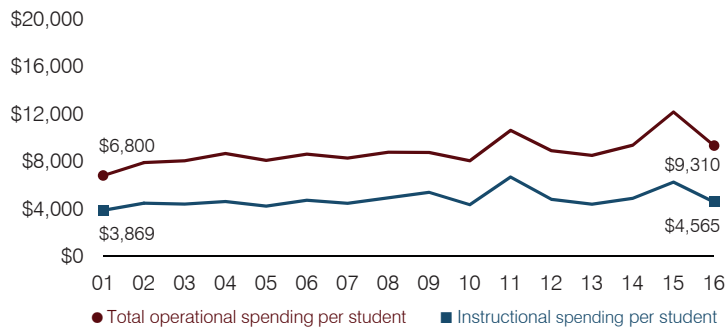
5-year spending trend (2011 through 2016)

Student enrollment decreased by 25 percent, which contributed to the 12 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 62.9 to 49 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

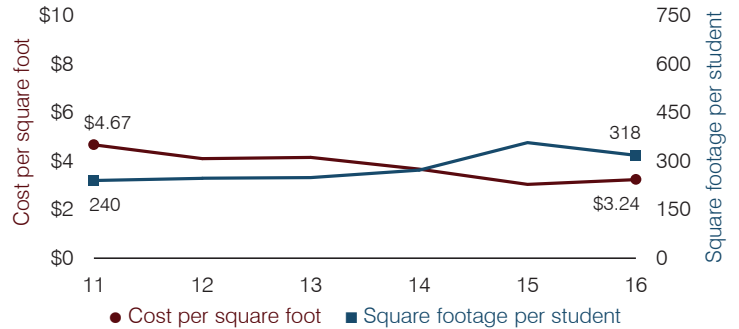
Administrative cost per pupil



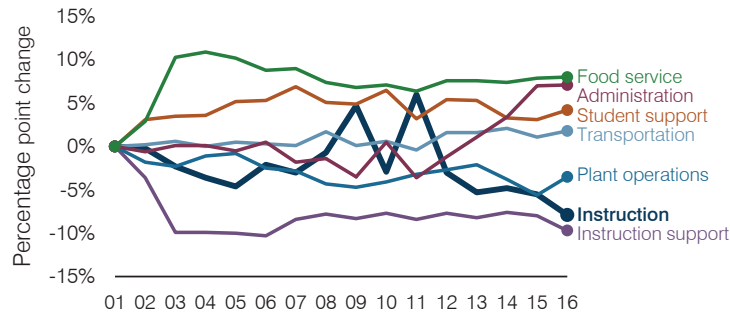
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



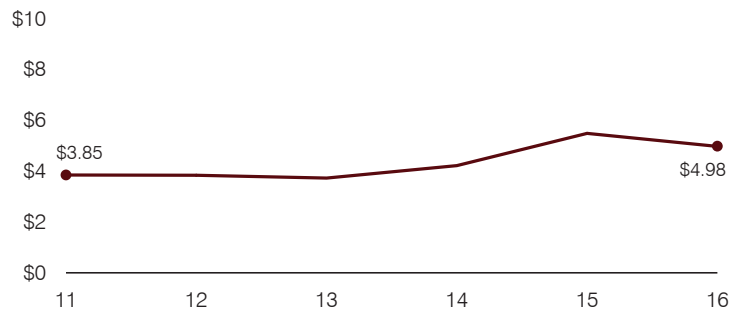
Plant cost per square foot and square footage per student



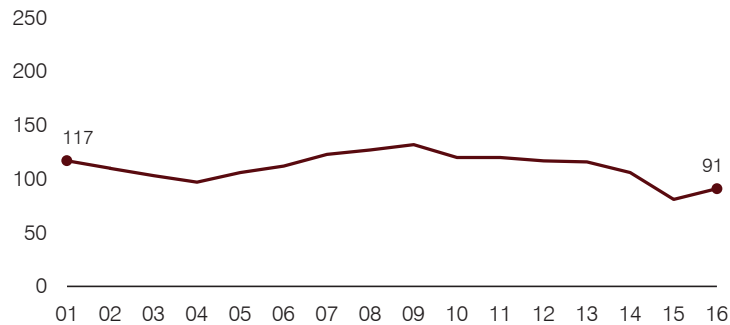
Changes in operational spending percentages



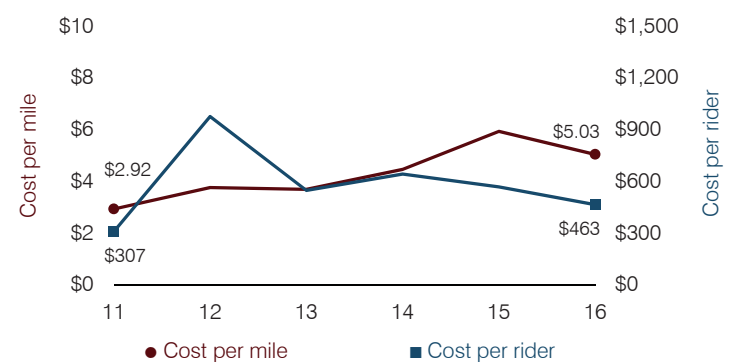
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Prescott Unified School District

Yavapai County

Efficiency peer groups 3 and T-4, Achievement peer group 2

Legislative district(s): 1

District size, location:

Medium-large, City

Students attending:

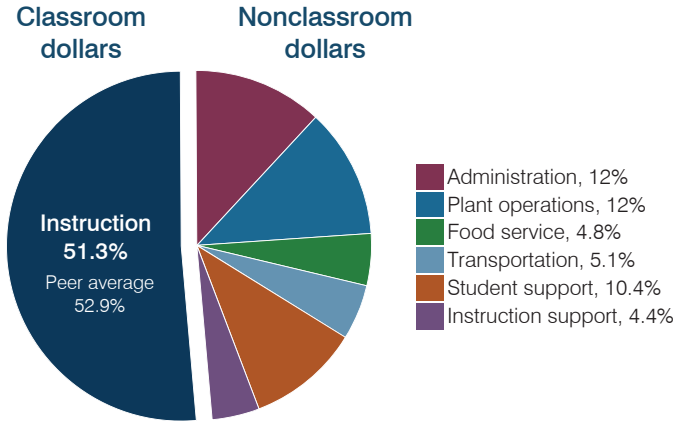
9,931

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$898	\$846	\$806
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$4.88	\$5.78	\$6.10
	Square footage per student	184	163	154
Food service	Cost per meal	\$3.69	\$2.98	\$2.81
Transportation	Cost per mile	\$3.56	\$3.58	\$3.72
	Cost per rider	\$1,213	\$1,168	\$1,092

Very low Low Comparable High Very high

Per pupil spending

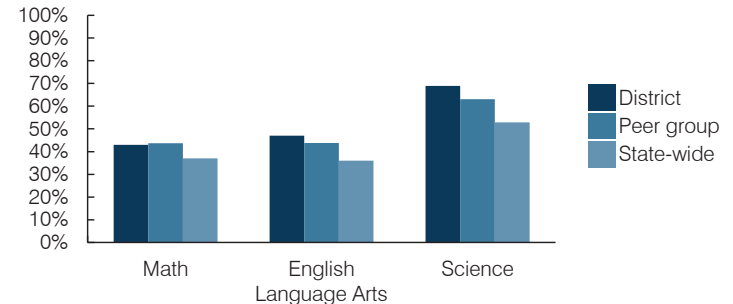
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,804	\$ 3,824	\$ 3,774	\$ 4,145
Administration	829	898	846	806
Plant operations	883	898	923	939
Food service	352	355	314	415
Transportation	357	380	382	364
Student support	645	777	605	633
Instruction support	293	324	296	444
Total operational	\$ 7,163	\$ 7,456	\$ 7,140	\$ 7,746
Land and buildings	\$ 32	\$ 33	\$ 704	\$ 621
Equipment	360	107	259	400
Interest	44	26	191	216
Other	66	71	164	153
Total nonoperational	\$ 502	\$ 237	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 7,665	\$ 7,693	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	86%	90%	78%
Poverty rate (2015)	15%	14%	23%
Students per teacher	18.0	18.6	18.6
Average teacher salary	\$40,101	\$44,519	\$46,384
Amount from Proposition 301	\$3,694	\$5,402	\$5,315
Average years of teacher experience	9.8	10.8	11.0
Percentage of teachers in first 3 years	25%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Operating only
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.1%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 813	\$ 953	\$ 823	\$ 1,301
State	1,771	1,905	3,055	3,780
Local	5,216	5,505	4,806	4,268
Total revenues per pupil	\$ 7,800	\$ 8,363	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,337	\$ 5,571	\$ 5,498	\$ 5,471
Grants	853	1,078	891	1,182
Donations and tax credits	244	234	135	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	597	521	14 of 15

Classroom dollar percentage

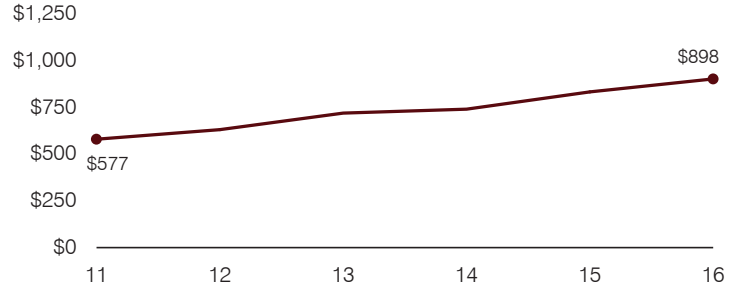
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.3	61.2	62.6	61.5	60.5	61.5	62.3	62.2	61.6	57.5	58.3	55.7	54.8	53.6	53.1	51.3

OPERATIONAL TRENDS
Fiscal years as indicated

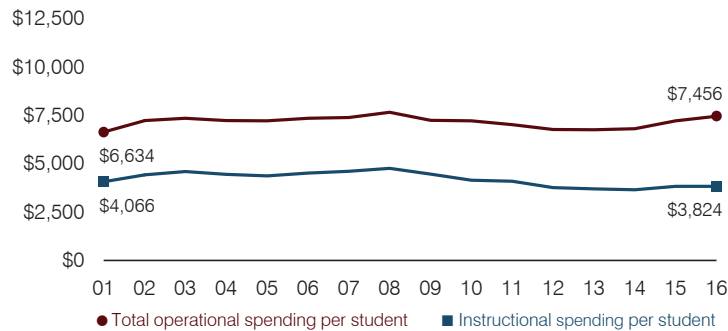
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom decreased from 58.3 to 51.3 percent. As a percentage of total operational spending, administration and student support increased substantially, instruction support increased, and transportation increased slightly. Plant operations decreased while food service remained stable.

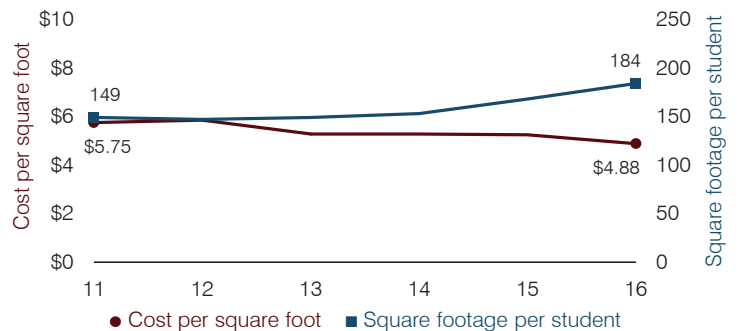
Administrative cost per pupil



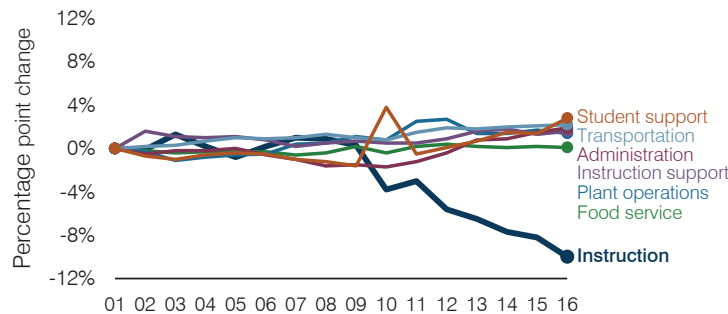
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



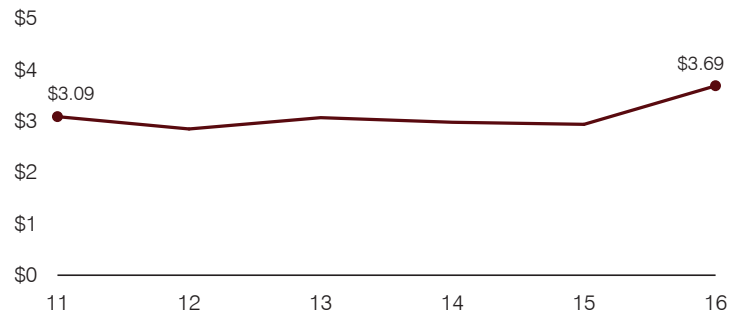
Plant cost per square foot and square footage per student



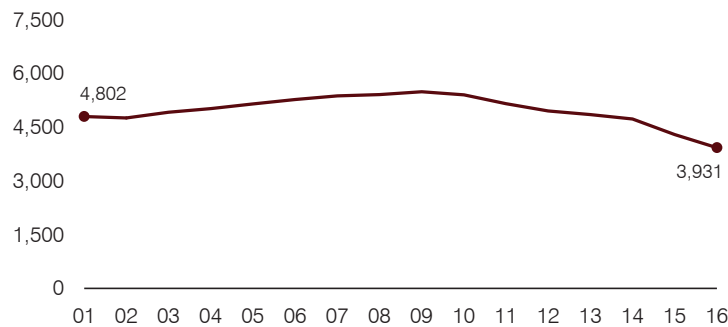
Changes in operational spending percentages



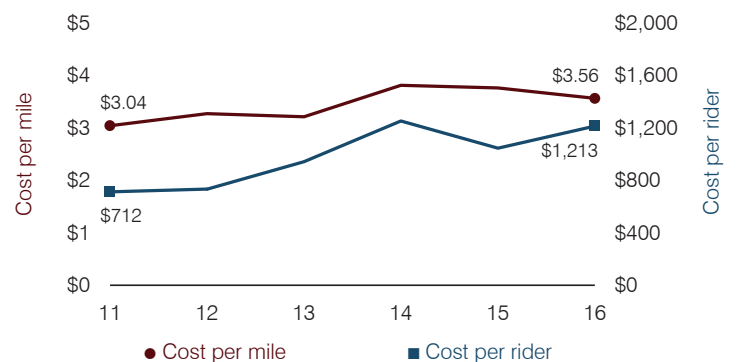
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Quartzsite Elementary School District

La Paz County

Efficiency peer groups 10 and T-7, Achievement peer group 17

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

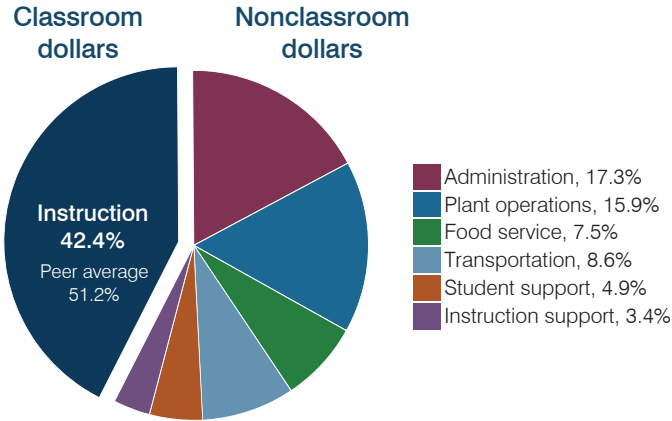
208

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,594	\$1,226	\$806
	Students per administrative position	38	53	67
Plant operations	Cost per square foot	\$5.74	\$6.27	\$6.10
	Square footage per student	255	179	154
Food service	Cost per meal	\$2.89	\$3.29	\$2.81
Transportation	Cost per mile	\$2.39	\$3.32	\$3.72
	Cost per rider	\$730	\$863	\$1,092

Per pupil spending

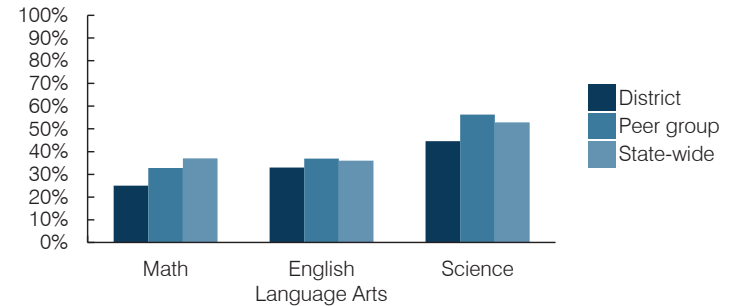
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,720	\$ 3,902	\$ 4,828	\$ 4,145
Administration	1,480	1,594	1,226	806
Plant operations	1,459	1,463	1,140	939
Food service	726	694	580	415
Transportation	758	788	539	364
Student support	308	448	521	633
Instruction support	134	309	348	444
Total operational	\$ 9,585	\$ 9,198	\$ 9,182	\$ 7,746
Land and buildings	\$ 624	\$ 382	\$ 237	\$ 621
Equipment	372	421	321	400
Interest	39	12	161	216
Other	19	0	69	153
Total nonoperational	\$ 1,054	\$ 815	\$ 788	\$ 1,390
Total per pupil spending	\$ 10,639	\$ 10,013	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	18%	19%	23%
Students per teacher	26.1	14.2	18.6
Average teacher salary	\$54,432	\$44,172	\$46,384
Amount from Proposition 301	\$7,529	\$4,469	\$5,315
Average years of teacher experience	8.0	12.6	11.0
Percentage of teachers in first 3 years	27%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,668	\$ 1,244	\$ 2,805	\$ 1,301
State	1,614	1,351	4,432	3,780
Local	7,450	7,829	4,597	4,268
Total revenues per pupil	\$ 10,732	\$ 10,424	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,695	\$ 6,826	\$ 6,808
Grants	2,554	1,519	1,923
Donations and tax credits	24	21	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	30	0	6 of 14

Classroom dollar percentage

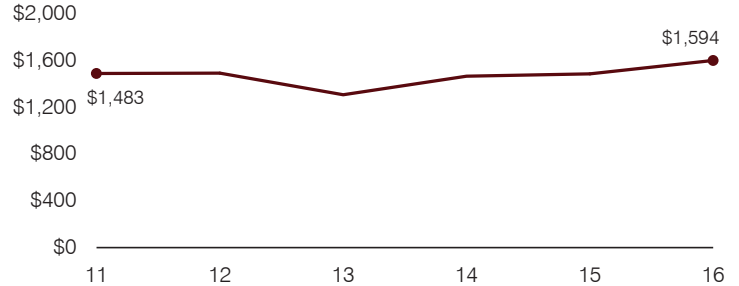
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	47.3	49.6	49.6	46.3	48.2	49.6	50.7	48.8	49.4	49.6	46.4	45.7	53.2	49.4	49.2	42.4

OPERATIONAL TRENDS
Fiscal years as indicated

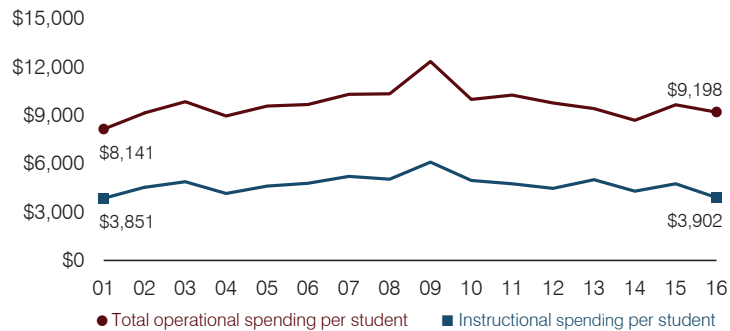
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46.4 to 42.4 percent. Overall, as a percentage of total operational spending, transportation increased substantially and administration and student support increased, while plant operations decreased.

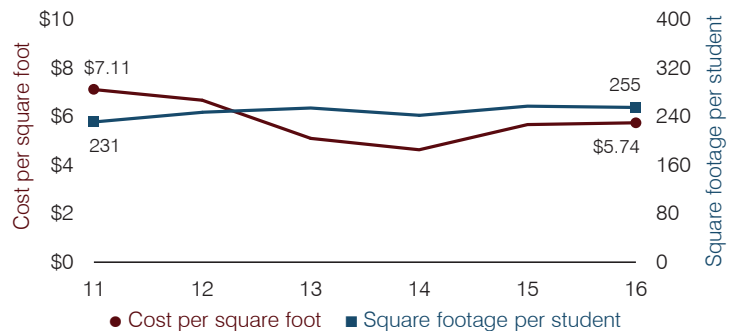
Administrative cost per pupil



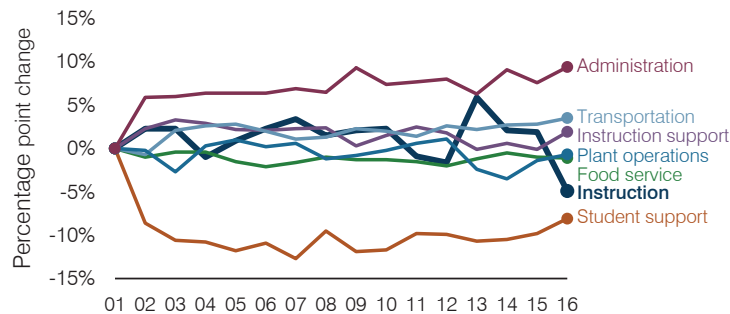
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



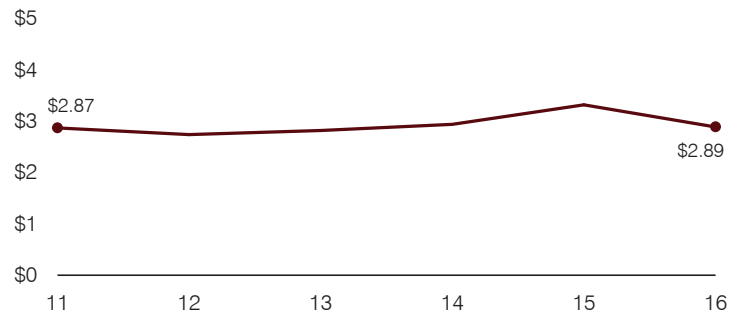
Plant cost per square foot and square footage per student



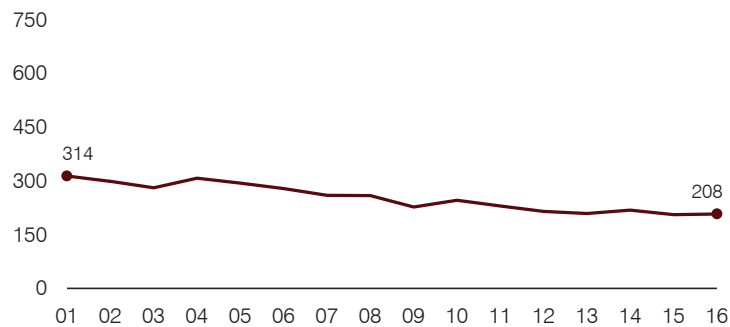
Changes in operational spending percentages



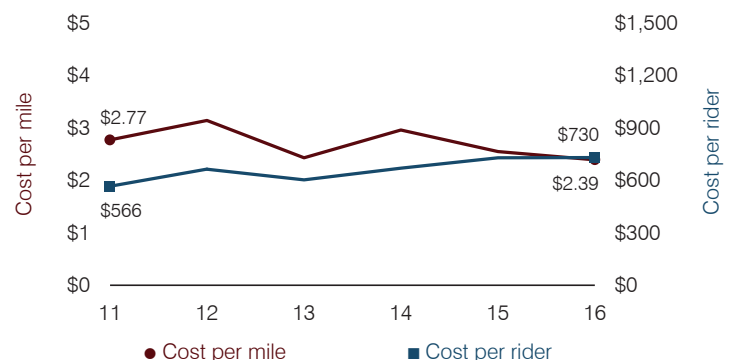
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Queen Creek Unified School District

Maricopa County

Efficiency peer groups 3 and T-3, Achievement peer group 2

Legislative district(s): 12 and 16

District size, location:

Medium-large, Suburb

Students attending:

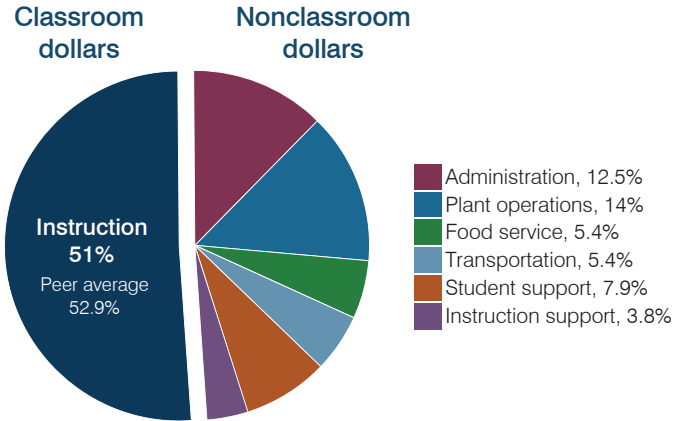
5,682

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$827	\$846	\$806
	Students per administrative position	79	69	67
Plant operations	Cost per square foot	\$6.25	\$5.78	\$6.10
	Square footage per student	148	163	154
Food service	Cost per meal	\$3.10	\$2.98	\$2.81
Transportation	Cost per mile	\$3.25	\$3.92	\$3.72
	Cost per rider	\$723	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

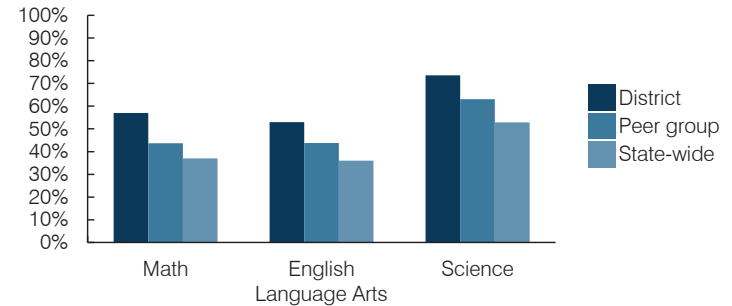
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,408	\$ 3,368	\$ 3,774	\$ 4,145
Administration	798	827	846	806
Plant operations	905	924	923	939
Food service	403	360	314	415
Transportation	407	356	382	364
Student support	565	522	605	633
Instruction support	262	251	296	444
Total operational	\$ 6,748	\$ 6,608	\$ 7,140	\$ 7,746
Land and buildings	\$ 2,303	\$ 2,823	\$ 704	\$ 621
Equipment	276	317	259	400
Interest	306	377	191	216
Other	276	421	164	153
Total nonoperational	\$ 3,161	\$ 3,938	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 9,909	\$ 10,546	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	91%	90%	78%
Poverty rate (2015)	11%	14%	23%
Students per teacher	20.4	18.6	18.6
Average teacher salary	\$42,001	\$44,519	\$46,384
Amount from Proposition 301	\$5,185	\$5,402	\$5,315
Average years of teacher experience	9.7	10.8	11.0
Percentage of teachers in first 3 years	17%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	4.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 731	\$ 678	\$ 823	\$ 1,301
State	3,367	3,735	3,055	3,780
Local	4,267	3,966	4,806	4,268
Total revenues per pupil	\$ 8,365	\$ 8,379	\$ 8,684	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,227	\$ 5,452	\$ 5,498	\$ 5,471
Grants	850	804	891	1,182
Donations and tax credits	53	56	135	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	1,249	997	14 of 15

Classroom dollar percentage

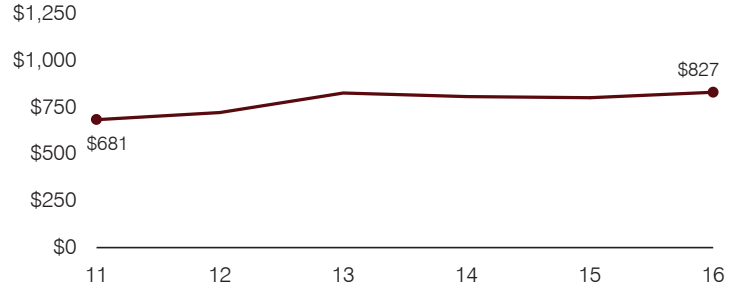
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.5	51.2	49.7	52.7	57.1	57.8	60.0	60.7	59.7	59.9	56.3	53.6	51.2	50.3	50.5	51.0

OPERATIONAL TRENDS
Fiscal years as indicated

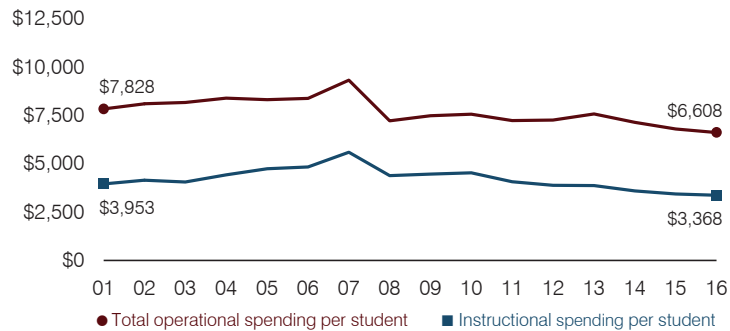
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom decreased overall from 56.3 to 51 percent. Overall, as a percentage of total operational spending, administration increased substantially, plant operations and instruction support increased, and student support increased slightly, while transportation decreased slightly.

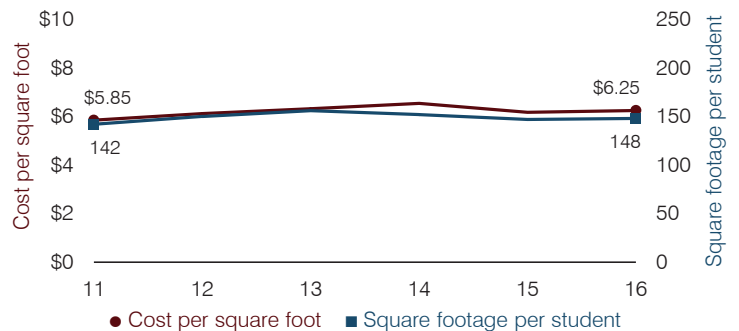
Administrative cost per pupil



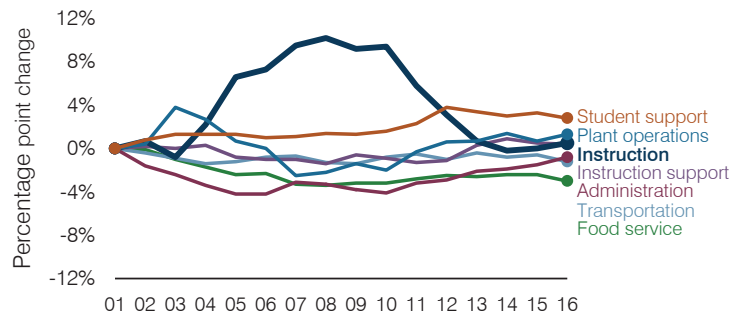
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



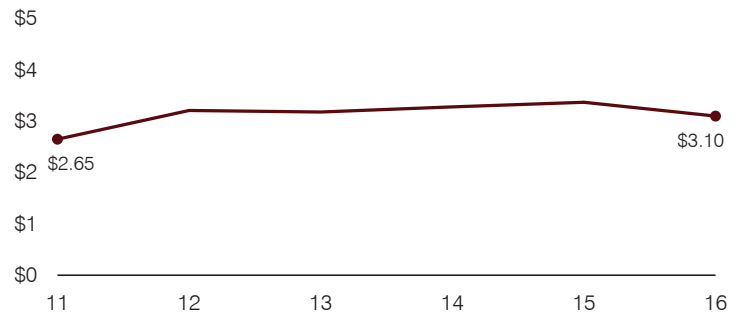
Plant cost per square foot and square footage per student



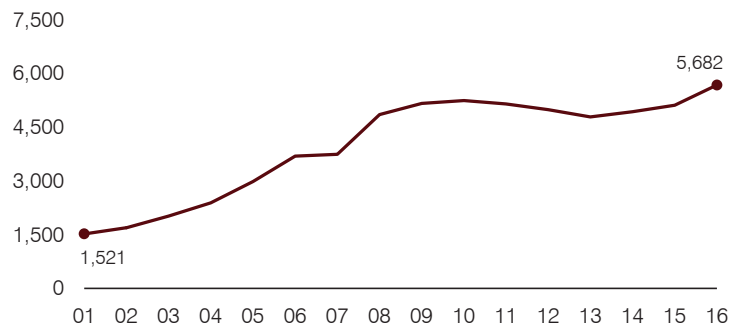
Changes in operational spending percentages



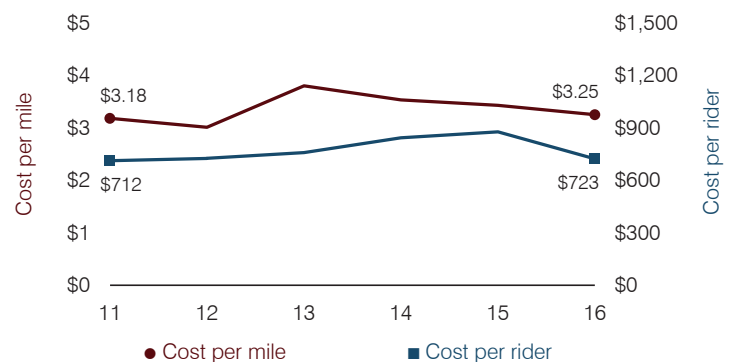
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Ray Unified School District

Pinal County

Efficiency peer groups 6 and T-10, Achievement peer group 4

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

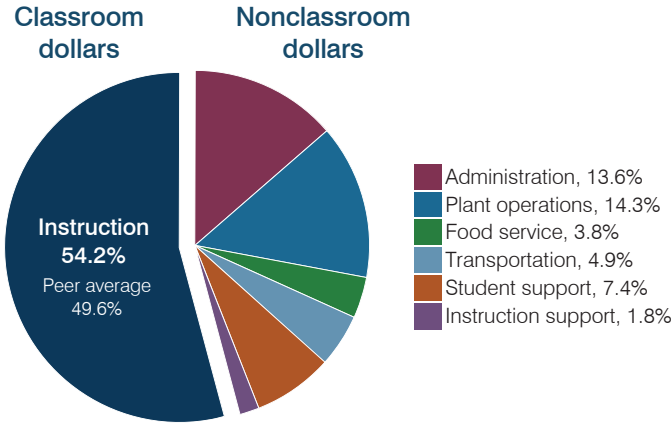
444

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,290	\$1,647	\$806
	Students per administrative position	42	45	67
Plant operations	Cost per square foot	\$3.14	\$4.72	\$6.10
	Square footage per student	431	341	154
Food service	Cost per meal	\$3.34	\$3.52	\$2.81
Transportation	Cost per mile	\$2.02	\$1.89	\$3.72
	Cost per rider	\$955	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

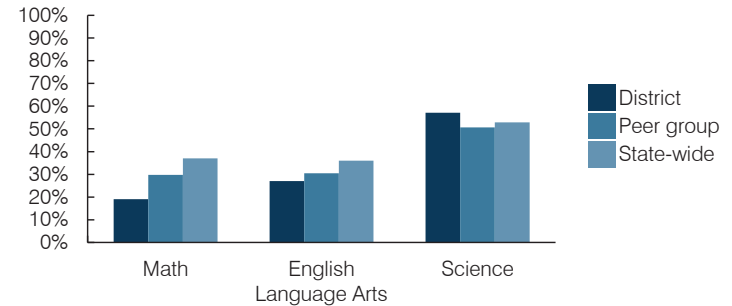
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,003	\$ 5,130	\$ 5,245	\$ 4,145
Administration	1,340	1,290	1,647	806
Plant operations	1,390	1,354	1,511	939
Food service	380	358	496	415
Transportation	487	469	517	364
Student support	663	699	640	633
Instruction support	198	172	409	444
Total operational	\$ 9,461	\$ 9,472	\$ 10,465	\$ 7,746
Land and buildings	\$ 4	\$ 558	\$ 455	\$ 621
Equipment	255	330	488	400
Interest	56	42	158	216
Other	28	24	47	153
Total nonoperational	\$ 343	\$ 954	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 9,804	\$ 10,426	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	87%	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	13.4	15.3	18.6
Average teacher salary	\$43,289	\$43,729	\$46,384
Amount from Proposition 301	\$5,201	\$4,733	\$5,315
Average years of teacher experience	13.7	10.4	11.0
Percentage of teachers in first 3 years	21%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,411	\$ 1,517	\$ 2,338	\$ 1,301
State	4,049	4,507	3,632	3,780
Local	2,683	3,573	7,286	4,268
Total revenues per pupil	\$ 8,143	\$ 9,597	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,554	\$ 6,955	\$ 7,157
Grants	1,418	2,025	2,186
Donations and tax credits	129	90	264

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,128	1,221	15 of 20

Classroom dollar percentage

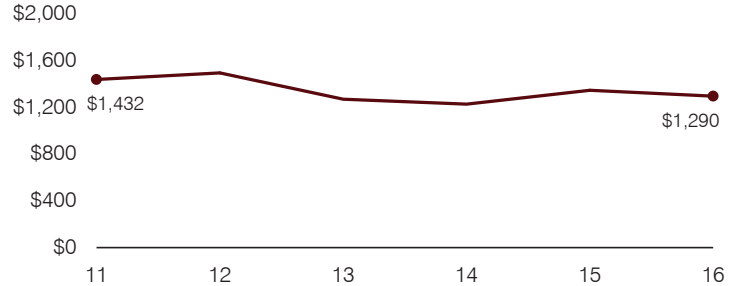
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.0	57.3	57.3	58.3	59.2	55.4	57.5	55.5	54.5	55.8	52.1	51.8	54.9	54.0	52.9	54.2

OPERATIONAL TRENDS
Fiscal years as indicated

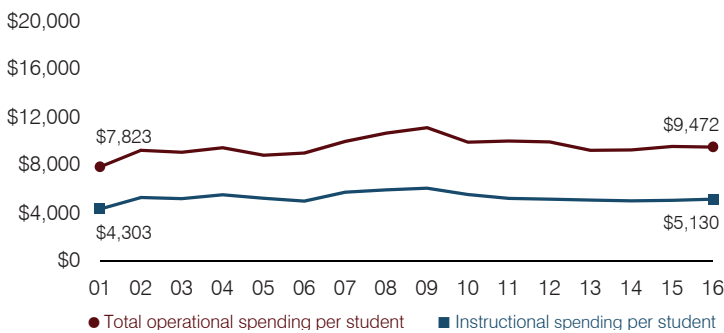
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 52.1 to 54.2 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially, administration decreased, and transportation decreased slightly, while student support increased substantially.

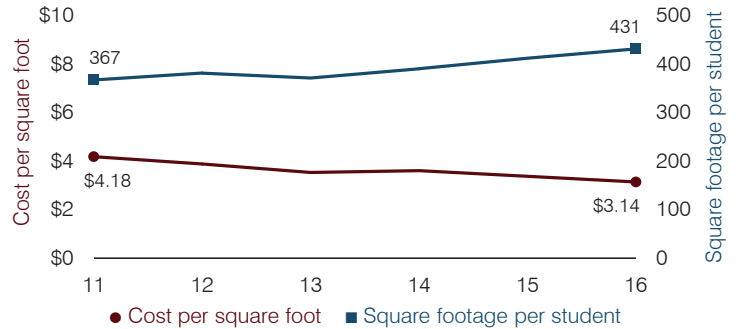
Administrative cost per pupil



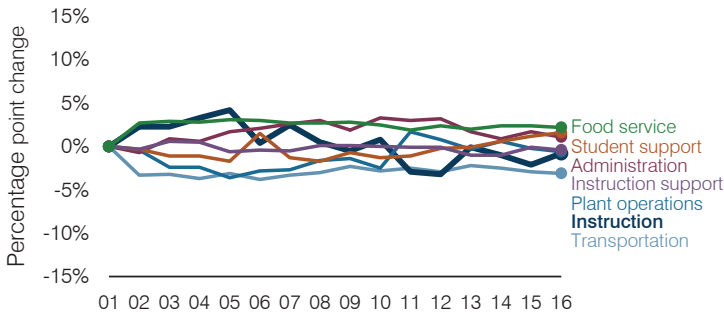
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



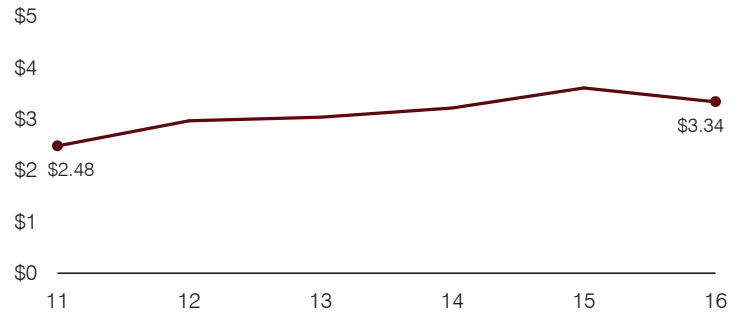
Plant cost per square foot and square footage per student



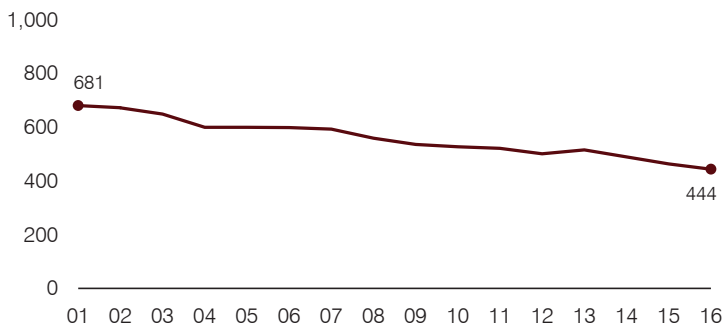
Changes in operational spending percentages



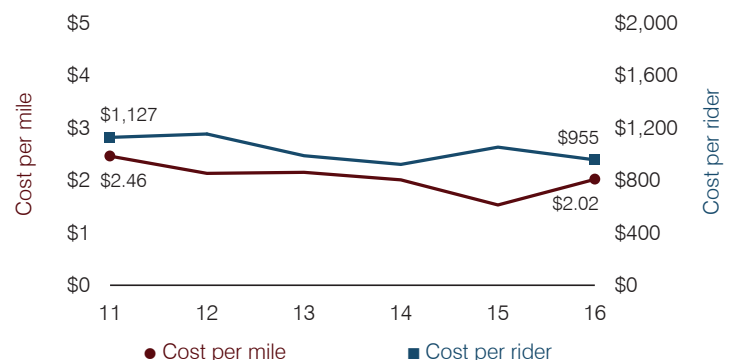
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Red Mesa Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending¹:

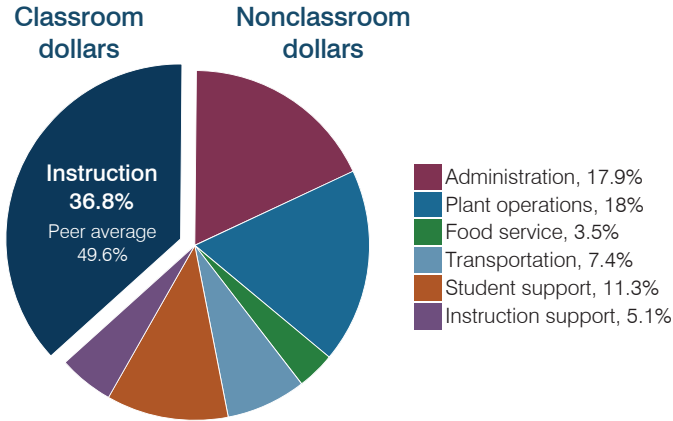
631

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,922	\$1,145	\$806
	Students per administrative position	25	56	67
Plant operations	Cost per square foot	\$8.15	\$5.22	\$6.10
	Square footage per student	361	270	154
Food service	Cost per meal	\$3.20	\$3.40	\$2.81
Transportation	Cost per mile	\$1.83	\$1.89	\$3.72
	Cost per rider	\$1,287	\$1,242	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,756	\$ 6,027	\$ 4,576	\$ 4,145
Administration	2,904	2,922	1,145	806
Plant operations	2,931	2,939	1,342	939
Food service	648	566	450	415
Transportation	1,419	1,217	522	364
Student support	1,588	1,857	695	633
Instruction support	705	840	396	444
Total operational	\$ 15,951	\$ 16,368	\$ 9,126	\$ 7,746
Land and buildings	\$ 7,388	\$ 6,026	\$ 452	\$ 621
Equipment	720	221	498	400
Interest	0	0	243	216
Other	77	85	65	153
Total nonoperational	\$ 8,185	\$ 6,332	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 24,136	\$ 22,700	\$ 10,384	\$ 9,136

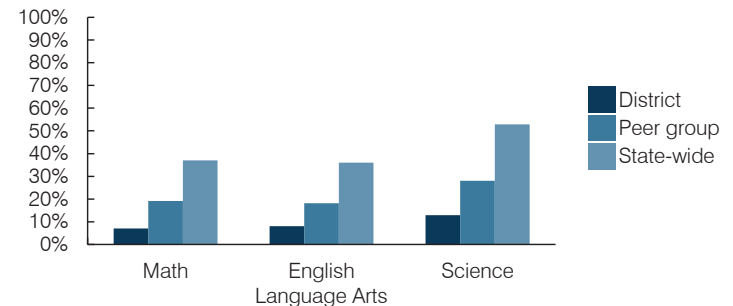
¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	92%	94%
Graduation rate (2015)	70%	77%	78%
Poverty rate (2015)	43%	42%	23%
Students per teacher	13.4	15.6	18.6
Average teacher salary	\$43,809	\$45,126	\$46,384
Amount from Proposition 301	\$4,646	\$4,619	\$5,315
Average years of teacher experience	16.8	12.6	11.0
Percentage of teachers in first 3 years	1%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	12.0%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Noncompliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,551	\$ 16,346	\$ 4,015	\$ 1,301
State	5,877	7,872	4,190	3,780
Local	754	931	4,081	4,268
Total revenues per pupil	\$ 17,182	\$ 25,149	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,165	\$ 8,278	\$ 5,922
Grants	1,885	4,456	1,805
Donations and tax credits	12	12	139

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	5,482	6,406	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

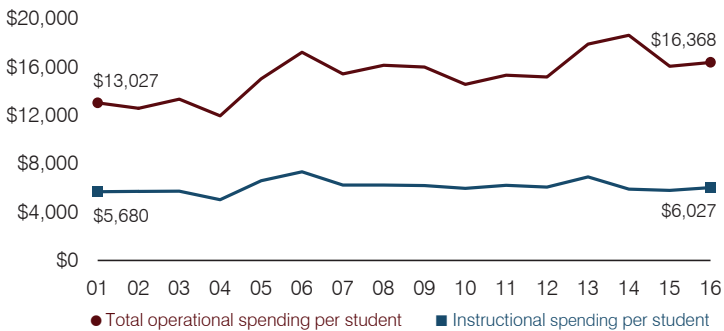
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	43.6	45.4	42.9	42.0	43.9	42.6	40.4	38.6	38.7	40.9	40.6	39.9	38.6	31.6	36.1	36.8

OPERATIONAL TRENDS
Fiscal years as indicated

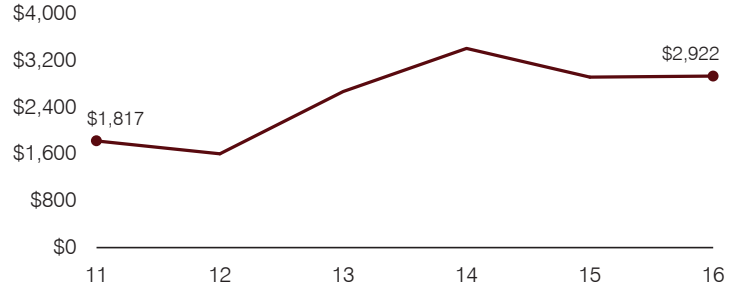
5-year spending trend (2011 through 2016)

Total operational spending per pupil increased by 7 percent, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 40.6 to 36.8 percent. Overall, as a percentage of total operational spending, administration, plant operations, and instruction support increased substantially, while transportation and student support decreased substantially.

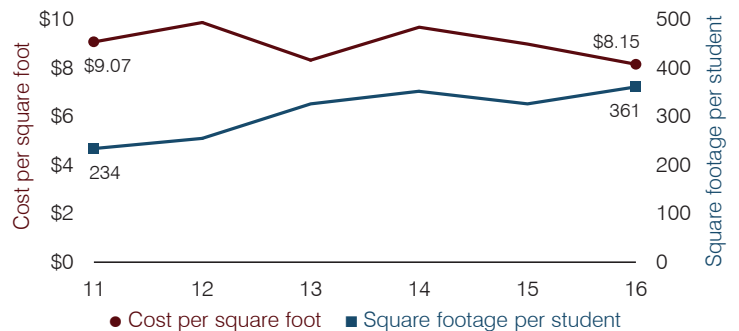
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



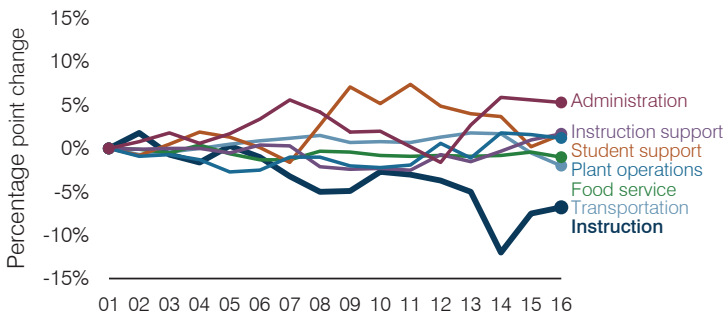
Administrative cost per pupil



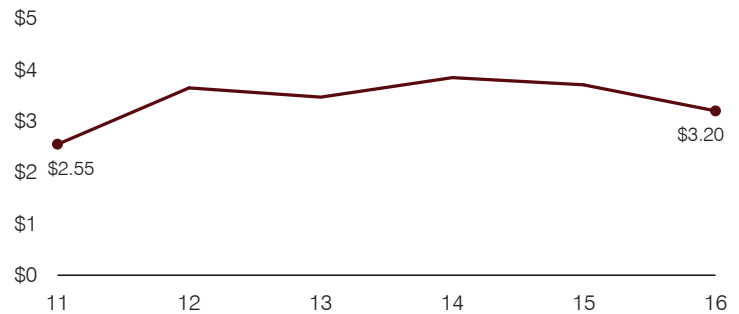
Plant cost per square foot and square footage per student



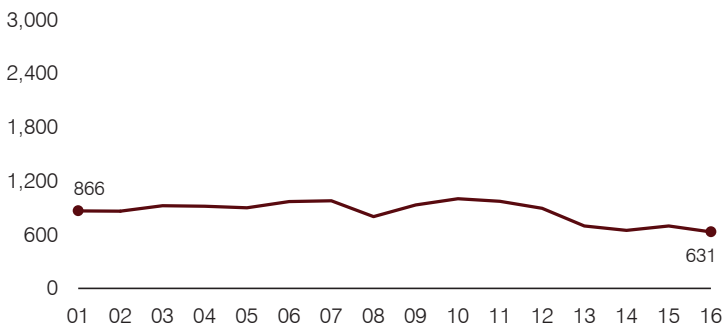
Changes in operational spending percentages



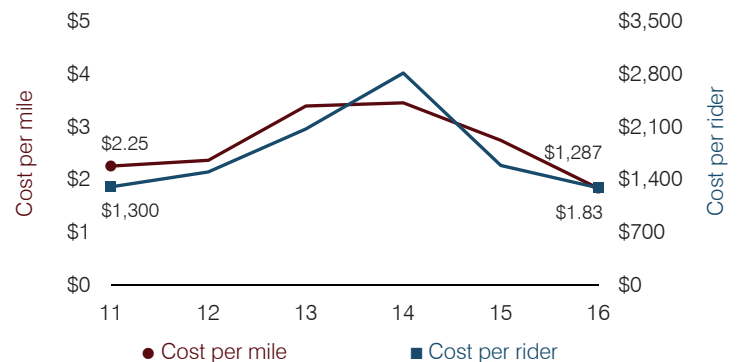
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Red Rock Elementary School District

Pinal County

Efficiency peer groups 10 and T-7, Achievement peer group 17

Legislative district(s): 11

District size, location:

Small, Rural

Students attending:

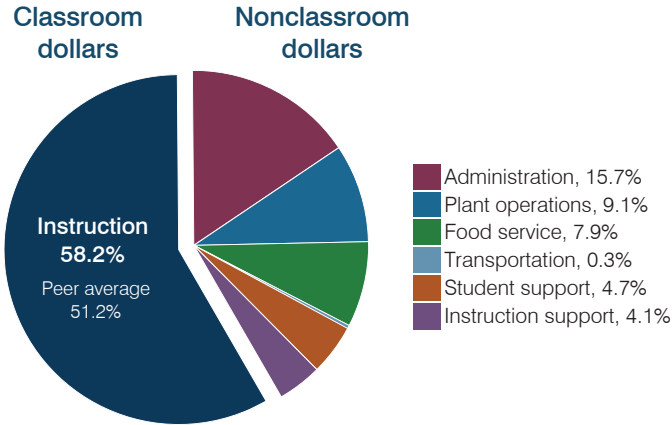
296

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,287	\$1,226	\$806
	Students per administrative position	59	53	67
Plant operations	Cost per square foot	\$1.86	\$6.27	\$6.10
	Square footage per student	399	179	154
Food service	Cost per meal	\$3.44	\$3.29	\$2.81
	Cost per mile	NR	\$3.32	\$3.72
Transportation	Cost per rider	NR	\$863	\$1,092

Per pupil spending

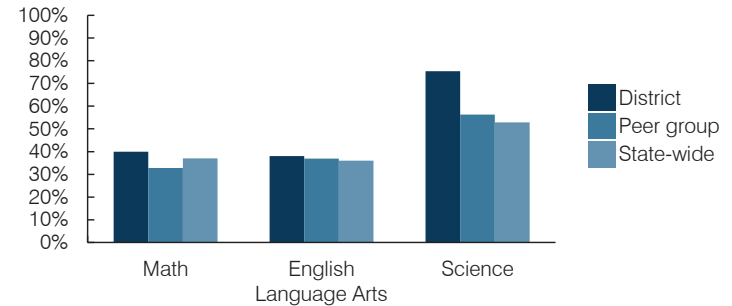
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,800	\$ 4,751	\$ 4,828	\$ 4,145
Administration	1,183	1,287	1,226	806
Plant operations	755	741	1,140	939
Food service	666	646	580	415
Transportation	63	26	539	364
Student support	314	385	521	633
Instruction support	235	333	348	444
Total operational	\$ 8,016	\$ 8,169	\$ 9,182	\$ 7,746
Land and buildings	\$ 179	\$ 334	\$ 237	\$ 621
Equipment	201	166	321	400
Interest	0	0	161	216
Other	0	0	69	153
Total nonoperational	\$ 380	\$ 500	\$ 788	\$ 1,390
Total per pupil spending	\$ 8,396	\$ 8,669	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	16%	19%	23%
Students per teacher	13.5	14.2	18.6
Average teacher salary	\$37,784	\$44,172	\$46,384
Amount from Proposition 301	\$5,119	\$4,469	\$5,315
Average years of teacher experience	8.4	12.6	11.0
Percentage of teachers in first 3 years	46%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	2.6%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,155	\$ 794	\$ 2,805	\$ 1,301
State	3,542	4,179	4,432	3,780
Local	4,137	3,497	4,597	4,268
Total revenues per pupil	\$ 8,834	\$ 8,470	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,158	\$ 6,195	\$ 6,808
Grants	1,155	833	1,923
Donations and tax credits	43	48	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	0	0	6 of 14

Red Rock ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.5	55.8	52.2	51.6	55.5	54.9	54.3	66.1	48.4	55.3	49.1	51.7	58.1	61.9	59.9	58.2

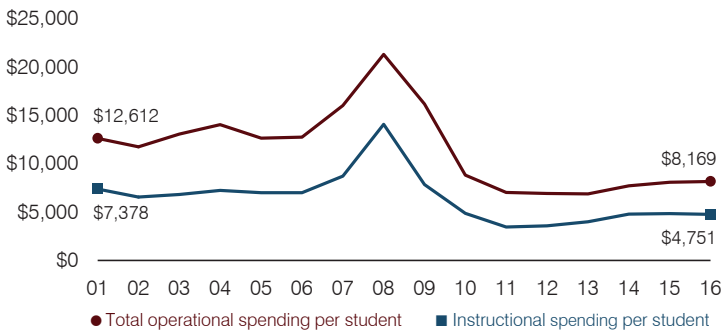
OPERATIONAL TRENDS

Fiscal years as indicated

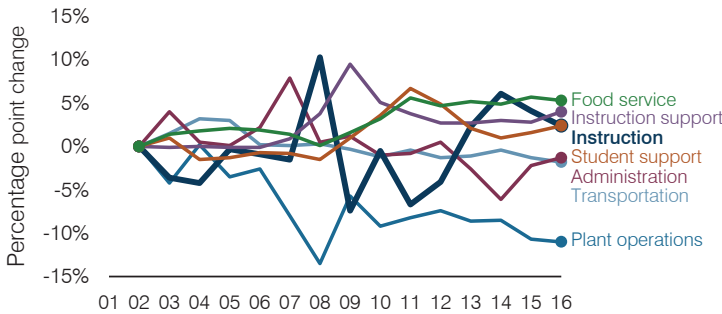
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 16 percent. The percentage of dollars in the classroom increased overall from 49.1 to 58.2 percent. Overall, as a percentage of total operational spending, plant operations and student support decreased substantially, transportation decreased, and administration decreased slightly, while other nonclassroom areas varied year to year.

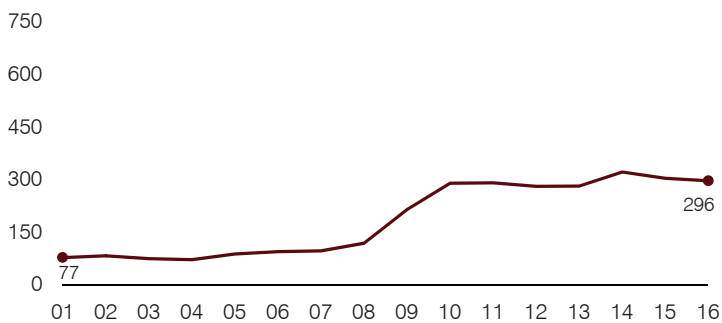
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



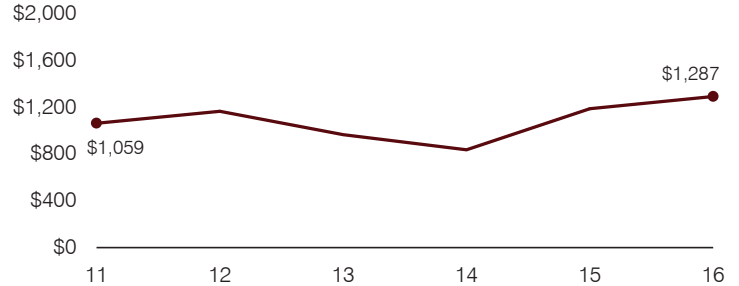
Changes in operational spending percentages



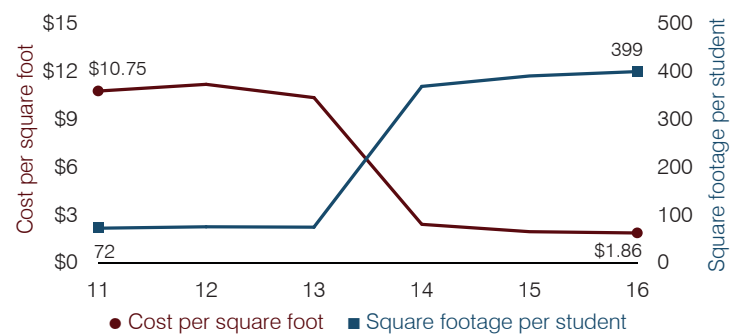
Students attending



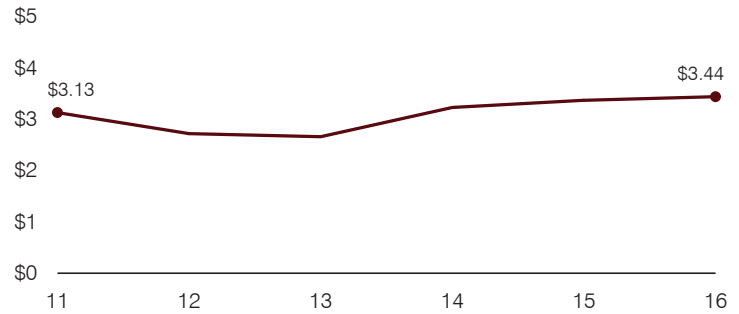
Administrative cost per pupil



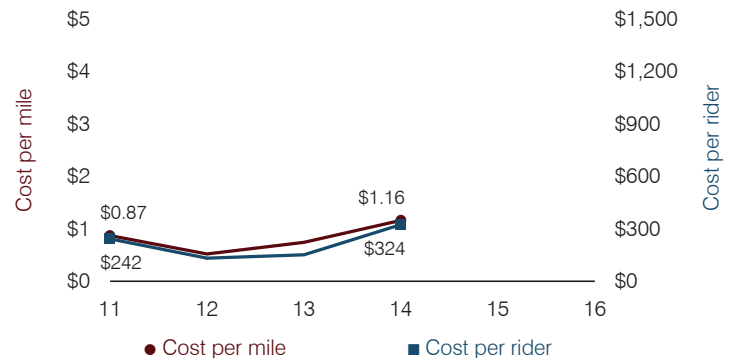
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Riverside Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13

Legislative district(s): 19

District size, location:

Medium, City

Students attending:

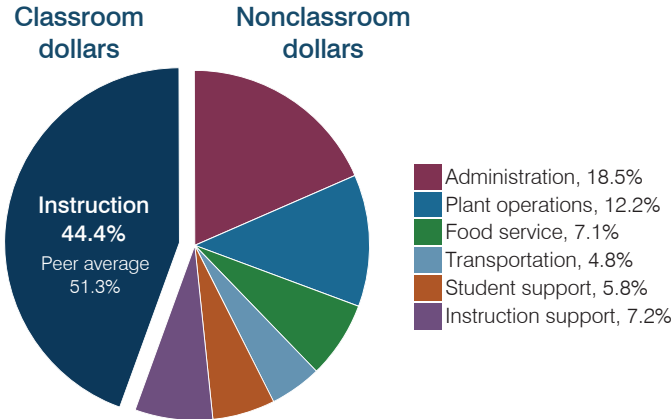
861

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,567	\$943	\$806
	Students per administrative position	39	71	67
Plant operations	Cost per square foot	\$4.62	\$6.27	\$6.10
	Square footage per student	223	141	154
Food service	Cost per meal	\$2.28	\$2.60	\$2.81
Transportation	Cost per mile	\$4.94	\$6.21	\$3.72
	Cost per rider	\$572	\$783	\$1,092

Very low Low Comparable High Very high

Per pupil spending

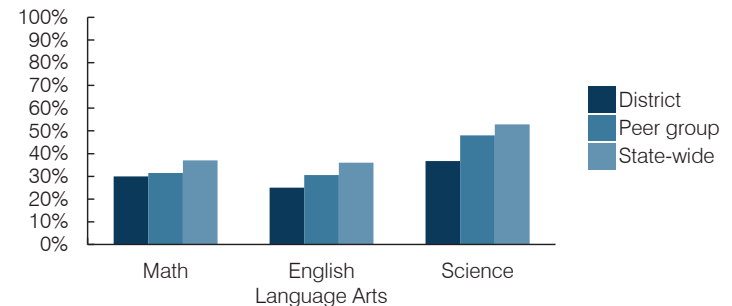
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,838	\$ 3,762	\$ 3,896	\$ 4,145
Administration	1,487	1,567	943	806
Plant operations	1,041	1,032	866	939
Food service	768	606	598	415
Transportation	373	410	301	364
Student support	481	490	562	633
Instruction support	481	607	495	444
Total operational	\$ 8,469	\$ 8,474	\$ 7,661	\$ 7,746
Land and buildings	\$ 3,763	\$ 18,064	\$ 1,802	\$ 621
Equipment	2,309	3,820	577	400
Interest	1,528	1,378	250	216
Other	330	251	155	153
Total nonoperational	\$ 7,930	\$ 23,513	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 16,399	\$ 31,987	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	29%	26%	23%
Students per teacher	17.9	19.0	18.6
Average teacher salary	\$35,785	\$40,596	\$46,384
Amount from Proposition 301	\$2,702	\$4,805	\$5,315
Average years of teacher experience	7.9	7.6	11.0
Percentage of teachers in first 3 years	39%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,164	\$ 2,043	\$ 1,781	\$ 1,301
State	886	652	3,849	3,780
Local	13,781	14,511	4,470	4,268
Total revenues per pupil	\$ 16,831	\$ 17,206	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,931	\$ 5,264	\$ 5,085
Grants	2,423	2,088	1,865
Donations and tax credits	49	38	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	7,961	7,839	19 of 19

Riverside ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.5	49.0	57.3	58.6	53.8	52.4	50.2	57.5	57.7	51.5	46.0	46.0	45.8	44.3	45.3	44.4

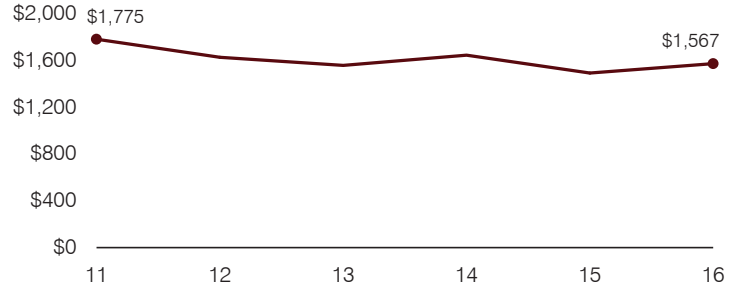
OPERATIONAL TRENDS

Fiscal years as indicated

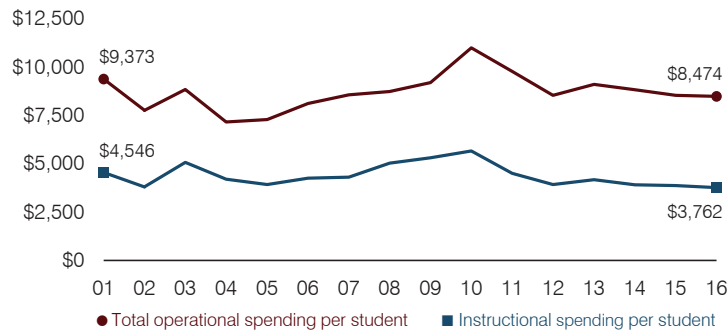
5-year spending trend (2011 through 2016)

Student enrollment increased 23 percent, which contributed to the 13 percent decrease in operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 46 to 44.4 percent. Overall, as a percentage of total operational spending, instruction support increased substantially, while administration decreased.

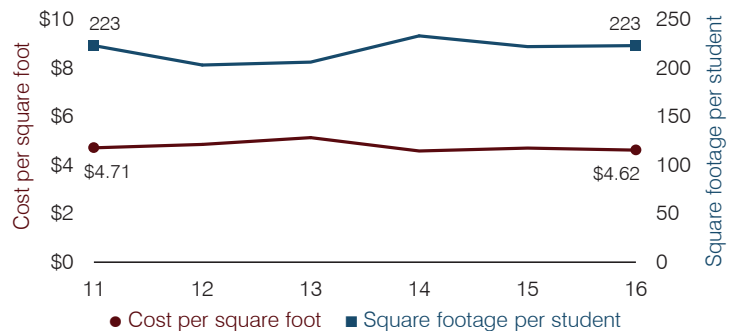
Administrative cost per pupil



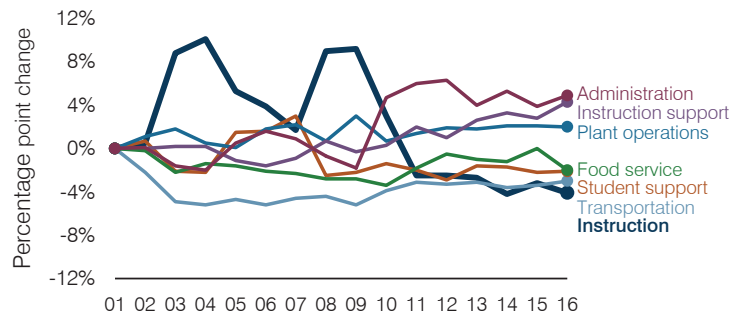
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



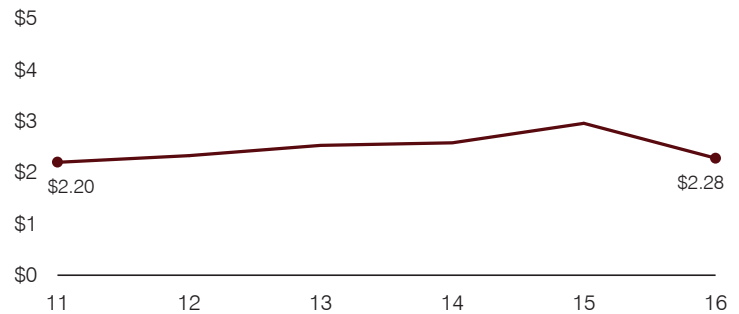
Plant cost per square foot and square footage per student



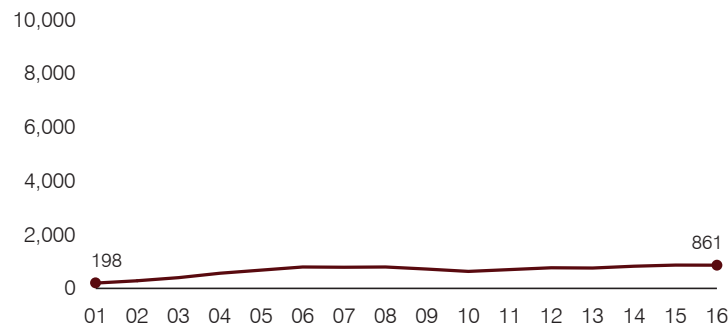
Changes in operational spending percentages



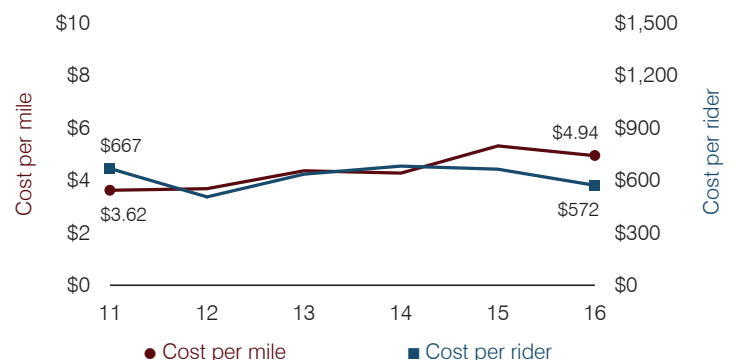
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Roosevelt Elementary School District

Maricopa County

Efficiency peer groups 7 and T-2, Achievement peer group 14

Legislative district(s): 27

District size, location:

Large, City

Students attending:

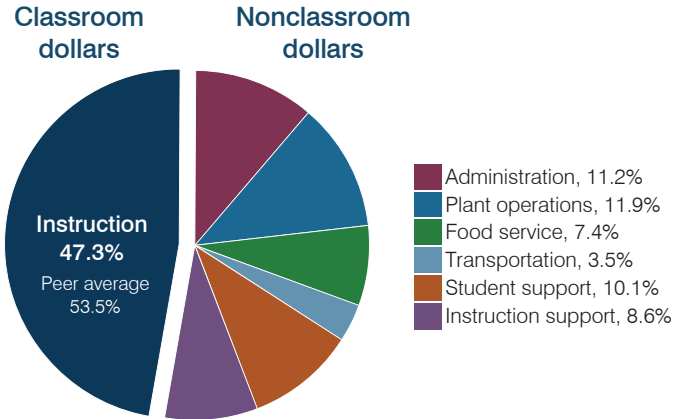
9,078

Number of schools:

18

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,164	\$724	\$806
	Students per administrative position	57	77	67
Plant operations	Cost per square foot	\$7.52	\$6.00	\$6.10
	Square footage per student	164	130	154
Food service	Cost per meal	\$2.95	\$2.70	\$2.81
Transportation	Cost per mile	\$5.84	\$5.73	\$3.72
	Cost per rider	\$1,172	\$910	\$1,092

Per pupil spending

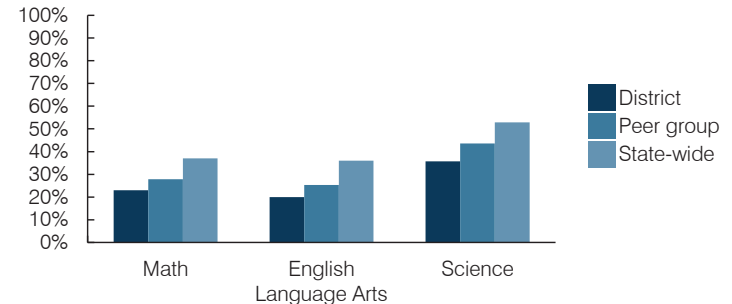
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,631	\$ 4,911	\$ 3,969	\$ 4,145
Administration	1,458	1,164	724	806
Plant operations	1,187	1,232	772	939
Food service	921	760	545	415
Transportation	390	365	289	364
Student support	956	1,048	579	633
Instruction support	881	892	459	444
Total operational	\$ 10,424	\$ 10,372	\$ 7,337	\$ 7,746
Land and buildings	\$ 330	\$ 189	\$ 557	\$ 621
Equipment	508	148	417	400
Interest	310	325	167	216
Other	29	51	180	153
Total nonoperational	\$ 1,177	\$ 713	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 11,601	\$ 11,085	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	36%	35%	23%
Students per teacher	20.2	19.0	18.6
Average teacher salary	\$52,798	\$47,640	\$46,384
Amount from Proposition 301	\$6,562	\$5,327	\$5,315
Average years of teacher experience	8.6	8.6	11.0
Percentage of teachers in first 3 years	29%	33%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	No election held
Operating reserve percentage, Trend	0.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Legend: Low (Green), Moderate (Yellow), High (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,959	\$ 3,083	\$ 1,512	\$ 1,301
State	3,961	4,166	4,175	3,780
Local	4,775	4,687	3,383	4,268
Total revenues per pupil	\$ 11,695	\$ 11,936	\$ 9,070	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,970	\$ 5,071	\$ 5,061
Grants	3,110	2,897	1,517
Donations and tax credits	19	40	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 1,486	\$ 1,495	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,881	1,860	10 of 10

Roosevelt ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.9	58.6	58.6	59.1	58.2	59.7	58.6	56.4	54.6	52.1	48.6	46.4	43.5	44.0	44.4	47.3

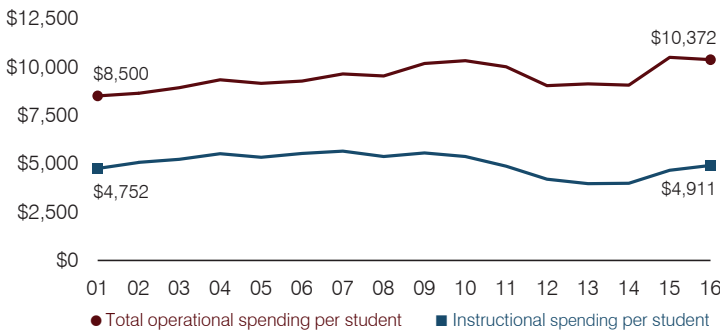
OPERATIONAL TRENDS

Fiscal years as indicated

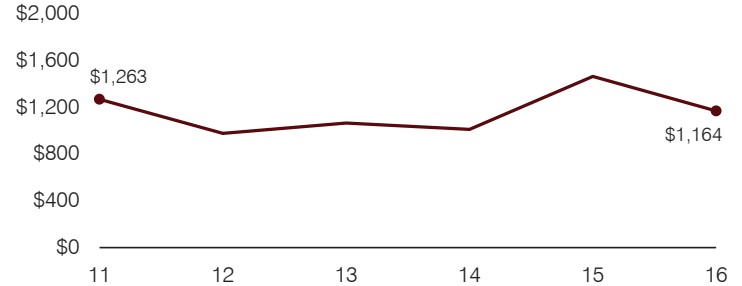
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 48.6 to 47.3 percent. Overall, as a percentage of total operational spending, student support increased substantially, food service increased, and plant operations increased slightly, while administration decreased substantially.

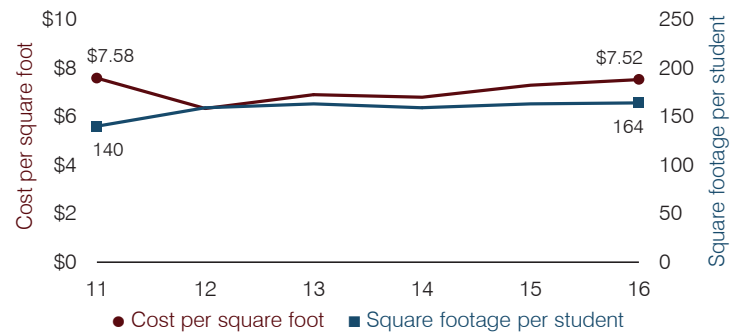
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



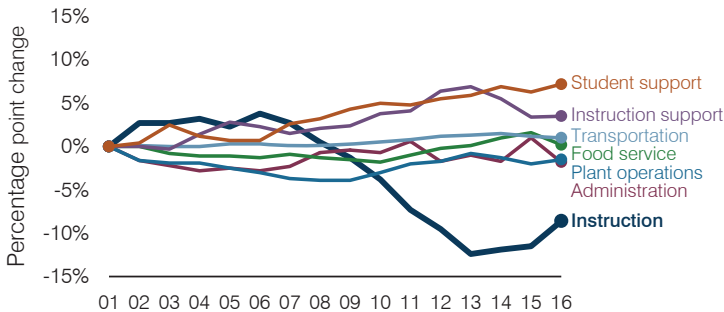
Administrative cost per pupil



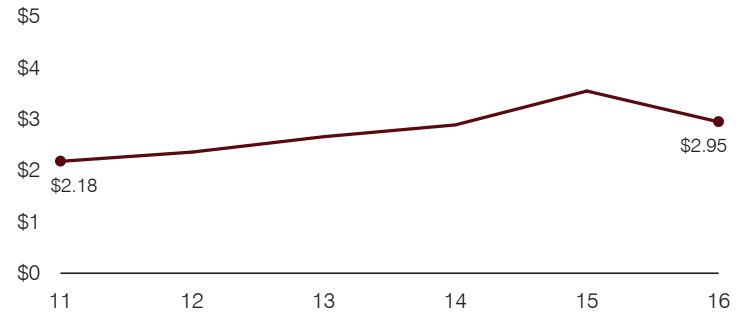
Plant cost per square foot and square footage per student



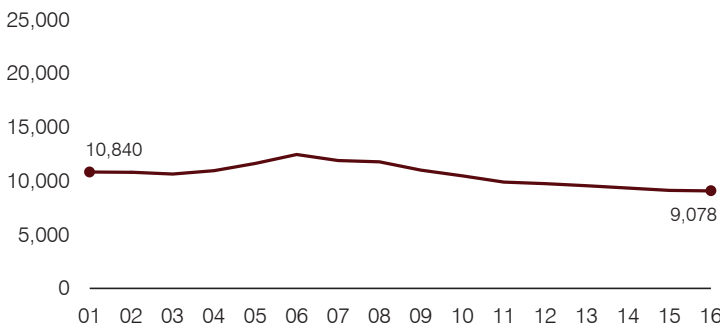
Changes in operational spending percentages



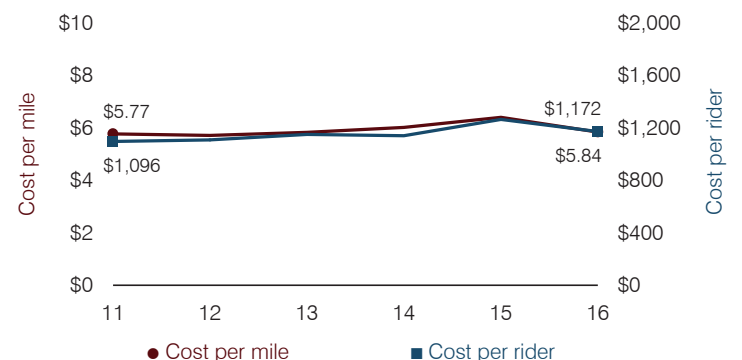
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Round Valley Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 6

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

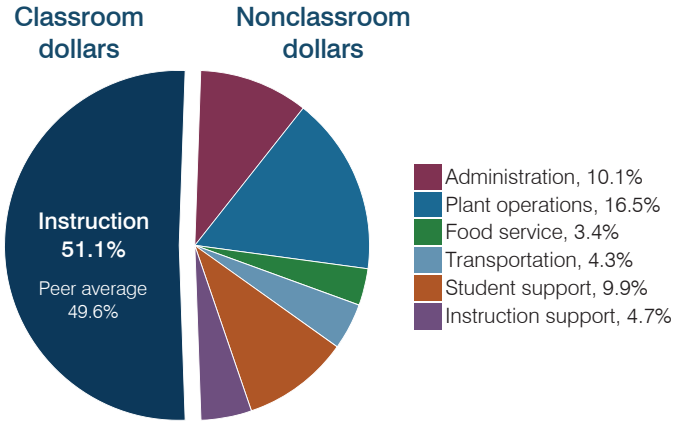
1,215

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$883	\$1,145	\$806
	Students per administrative position	51	56	67
Plant operations	Cost per square foot	\$3.30	\$5.22	\$6.10
	Square footage per student	437	270	154
Food service	Cost per meal	\$4.47	\$3.40	\$2.81
Transportation	Cost per mile	\$1.70	\$1.89	\$3.72
	Cost per rider	\$1,127	\$1,242	\$1,092

Per pupil spending

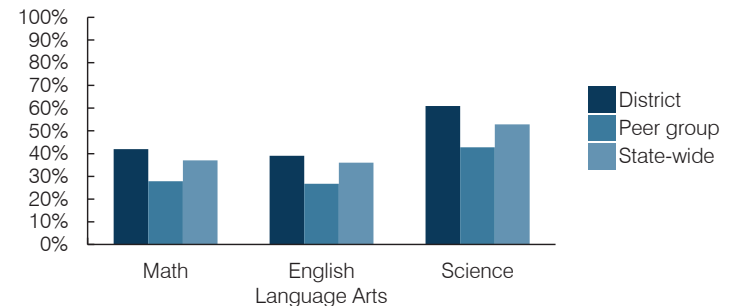
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,466	\$ 4,463	\$ 4,576	\$ 4,145
Administration	933	883	1,145	806
Plant operations	1,484	1,444	1,342	939
Food service	288	301	450	415
Transportation	471	374	522	364
Student support	922	863	695	633
Instruction support	266	406	396	444
Total operational	\$ 8,830	\$ 8,734	\$ 9,126	\$ 7,746
Land and buildings	\$ 16	\$ 355	\$ 452	\$ 621
Equipment	263	171	498	400
Interest	217	207	243	216
Other	24	26	65	153
Total nonoperational	\$ 520	\$ 759	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 9,350	\$ 9,493	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	86%	82%	78%
Poverty rate (2015)	30%	32%	23%
Students per teacher	17.9	17.0	18.6
Average teacher salary	\$43,293	\$43,329	\$46,384
Amount from Proposition 301	\$4,820	\$5,348	\$5,315
Average years of teacher experience	11.8	13.0	11.0
Percentage of teachers in first 3 years	15%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,224	\$ 876	\$ 4,015	\$ 1,301
State	585	975	4,190	3,780
Local	7,172	7,223	4,081	4,268
Total revenues per pupil	\$ 8,981	\$ 9,074	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,331	\$ 5,659	\$ 5,922
Grants	1,261	1,237	1,805
Donations and tax credits	259	59	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	1,263	1,609	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.3	56.6	55.4	55.0	55.1	52.5	54.2	54.3	52.8	52.5	53.5	52.6	51.8	52.3	50.6	51.1

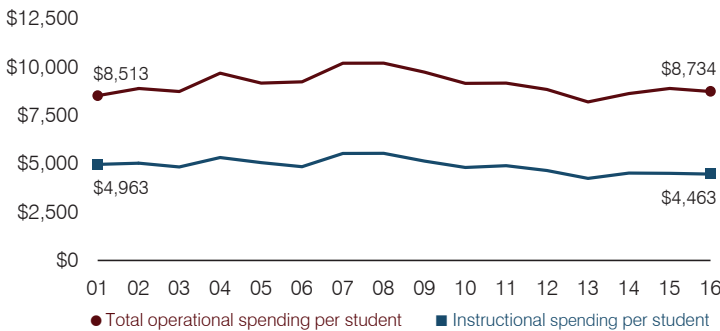
OPERATIONAL TRENDS

Fiscal years as indicated

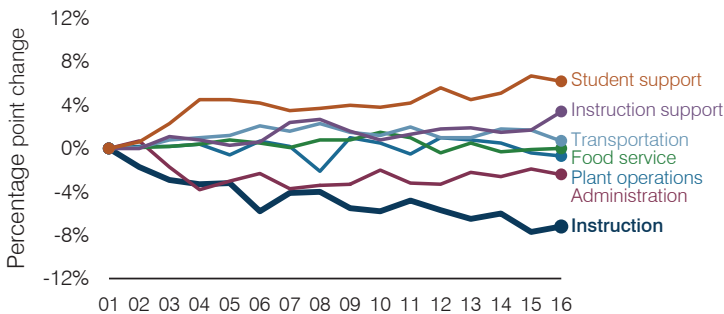
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom decreased overall from 53.5 to 51.1 percent. Overall, as a percentage of total operational spending, student support and instruction support increased substantially and administration increased slightly, while food service and transportation decreased.

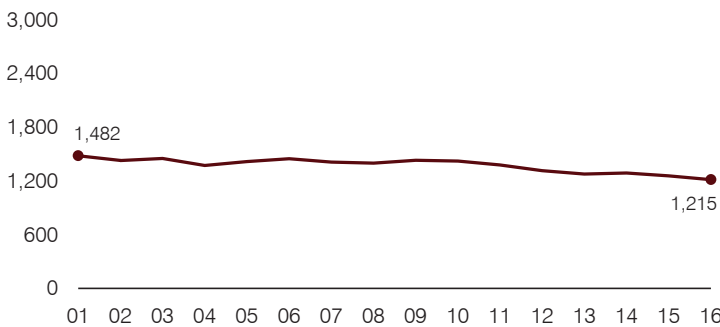
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



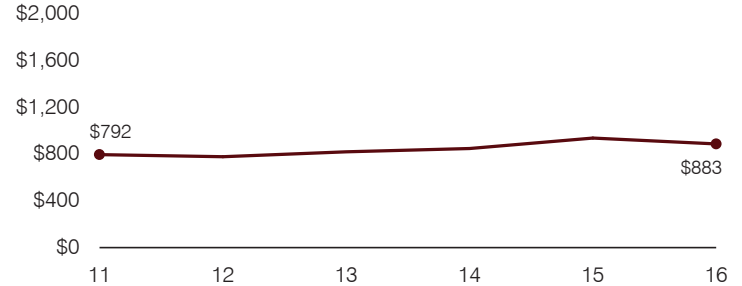
Changes in operational spending percentages



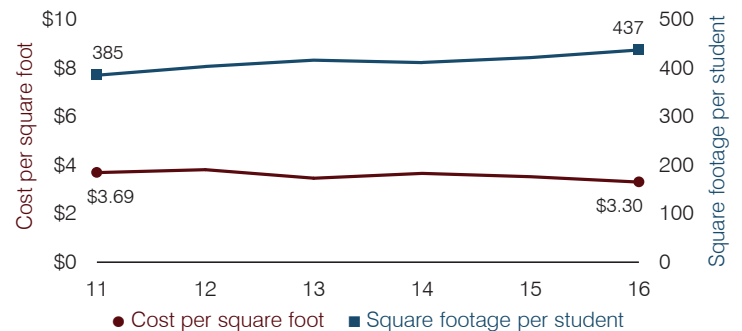
Students attending



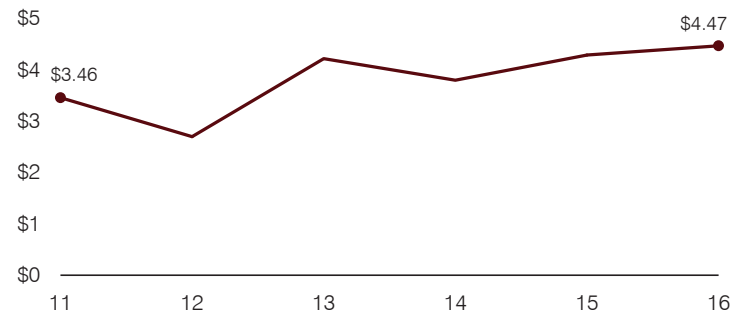
Administrative cost per pupil



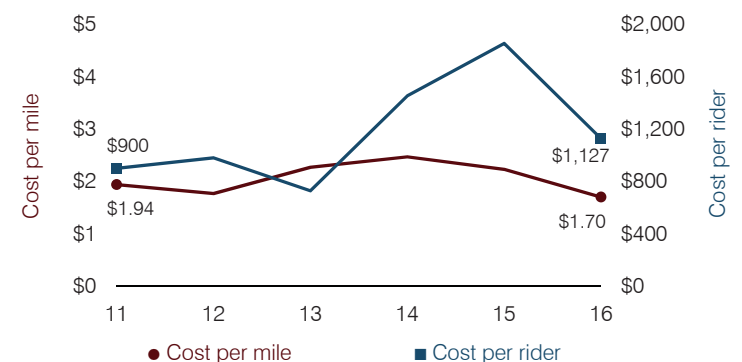
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Sacaton Elementary School District

Pinal County

Efficiency peer groups 10 and T-8, Achievement peer group 20

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

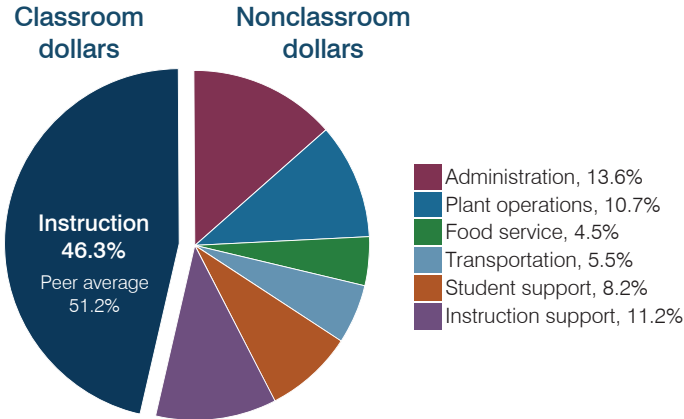
509

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,581	\$1,226	\$806
	Students per administrative position	31	53	67
Plant operations	Cost per square foot	\$6.90	\$6.27	\$6.10
	Square footage per student	292	179	154
Food service	Cost per meal	\$3.46	\$3.29	\$2.81
Transportation	Cost per mile	\$3.56	\$2.55	\$3.72
	Cost per rider	\$1,564	\$996	\$1,092

Per pupil spending

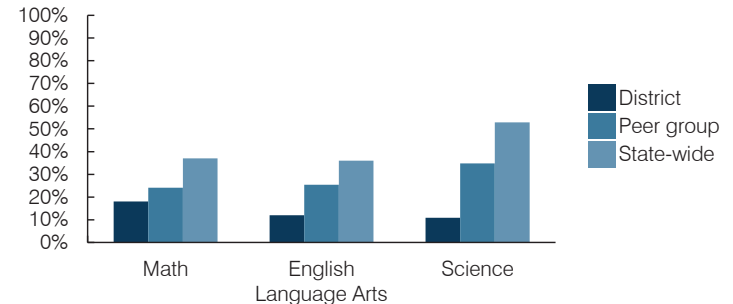
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,559	\$ 8,757	\$ 4,828	\$ 4,145
Administration	2,955	2,581	1,226	806
Plant operations	2,188	2,016	1,140	939
Food service	909	856	580	415
Transportation	1,184	1,032	539	364
Student support	1,760	1,561	521	633
Instruction support	1,298	2,121	348	444
Total operational	\$ 18,853	\$ 18,924	\$ 9,182	\$ 7,746
Land and buildings	\$ 774	\$ 537	\$ 237	\$ 621
Equipment	712	1,265	321	400
Interest	0	0	161	216
Other	561	582	69	153
Total nonoperational	\$ 2,047	\$ 2,384	\$ 788	\$ 1,390
Total per pupil spending	\$ 20,900	\$ 21,308	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	42%	43%	23%
Students per teacher	12.1	10.4	18.6
Average teacher salary	\$53,630	\$43,208	\$46,384
Amount from Proposition 301	\$2,738	\$2,888	\$5,315
Average years of teacher experience	11.0	10.5	11.0
Percentage of teachers in first 3 years	15%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 12,555	\$ 13,231	\$ 2,805	\$ 1,301
State	6,481	7,148	4,432	3,780
Local	2,132	2,193	4,597	4,268
Total revenues per pupil	\$ 21,168	\$ 22,572	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,670	\$ 7,200	\$ 6,808
Grants	6,429	7,212	1,923
Donations and tax credits	987	960	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	6,188	6,020	4 of 14
Voter-approved levy increases	0	0	6 of 14

Sacaton ESD—page 2

Classroom dollar percentage

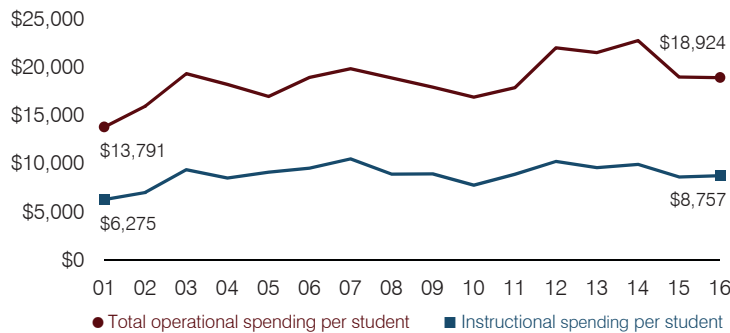
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	45.5	43.9	48.5	46.7	53.7	50.4	52.9	47.2	49.9	46.0	49.8	46.5	44.6	43.6	45.4	46.3

OPERATIONAL TRENDS Fiscal years as indicated

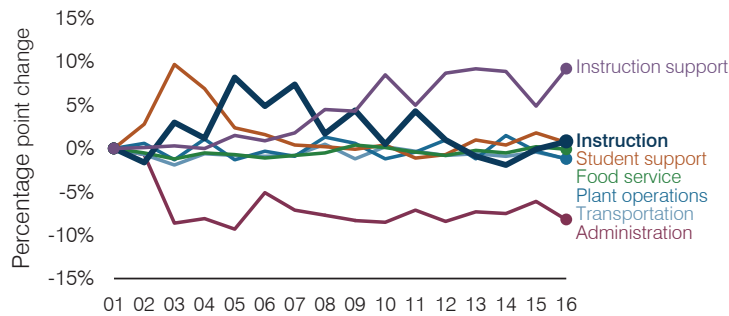
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 49.8 to 46.3 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and student support increased, while administration decreased and plant operations and transportation decreased slightly.

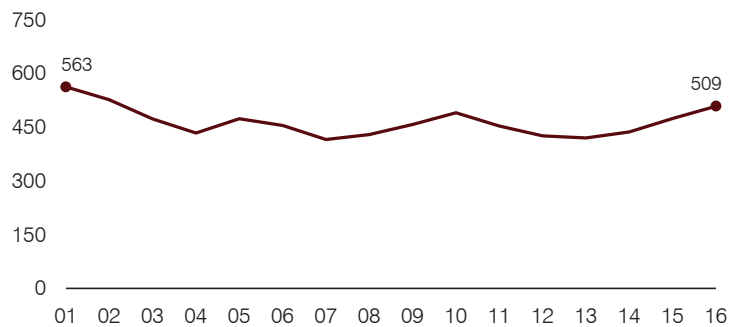
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



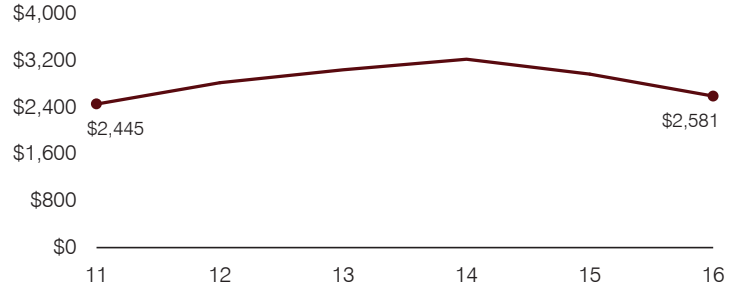
Changes in operational spending percentages



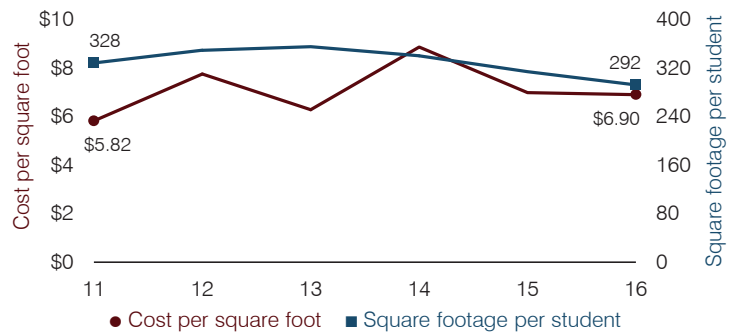
Students attending



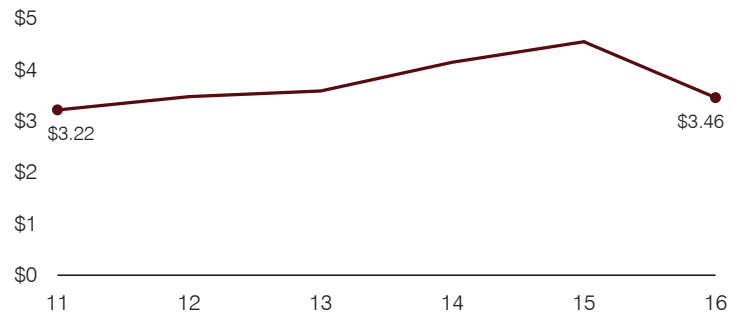
Administrative cost per pupil



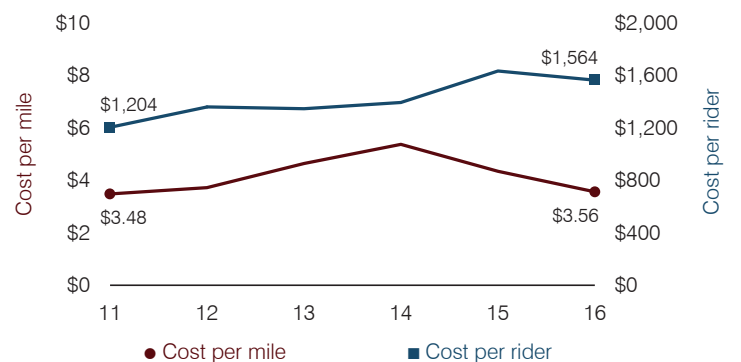
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Saddle Mountain Unified School District

Maricopa County

Efficiency peer groups 5 and T-8, Achievement peer group 4

Legislative district(s): 13

District size, location:

Medium, Rural

Students attending:

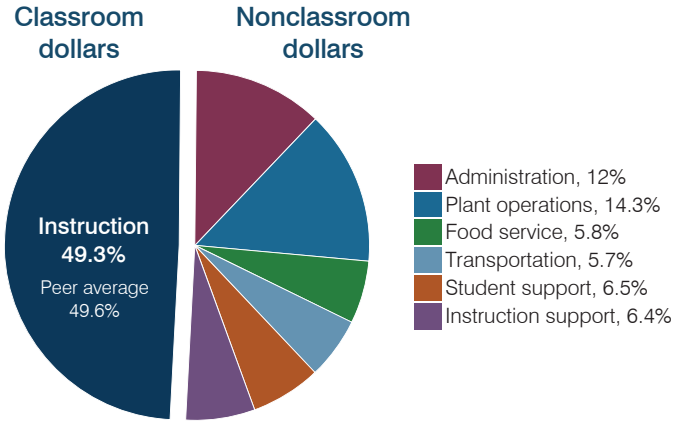
1,443

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$934	\$1,145	\$806
	Students per administrative position	115	56	67
Plant operations	Cost per square foot	\$4.92	\$5.22	\$6.10
	Square footage per student	226	270	154
Food service	Cost per meal	\$2.69	\$3.40	\$2.81
Transportation	Cost per mile	\$2.23	\$2.55	\$3.72
	Cost per rider	\$737	\$996	\$1,092

Per pupil spending

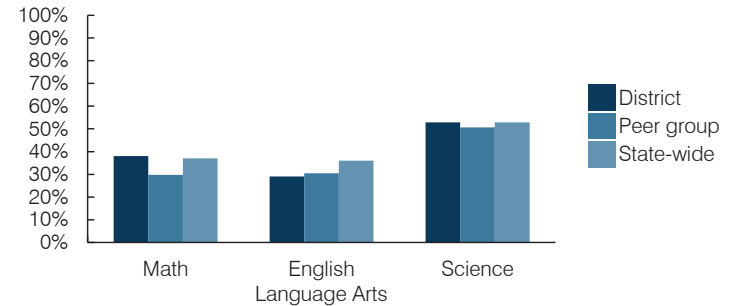
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,043	\$ 3,836	\$ 4,576	\$ 4,145
Administration	942	934	1,145	806
Plant operations	1,236	1,115	1,342	939
Food service	448	448	450	415
Transportation	550	440	522	364
Student support	560	509	695	633
Instruction support	411	494	396	444
Total operational	\$ 8,190	\$ 7,776	\$ 9,126	\$ 7,746
Land and buildings	\$ 2,288	\$ 1,522	\$ 452	\$ 621
Equipment	1,722	820	498	400
Interest	719	886	243	216
Other	14	22	65	153
Total nonoperational	\$ 4,743	\$ 3,250	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 12,933	\$ 11,026	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	96%	87%	78%
Poverty rate (2015)	17%	16%	23%
Students per teacher	18.0	15.3	18.6
Average teacher salary	\$39,377	\$43,729	\$46,384
Amount from Proposition 301	\$4,651	\$4,733	\$5,315
Average years of teacher experience	8.3	10.4	11.0
Percentage of teachers in first 3 years	27%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,451	\$ 1,253	\$ 4,015	\$ 1,301
State	535	561	4,190	3,780
Local	9,192	9,050	4,081	4,268
Total revenues per pupil	\$ 11,178	\$ 10,864	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,072	\$ 5,982	\$ 5,922
Grants	1,594	1,316	1,805
Donations and tax credits	435	41	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	2,589	2,271	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.6	52.3	57.1	54.4	53.1	51.2	53.6	47.1	49.9	49.8	44.5	46.4	44.2	46.0	49.4	49.3

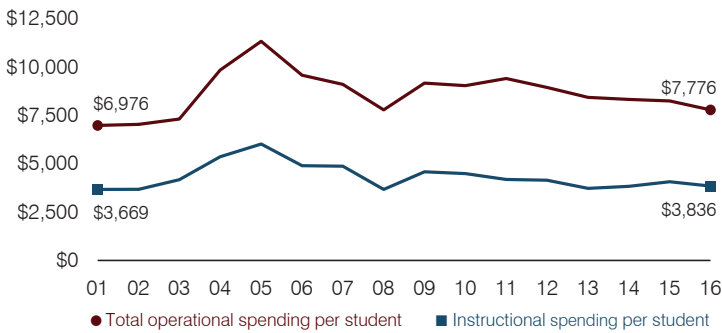
OPERATIONAL TRENDS

Fiscal years as indicated

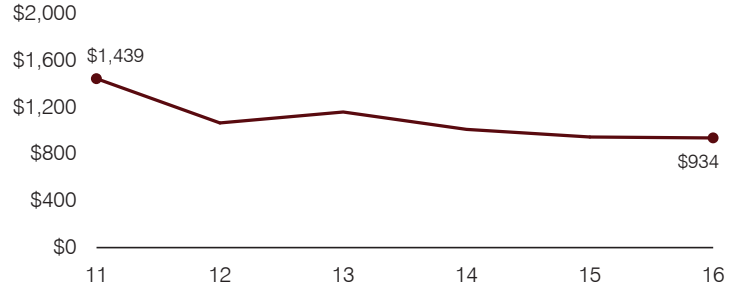
5-year spending trend (2011 through 2016)

Student enrollment increased by 17 percent, which contributed to the 17 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 44.5 to 49.3 percent. Overall, as a percentage of total operational spending, administration and transportation decreased substantially and plant operations decreased.

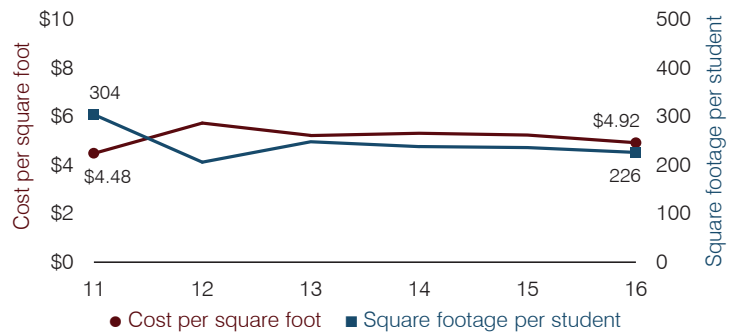
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



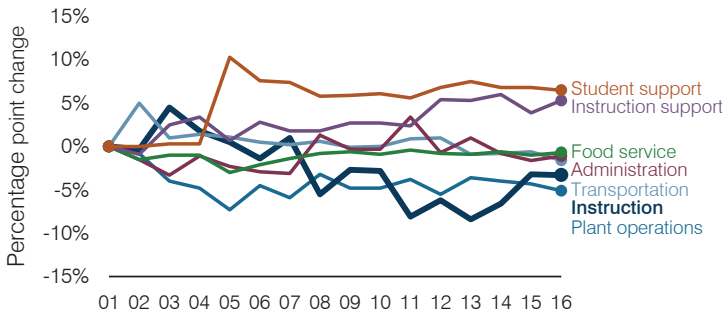
Administrative cost per pupil



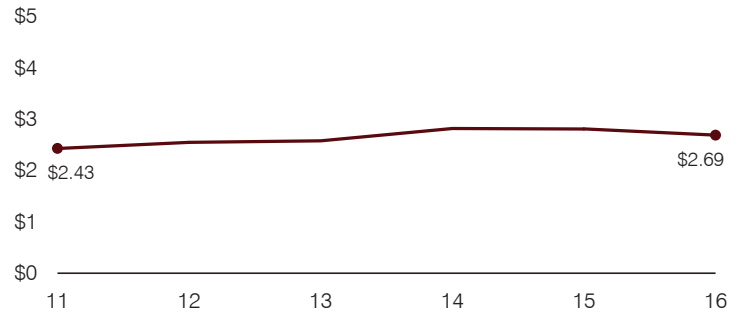
Plant cost per square foot and square footage per student



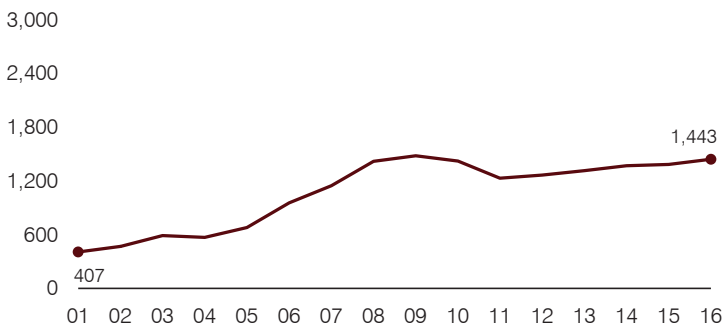
Changes in operational spending percentages



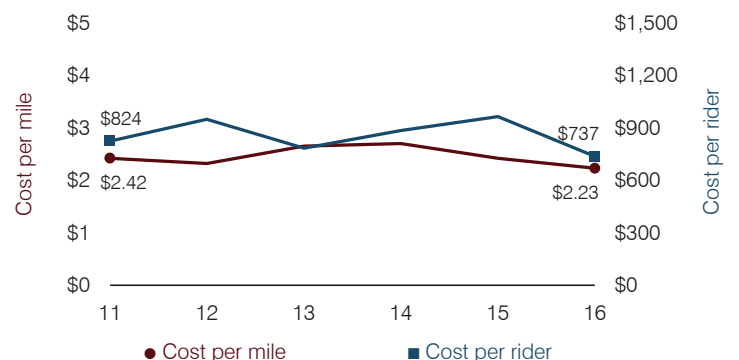
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Safford Unified School District

Graham County

Efficiency peer groups 4 and T-6, Achievement peer group 5

Legislative district(s): 14

District size, location:

Medium-large, Town

Students attending¹:

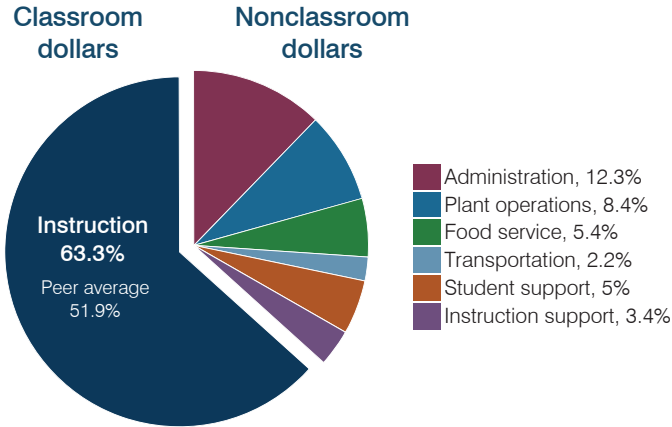
3,053

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$865	\$791	\$806
	Students per administrative position	75	69	67
Plant operations	Cost per square foot	\$3.75	\$5.35	\$6.10
	Square footage per student	157	191	154
Food service	Cost per meal	\$2.83	\$2.94	\$2.81
Transportation	Cost per mile	\$2.49	\$3.68	\$3.72
	Cost per rider	\$479	\$543	\$1,092

Per pupil spending

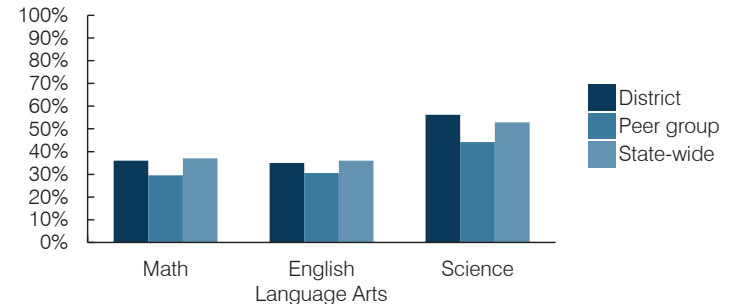
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,706	\$ 4,466	\$ 3,915	\$ 4,145
Administration	718	865	791	806
Plant operations	566	589	987	939
Food service	369	384	402	415
Transportation	169	152	405	364
Student support	366	356	588	633
Instruction support	214	242	473	444
Total operational	\$ 7,108	\$ 7,054	\$ 7,561	\$ 7,746
Land and buildings	\$ 199	\$ 274	\$ 232	\$ 621
Equipment	309	168	291	400
Interest	38	25	195	216
Other	39	33	69	153
Total nonoperational	\$ 585	\$ 500	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,693	\$ 7,554	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	84%	83%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	19.1	16.5	18.6
Average teacher salary	\$52,524	\$44,919	\$46,384
Amount from Proposition 301	\$5,912	\$5,307	\$5,315
Average years of teacher experience	13.6	12.0	11.0
Percentage of teachers in first 3 years	13%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	3.5%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 998	\$ 859	\$ 2,396	\$ 1,301
State	3,694	3,951	3,985	3,780
Local	3,067	2,327	3,109	4,268
Total revenues per pupil	\$ 7,759	\$ 7,137	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,876	\$ 4,945	\$ 5,347
Grants	1,133	956	1,480
Donations and tax credits	103	33	53

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	471	196	15 of 18

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

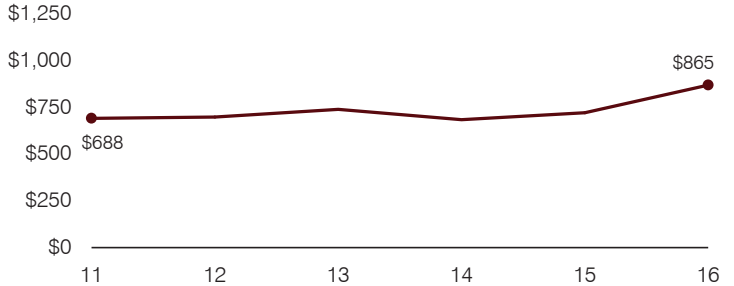
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.3	59.8	58.7	59.1	58.1	60.4	60.0	62.7	63.1	60.9	62.8	61.2	63.5	65.1	66.2	63.3

OPERATIONAL TRENDS
Fiscal years as indicated

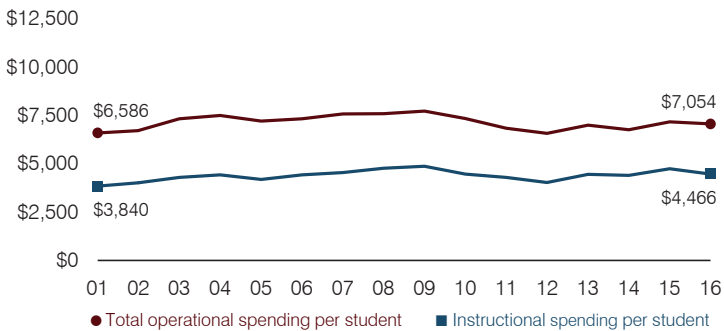
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging from a high of 66.2 to a low of 61.2 percent. Overall, as a percentage of total operational spending, transportation decreased and plant operations decreased slightly, while administration increased. Other nonclassroom areas varied year to year.

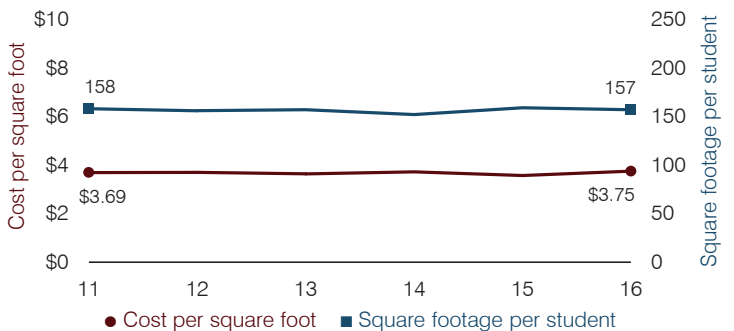
Administrative cost per pupil



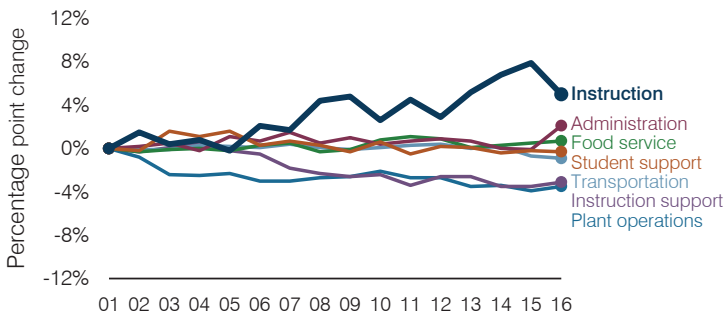
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



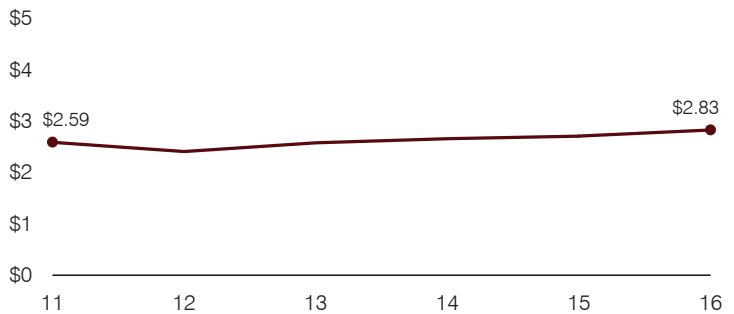
Plant cost per square foot and square footage per student



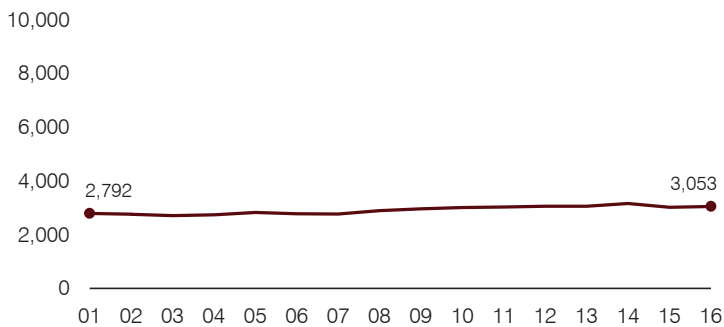
Changes in operational spending percentages



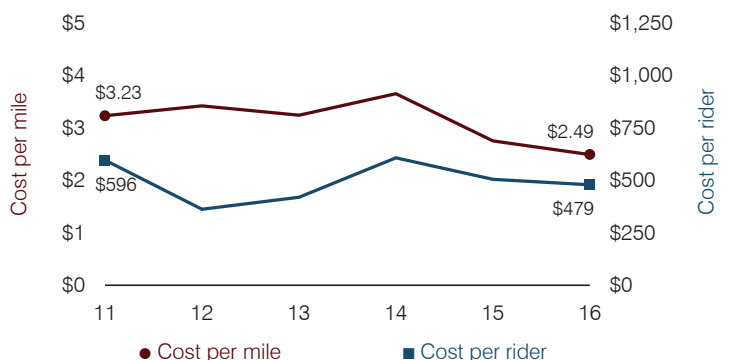
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sahuarita Unified School District

Pima County

Efficiency peer groups 4 and T-7, Achievement peer group 4

Legislative district(s): 2 and 14

District size, location:

Medium-large, Town

Students attending:

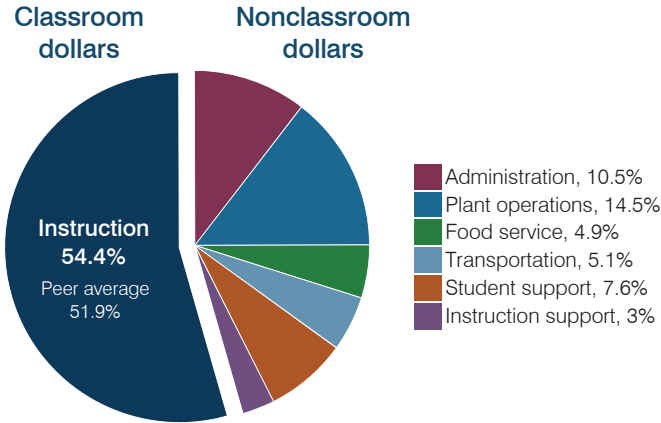
5,977

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$700	\$791	\$806
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$7.01	\$5.35	\$6.10
	Square footage per student	137	191	154
Food service	Cost per meal	\$2.65	\$2.94	\$2.81
Transportation	Cost per mile	\$2.90	\$3.32	\$3.72
	Cost per rider	\$632	\$863	\$1,092

Per pupil spending

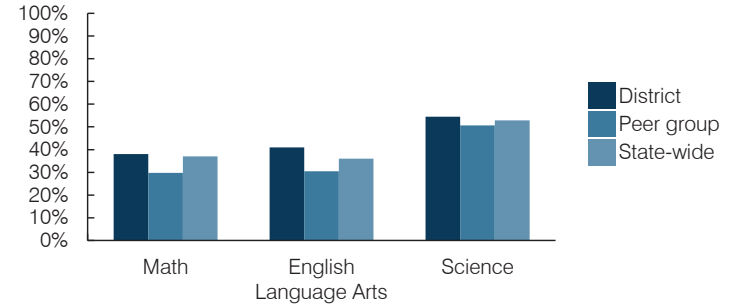
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,742	\$ 3,622	\$ 3,915	\$ 4,145
Administration	717	700	791	806
Plant operations	938	961	987	939
Food service	323	327	402	415
Transportation	355	336	405	364
Student support	497	505	588	633
Instruction support	161	200	473	444
Total operational	\$ 6,733	\$ 6,651	\$ 7,561	\$ 7,746
Land and buildings	\$ 277	\$ 247	\$ 232	\$ 621
Equipment	315	119	291	400
Interest	332	307	195	216
Other	192	189	69	153
Total nonoperational	\$ 1,116	\$ 862	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,849	\$ 7,513	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	88%	87%	78%
Poverty rate (2015)	12%	16%	23%
Students per teacher	18.4	15.3	18.6
Average teacher salary	\$38,678	\$43,729	\$46,384
Amount from Proposition 301	\$4,481	\$4,733	\$5,315
Average years of teacher experience	9.2	10.4	11.0
Percentage of teachers in first 3 years	31%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 648	\$ 593	\$ 2,396	\$ 1,301
State	2,859	3,190	3,985	3,780
Local	4,808	4,500	3,109	4,268
Total revenues per pupil	\$ 8,315	\$ 8,283	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,756	\$ 4,869	\$ 5,347
Grants	567	553	1,480
Donations and tax credits	107	115	53

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	1,645	1,344	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.3	49.2	51.4	54.0	55.8	56.7	54.9	54.7	57.7	56.3	57.7	53.8	53.2	54.5	55.6	54.4

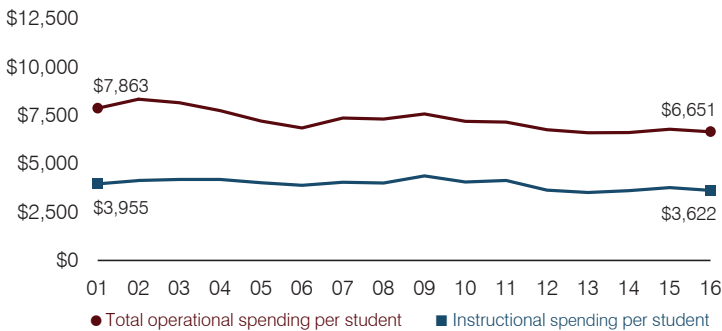
OPERATIONAL TRENDS

Fiscal years as indicated

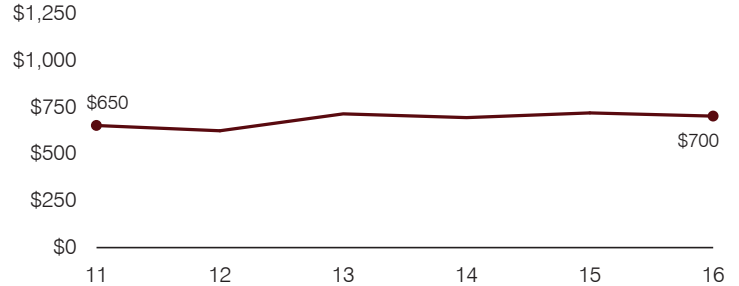
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.7 to 54.4 percent. As a percentage of total operational spending, student support and instruction support increased and administration increased slightly. Plant operations varied year to year, while food service and transportation remained stable.

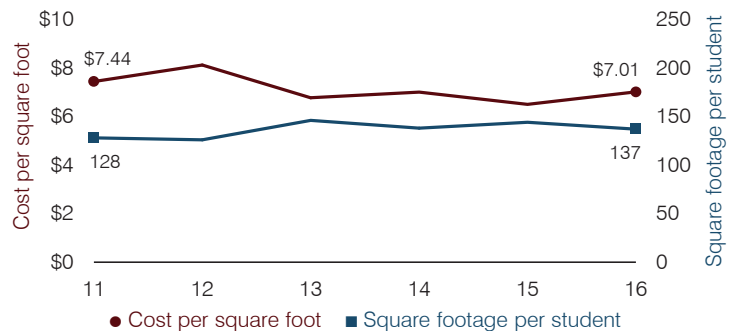
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



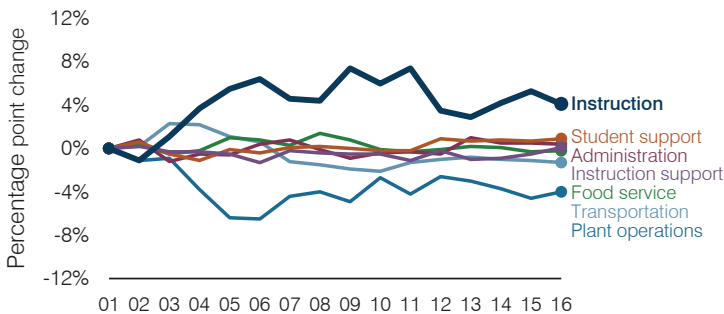
Administrative cost per pupil



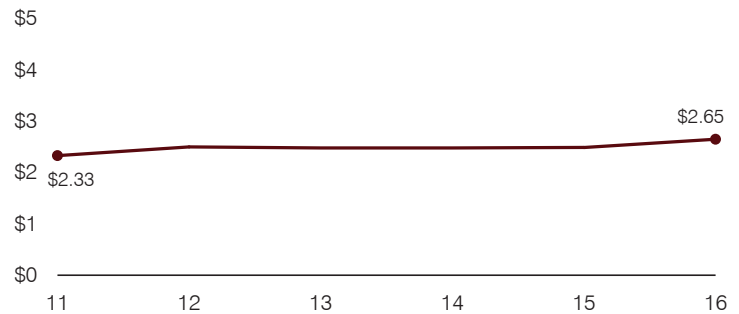
Plant cost per square foot and square footage per student



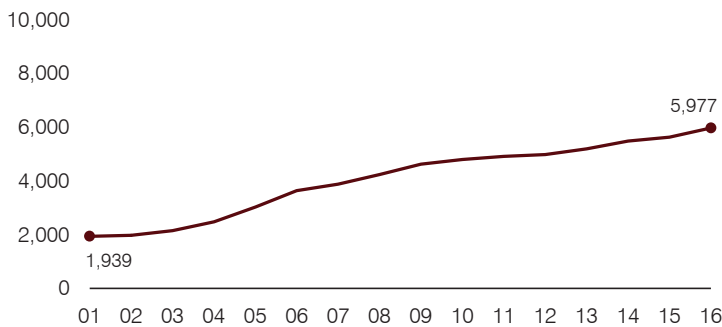
Changes in operational spending percentages



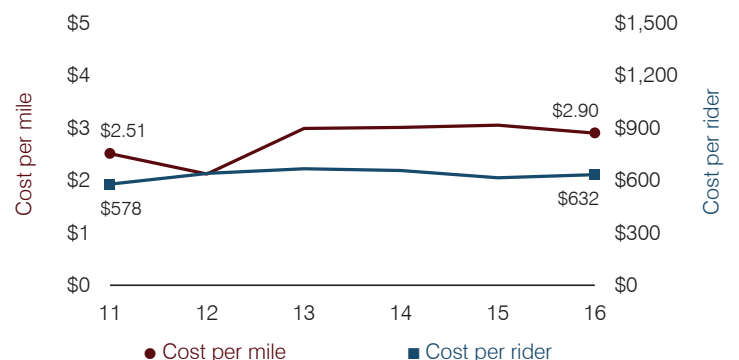
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Salome Consolidated Elementary School District

La Paz County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 20

Students attending:

115

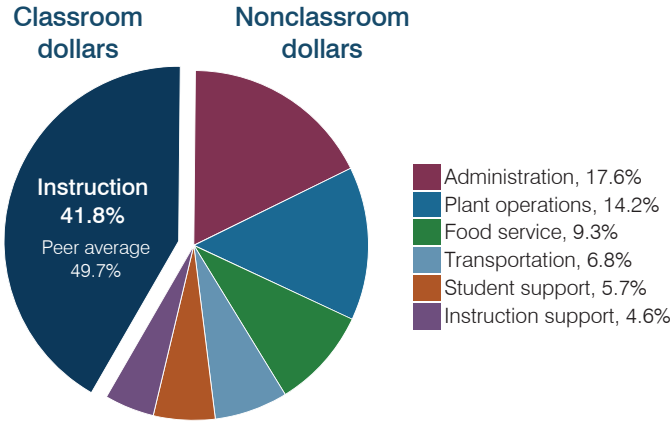
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,014	\$2,987	\$806
	Students per administrative position	58	30	67
Plant operations	Cost per square foot	\$6.34	\$7.21	\$6.10
	Square footage per student	256	364	154
Food service	Cost per meal	\$3.99	\$5.54	\$2.81
	Cost per mile	\$3.59	\$1.75	\$3.72
Transportation	Cost per rider	\$1,150	\$1,495	\$1,092

Per pupil spending

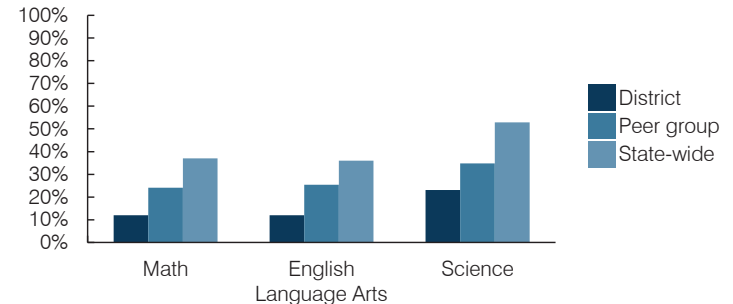
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,770	\$ 4,773	\$ 8,342	\$ 4,145
Administration	2,138	2,014	2,987	806
Plant operations	2,012	1,625	2,523	939
Food service	1,099	1,063	918	415
Transportation	851	769	1,108	364
Student support	693	654	664	633
Instruction support	92	523	514	444
Total operational	\$ 12,655	\$ 11,421	\$ 17,056	\$ 7,746
Land and buildings	\$ 0	\$ 182	\$ 2,005	\$ 621
Equipment	448	838	819	400
Interest	11	19	31	216
Other	268	239	87	153
Total nonoperational	\$ 727	\$ 1,278	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 13,382	\$ 12,699	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	43%	43%	23%
Students per teacher	16.4	10.4	18.6
Average teacher salary	\$42,421	\$43,208	\$46,384
Amount from Proposition 301	\$1,310	\$2,888	\$5,315
Average years of teacher experience	8.5	10.5	11.0
Percentage of teachers in first 3 years	33%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,800	\$ 1,984	\$ 3,667	\$ 1,301
State	2,865	3,220	6,156	3,780
Local	9,585	8,327	14,438	4,268
Total revenues per pupil	\$ 14,250	\$ 13,531	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,976	\$ 7,282	\$ 9,047	\$ 5,471
Grants	1,895	2,280	4,768	1,182
Donations and tax credits	32	12	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	3,935	4,343	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Salome Consolidated ESD—page 2

Classroom dollar percentage

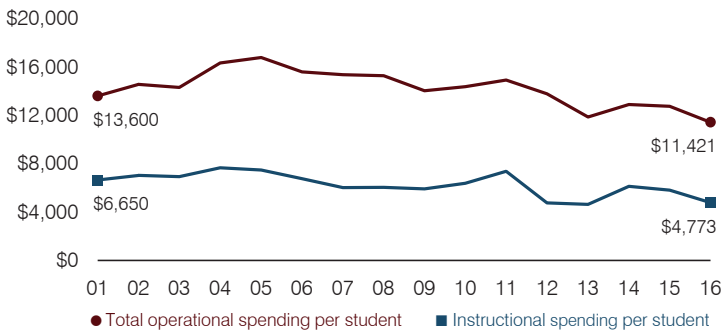
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.9	48.3	48.4	46.9	44.5	43.4	39.3	39.5	42.2	44.4	49.5	34.5	39.1	47.5	45.6	41.8

OPERATIONAL TRENDS Fiscal years as indicated

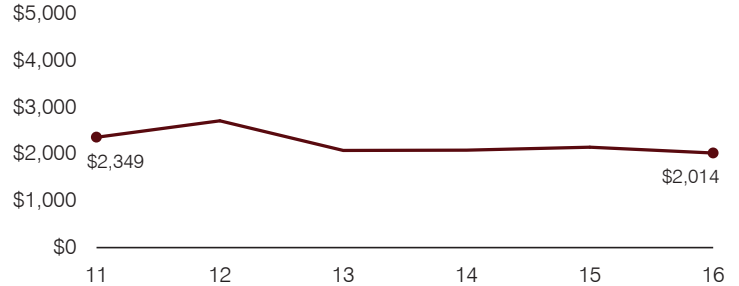
5-year spending trend (2011 through 2016)

Student enrollment increased by 15 percent, which contributed to the 23 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 49.5 to 41.8 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

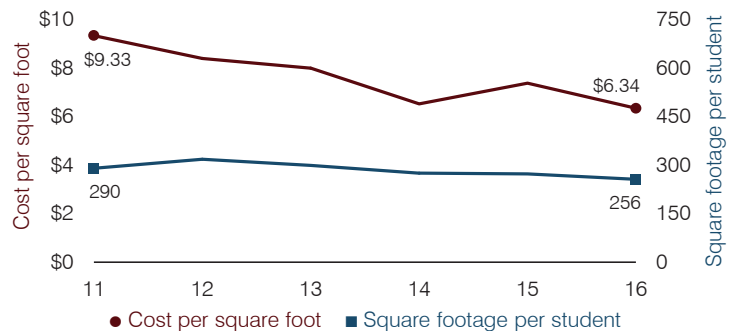
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



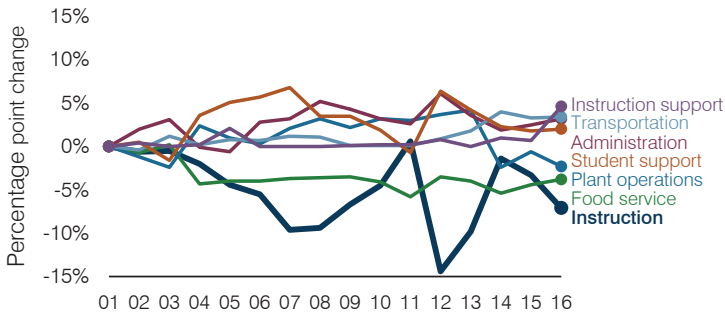
Administrative cost per pupil



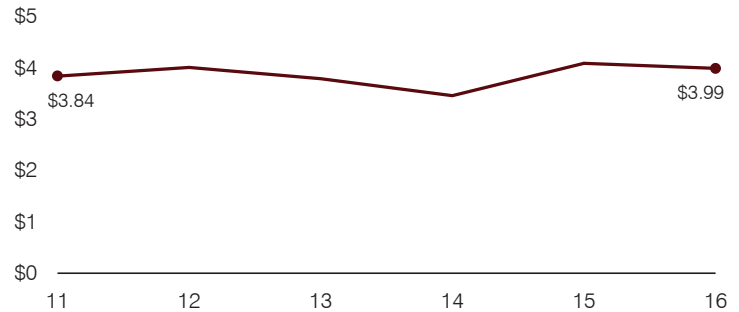
Plant cost per square foot and square footage per student



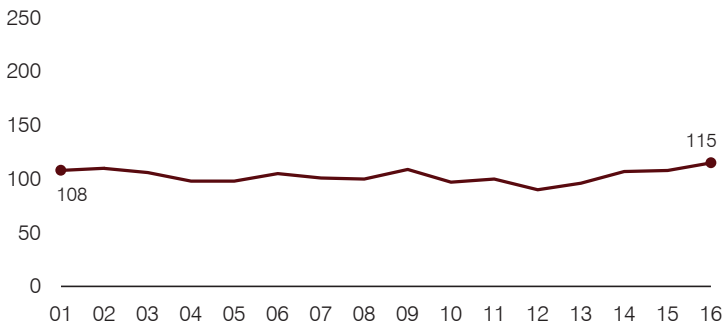
Changes in operational spending percentages



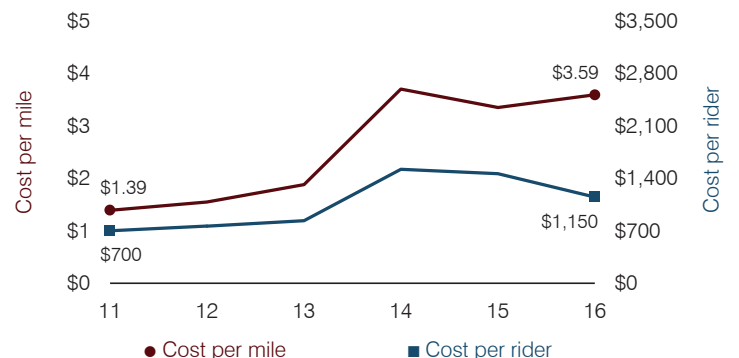
Food service cost per meal



Students attending



Transportation costs per mile and per rider



San Carlos Unified School District

Gila County

Efficiency peer groups 5 and T-7, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

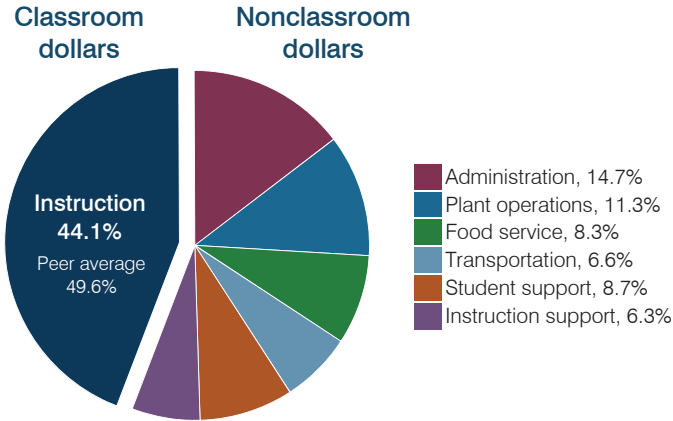
1,478

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,043	\$1,145	\$806
	Students per administrative position	51	56	67
Plant operations	Cost per square foot	\$6.30	\$5.22	\$6.10
	Square footage per student	250	270	154
Food service	Cost per meal	\$3.34	\$3.40	\$2.81
Transportation	Cost per mile	\$5.97	\$3.32	\$3.72
	Cost per rider	\$1,142	\$863	\$1,092

Per pupil spending

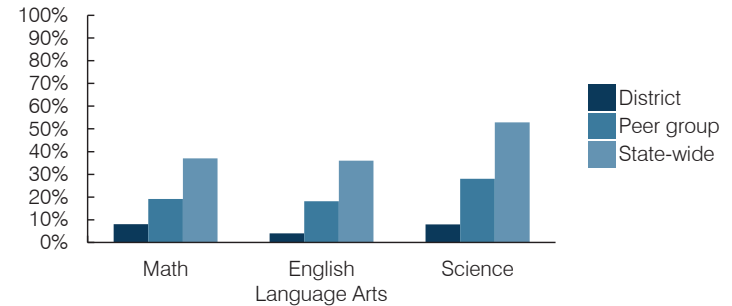
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,346	\$ 6,145	\$ 4,576	\$ 4,145
Administration	1,848	2,043	1,145	806
Plant operations	1,686	1,576	1,342	939
Food service	1,021	1,157	450	415
Transportation	820	921	522	364
Student support	1,069	1,216	695	633
Instruction support	848	879	396	444
Total operational	\$ 13,638	\$ 13,937	\$ 9,126	\$ 7,746
Land and buildings	\$ 674	\$ 429	\$ 452	\$ 621
Equipment	1,116	1,311	498	400
Interest	0	0	243	216
Other	2	0	65	153
Total nonoperational	\$ 1,792	\$ 1,740	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 15,430	\$ 15,677	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	89%	92%	94%
Graduation rate (2015)	70%	77%	78%
Poverty rate (2015)	50%	42%	23%
Students per teacher	13.9	15.6	18.6
Average teacher salary	\$49,268	\$45,126	\$46,384
Amount from Proposition 301	\$5,592	\$4,619	\$5,315
Average years of teacher experience	11.4	12.6	11.0
Percentage of teachers in first 3 years	8%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,081	\$ 4,185	\$ 4,015	\$ 1,301
State	5,171	5,435	4,190	3,780
Local	1,033	1,050	4,081	4,268
Total revenues per pupil	\$ 16,285	\$ 10,670	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,269	\$ 5,600	\$ 5,922
Grants	3,484	2,983	1,805
Donations and tax credits	69	5	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,664	1,213	14 of 29
Voter-approved levy increases	0	0	19 of 29

San Carlos USD—page 2

Classroom dollar percentage

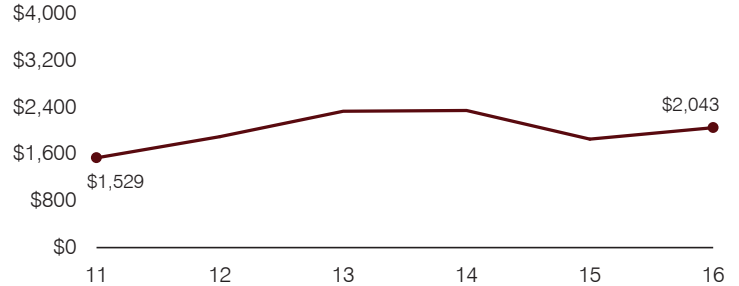
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	48.7	52.2	54.1	52.9	52.5	50.5	54.3	50.7	50.3	48.7	45.5	41.5	42.8	40.6	46.5	44.1

OPERATIONAL TRENDS Fiscal years as indicated

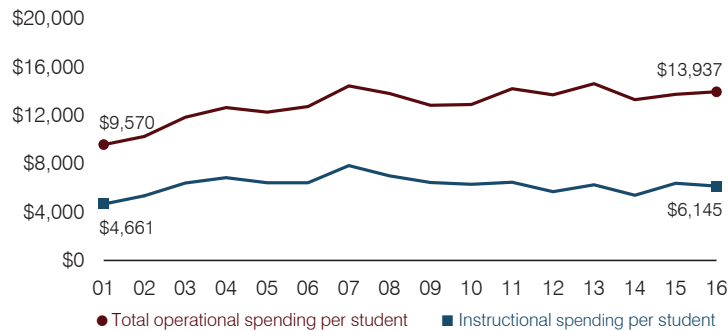
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 45.5 to 44.1 percent. Overall, as a percentage of total operational spending, administration, plant operations, food service, and student support increased substantially and transportation increased, while instruction support decreased substantially.

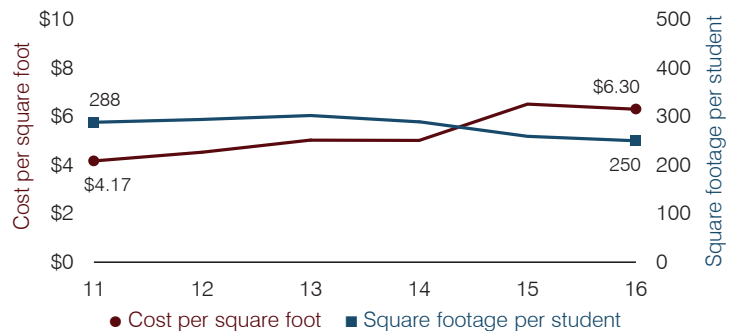
Administrative cost per pupil



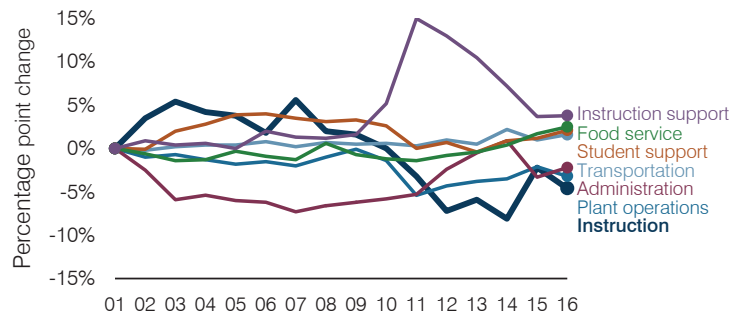
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



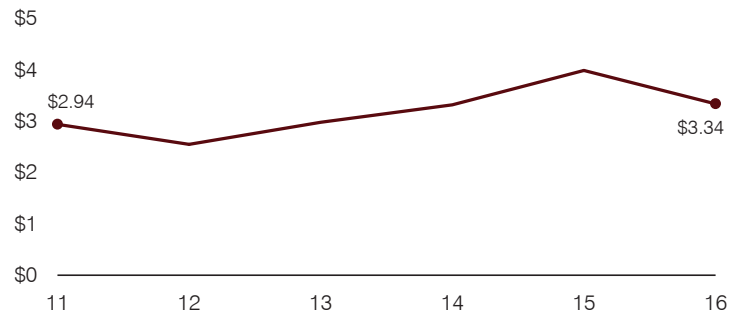
Plant cost per square foot and square footage per student



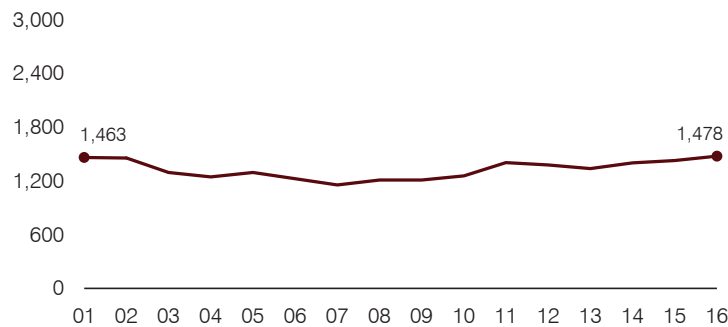
Changes in operational spending percentages



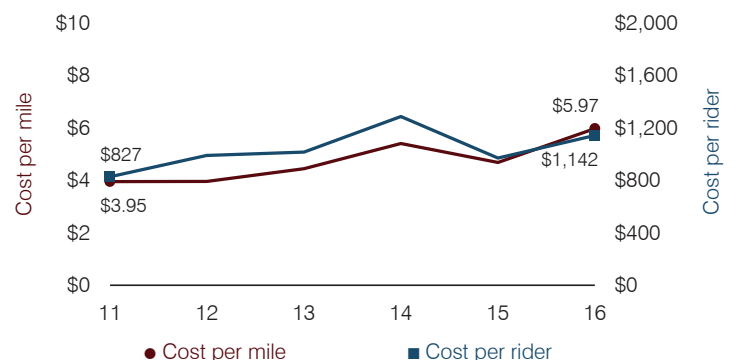
Food service cost per meal



Students attending



Transportation costs per mile and per rider



San Fernando Elementary School District

Pima County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 16

Students attending:

17

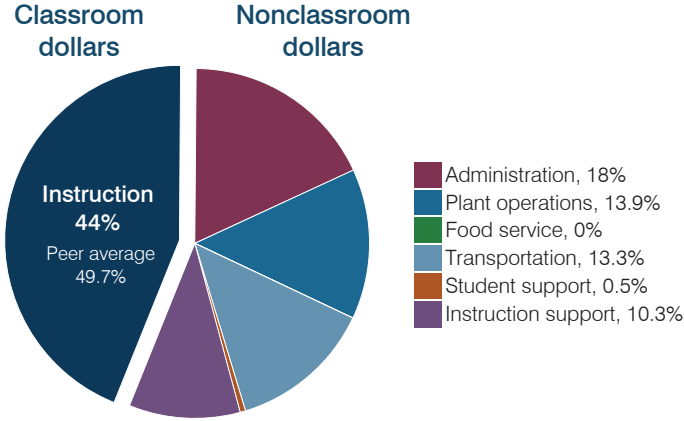
Legislative district(s): 2

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,943	\$2,987	\$806
	Students per administrative position	14	30	67
Plant operations	Cost per square foot	\$6.76	\$7.21	\$6.10
	Square footage per student	452	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
Transportation	Cost per mile	\$6.36	\$1.75	\$3.72
	Cost per rider	\$24,505	\$1,495	\$1,092

Per pupil spending

Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,131	\$ 9,630	\$ 8,342	\$ 4,145
Administration	4,003	3,943	2,987	806
Plant operations	2,217	3,055	2,523	939
Food service	418	0	918	415
Transportation	754	2,903	1,108	364
Student support	23	102	664	633
Instruction support	1,788	2,251	514	444
Total operational	\$ 15,334	\$ 21,884	\$ 17,056	\$ 7,746
Land and buildings	\$ 171	\$ 67	\$ 2,005	\$ 621
Equipment	292	655	819	400
Interest	2	39	31	216
Other	0	0	87	153
Total nonoperational	\$ 465	\$ 761	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 15,799	\$ 22,645	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	0%	11%	23%
Students per teacher	16.9	11.8	18.6
Average teacher salary	N/A	\$48,263	\$46,384
Amount from Proposition 301	N/A	\$3,818	\$5,315
Average years of teacher experience	N/A	17.1	11.0
Percentage of teachers in first 3 years	N/A	8%	20%

Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	21.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low

Moderate

High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,648	\$ 1,480	\$ 3,667	\$ 1,301
State	6,780	10,007	6,156	3,780
Local	6,732	5,577	14,438	4,268
Total revenues per pupil	\$ 15,160	\$ 17,064	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,111	\$ 10,850	\$ 9,047	\$ 5,471
Grants	1,648	1,715	4,768	1,182
Donations and tax credits	436	30	186	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	3,979	5,924	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

San Fernando ESD—page 2

Classroom dollar percentage

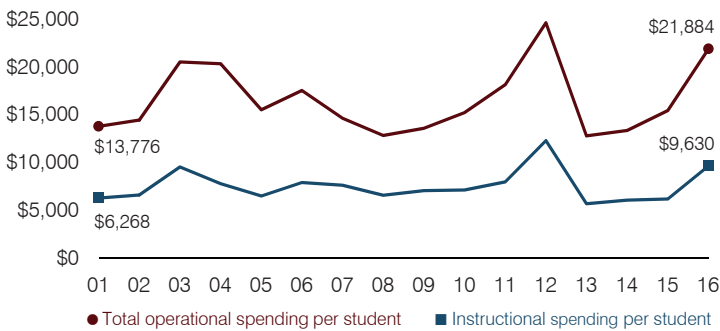
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	45.5	45.7	46.4	38.2	41.8	45.0	52.1	51.2	51.9	46.8	43.9	49.9	44.4	45.3	40.0	44.0

OPERATIONAL TRENDS Fiscal years as indicated

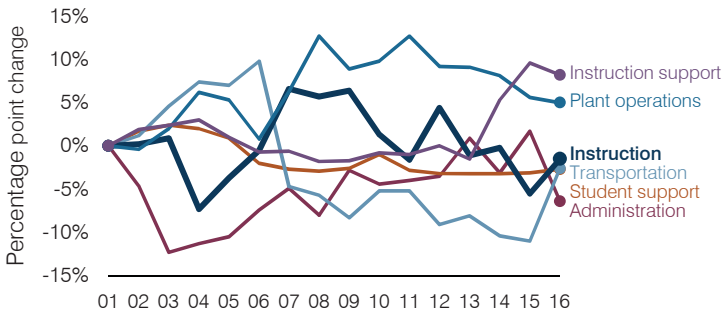
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 21 percent. The percentage of dollars spent in the classroom varied year to year, ranging from a high of 49.9 to a low of 40 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially.

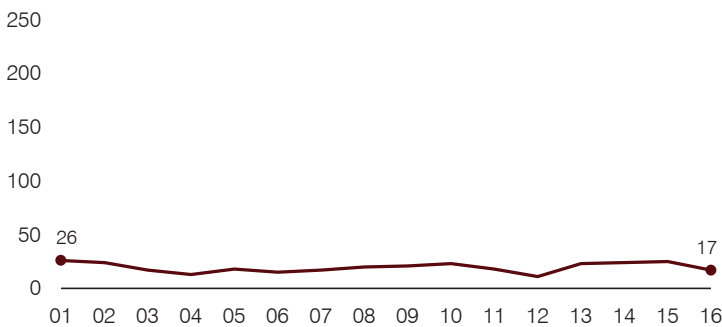
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



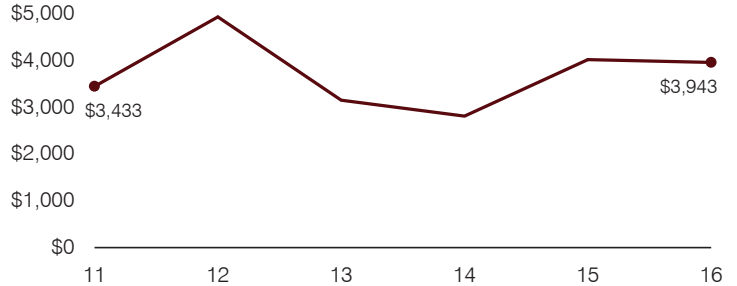
Changes in operational spending percentages



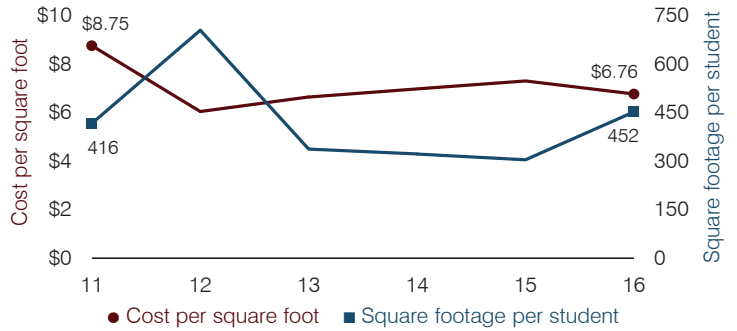
Students attending



Administrative cost per pupil



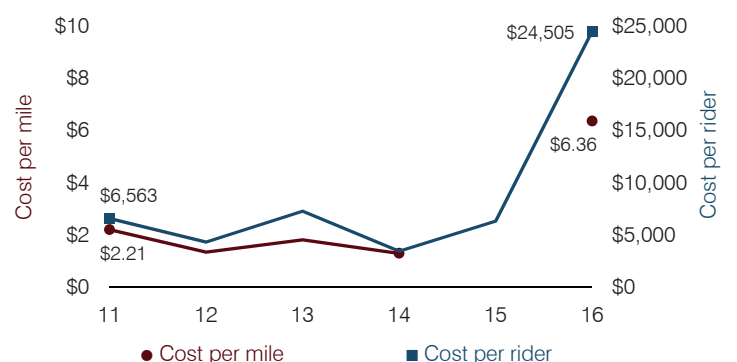
Plant cost per square foot and square footage per student



Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Transportation costs per mile and per rider



San Simon Unified School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 4

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

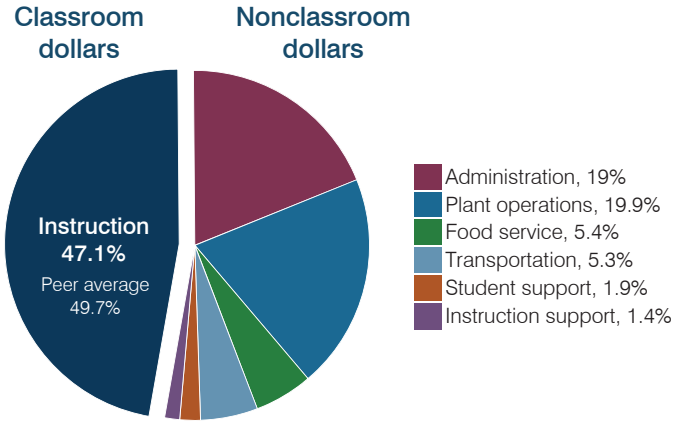
109

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,887	\$2,987	\$806
	Students per administrative position	27	30	67
Plant operations	Cost per square foot	\$7.33	\$7.21	\$6.10
	Square footage per student	413	364	154
Food service	Cost per meal	\$5.67	\$5.54	\$2.81
	Cost per mile	\$0.82	\$1.75	\$3.72
Transportation	Cost per rider	\$1,023	\$1,495	\$1,092

Per pupil spending

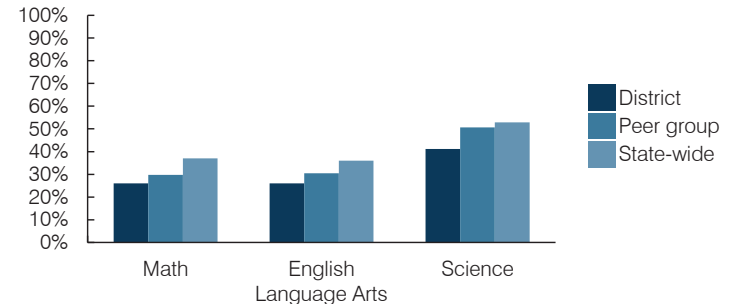
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,905	\$ 7,165	\$ 8,342	\$ 4,145
Administration	2,425	2,887	2,987	806
Plant operations	2,384	3,025	2,523	939
Food service	744	814	918	415
Transportation	927	805	1,108	364
Student support	390	297	664	633
Instruction support	138	209	514	444
Total operational	\$ 14,913	\$ 15,202	\$ 17,056	\$ 7,746
Land and buildings	\$ 52	\$ 431	\$ 2,005	\$ 621
Equipment	281	359	819	400
Interest	5	6	31	216
Other	0	0	87	153
Total nonoperational	\$ 338	\$ 796	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 15,251	\$ 15,998	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	95%	94%
Graduation rate (2015)	N/A	87%	78%
Poverty rate (2015)	17%	16%	23%
Students per teacher	10.9	15.3	18.6
Average teacher salary	\$45,199	\$43,729	\$46,384
Amount from Proposition 301	\$1,807	\$4,733	\$5,315
Average years of teacher experience	16.9	10.4	11.0
Percentage of teachers in first 3 years	10%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	8.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 538	\$ 869	\$ 3,667	\$ 1,301
State	3,696	5,539	6,156	3,780
Local	11,171	12,191	14,438	4,268
Total revenues per pupil	\$ 15,405	\$ 18,599	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 8,045	\$ 9,368	\$ 9,047	\$ 5,471
Grants	697	1,246	4,768	1,182
Donations and tax credits	108	89	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	8,515	10,286	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

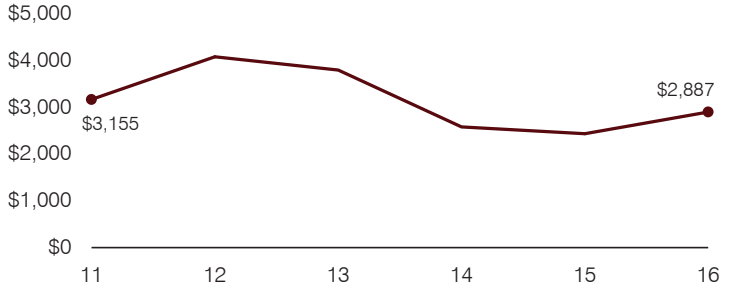
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	52.2	56.8	50.3	51.4	55.0	59.3	58.3	54.3	54.5	56.5	53.1	52.2	53.6	55.6	53.0	47.1

OPERATIONAL TRENDS
Fiscal years as indicated

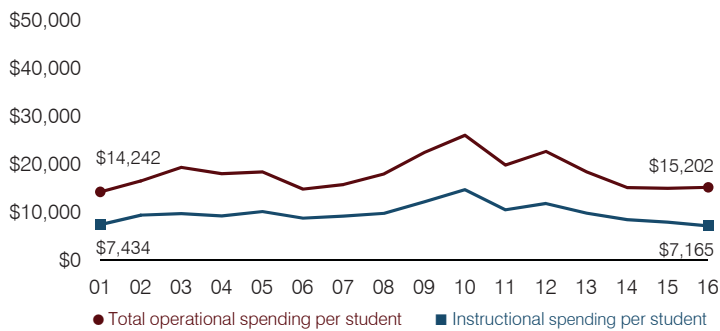
5-year spending trend (2011 through 2016)

Student enrollment increased by 19 percent, which contributed to the 23 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.1 to 47.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

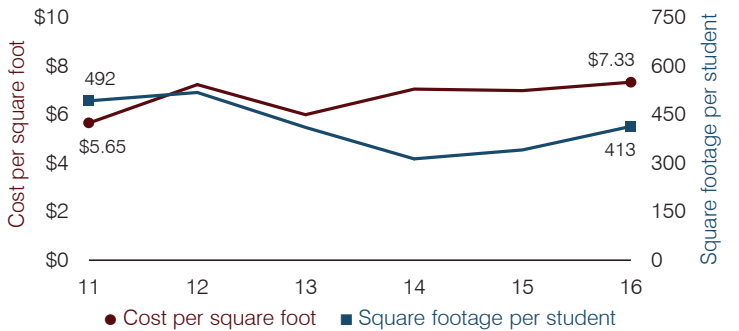
Administrative cost per pupil



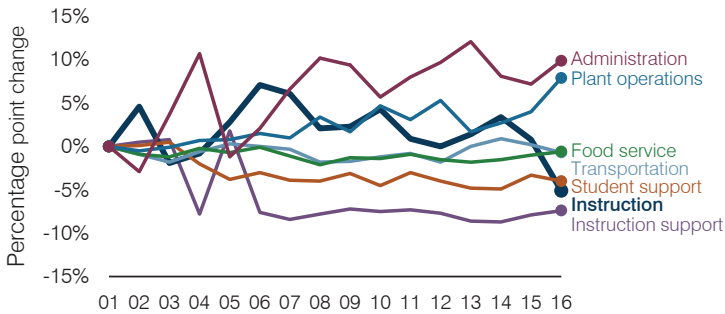
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



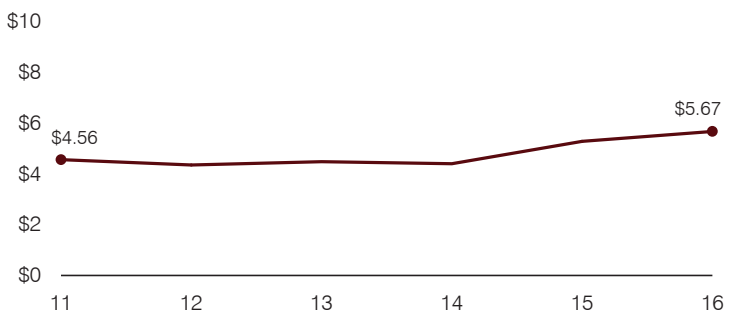
Plant cost per square foot and square footage per student



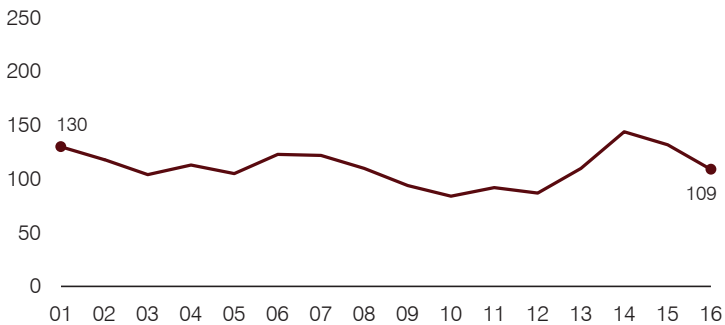
Changes in operational spending percentages



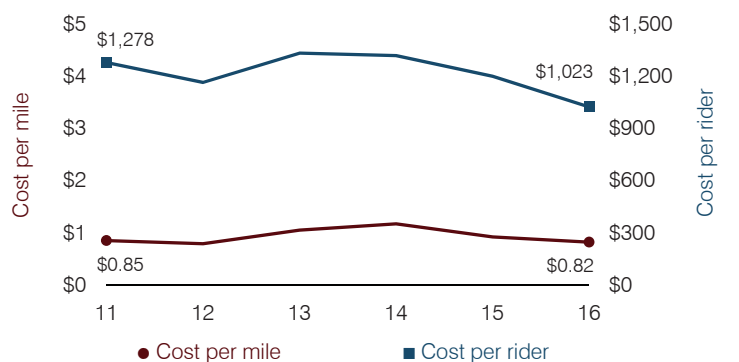
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sanders Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

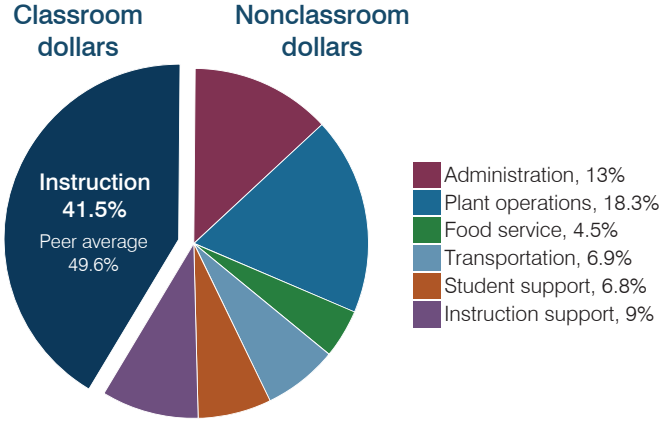
730

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,072	\$1,145	\$806
	Students per administrative position	29	56	67
Plant operations	Cost per square foot	\$6.21	\$5.22	\$6.10
	Square footage per student	470	270	154
Food service	Cost per meal	\$3.16	\$3.40	\$2.81
Transportation	Cost per mile	\$2.01	\$1.89	\$3.72
	Cost per rider	\$1,350	\$1,242	\$1,092

Very low Low Comparable High Very high

Per pupil spending

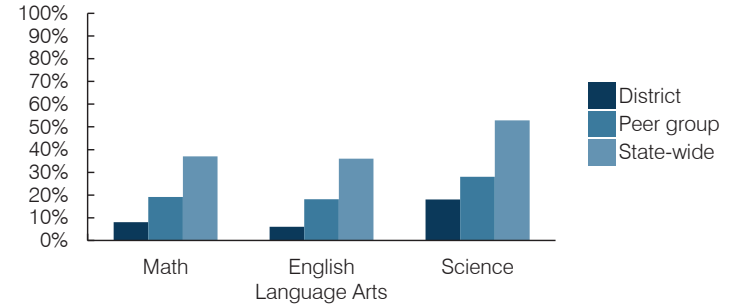
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,798	\$ 6,628	\$ 4,576	\$ 4,145
Administration	1,984	2,072	1,145	806
Plant operations	2,925	2,919	1,342	939
Food service	753	718	450	415
Transportation	1,268	1,106	522	364
Student support	1,049	1,083	695	633
Instruction support	1,936	1,447	396	444
Total operational	\$ 16,713	\$ 15,973	\$ 9,126	\$ 7,746
Land and buildings	\$ 3,213	\$ 243	\$ 452	\$ 621
Equipment	538	446	498	400
Interest	0	0	243	216
Other	2	1	65	153
Total nonoperational	\$ 3,753	\$ 690	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 20,466	\$ 16,663	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	92%	94%
Graduation rate (2015)	76%	77%	78%
Poverty rate (2015)	46%	42%	23%
Students per teacher	11.8	15.6	18.6
Average teacher salary	\$36,643	\$45,126	\$46,384
Amount from Proposition 301	\$5,204	\$4,619	\$5,315
Average years of teacher experience	9.6	12.6	11.0
Percentage of teachers in first 3 years	30%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.8%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 11,768	\$ 9,636	\$ 4,015	\$ 1,301
State	6,534	6,431	4,190	3,780
Local	904	849	4,081	4,268
Total revenues per pupil	\$ 19,206	\$ 16,916	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,497	\$ 7,375	\$ 5,922	\$ 5,471
Grants	4,343	3,409	1,805	1,182
Donations and tax credits	7	1	139	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,456	6,236	14 of 29
Voter-approved levy increases	0	0	19 of 29

Classroom dollar percentage

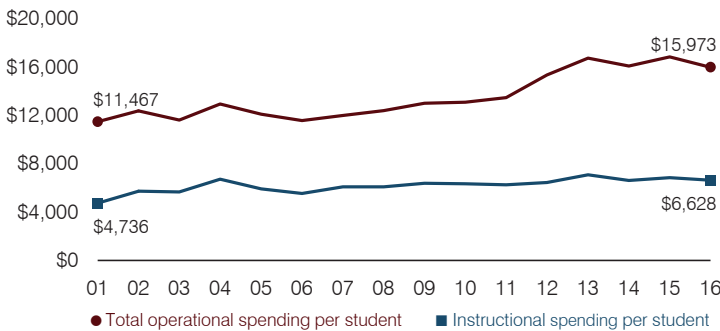
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	41.3	46.3	48.8	52.0	49.0	47.8	50.8	49.1	49.0	48.4	46.5	42.1	42.3	41.1	40.7	41.5

OPERATIONAL TRENDS
Fiscal years as indicated

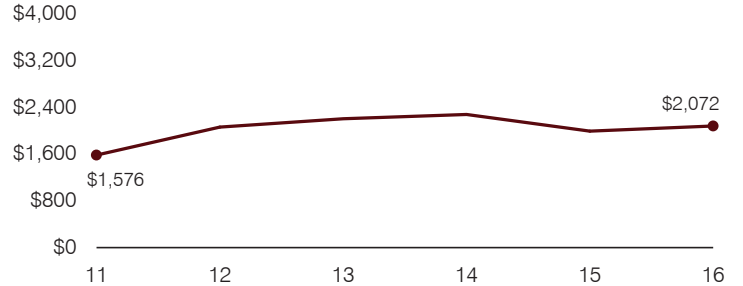
5-year spending trend (2011 through 2016)

Student enrollment decreased by 22 percent, which contributed to the 19 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom decreased overall from 46.5 to 41.5 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and student support increased slightly.

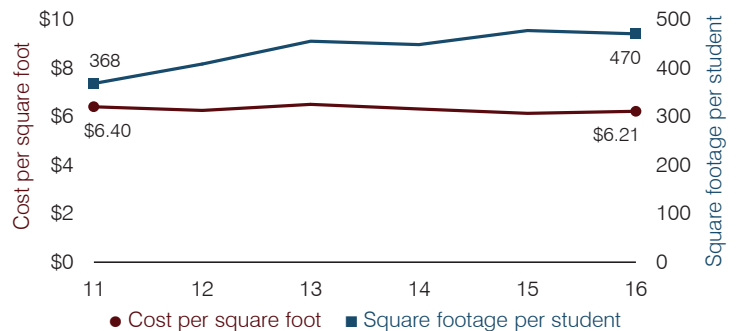
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



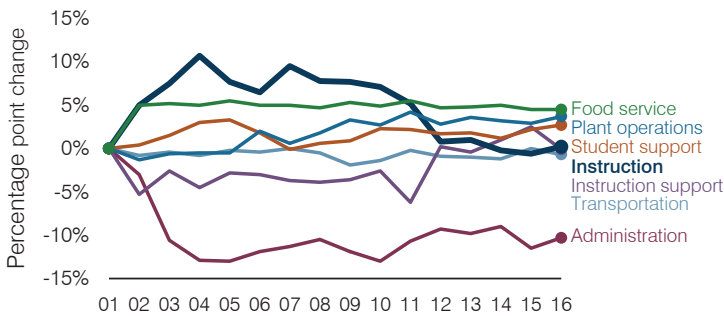
Administrative cost per pupil



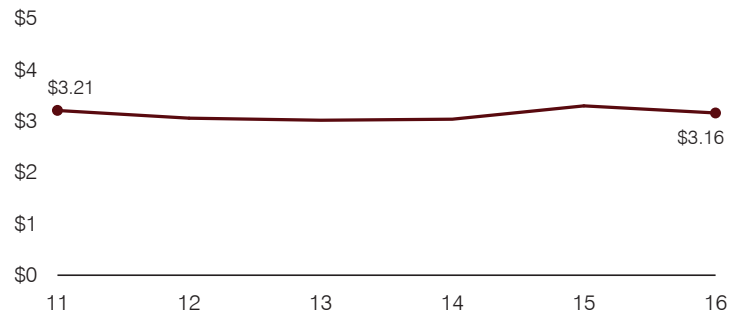
Plant cost per square foot and square footage per student



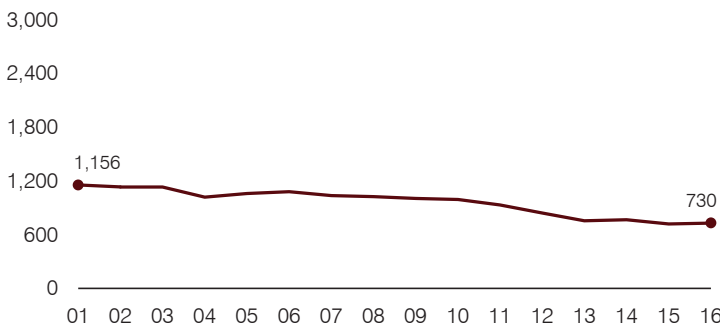
Changes in operational spending percentages



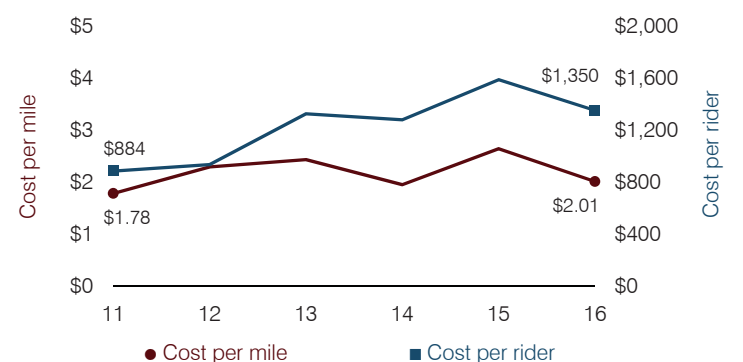
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Santa Cruz Elementary School District

Santa Cruz County

District size, location:

Small, Rural

Efficiency peer groups 10 and T-10, Achievement peer group 19

Students attending:

213

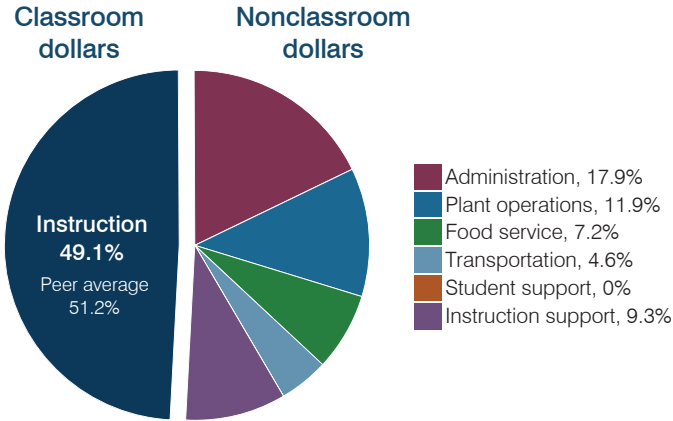
Legislative district(s): 2

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,639	\$1,226	\$806
	Students per administrative position	61	53	67
Plant operations	Cost per square foot	\$10.74	\$6.27	\$6.10
	Square footage per student	102	179	154
Food service	Cost per meal	\$3.66	\$3.29	\$2.81
Transportation	Cost per mile	\$1.20	\$1.89	\$3.72
	Cost per rider	\$592	\$1,242	\$1,092

Per pupil spending

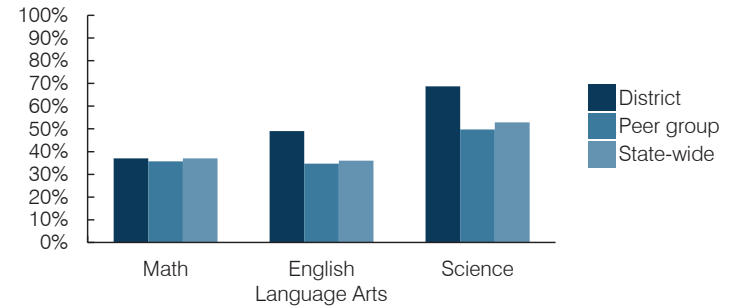
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,881	\$ 4,500	\$ 4,828	\$ 4,145
Administration	2,068	1,639	1,226	806
Plant operations	1,184	1,094	1,140	939
Food service	712	662	580	415
Transportation	441	422	539	364
Student support	0	0	521	633
Instruction support	641	852	348	444
Total operational	\$ 9,927	\$ 9,169	\$ 9,182	\$ 7,746
Land and buildings	\$ 220	\$ 214	\$ 237	\$ 621
Equipment	0	331	321	400
Interest	0	26	161	216
Other	0	0	69	153
Total nonoperational	\$ 220	\$ 571	\$ 788	\$ 1,390
Total per pupil spending	\$ 10,147	\$ 9,740	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	30%	34%	23%
Students per teacher	16.4	16.1	18.6
Average teacher salary	\$51,217	\$47,933	\$46,384
Amount from Proposition 301	\$5,766	\$4,405	\$5,315
Average years of teacher experience	10.7	12.0	11.0
Percentage of teachers in first 3 years	8%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage, Trend	2.0%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,858	\$ 1,526	\$ 2,805	\$ 1,301
State	6,332	6,476	4,432	3,780
Local	1,976	1,789	4,597	4,268
Total revenues per pupil	\$ 10,166	\$ 9,791	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,026	\$ 7,004	\$ 6,808
Grants	1,858	1,526	1,923
Donations and tax credits	5	7	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	0	0	6 of 14

Classroom dollar percentage

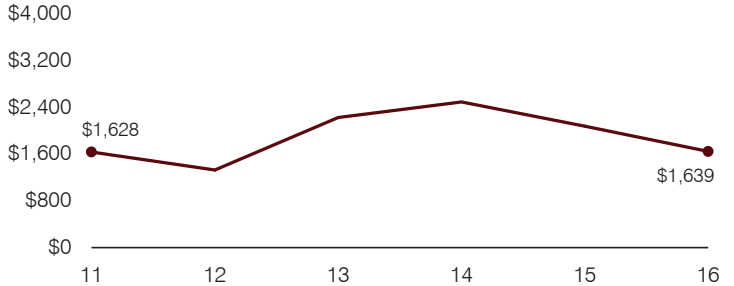
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	68.6	70.4	68.6	65.7	70.4	60.9	56.8	58.8	59.7	54.7	52.1	51.5	55.2	54.7	49.2	49.1

OPERATIONAL TRENDS
Fiscal years as indicated

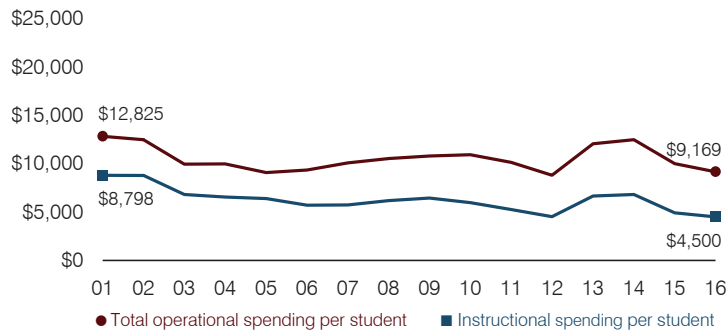
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.1 to 49.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, instruction support increased substantially and food service increased.

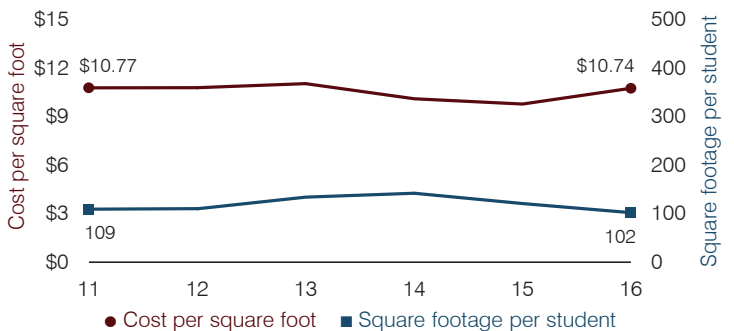
Administrative cost per pupil



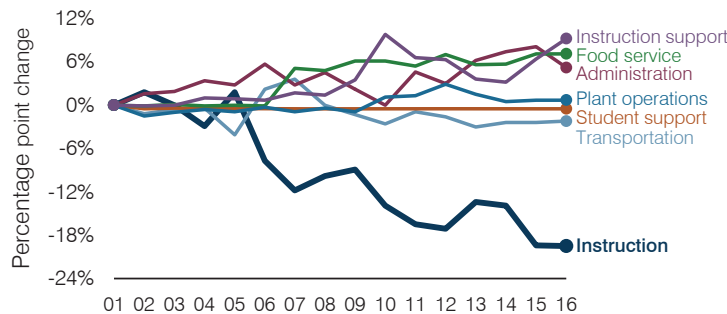
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



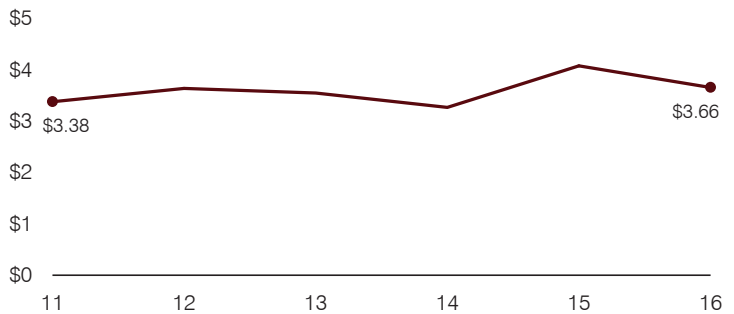
Plant cost per square foot and square footage per student



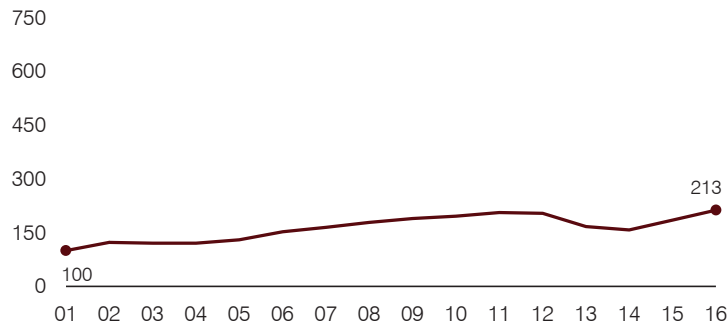
Changes in operational spending percentages



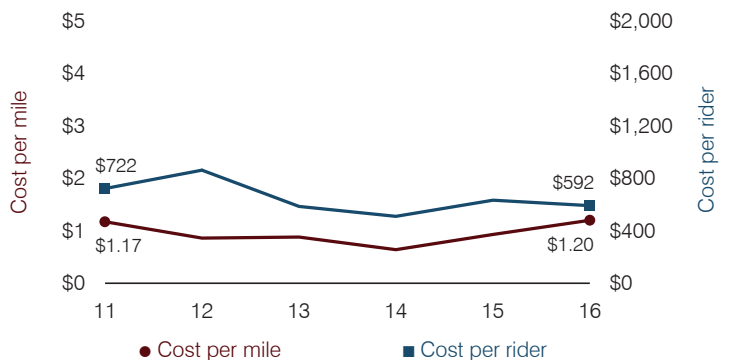
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Santa Cruz Valley Unified School District

Santa Cruz County

Efficiency peer groups 4 and T-7, Achievement peer group 5

Legislative district(s): 2

District size, location:

Medium-large, Town

Students attending:

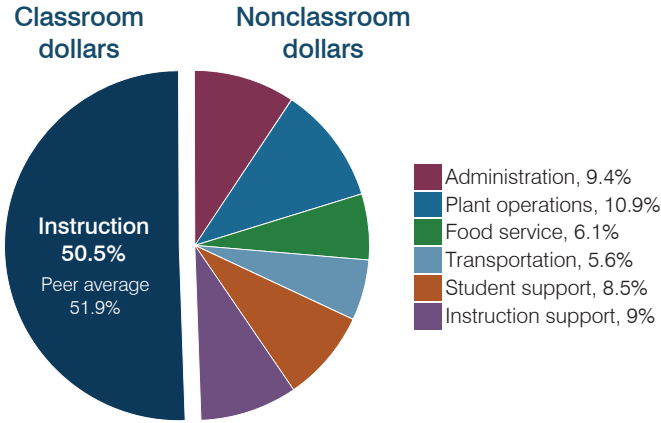
3,326

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$719	\$791	\$806
	Students per administrative position	63	69	67
Plant operations	Cost per square foot	\$5.59	\$5.35	\$6.10
	Square footage per student	149	191	154
Food service	Cost per meal	\$2.80	\$2.94	\$2.81
	Cost per mile	\$2.79	\$3.32	\$3.72
Transportation	Cost per rider	\$742	\$863	\$1,092

Per pupil spending

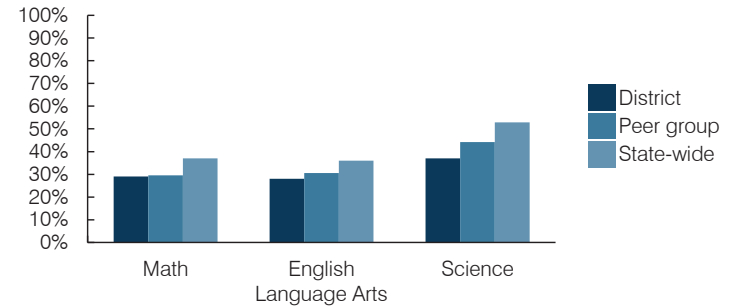
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,805	\$ 3,850	\$ 3,915	\$ 4,145
Administration	731	719	791	806
Plant operations	823	831	987	939
Food service	466	461	402	415
Transportation	449	427	405	364
Student support	613	649	588	633
Instruction support	660	686	473	444
Total operational	\$ 7,547	\$ 7,623	\$ 7,561	\$ 7,746
Land and buildings	\$ 0	\$ 49	\$ 232	\$ 621
Equipment	237	291	291	400
Interest	93	83	195	216
Other	9	10	69	153
Total nonoperational	\$ 339	\$ 433	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,886	\$ 8,056	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	90%	83%	78%
Poverty rate (2015)	25%	24%	23%
Students per teacher	17.7	16.5	18.6
Average teacher salary	\$41,808	\$44,919	\$46,384
Amount from Proposition 301	\$4,823	\$5,307	\$5,315
Average years of teacher experience	10.7	12.0	11.0
Percentage of teachers in first 3 years	15%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,564	\$ 1,564	\$ 2,396	\$ 1,301
State	3,753	3,912	3,985	3,780
Local	2,611	2,018	3,109	4,268
Total revenues per pupil	\$ 7,928	\$ 7,494	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,950	\$ 5,217	\$ 5,347	\$ 5,471
Grants	1,598	1,600	1,480	1,182
Donations and tax credits	67	71	53	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	466	451	15 of 18

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.2	58.7	55.6	53.8	58.2	59.0	57.4	56.7	55.5	53.3	54.5	53.5	48.7	50.6	50.4	50.5

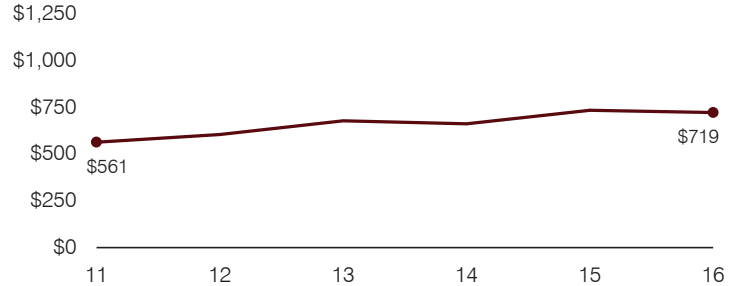
OPERATIONAL TRENDS

Fiscal years as indicated

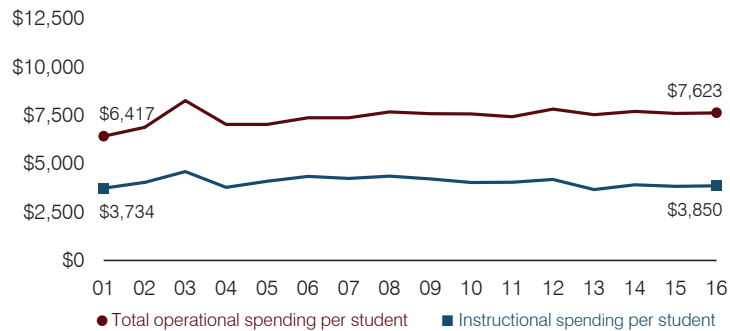
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.5 to 50.5 percent. Overall, as a percentage of total operational spending, administration, plant operations, student support, and instruction support increased, while transportation decreased and food service decreased slightly.

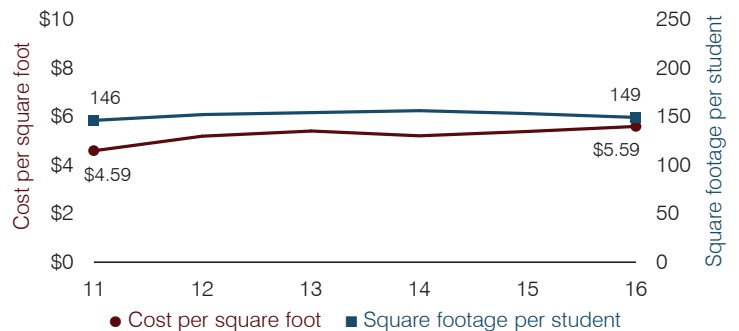
Administrative cost per pupil



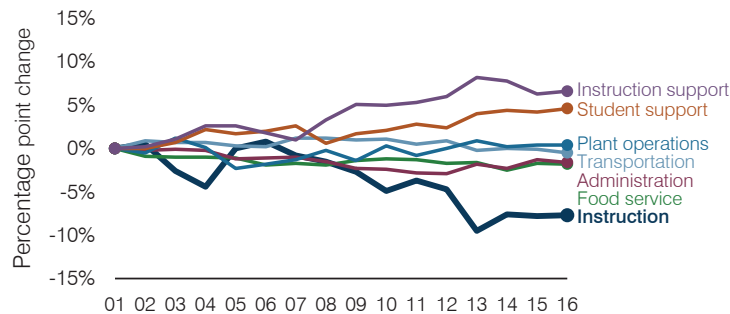
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



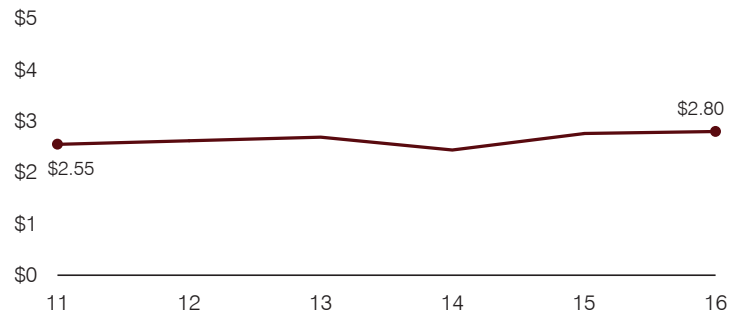
Plant cost per square foot and square footage per student



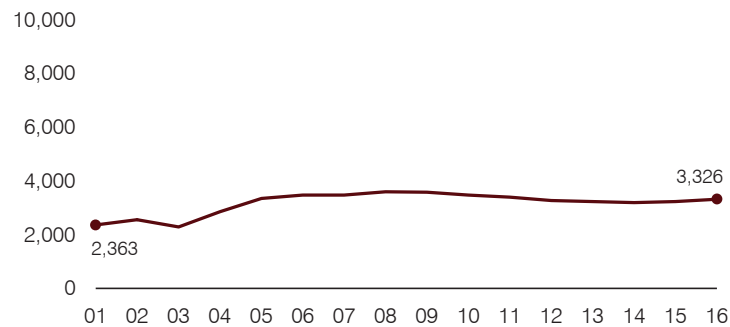
Changes in operational spending percentages



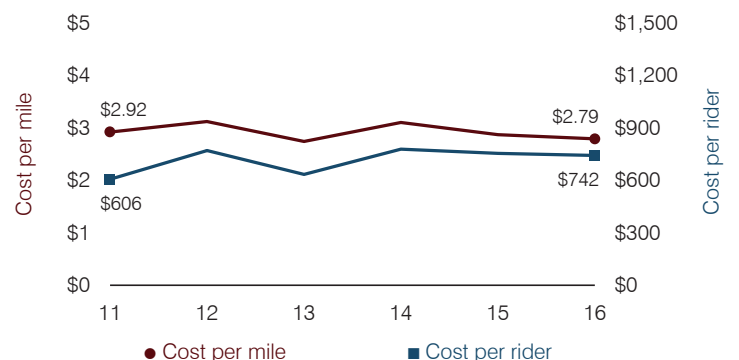
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Santa Cruz Valley Union High School District

Pinal County

Efficiency peer groups 6 and T-10, Achievement peer group 10

Legislative district(s): 8 and 11

District size, location:

Small, Town

Students attending:

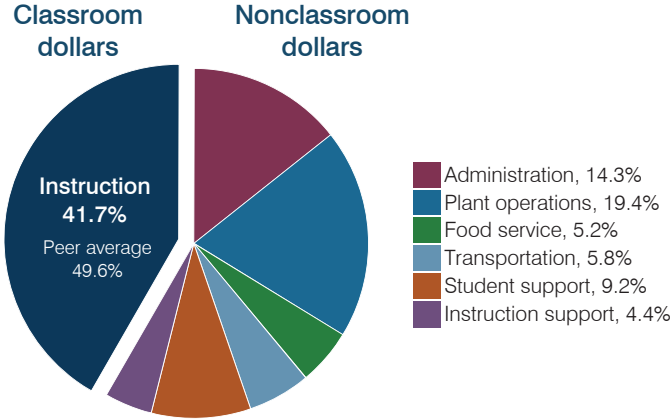
448

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,312	\$1,647	\$806
	Students per administrative position	53	45	67
Plant operations	Cost per square foot	\$5.28	\$4.72	\$6.10
	Square footage per student	338	341	154
Food service	Cost per meal	\$3.22	\$3.52	\$2.81
Transportation	Cost per mile	\$2.51	\$1.89	\$3.72
	Cost per rider	\$1,316	\$1,242	\$1,092

Per pupil spending

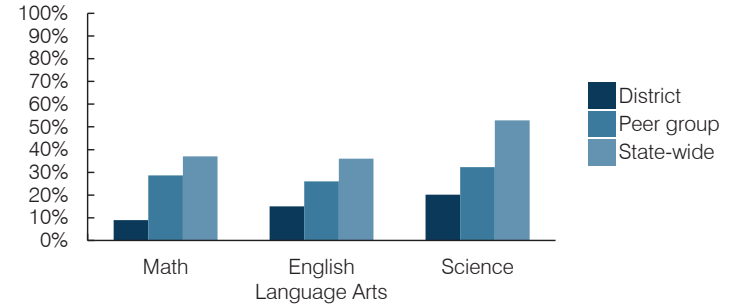
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,985	\$ 3,837	\$ 5,245	\$ 4,145
Administration	1,522	1,312	1,647	806
Plant operations	1,940	1,788	1,511	939
Food service	461	479	496	415
Transportation	520	537	517	364
Student support	859	842	640	633
Instruction support	414	407	409	444
Total operational	\$ 9,701	\$ 9,202	\$ 10,465	\$ 7,746
Land and buildings	\$ 70	\$ 243	\$ 455	\$ 621
Equipment	639	854	488	400
Interest	404	269	158	216
Other	12	11	47	153
Total nonoperational	\$ 1,125	\$ 1,377	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 10,826	\$ 10,579	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	89%	92%	94%
Graduation rate (2015)	76%	85%	78%
Poverty rate (2015)	22%	20%	23%
Students per teacher	22.4	16.7	18.6
Average teacher salary	\$44,045	\$41,003	\$46,384
Amount from Proposition 301	\$8,292	\$6,211	\$5,315
Average years of teacher experience	10.2	10.1	11.0
Percentage of teachers in first 3 years	5%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,370	\$ 1,276	\$ 2,338	\$ 1,301
State	1,535	2,464	3,632	3,780
Local	11,387	9,917	7,286	4,268
Total revenues per pupil	\$ 14,292	\$ 13,657	\$ 13,256	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,534	\$ 6,610	\$ 7,157
Grants	1,393	1,310	2,186
Donations and tax credits	53	33	264

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	5,092	4,445	15 of 20

Classroom dollar percentage

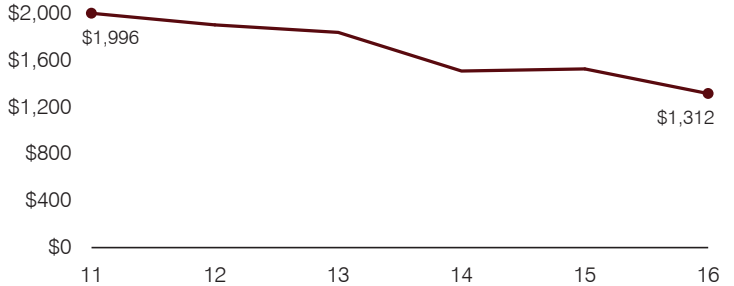
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.7	54.3	52.8	52.2	49.6	49.0	47.6	41.5	44.2	36.1	41.7	43.2	39.8	40.3	41.1	41.7

OPERATIONAL TRENDS
Fiscal years as indicated

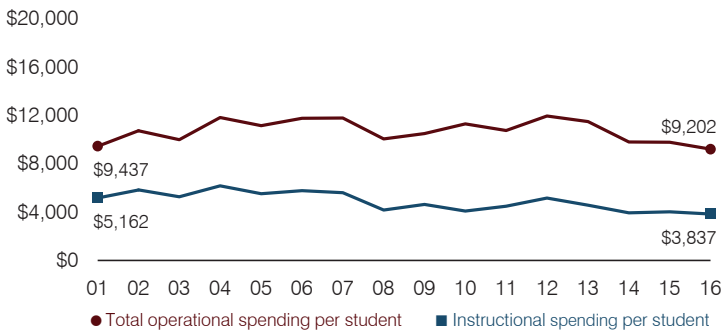
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 14 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 41.7 to a low of 39.8 percent. As a percentage of total operational spending, administration decreased substantially, while transportation and student support increased overall.

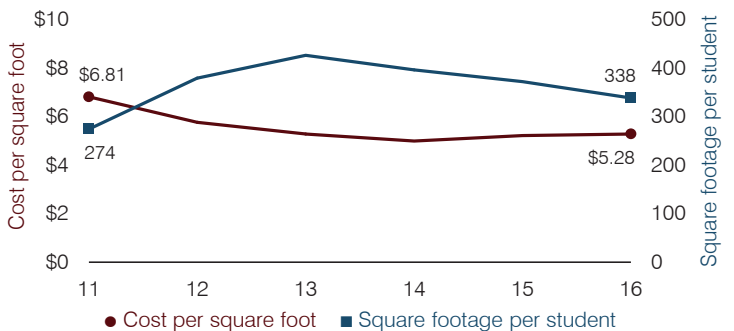
Administrative cost per pupil



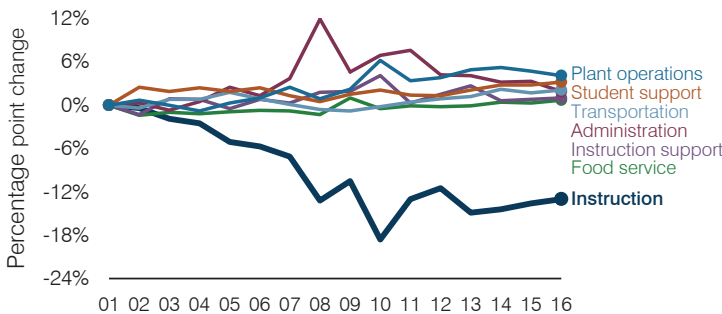
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



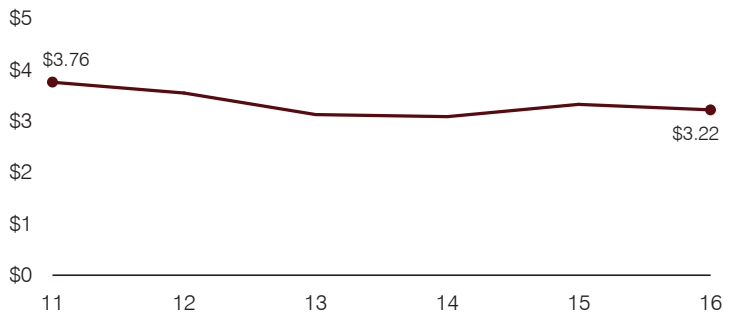
Plant cost per square foot and square footage per student



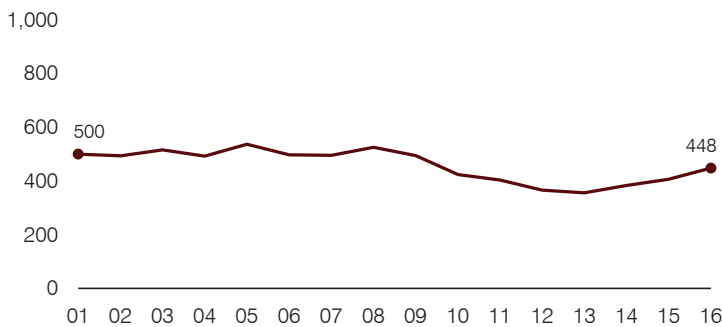
Changes in operational spending percentages



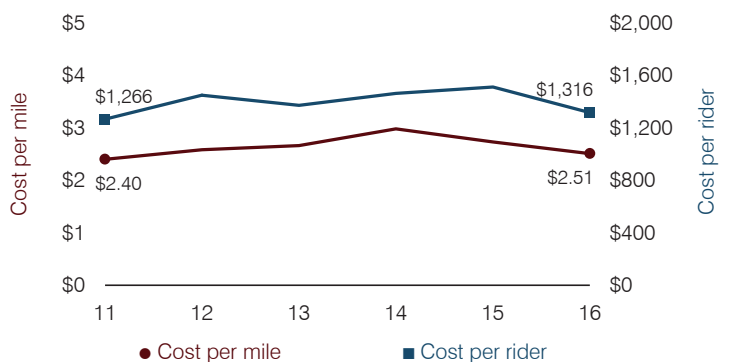
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Scottsdale Unified School District

Maricopa County

Efficiency peer groups 1 and T-5, Achievement peer group 2

Legislative district(s): 23, 24, 26, and 28

District size, location:

Very large, City

Students attending:

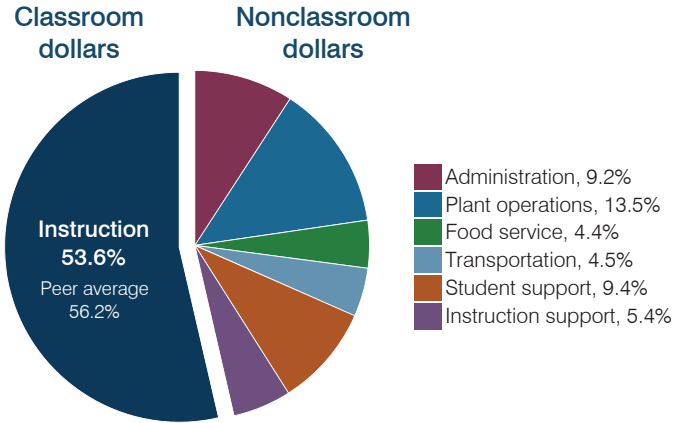
23,051

Number of schools:

30

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$715	\$673	\$806
	Students per administrative position	78	80	67
Plant operations	Cost per square foot	\$5.75	\$5.86	\$6.10
	Square footage per student	184	147	154
Food service	Cost per meal	\$2.64	\$2.73	\$2.81
Transportation	Cost per mile	\$4.46	\$3.76	\$3.72
	Cost per rider	\$1,677	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

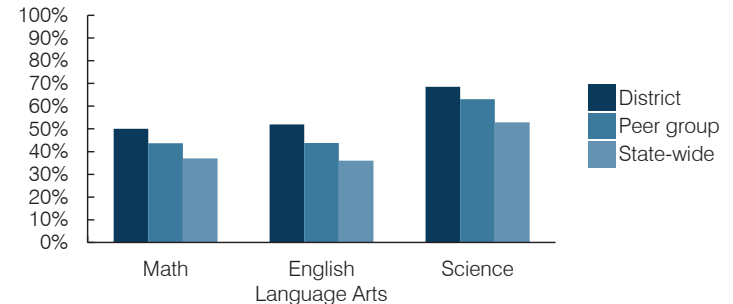
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,094	\$ 4,194	\$ 4,121	\$ 4,145
Administration	651	715	673	806
Plant operations	1,028	1,058	859	939
Food service	316	341	329	415
Transportation	356	353	341	364
Student support	704	733	639	633
Instruction support	442	426	369	444
Total operational	\$ 7,591	\$ 7,820	\$ 7,331	\$ 7,746
Land and buildings	\$ 187	\$ 226	\$ 396	\$ 621
Equipment	329	260	369	400
Interest	545	510	247	216
Other	217	249	194	153
Total nonoperational	\$ 1,278	\$ 1,245	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 8,869	\$ 9,065	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	86%	90%	78%
Poverty rate (2015)	11%	14%	23%
Students per teacher	18.7	18.6	18.6
Average teacher salary	\$48,853	\$44,519	\$46,384
Amount from Proposition 301	\$5,406	\$5,402	\$5,315
Average years of teacher experience	13.6	10.8	11.0
Percentage of teachers in first 3 years	14%	21%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.7%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 727	\$ 723	\$ 838	\$ 1,301
State	1,510	1,535	3,389	3,780
Local	7,610	7,632	5,025	4,268
Total revenues per pupil	\$ 9,847	\$ 9,890	\$ 9,252	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,388	\$ 5,355	\$ 5,384	\$ 5,471
Grants	718	717	854	1,182
Donations and tax credits	178	200	94	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 317	\$ 307	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,954	2,016	10 of 10

Classroom dollar percentage

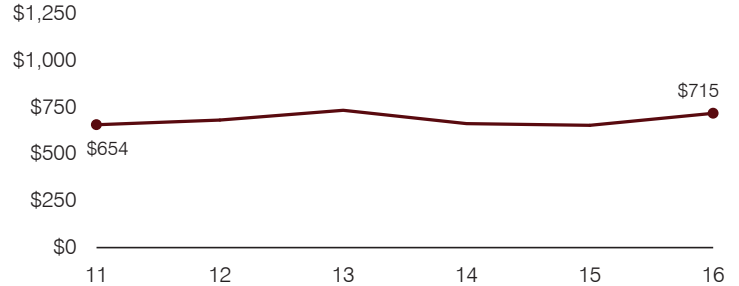
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.6	59.0	61.5	63.7	62.3	60.5	61.3	60.4	57.7	59.5	57.7	58.7	57.9	54.5	53.9	53.6

OPERATIONAL TRENDS
Fiscal years as indicated

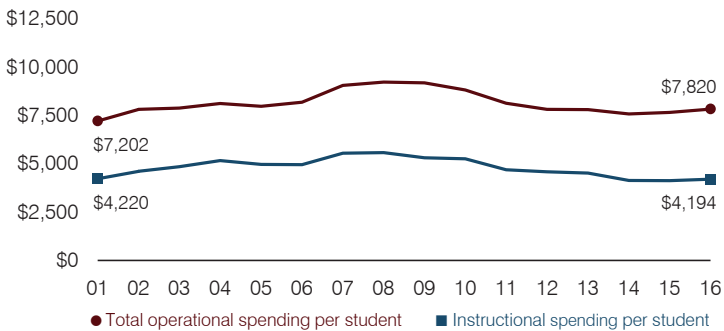
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom decreased overall from 57.7 to 53.6 percent. Overall, as a percentage of total operational spending, student support increased substantially and administration, plant operations, and instruction support increased slightly. Other nonclassroom areas remained fairly stable.

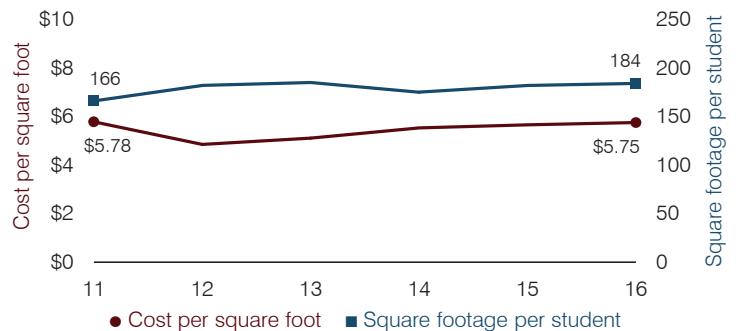
Administrative cost per pupil



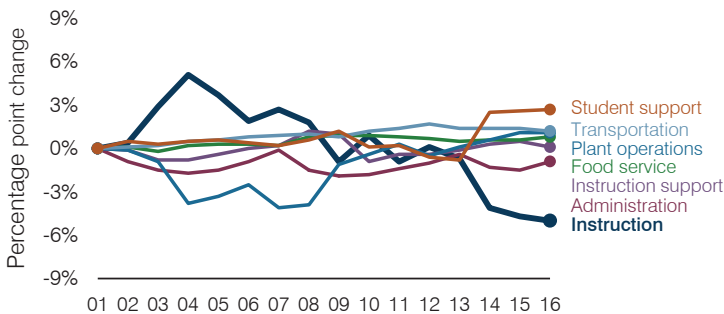
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



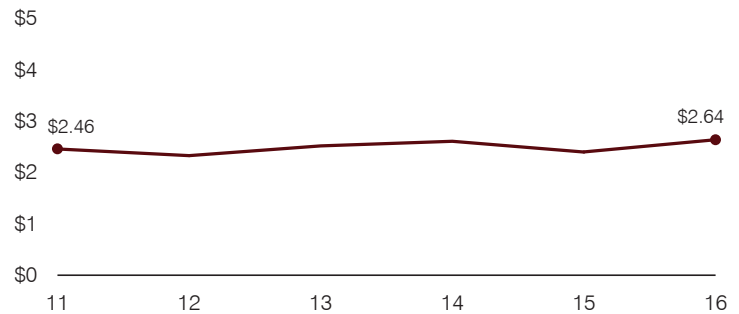
Plant cost per square foot and square footage per student



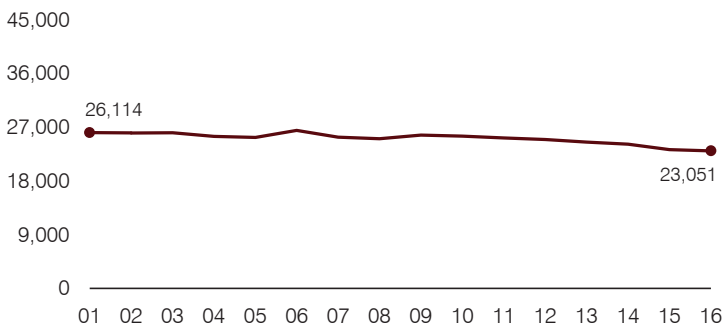
Changes in operational spending percentages



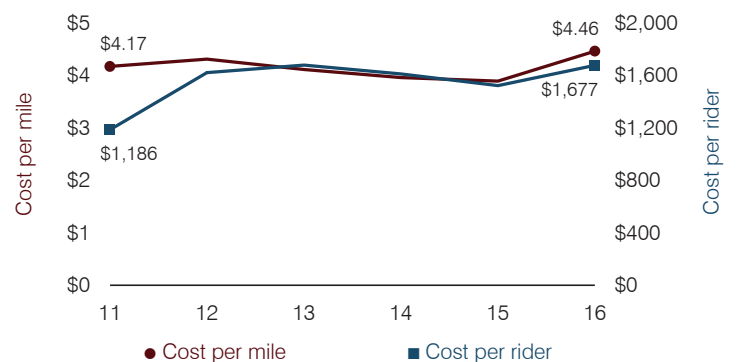
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sedona-Oak Creek Joint Unified School District

Yavapai County

Efficiency peer groups 5 and T-7, Achievement peer group 4

Legislative district(s): 6

District size, location:

Medium, Town

Students attending:

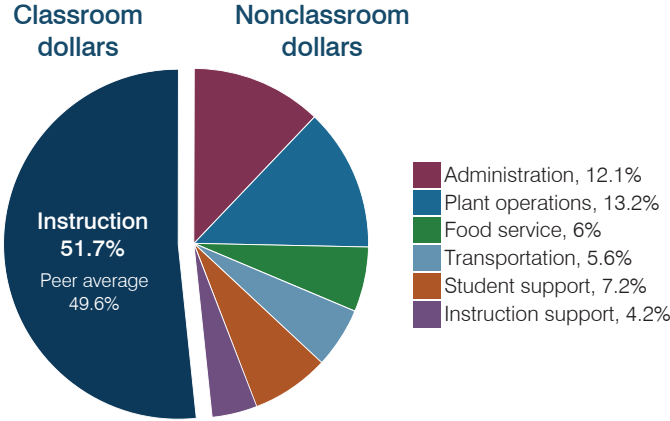
1,048

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,013	\$1,145	\$806
	Students per administrative position	51	56	67
Plant operations	Cost per square foot	\$3.13	\$5.22	\$6.10
	Square footage per student	355	270	154
Food service	Cost per meal	\$4.23	\$3.40	\$2.81
Transportation	Cost per mile	\$4.15	\$3.32	\$3.72
	Cost per rider	\$903	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

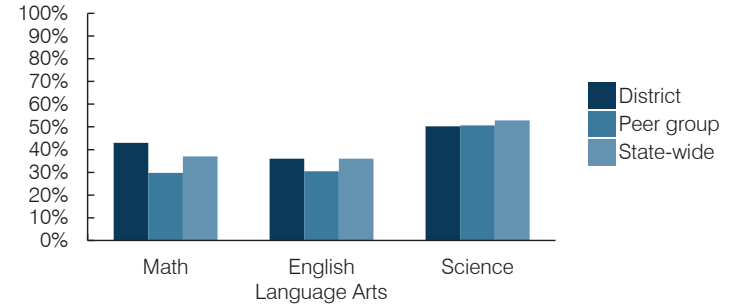
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,252	\$ 4,329	\$ 4,576	\$ 4,145
Administration	902	1,013	1,145	806
Plant operations	1,226	1,111	1,342	939
Food service	457	501	450	415
Transportation	410	468	522	364
Student support	506	602	695	633
Instruction support	337	356	396	444
Total operational	\$ 8,090	\$ 8,380	\$ 9,126	\$ 7,746
Land and buildings	\$ 113	\$ 179	\$ 452	\$ 621
Equipment	131	339	498	400
Interest	2,102	2,456	243	216
Other	72	59	65	153
Total nonoperational	\$ 2,418	\$ 3,033	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 10,508	\$ 11,413	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	87%	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	16.1	15.3	18.6
Average teacher salary	\$39,302	\$43,729	\$46,384
Amount from Proposition 301	\$5,395	\$4,733	\$5,315
Average years of teacher experience	12.1	10.4	11.0
Percentage of teachers in first 3 years	20%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 718	\$ 871	\$ 4,015	\$ 1,301
State	1,680	1,856	4,190	3,780
Local	11,448	11,955	4,081	4,268
Total revenues per pupil	\$ 13,846	\$ 14,682	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,270	\$ 5,791	\$ 5,922	\$ 5,471
Grants	427	947	1,805	1,182
Donations and tax credits	282	310	139	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	5,980	6,472	19 of 29

Sedona-Oak Creek JUSD—page 2

Classroom dollar percentage

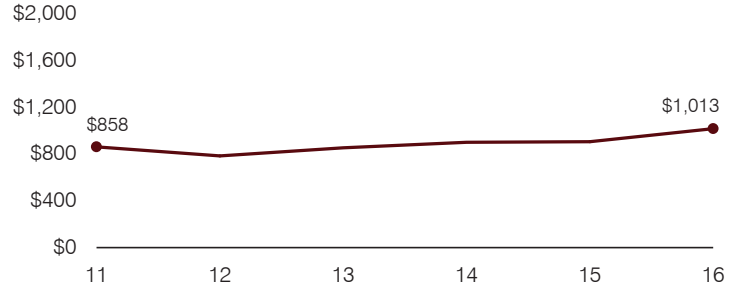
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.0	50.5	53.4	52.3	52.7	54.6	54.9	55.1	54.4	53.2	54.4	53.4	54.4	52.8	52.6	51.7

OPERATIONAL TRENDS Fiscal years as indicated

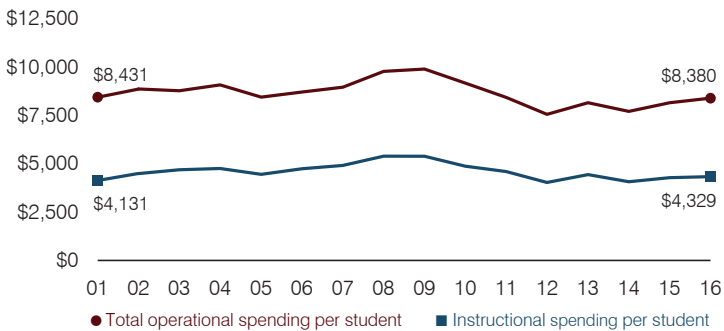
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.4 to 51.7 percent. Overall, as a percentage of total operational spending, administration and food service increased and transportation and student support increased slightly, while plant operations and instruction support decreased slightly.

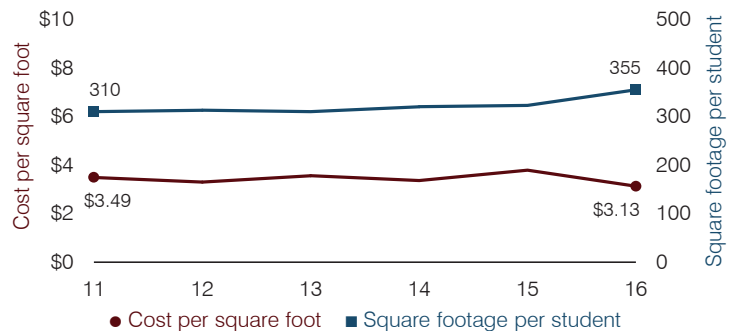
Administrative cost per pupil



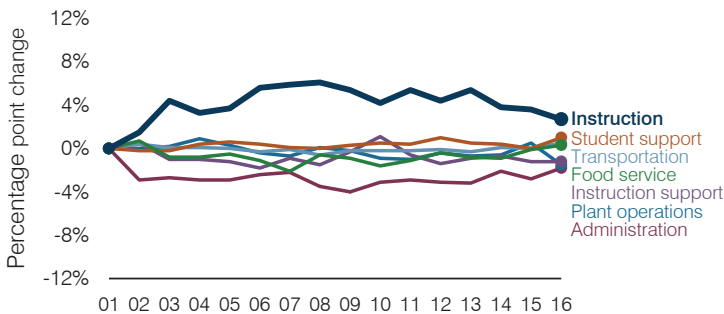
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



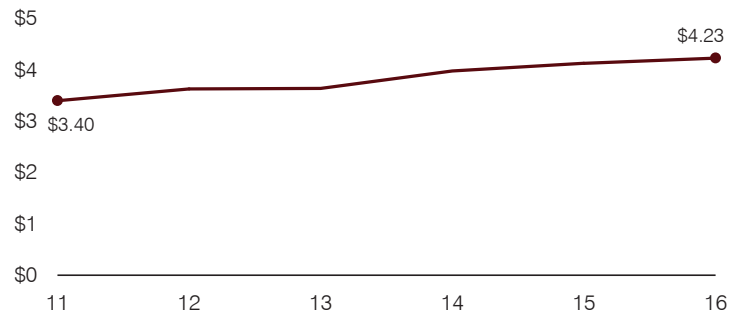
Plant cost per square foot and square footage per student



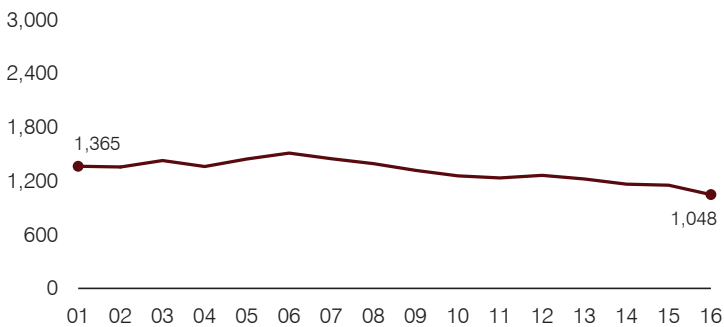
Changes in operational spending percentages



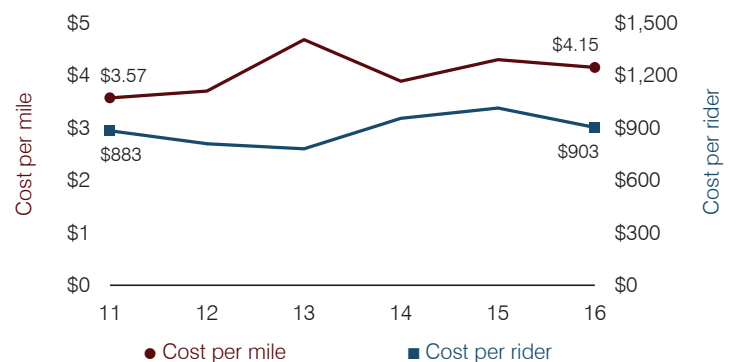
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Seligman Unified School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 4

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

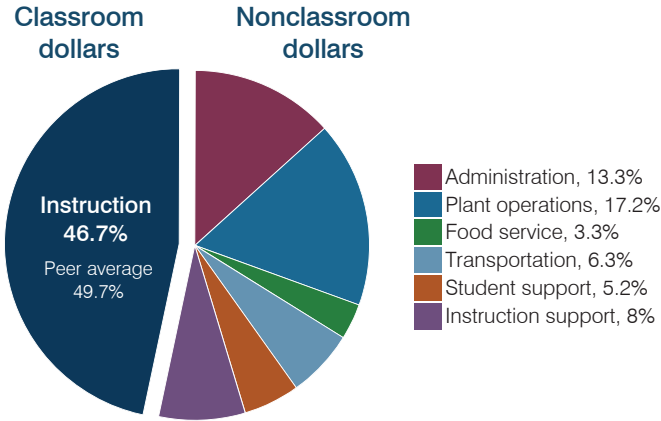
146

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,361	\$2,987	\$806
	Students per administrative position	26	30	67
Plant operations	Cost per square foot	\$4.91	\$7.21	\$6.10
	Square footage per student	620	364	154
Food service	Cost per meal	\$4.14	\$5.54	\$2.81
Transportation	Cost per mile	\$0.93	\$1.75	\$3.72
	Cost per rider	\$1,889	\$1,495	\$1,092

Per pupil spending

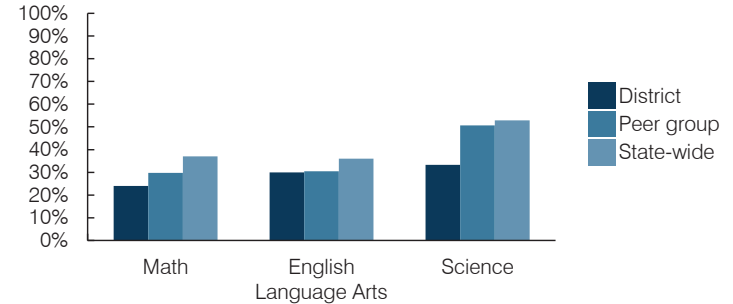
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,697	\$ 8,282	\$ 8,342	\$ 4,145
Administration	2,465	2,361	2,987	806
Plant operations	3,223	3,046	2,523	939
Food service	715	593	918	415
Transportation	1,609	1,115	1,108	364
Student support	1,085	926	664	633
Instruction support	1,574	1,412	514	444
Total operational	\$ 20,368	\$ 17,735	\$ 17,056	\$ 7,746
Land and buildings	\$ 146	\$ 224	\$ 2,005	\$ 621
Equipment	255	355	819	400
Interest	53	100	31	216
Other	201	119	87	153
Total nonoperational	\$ 655	\$ 798	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 21,023	\$ 18,533	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	95%	94%
Graduation rate (2015)	N/A	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	10.4	15.3	18.6
Average teacher salary	\$47,179	\$43,729	\$46,384
Amount from Proposition 301	\$3,246	\$4,733	\$5,315
Average years of teacher experience	8.0	10.4	11.0
Percentage of teachers in first 3 years	7%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	8.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,816	\$ 954	\$ 3,667	\$ 1,301
State	977	949	6,156	3,780
Local	18,062	17,546	14,438	4,268
Total revenues per pupil	\$ 20,855	\$ 19,449	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 8,836	\$ 8,257	\$ 9,047
Grants	1,839	1,002	4,768
Donations and tax credits	21	17	186

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	10,847	10,060	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

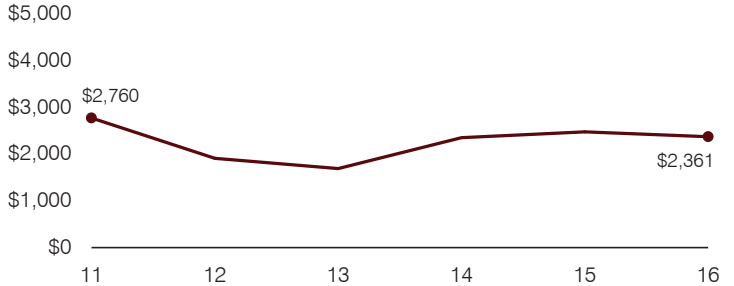
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.8	60.2	58.3	53.6	53.9	51.8	53.5	54.2	54.4	52.6	53.0	51.8	50.6	50.7	47.6	46.7

OPERATIONAL TRENDS
Fiscal years as indicated

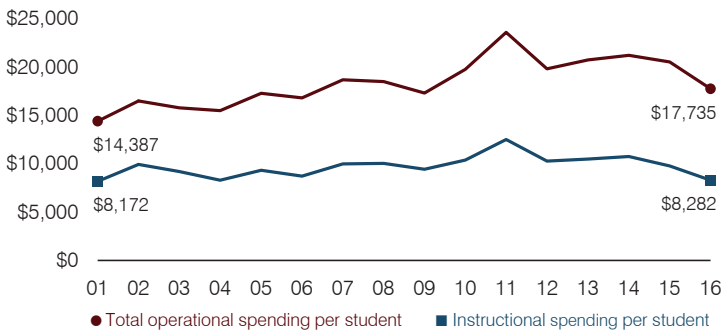
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 25 percent. The percentage of dollars spent in the classroom decreased from 53 to 46.7 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts. Plant operations increased substantially and food service and instruction support increased overall.

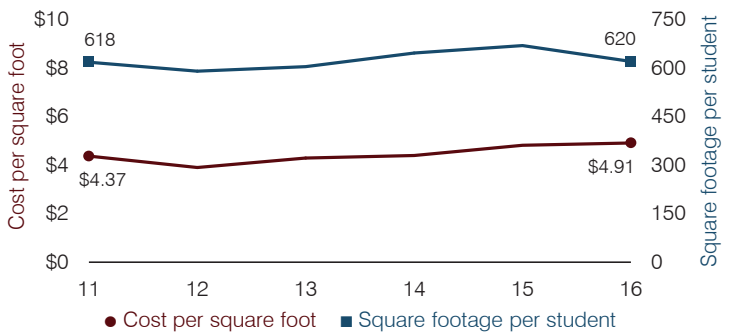
Administrative cost per pupil



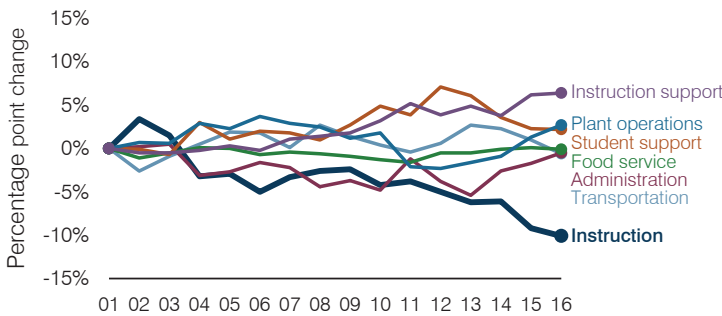
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



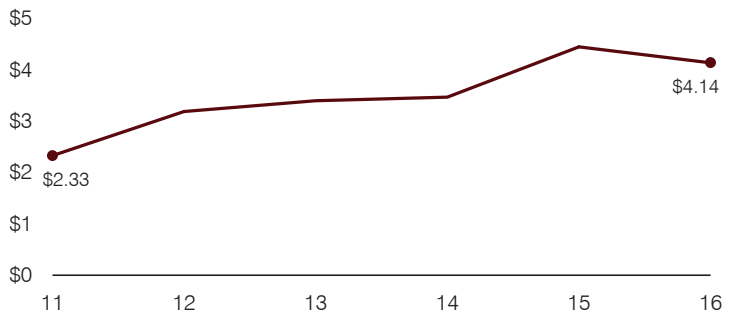
Plant cost per square foot and square footage per student



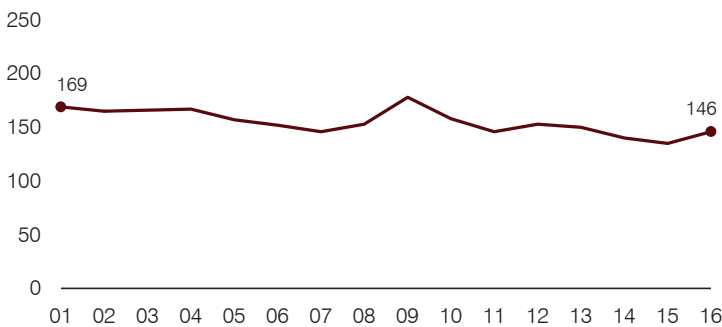
Changes in operational spending percentages



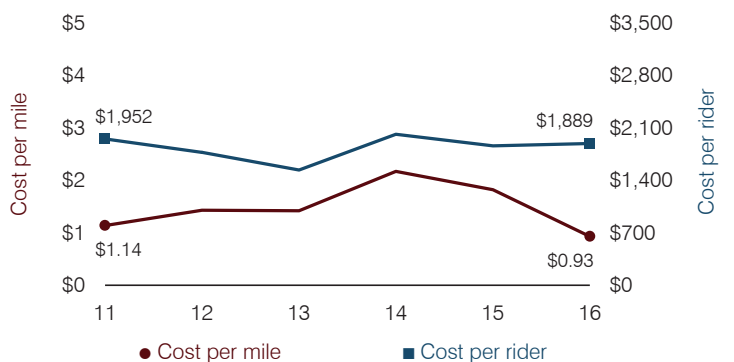
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sentinel Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

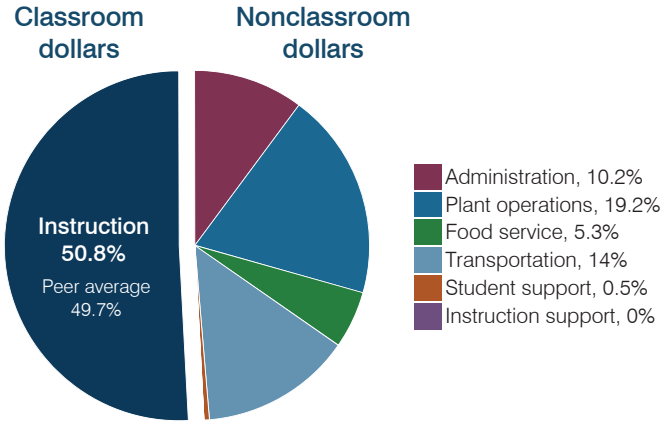
37

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,787	\$2,987	\$806
	Students per administrative position	31	30	67
Plant operations	Cost per square foot	\$14.47	\$7.21	\$6.10
	Square footage per student	362	364	154
Food service	Cost per meal	\$6.15	\$5.54	\$2.81
Transportation	Cost per mile	\$2.54	\$1.75	\$3.72
	Cost per rider	\$3,656	\$1,495	\$1,092

Per pupil spending

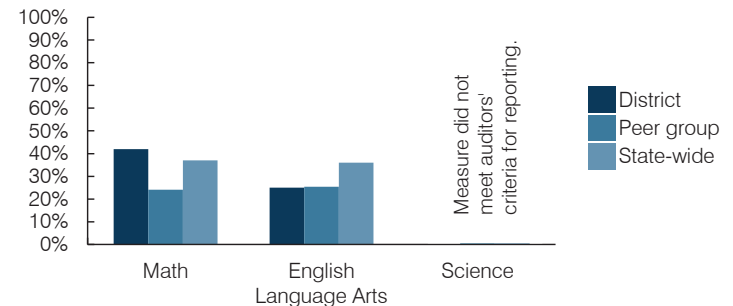
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 15,880	\$ 13,855	\$ 8,342	\$ 4,145
Administration	2,897	2,787	2,987	806
Plant operations	5,236	5,243	2,523	939
Food service	1,652	1,447	918	415
Transportation	4,098	3,804	1,108	364
Student support	83	122	664	633
Instruction support	22	0	514	444
Total operational	\$ 29,868	\$ 27,258	\$ 17,056	\$ 7,746
Land and buildings	\$ 431	\$ 108	\$ 2,005	\$ 621
Equipment	945	1,026	819	400
Interest	13	9	31	216
Other	0	0	87	153
Total nonoperational	\$ 1,389	\$ 1,143	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 31,257	\$ 28,401	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	42%	43%	23%
Students per teacher	7.5	10.4	18.6
Average teacher salary	\$38,642	\$43,208	\$46,384
Amount from Proposition 301	\$3,902	\$2,888	\$5,315
Average years of teacher experience	15.7	10.5	11.0
Percentage of teachers in first 3 years	0%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,157	\$ 1,948	\$ 3,667	\$ 1,301
State	4,307	5,373	6,156	3,780
Local	25,811	22,119	14,438	4,268
Total revenues per pupil	\$ 31,275	\$ 29,440	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,300	\$ 9,558	\$ 9,047	\$ 5,471
Grants	2,504	2,490	4,768	1,182
Donations and tax credits	44	58	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	16,110	13,967	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

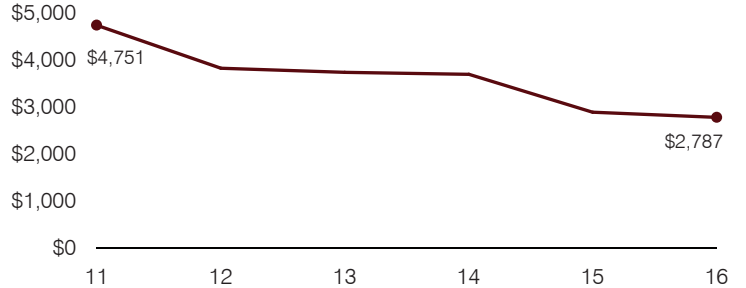
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	42.6	43.5	42.6	45.7	42.7	47.8	55.2	53.0	50.7	50.0	49.4	50.2	49.9	53.1	53.2	50.8

OPERATIONAL TRENDS
Fiscal years as indicated

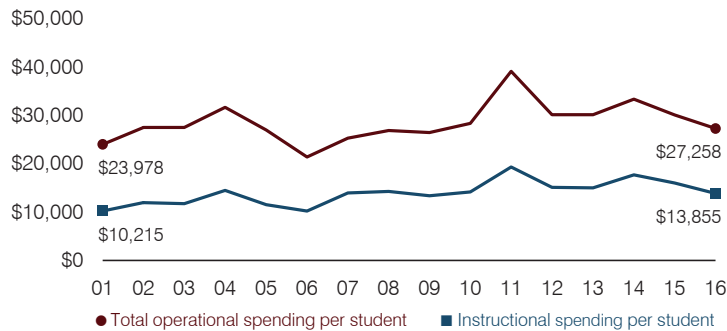
5-year spending trend (2011 through 2016)

Student enrollment increased by 54 percent, which contributed to the 30 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, increasing overall from 49.4 to 50.8 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

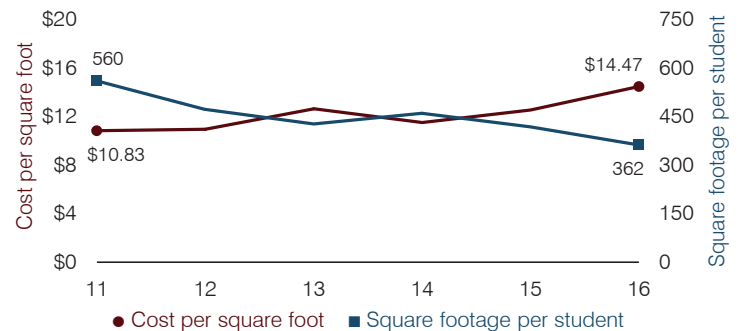
Administrative cost per pupil



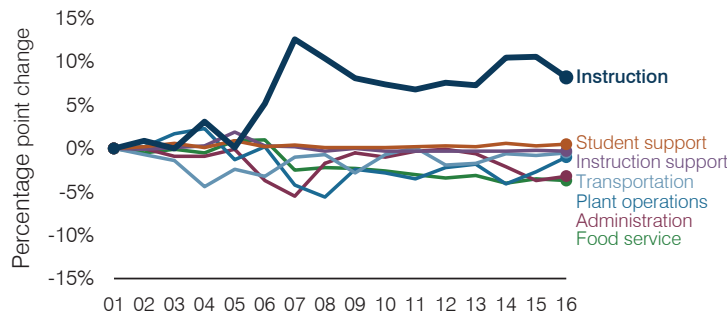
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



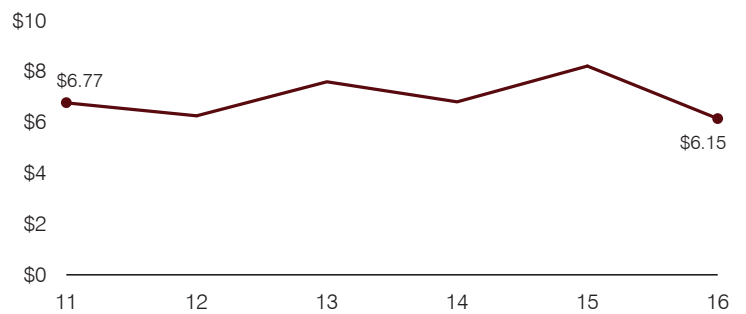
Plant cost per square foot and square footage per student



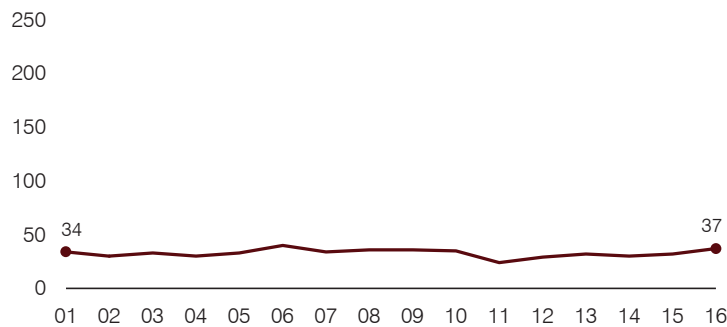
Changes in operational spending percentages



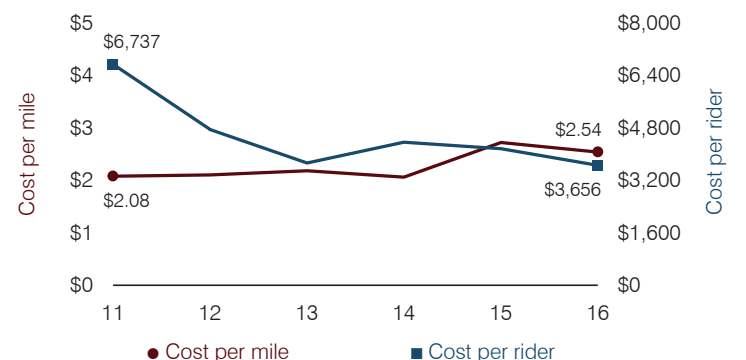
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Show Low Unified School District

Navajo County

Efficiency peer groups 4 and T-8, Achievement peer group 6

Legislative district(s): 6 and 7

District size, location:

Medium-large, Rural

Students attending¹:

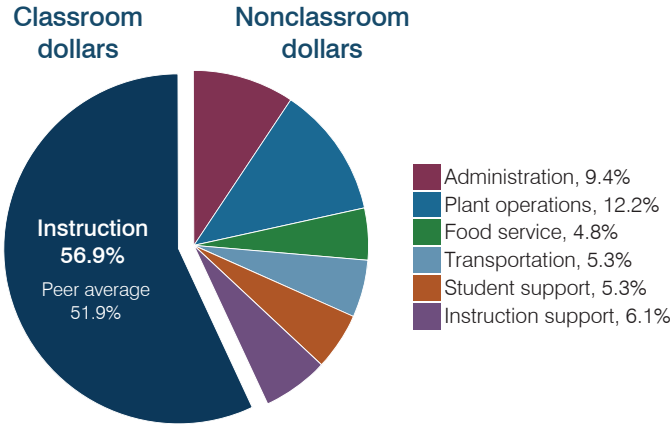
2,343

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$670	\$791	\$806
	Students per administrative position	69	69	67
Plant operations	Cost per square foot	\$4.56	\$5.35	\$6.10
	Square footage per student	190	191	154
Food service	Cost per meal	\$3.27	\$2.94	\$2.81
Transportation	Cost per mile	\$2.63	\$2.55	\$3.72
	Cost per rider	\$948	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

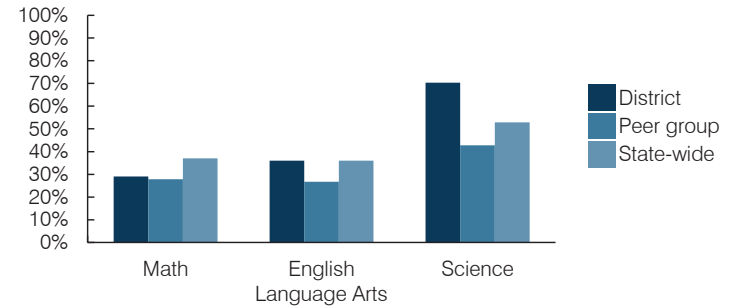
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,866	\$ 4,034	\$ 3,915	\$ 4,145
Administration	690	670	791	806
Plant operations	846	867	987	939
Food service	360	340	402	415
Transportation	380	373	405	364
Student support	414	372	588	633
Instruction support	327	437	473	444
Total operational	\$ 6,883	\$ 7,093	\$ 7,561	\$ 7,746
Land and buildings	\$ 79	\$ 181	\$ 232	\$ 621
Equipment	164	267	291	400
Interest	68	53	195	216
Other	56	58	69	153
Total nonoperational	\$ 367	\$ 559	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,250	\$ 7,652	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	81%	82%	78%
Poverty rate (2015)	31%	32%	23%
Students per teacher	20.7	17.0	18.6
Average teacher salary	\$44,972	\$43,329	\$46,384
Amount from Proposition 301	\$6,698	\$5,348	\$5,315
Average years of teacher experience	11.1	13.0	11.0
Percentage of teachers in first 3 years	30%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,274	\$ 888	\$ 2,396	\$ 1,301
State	2,670	3,279	3,985	3,780
Local	3,757	3,719	3,109	4,268
Total revenues per pupil	\$ 7,701	\$ 7,886	\$ 9,490	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,204	\$ 5,333	\$ 5,347	\$ 5,471
Grants	1,377	1,092	1,480	1,182
Donations and tax credits	36	45	53	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	610	369	15 of 18

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

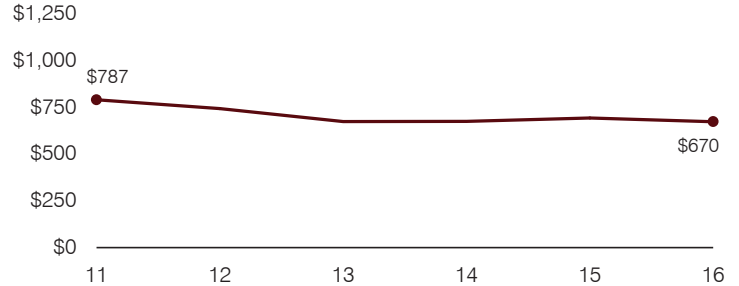
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.9	61.4	59.4	60.3	59.1	56.7	55.0	56.5	54.9	55.6	54.3	52.8	55.4	57.0	56.2	56.9

OPERATIONAL TRENDS
Fiscal years as indicated

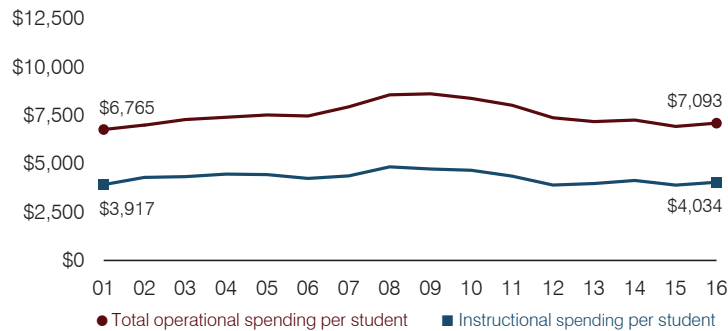
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 54.3 to 56.9 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased. Most other nonclassroom areas varied year to year.

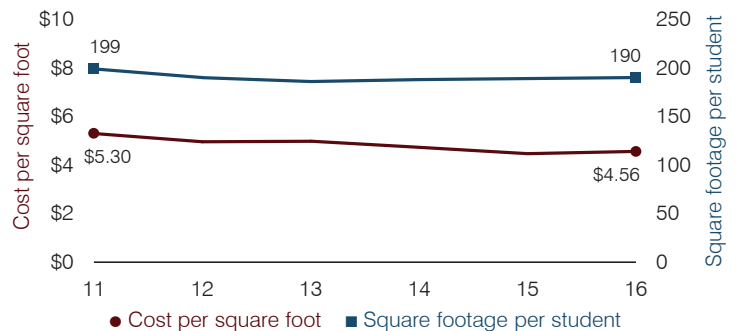
Administrative cost per pupil



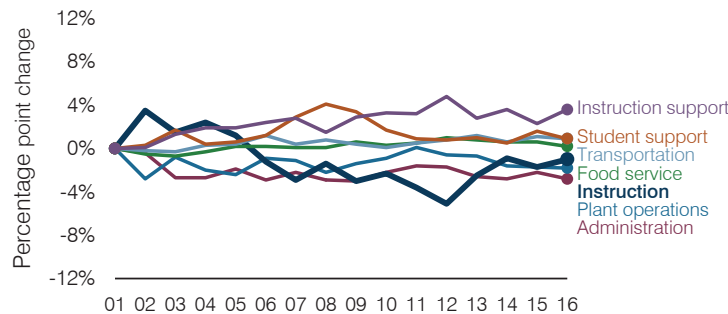
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



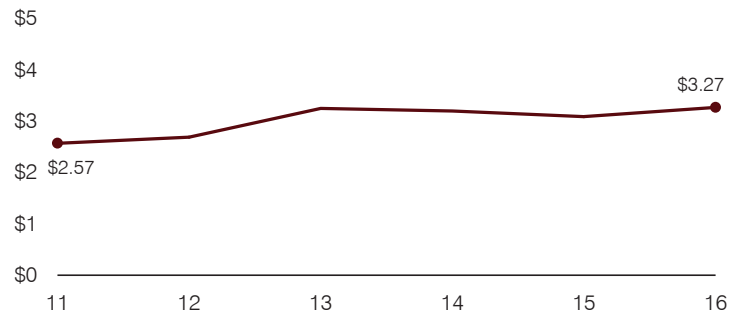
Plant cost per square foot and square footage per student



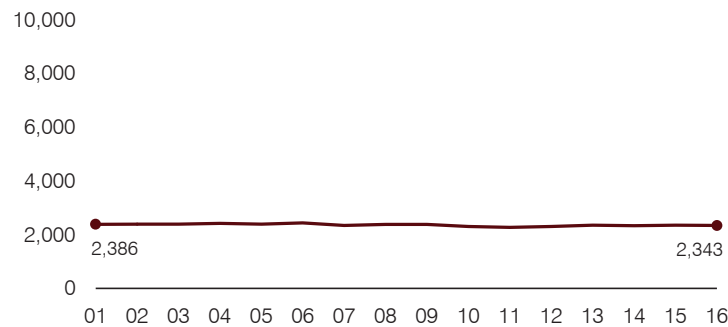
Changes in operational spending percentages



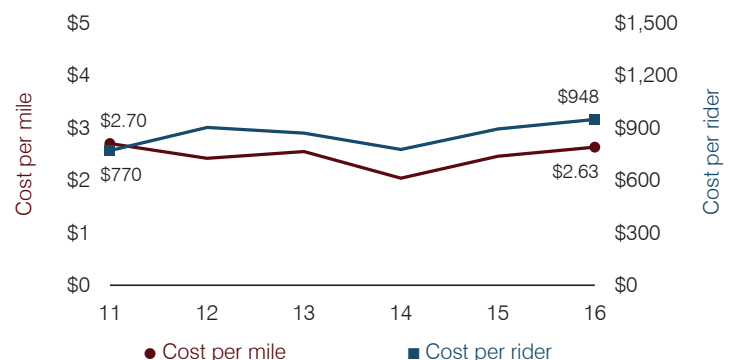
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sierra Vista Unified School District

Cochise County

Efficiency peer groups 3 and T-3, Achievement peer group 3

Legislative district(s): 14

District size, location:

Medium-large, City

Students attending¹:

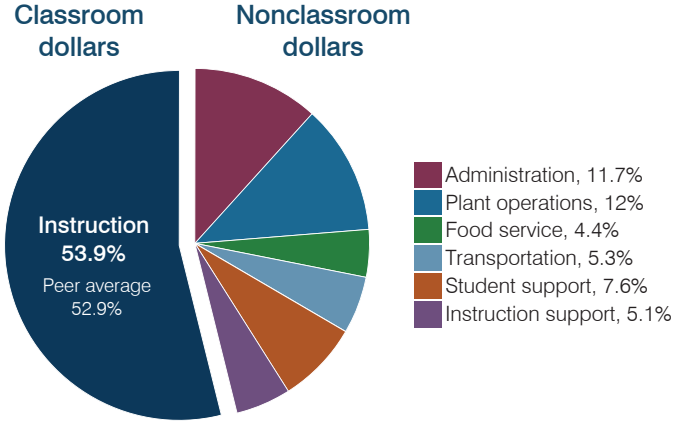
5,706

Number of schools:

8

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$822	\$846	\$806
	Students per administrative position	66	69	67
Plant operations	Cost per square foot	\$5.66	\$5.78	\$6.10
	Square footage per student	150	163	154
Food service	Cost per meal	\$2.94	\$2.98	\$2.81
Transportation	Cost per mile	\$3.59	\$3.92	\$3.72
	Cost per rider	\$874	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

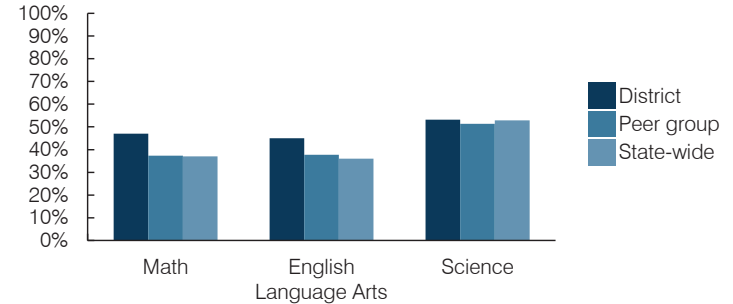
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,751	\$ 3,803	\$ 3,774	\$ 4,145
Administration	771	822	846	806
Plant operations	862	849	923	939
Food service	317	309	314	415
Transportation	356	376	382	364
Student support	478	539	605	633
Instruction support	368	359	296	444
Total operational	\$ 6,903	\$ 7,057	\$ 7,140	\$ 7,746
Land and buildings	\$ 73	\$ 91	\$ 704	\$ 621
Equipment	294	178	259	400
Interest	2	2	191	216
Other	62	67	164	153
Total nonoperational	\$ 431	\$ 338	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 7,334	\$ 7,395	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	88%	84%	78%
Poverty rate (2015)	19%	24%	23%
Students per teacher	19.7	19.0	18.6
Average teacher salary	\$46,090	\$44,998	\$46,384
Amount from Proposition 301	\$3,214	\$5,064	\$5,315
Average years of teacher experience	12.4	11.6	11.0
Percentage of teachers in first 3 years	10%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 755	\$ 816	\$ 823	\$ 1,301
State	2,856	3,412	3,055	3,780
Local	3,705	3,524	4,806	4,268
Total revenues per pupil	\$ 7,316	\$ 7,752	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,177	\$ 5,191	\$ 5,498	\$ 5,471
Grants	711	732	891	1,182
Donations and tax credits	52	62	135	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	53	96	3 of 15
Voter-approved levy increases	0	0	14 of 15

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

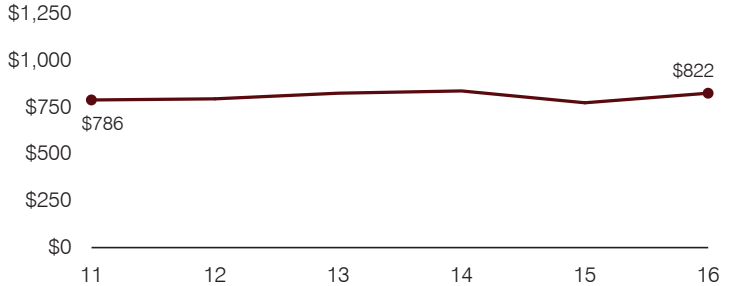
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.4	56.1	56.4	55.4	56.8	56.9	55.5	54.3	54.4	53.2	53.6	53.2	53.8	53.7	54.3	53.9

OPERATIONAL TRENDS
Fiscal years as indicated

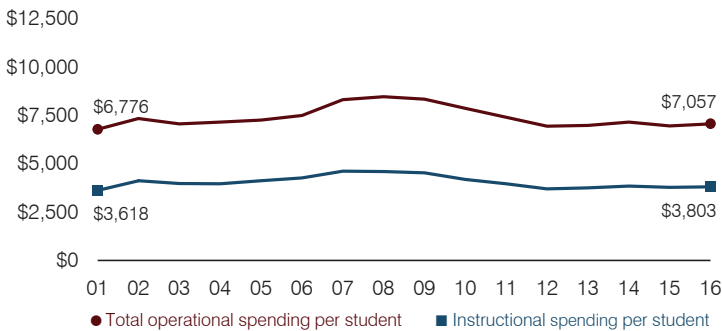
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom increased slightly overall from 53.6 to 53.9 percent. Overall, as a percentage of total operational spending, plant operations decreased, while student support increased slightly. Other nonclassroom areas remained fairly stable.

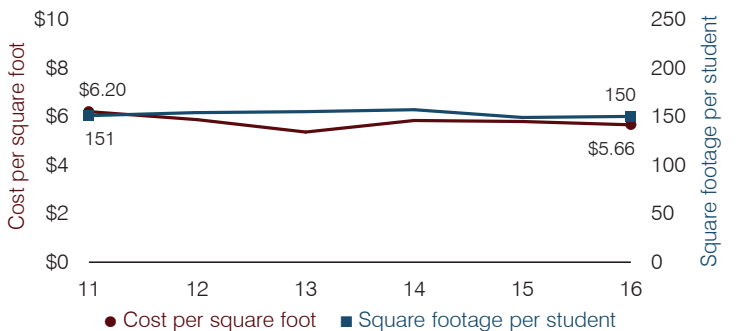
Administrative cost per pupil



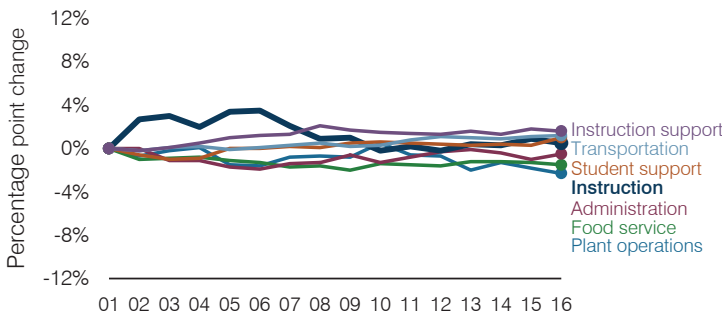
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



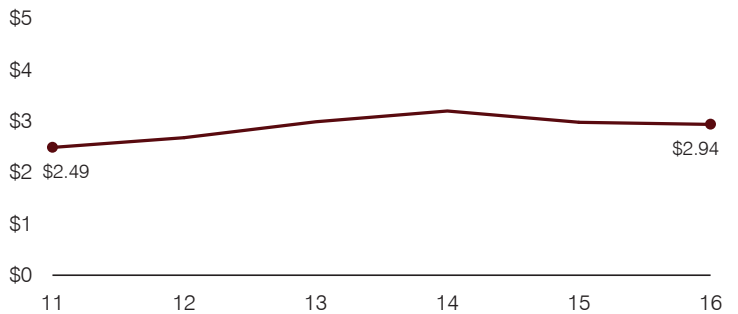
Plant cost per square foot and square footage per student



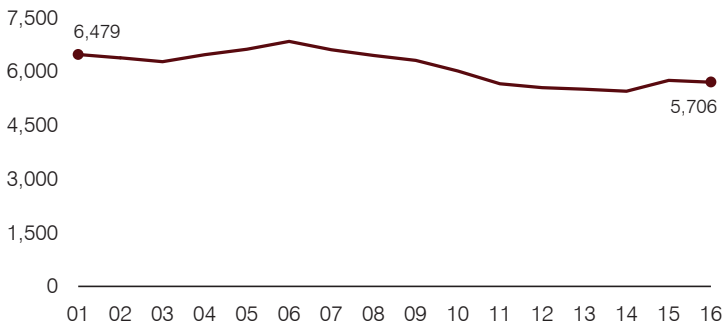
Changes in operational spending percentages



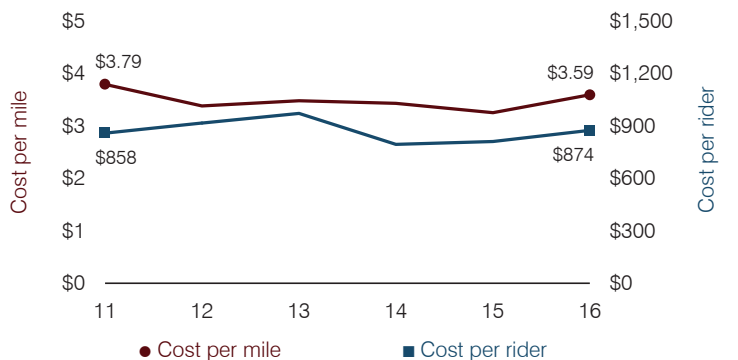
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Skull Valley Elementary School District

Yavapai County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 16

Students attending:

17

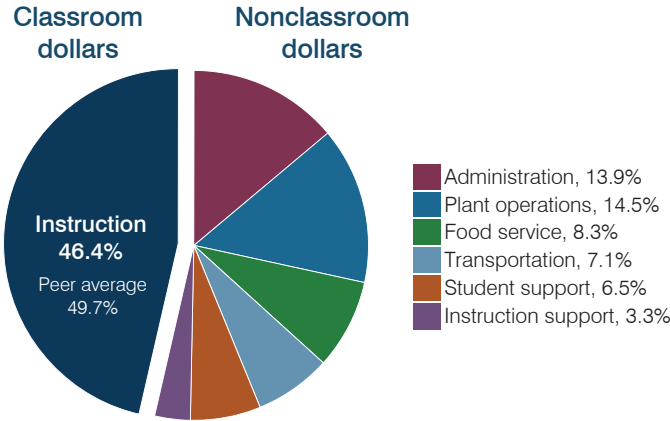
Legislative district(s): 1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,561	\$2,987	\$806
	Students per administrative position	14	30	67
Plant operations	Cost per square foot	\$7.20	\$7.21	\$6.10
	Square footage per student	515	364	154
Food service	Cost per meal	\$14.42	\$5.54	\$2.81
	Cost per mile	\$1.78	\$1.75	\$3.72
Transportation	Cost per rider	\$839	\$1,495	\$1,092

Per pupil spending

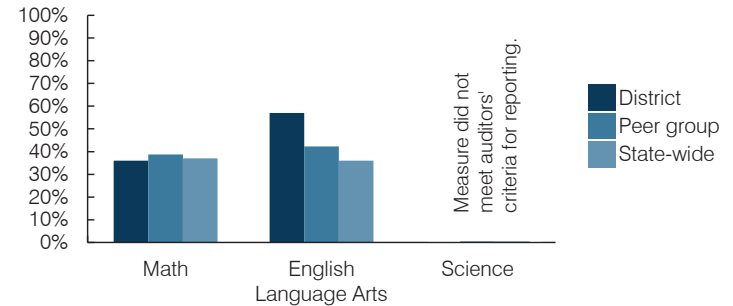
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,063	\$ 11,854	\$ 8,342	\$ 4,145
Administration	2,427	3,561	2,987	806
Plant operations	2,239	3,706	2,523	939
Food service	1,551	2,107	918	415
Transportation	970	1,819	1,108	364
Student support	666	1,657	664	633
Instruction support	351	847	514	444
Total operational	\$ 17,267	\$ 25,551	\$ 17,056	\$ 7,746
Land and buildings	\$ 362	\$ 0	\$ 2,005	\$ 621
Equipment	681	125	819	400
Interest	0	0	31	216
Other	0	0	87	153
Total nonoperational	\$ 1,043	\$ 125	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 18,310	\$ 25,676	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	15%	11%	23%
Students per teacher	8.3	11.8	18.6
Average teacher salary	N/A	\$48,263	\$46,384
Amount from Proposition 301	N/A	\$3,818	\$5,315
Average years of teacher experience	N/A	17.1	11.0
Percentage of teachers in first 3 years	N/A	8%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	14.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 980	\$ 3,381	\$ 3,667	\$ 1,301
State	5,424	10,013	6,156	3,780
Local	11,420	16,046	14,438	4,268
Total revenues per pupil	\$ 17,824	\$ 29,440	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 11,849	\$ 15,605	\$ 9,047	\$ 5,471
Grants	1,439	3,525	4,768	1,182
Donations and tax credits	149	808	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	7,765	10,986	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Skull Valley ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.3	51.7	52.0	56.4	49.6	54.6	53.6	57.1	52.0	53.1	51.8	54.3	47.9	48.1	52.5	46.4

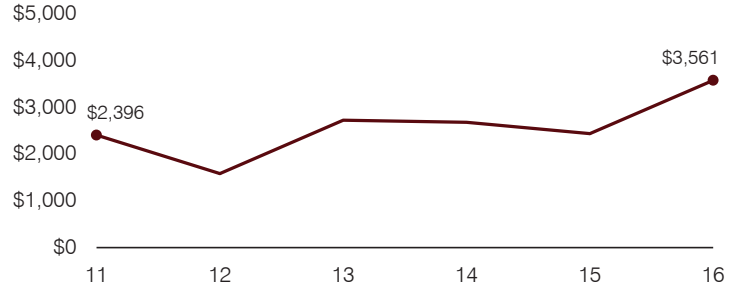
OPERATIONAL TRENDS

Fiscal years as indicated

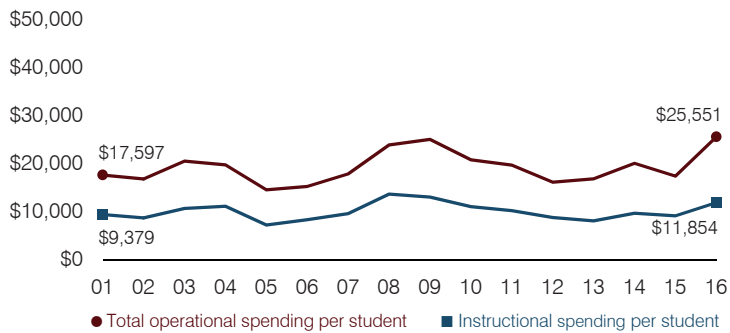
5-year spending trend (2011 through 2016)

Student enrollment decreased by 21 percent, which contributed to the 30 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.8 to 46.4 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

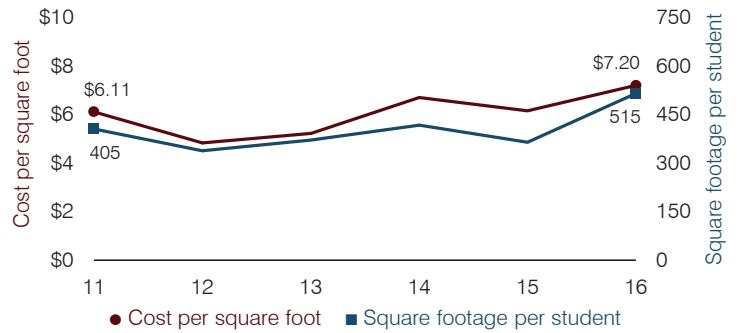
Administrative cost per pupil



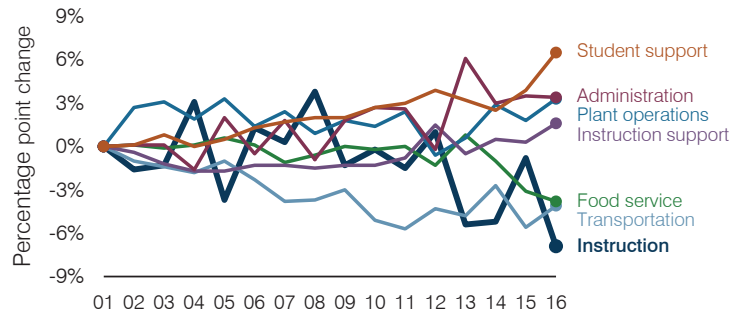
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



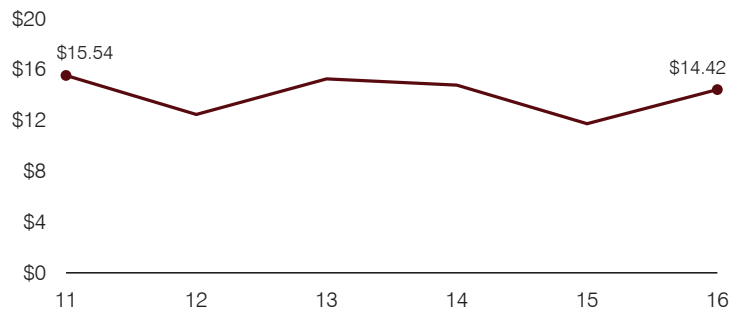
Plant cost per square foot and square footage per student



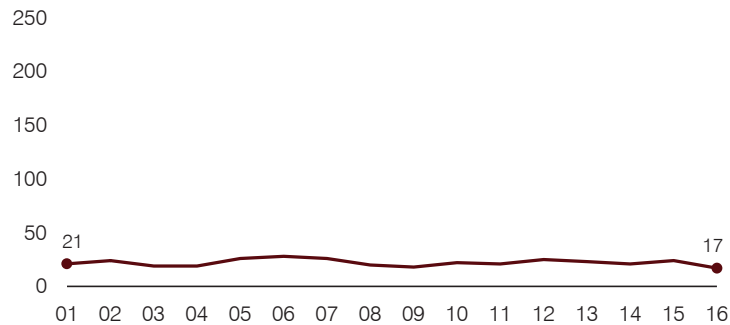
Changes in operational spending percentages



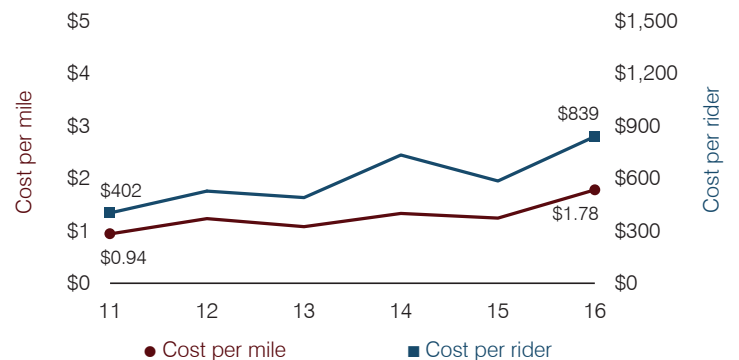
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Snowflake Unified School District

Navajo County

Efficiency peer groups 4 and T-7, Achievement peer group 5

Legislative district(s): 6

District size, location:

Medium-large, Town

Students attending:

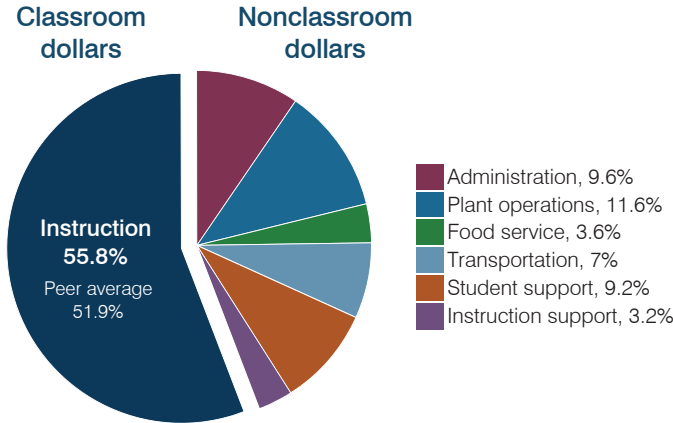
2,330

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$616	\$791	\$806
	Students per administrative position	63	69	67
Plant operations	Cost per square foot	\$4.03	\$5.35	\$6.10
	Square footage per student	184	191	154
Food service	Cost per meal	\$3.23	\$2.94	\$2.81
Transportation	Cost per mile	\$4.28	\$3.32	\$3.72
	Cost per rider	\$1,291	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

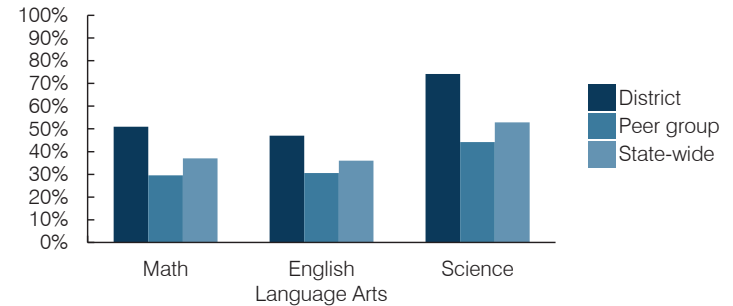
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,896	\$ 3,573	\$ 3,915	\$ 4,145
Administration	646	616	791	806
Plant operations	742	742	987	939
Food service	226	231	402	415
Transportation	403	447	405	364
Student support	621	587	588	633
Instruction support	195	205	473	444
Total operational	\$ 6,729	\$ 6,401	\$ 7,561	\$ 7,746
Land and buildings	\$ 63	\$ 213	\$ 232	\$ 621
Equipment	261	227	291	400
Interest	153	127	195	216
Other	1	0	69	153
Total nonoperational	\$ 478	\$ 567	\$ 787	\$ 1,390
Total per pupil spending	\$ 7,207	\$ 6,968	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	93%	83%	78%
Poverty rate (2015)	22%	24%	23%
Students per teacher	21.8	16.5	18.6
Average teacher salary	\$43,400	\$44,919	\$46,384
Amount from Proposition 301	\$6,955	\$5,307	\$5,315
Average years of teacher experience	13.3	12.0	11.0
Percentage of teachers in first 3 years	13%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,019	\$ 919	\$ 2,396	\$ 1,301
State	4,179	4,365	3,985	3,780
Local	2,293	2,119	3,109	4,268
Total revenues per pupil	\$ 7,491	\$ 7,403	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,258	\$ 5,190	\$ 5,347	\$ 5,471
Grants	1,002	1,035	1,480	1,182
Donations and tax credits	21	24	53	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	0	0	7 of 18
Voter-approved levy increases	385	324	15 of 18

Snowflake USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.1	60.9	60.7	57.3	58.4	58.0	59.4	59.6	59.5	59.3	59.0	56.1	56.5	57.8	57.9	55.8

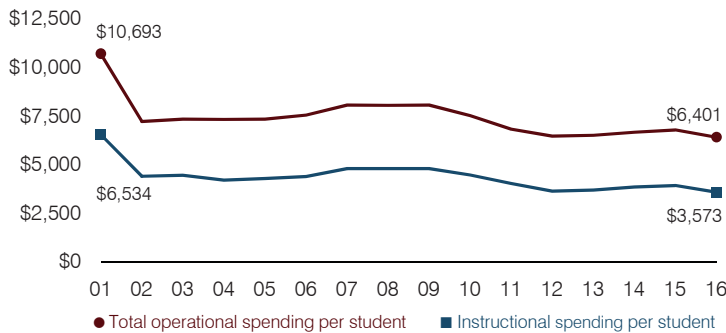
OPERATIONAL TRENDS

Fiscal years as indicated

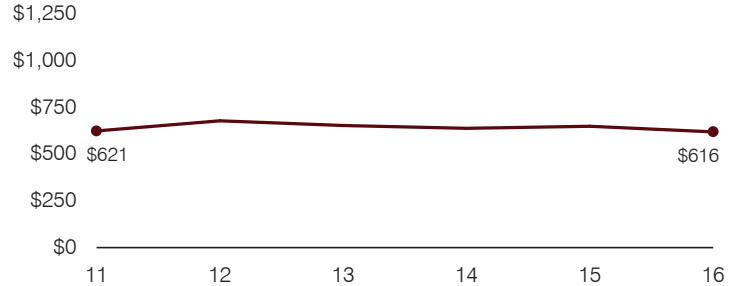
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59 to 55.8 percent. Overall, as a percentage of total operational spending, student support and instruction support increased and plant operations and transportation increased slightly, while food service decreased slightly.

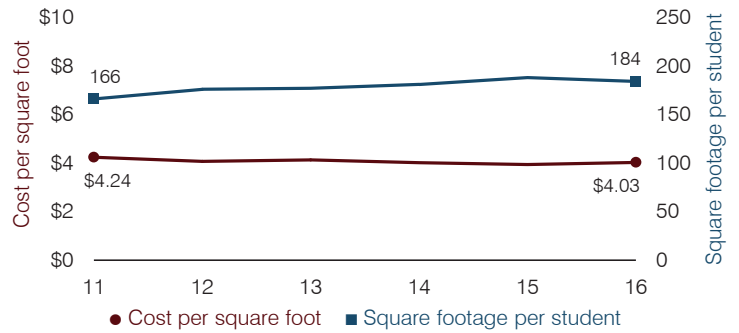
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



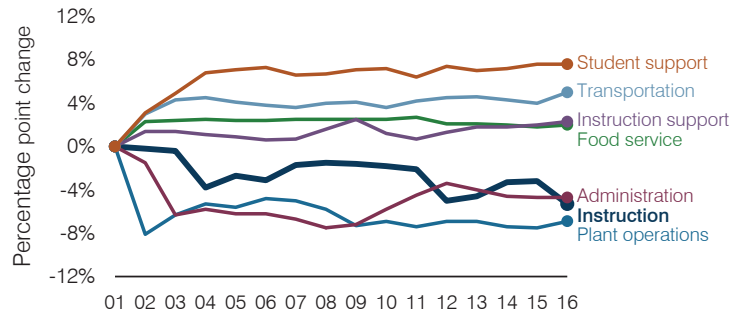
Administrative cost per pupil



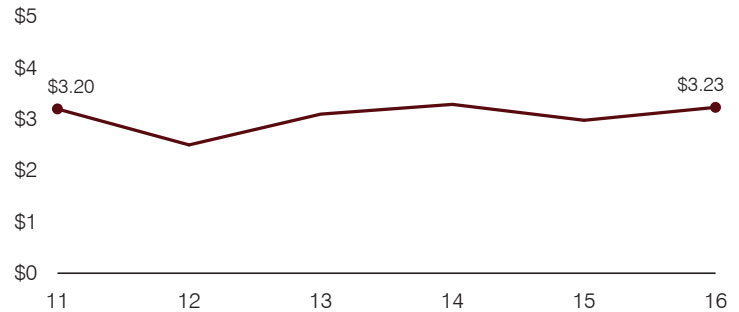
Plant cost per square foot and square footage per student



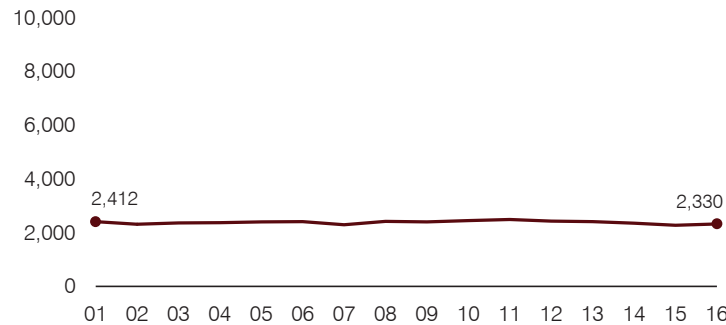
Changes in operational spending percentages



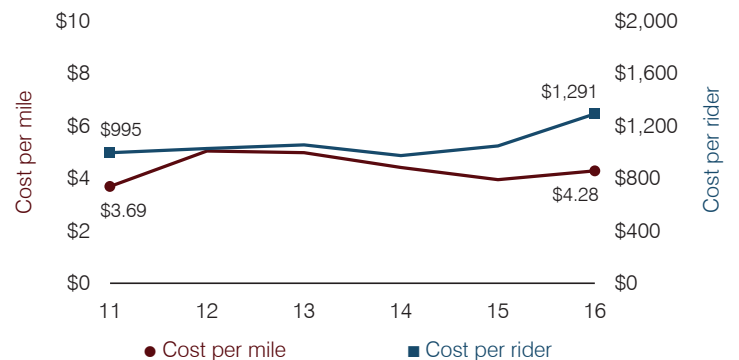
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Solomon Elementary School District

Graham County

District size, location:

Very small, Town

Efficiency peer groups 11 and T-11, Achievement peer group 17

Students attending:

172

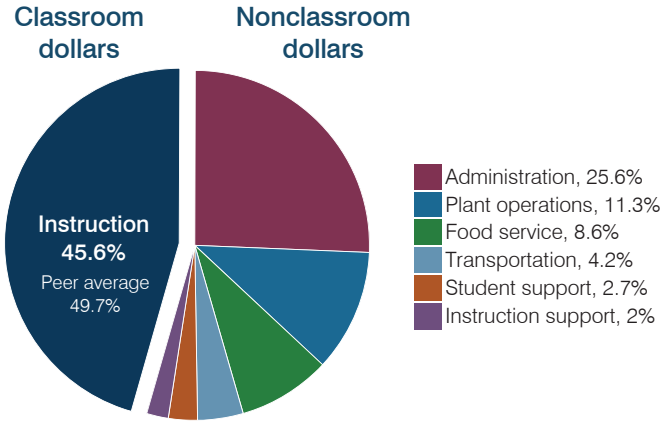
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,371	\$2,987	\$806
	Students per administrative position	43	30	67
Plant operations	Cost per square foot	\$4.05	\$7.21	\$6.10
	Square footage per student	258	364	154
Food service	Cost per meal	\$3.65	\$5.54	\$2.81
	Cost per mile	\$1.72	\$1.75	\$3.72
Transportation	Cost per rider	\$285	\$1,495	\$1,092

Per pupil spending

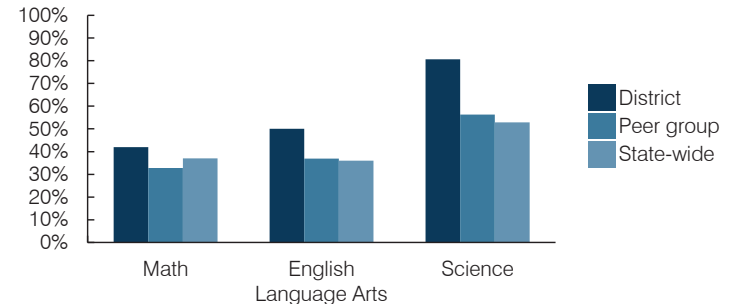
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,559	\$ 4,220	\$ 8,342	\$ 4,145
Administration	1,655	2,371	2,987	806
Plant operations	986	1,043	2,523	939
Food service	775	800	918	415
Transportation	394	387	1,108	364
Student support	286	255	664	633
Instruction support	242	188	514	444
Total operational	\$ 8,897	\$ 9,264	\$17,056	\$ 7,746
Land and buildings	\$ 94	\$ 435	\$ 2,005	\$ 621
Equipment	332	126	819	400
Interest	0	0	31	216
Other	8	55	87	153
Total nonoperational	\$ 434	\$ 616	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 9,331	\$ 9,880	\$19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	20%	19%	23%
Students per teacher	15.9	14.2	18.6
Average teacher salary	\$44,544	\$44,172	\$46,384
Amount from Proposition 301	\$5,670	\$4,469	\$5,315
Average years of teacher experience	15.1	12.6	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,565	\$ 1,409	\$ 3,667	\$ 1,301
State	5,074	6,464	6,156	3,780
Local	3,045	2,691	14,438	4,268
Total revenues per pupil	\$ 9,684	\$ 10,564	\$24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,497	\$ 7,056	\$ 9,047	\$ 5,471
Grants	1,651	1,842	4,768	1,182
Donations and tax credits	26	28	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	0	0	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Solomon ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.0	52.1	54.5	50.9	55.1	54.1	55.3	53.8	51.6	52.9	54.1	52.3	53.3	52.8	51.2	45.6

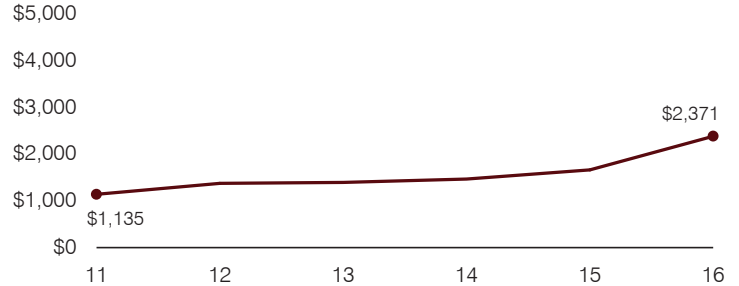
OPERATIONAL TRENDS

Fiscal years as indicated

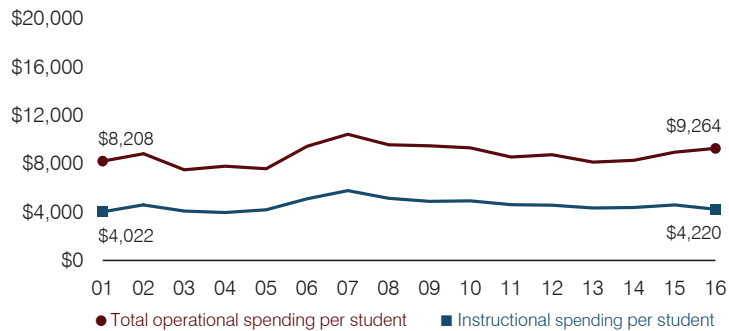
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.1 to 45.6 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration increased substantially, while plant operations decreased substantially.

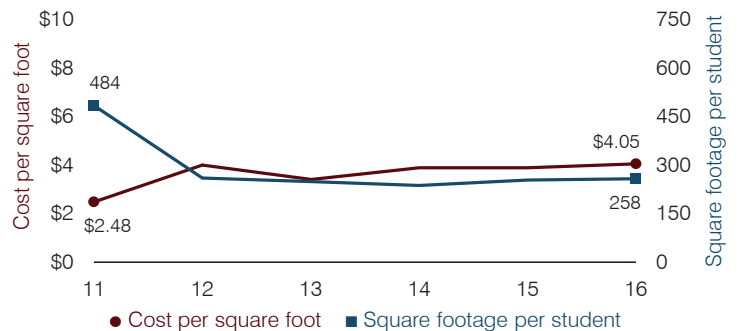
Administrative cost per pupil



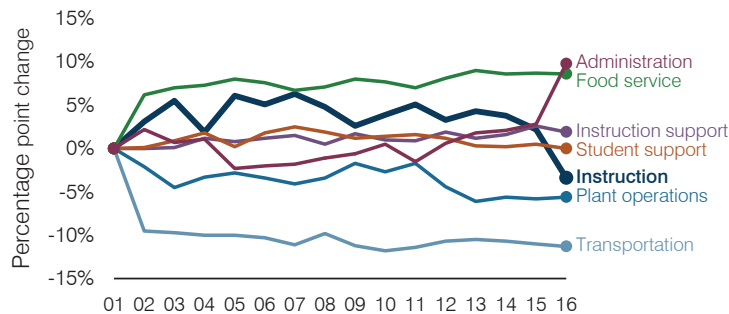
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



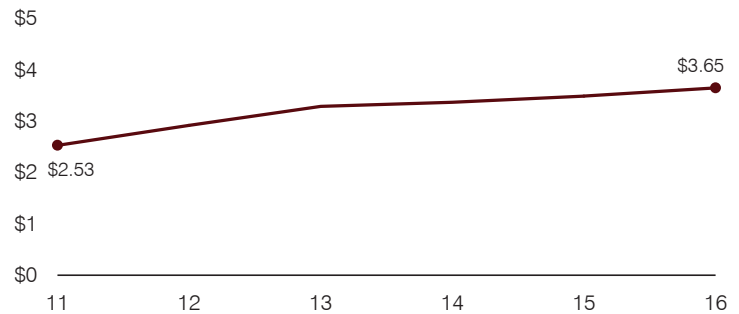
Plant cost per square foot and square footage per student



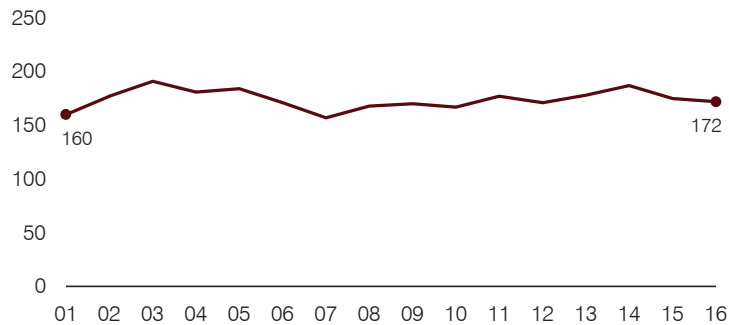
Changes in operational spending percentages



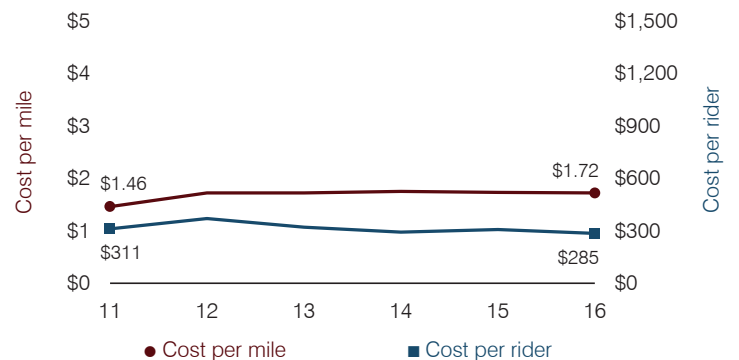
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Somerton Elementary School District

Yuma County

Efficiency peer groups 9 and T-6, Achievement peer group 19

Legislative district(s): 4

District size, location:

Medium-large, Town

Students attending¹:

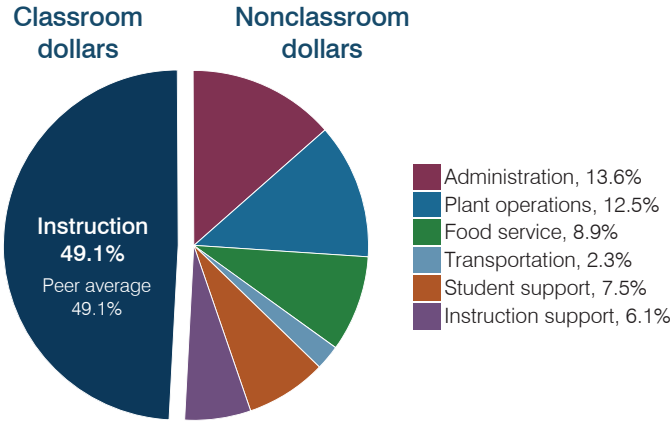
2,707

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$956	\$1,108	\$806
	Students per administrative position	58	59	67
Plant operations	Cost per square foot	\$7.60	\$7.02	\$6.10
	Square footage per student	115	149	154
Food service	Cost per meal	\$2.70	\$2.88	\$2.81
Transportation	Cost per mile	\$2.75	\$3.68	\$3.72
	Cost per rider	\$515	\$543	\$1,092

Very low Low Comparable High Very high

Per pupil spending

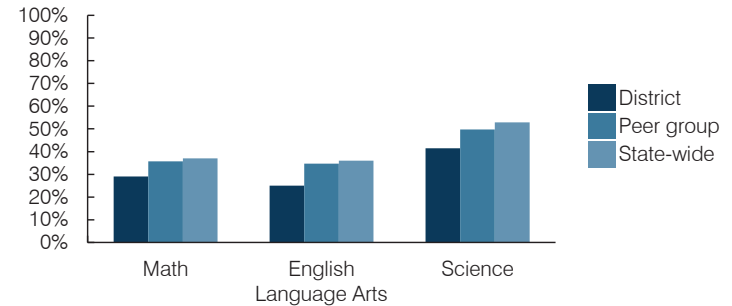
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,338	\$ 3,444	\$ 3,970	\$ 4,145
Administration	932	956	1,108	806
Plant operations	874	876	1,027	939
Food service	625	627	573	415
Transportation	195	164	437	364
Student support	443	523	512	633
Instruction support	419	424	473	444
Total operational	\$ 6,826	\$ 7,014	\$ 8,100	\$ 7,746
Land and buildings	\$ 380	\$ 331	\$ 302	\$ 621
Equipment	370	417	308	400
Interest	84	82	81	216
Other	149	146	115	153
Total nonoperational	\$ 983	\$ 976	\$ 806	\$ 1,390
Total per pupil spending	\$ 7,809	\$ 7,990	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	37%	34%	23%
Students per teacher	21.4	16.1	18.6
Average teacher salary	\$43,131	\$47,933	\$46,384
Amount from Proposition 301	\$4,297	\$4,405	\$5,315
Average years of teacher experience	8.8	12.0	11.0
Percentage of teachers in first 3 years	22%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,906	\$ 2,007	\$ 1,836	\$ 1,301
State	4,685	4,948	4,877	3,780
Local	893	868	2,734	4,268
Total revenues per pupil	\$ 7,484	\$ 7,823	\$ 9,447	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,894	\$ 5,010	\$ 5,688	\$ 5,471
Grants	1,906	2,012	1,981	1,182
Donations and tax credits	7	48	72	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	33	24	3 of 10
Voter-approved levy increases	590	544	7 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Somerton ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.4	51.4	52.1	51.7	50.7	50.5	50.6	47.9	49.6	49.7	47.1	46.6	47.1	47.7	48.9	49.1

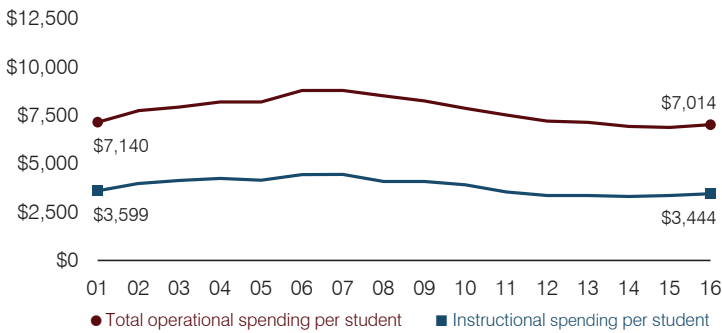
OPERATIONAL TRENDS

Fiscal years as indicated

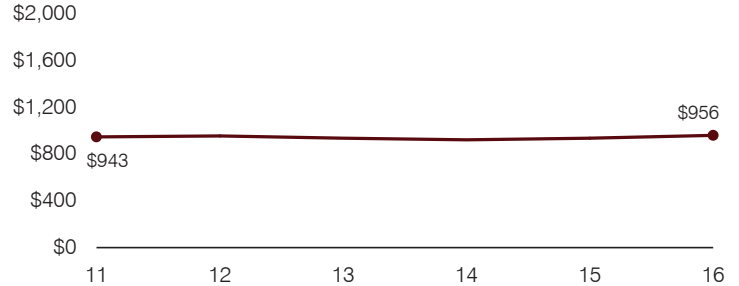
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom increased overall from 47.1 to 49.1 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased and transportation support decreased slightly. Food service increased and student support increased slightly, while administration remained stable.

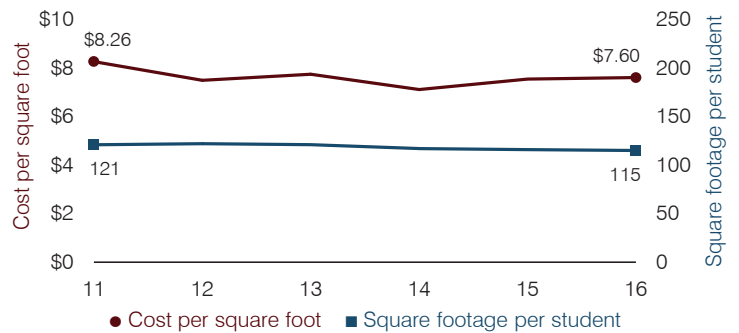
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



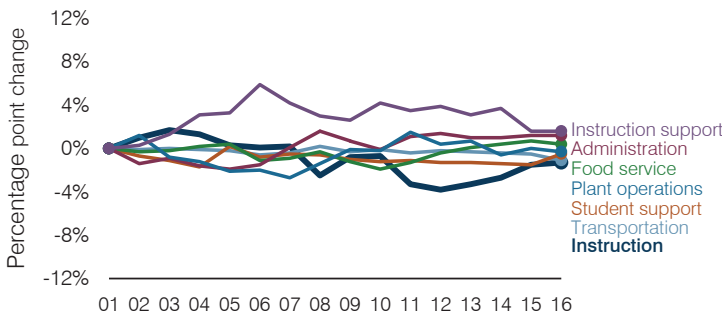
Administrative cost per pupil



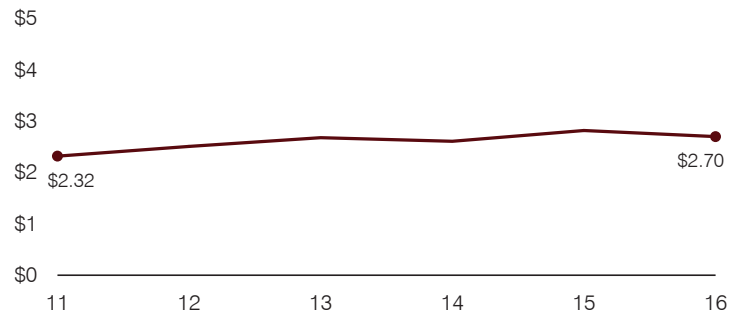
Plant cost per square foot and square footage per student



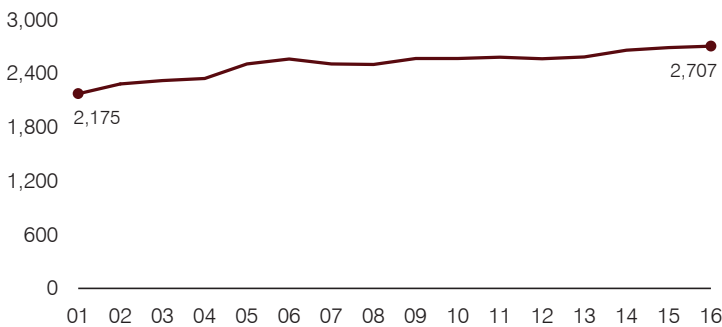
Changes in operational spending percentages



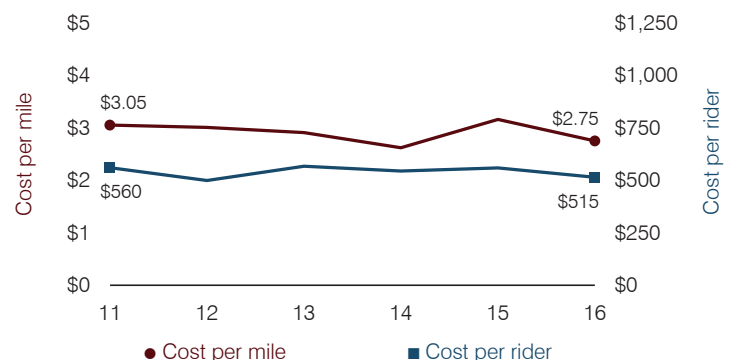
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sonoita Elementary School District

Santa Cruz County

Efficiency peer groups 11 and T-11, Achievement peer group 18

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

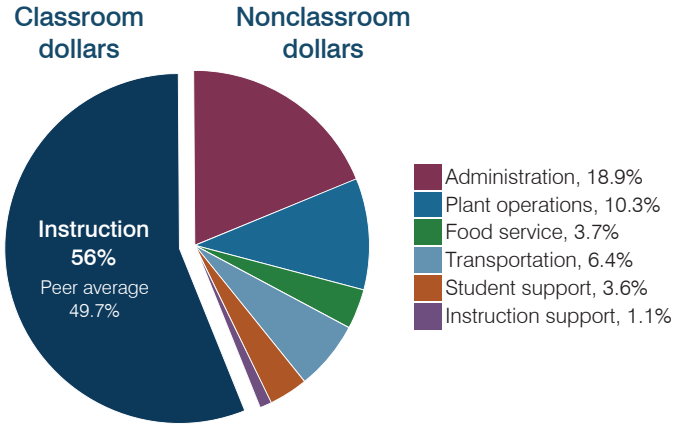
114

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,275	\$2,987	\$806
	Students per administrative position	28	30	67
Plant operations	Cost per square foot	\$6.39	\$7.21	\$6.10
	Square footage per student	280	364	154
Food service	Cost per meal	\$5.78	\$5.54	\$2.81
	Cost per mile	\$1.44	\$1.75	\$3.72
Transportation	Cost per rider	\$2,972	\$1,495	\$1,092

Per pupil spending

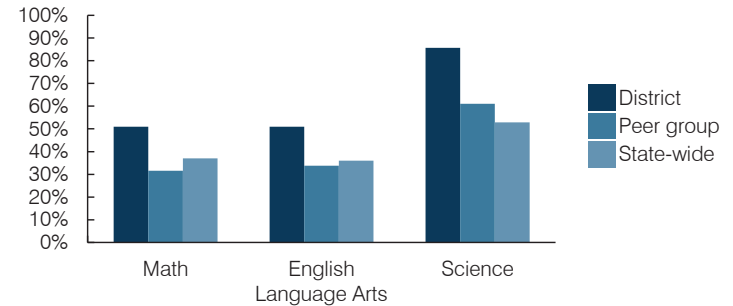
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 10,215	\$ 9,701	\$ 8,342	\$ 4,145
Administration	2,892	3,275	2,987	806
Plant operations	2,646	1,789	2,523	939
Food service	640	638	918	415
Transportation	1,457	1,099	1,108	364
Student support	454	622	664	633
Instruction support	237	188	514	444
Total operational	\$ 18,541	\$ 17,312	\$ 17,056	\$ 7,746
Land and buildings	\$ 459	\$ 2,689	\$ 2,005	\$ 621
Equipment	513	722	819	400
Interest	0	0	31	216
Other	1	1	87	153
Total nonoperational	\$ 973	\$ 3,412	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 19,514	\$ 20,724	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	23%	25%	23%
Students per teacher	8.7	13.9	18.6
Average teacher salary	\$49,632	\$46,579	\$46,384
Amount from Proposition 301	\$2,995	\$4,701	\$5,315
Average years of teacher experience	8.9	12.1	11.0
Percentage of teachers in first 3 years	15%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	7.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,531	\$ 1,714	\$ 3,667	\$ 1,301
State	2,829	5,509	6,156	3,780
Local	13,413	12,482	14,438	4,268
Total revenues per pupil	\$ 17,773	\$ 19,705	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,964	\$ 7,611	\$ 9,047	\$ 5,471
Grants	1,531	1,717	4,768	1,182
Donations and tax credits	269	167	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	6,608	5,809	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

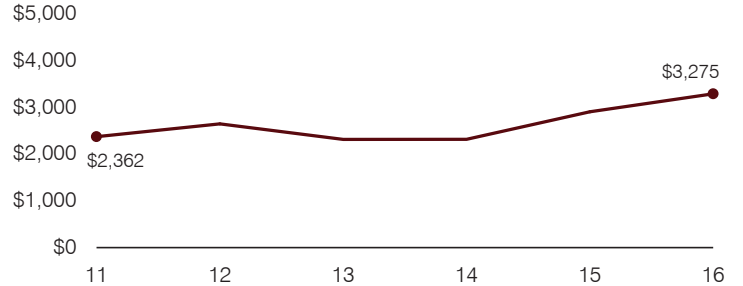
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	65.5	63.7	68.3	74.2	68.1	66.7	68.5	65.7	69.6	64.7	59.7	57.9	61.0	58.9	55.1	56.0

OPERATIONAL TRENDS
Fiscal years as indicated

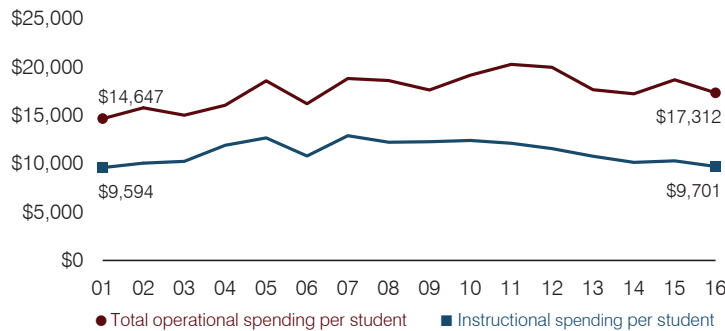
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 59.7 to 56 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Administration increased substantially and student support increased.

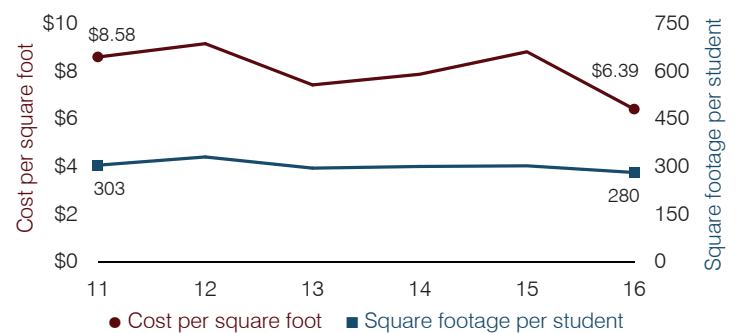
Administrative cost per pupil



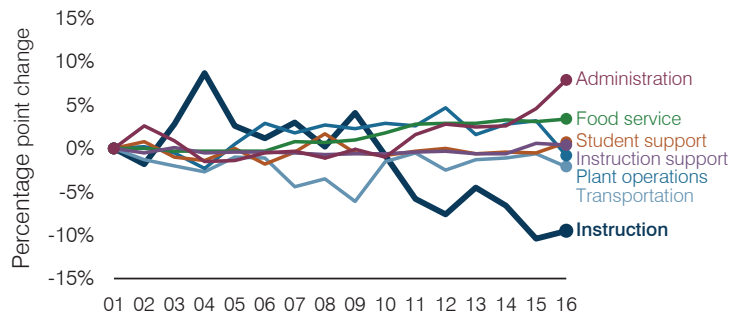
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



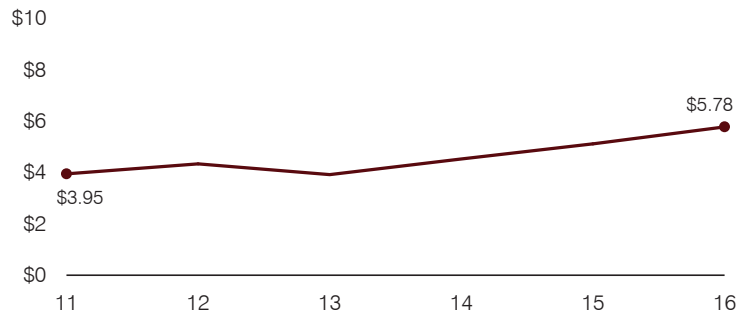
Plant cost per square foot and square footage per student



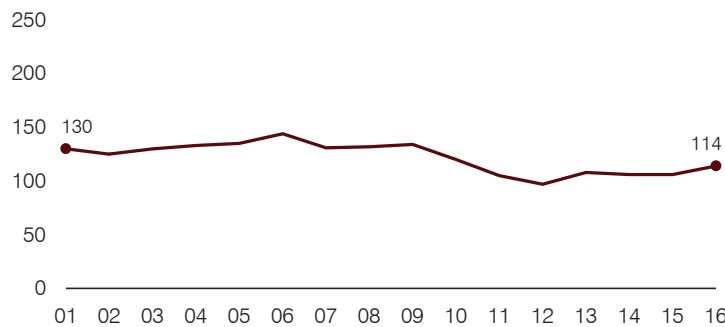
Changes in operational spending percentages



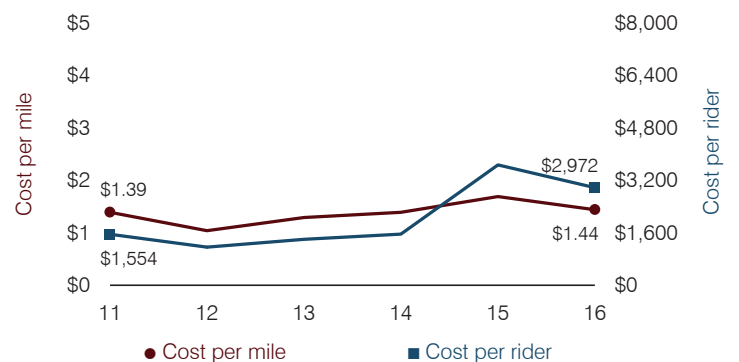
Food service cost per meal



Students attending



Transportation costs per mile and per rider



St. David Unified School District

Cochise County

Efficiency peer groups 6 and T-7, Achievement peer group 4

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

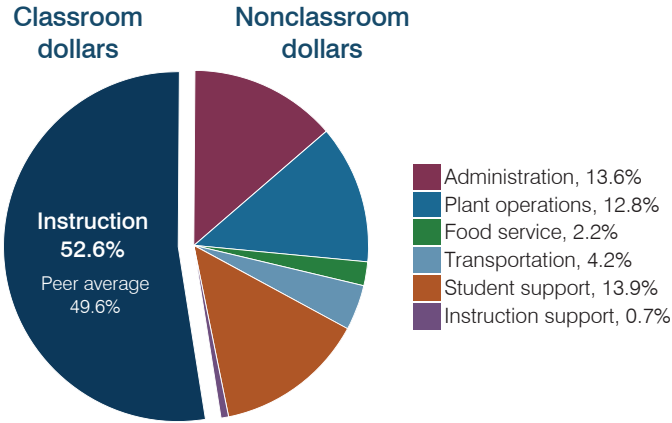
381

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,292	\$1,647	\$806
	Students per administrative position	42	45	67
Plant operations	Cost per square foot	\$5.83	\$4.72	\$6.10
	Square footage per student	209	341	154
Food service	Cost per meal	\$2.75	\$3.52	\$2.81
Transportation	Cost per mile	\$3.33	\$3.32	\$3.72
	Cost per rider	\$1,308	\$863	\$1,092

Per pupil spending

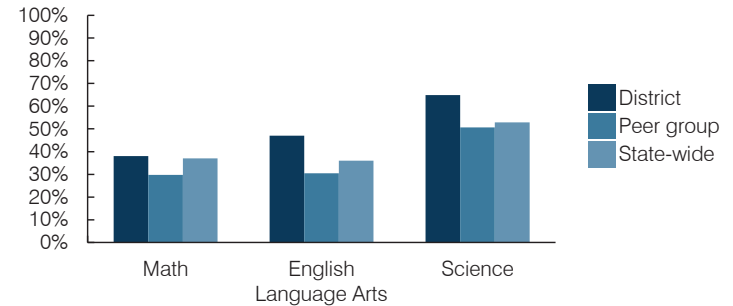
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,456	\$ 4,996	\$ 5,245	\$ 4,145
Administration	1,247	1,292	1,647	806
Plant operations	1,155	1,216	1,511	939
Food service	262	208	496	415
Transportation	369	394	517	364
Student support	1,228	1,325	640	633
Instruction support	84	63	409	444
Total operational	\$ 8,801	\$ 9,494	\$ 10,465	\$ 7,746
Land and buildings	\$ 295	\$ 1,781	\$ 455	\$ 621
Equipment	175	334	488	400
Interest	54	26	158	216
Other	3	0	47	153
Total nonoperational	\$ 527	\$ 2,141	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 9,328	\$ 11,635	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	97%	87%	78%
Poverty rate (2015)	14%	16%	23%
Students per teacher	14.7	15.3	18.6
Average teacher salary	\$45,999	\$43,729	\$46,384
Amount from Proposition 301	\$3,983	\$4,733	\$5,315
Average years of teacher experience	14.3	10.4	11.0
Percentage of teachers in first 3 years	12%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage, Trend	2.4%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,584	\$ 1,438	\$ 2,338	\$ 1,301
State	3,937	7,022	3,632	3,780
Local	4,566	5,175	7,286	4,268
Total revenues per pupil	\$ 10,087	\$ 13,635	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,250	\$ 7,243	\$ 7,157	\$ 5,471
Grants	1,930	3,264	2,186	1,182
Donations and tax credits	0	196	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,063	1,306	15 of 20

Classroom dollar percentage

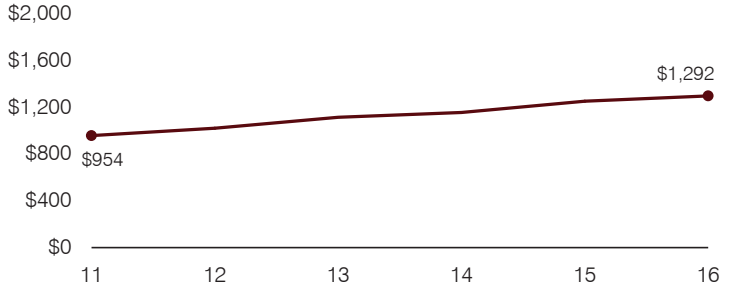
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	49.1	67.1	60.5	54.5	58.8	56.9	58.6	57.5	57.9	56.0	57.4	54.9	52.8	55.6	50.6	52.6

OPERATIONAL TRENDS
Fiscal years as indicated

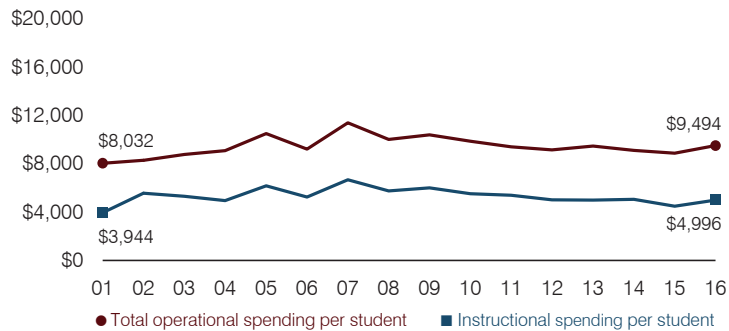
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.4 to 52.6 percent. As a percentage of total operational spending, administration and plant operations increased substantially and transportation increased slightly, while food service decreased. Other nonclassroom areas varied year to year.

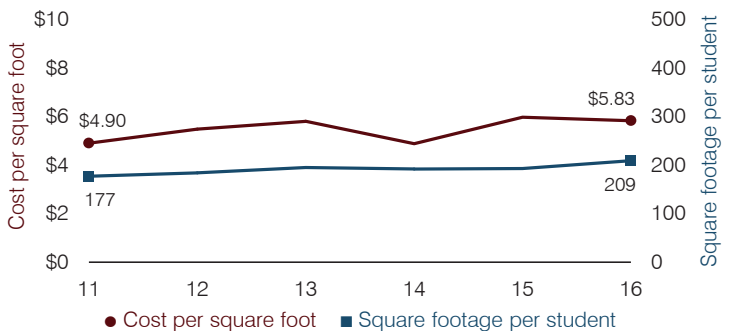
Administrative cost per pupil



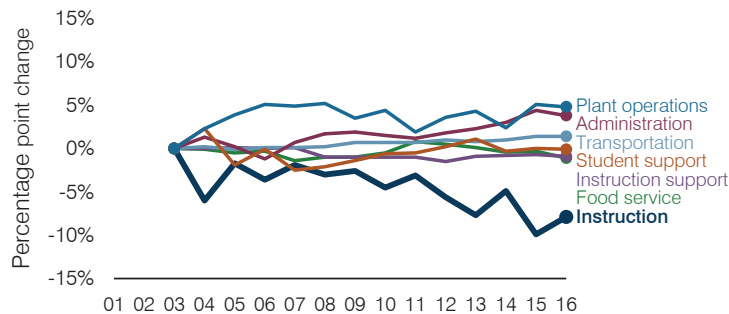
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



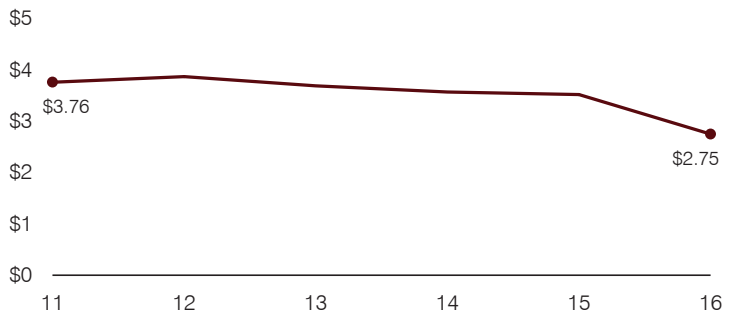
Plant cost per square foot and square footage per student



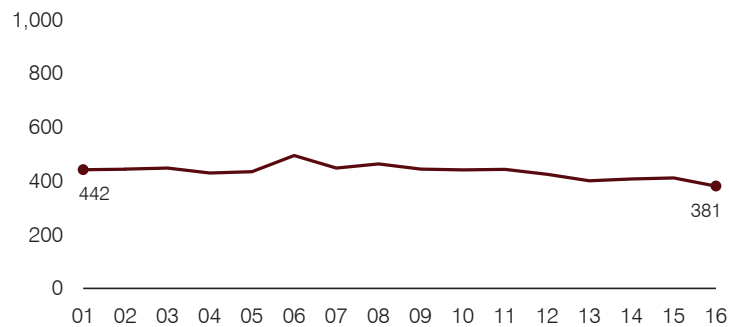
Changes in operational spending percentages



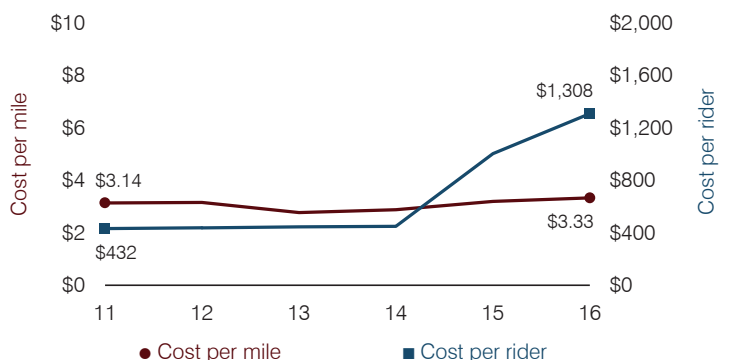
Food service cost per meal



Students attending



Transportation costs per mile and per rider



St. Johns Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 6

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

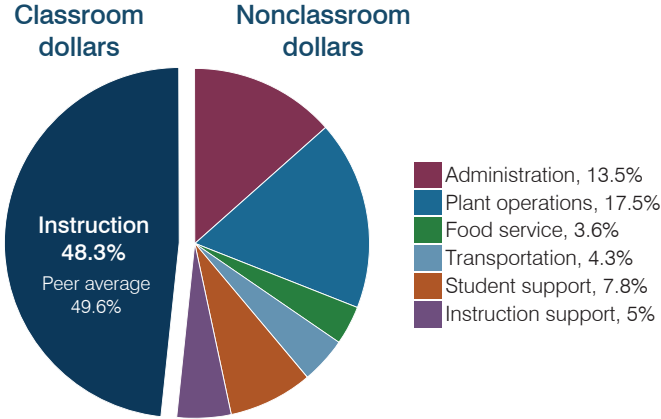
792

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,241	\$1,145	\$806
	Students per administrative position	39	56	67
Plant operations	Cost per square foot	\$4.30	\$5.22	\$6.10
	Square footage per student	375	270	154
Food service	Cost per meal	\$5.39	\$3.40	\$2.81
Transportation	Cost per mile	\$1.37	\$1.89	\$3.72
	Cost per rider	\$1,422	\$1,242	\$1,092

Per pupil spending

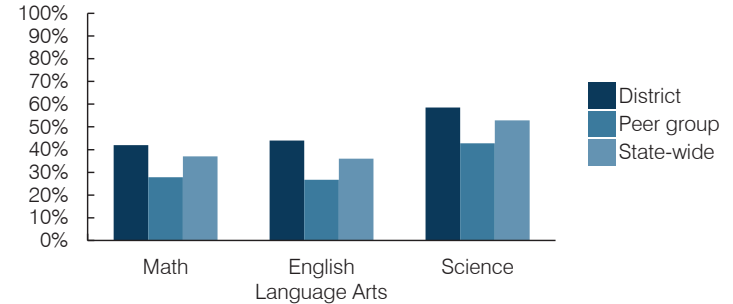
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,564	\$ 4,448	\$ 4,576	\$ 4,145
Administration	1,252	1,241	1,145	806
Plant operations	1,736	1,611	1,342	939
Food service	489	337	450	415
Transportation	437	398	522	364
Student support	762	715	695	633
Instruction support	446	463	396	444
Total operational	\$ 9,686	\$ 9,213	\$ 9,126	\$ 7,746
Land and buildings	\$ 143	\$ 120	\$ 452	\$ 621
Equipment	351	423	498	400
Interest	1	1	243	216
Other	39	61	65	153
Total nonoperational	\$ 534	\$ 605	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 10,220	\$ 9,818	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	85%	82%	78%
Poverty rate (2015)	32%	32%	23%
Students per teacher	17.1	17.0	18.6
Average teacher salary	\$42,585	\$43,329	\$46,384
Amount from Proposition 301	\$4,484	\$5,348	\$5,315
Average years of teacher experience	14.8	13.0	11.0
Percentage of teachers in first 3 years	17%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,184	\$ 1,496	\$ 4,015	\$ 1,301
State	725	768	4,190	3,780
Local	8,536	8,192	4,081	4,268
Total revenues per pupil	\$ 10,445	\$ 10,456	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,221	\$ 6,372	\$ 5,922
Grants	1,300	1,547	1,805
Donations and tax credits	83	116	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	1	0	14 of 29
Voter-approved levy increases	599	586	19 of 29

Classroom dollar percentage

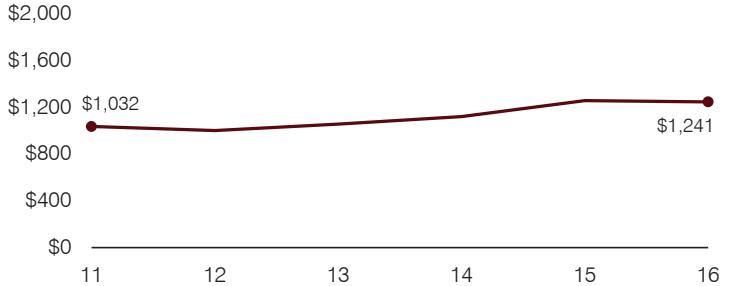
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.3	57.5	57.9	57.9	55.2	57.2	53.3	53.6	56.4	56.2	51.3	49.0	49.0	49.5	47.1	48.3

OPERATIONAL TRENDS
Fiscal years as indicated

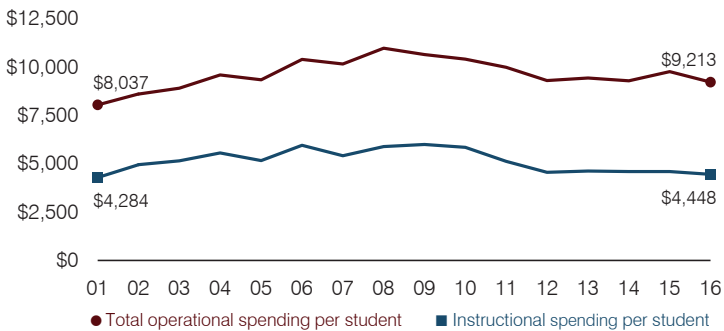
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.3 to 48.3 percent. Overall, as a percentage of total operational spending, administration increased substantially and plant operations and instruction support increased, while food service and transportation decreased.

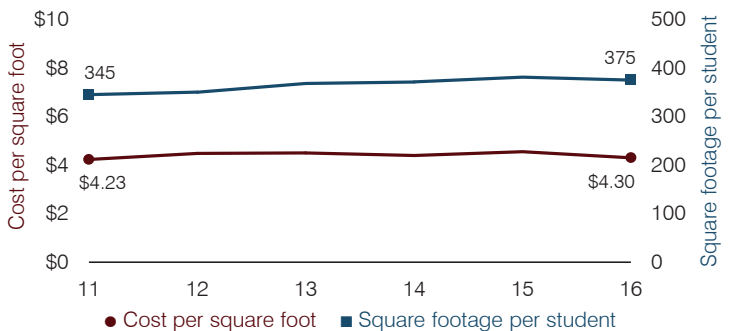
Administrative cost per pupil



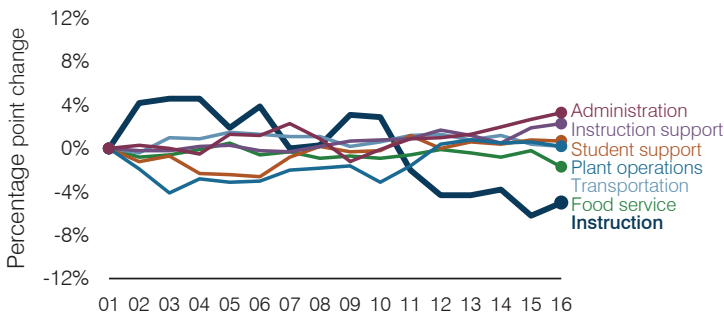
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



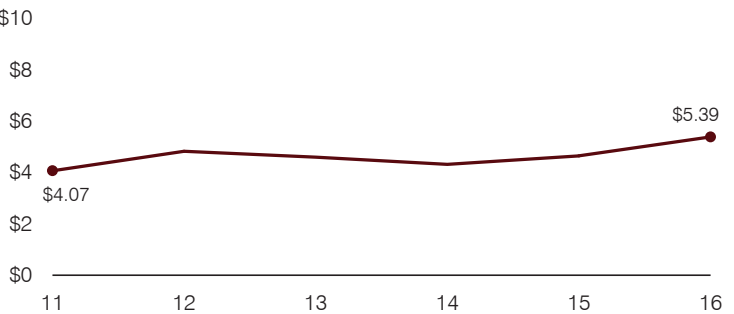
Plant cost per square foot and square footage per student



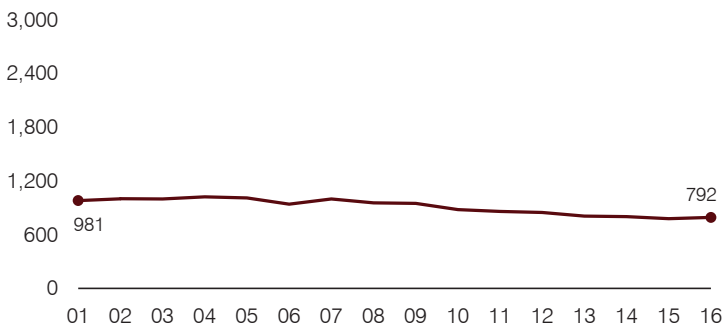
Changes in operational spending percentages



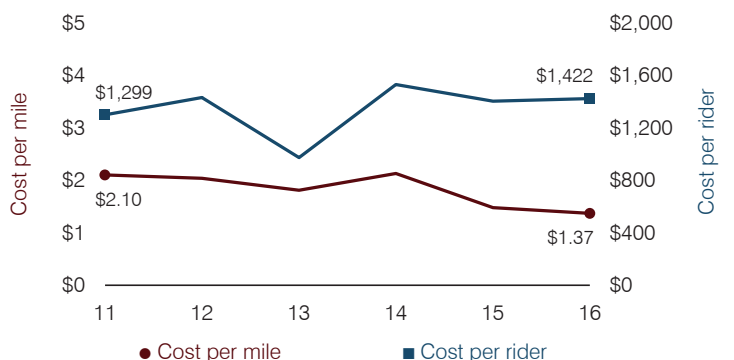
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Stanfield Elementary School District

Pinal County

Efficiency peer groups 10 and T-8, Achievement peer group 17

Legislative district(s): 4 and 11

District size, location:

Small, Rural

Students attending:

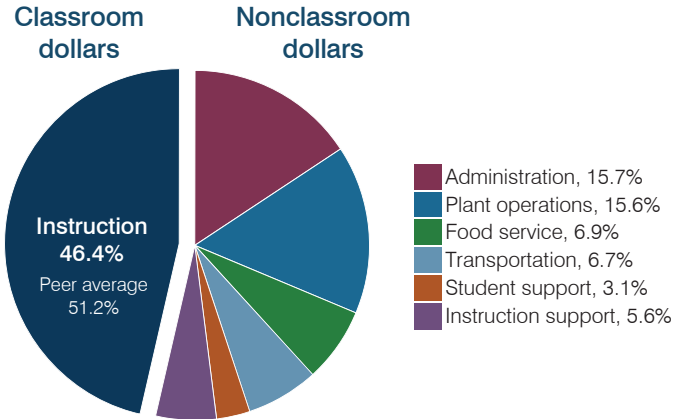
512

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,485	\$1,226	\$806
	Students per administrative position	44	53	67
Plant operations	Cost per square foot	\$7.73	\$6.27	\$6.10
	Square footage per student	190	179	154
Food service	Cost per meal	\$2.74	\$3.29	\$2.81
Transportation	Cost per mile	\$2.22	\$2.55	\$3.72
	Cost per rider	\$688	\$996	\$1,092

Very low Low Comparable High Very high

Per pupil spending

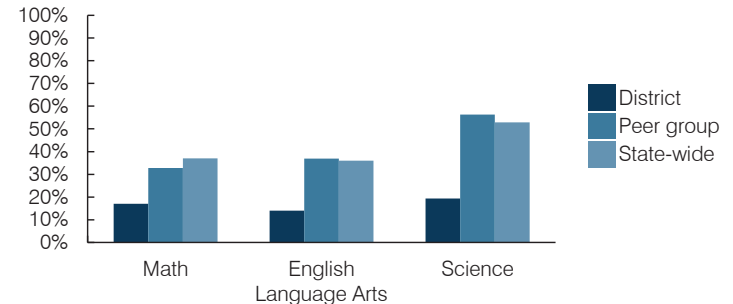
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,052	\$ 4,387	\$ 4,828	\$ 4,145
Administration	1,550	1,485	1,226	806
Plant operations	1,164	1,471	1,140	939
Food service	631	654	580	415
Transportation	646	636	539	364
Student support	280	291	521	633
Instruction support	526	523	348	444
Total operational	\$ 8,849	\$ 9,447	\$ 9,182	\$ 7,746
Land and buildings	\$ 152	\$ 48	\$ 237	\$ 621
Equipment	513	479	321	400
Interest	0	0	161	216
Other	14	2	69	153
Total nonoperational	\$ 679	\$ 529	\$ 788	\$ 1,390
Total per pupil spending	\$ 9,528	\$ 9,976	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	18%	19%	23%
Students per teacher	14.7	14.2	18.6
Average teacher salary	\$39,467	\$44,172	\$46,384
Amount from Proposition 301	\$3,916	\$4,469	\$5,315
Average years of teacher experience	12.5	12.6	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	5.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,640	\$ 2,094	\$ 2,805	\$ 1,301
State	4,853	5,293	4,432	3,780
Local	1,902	2,145	4,597	4,268
Total revenues per pupil	\$ 9,395	\$ 9,532	\$ 11,834	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,021	\$ 6,218	\$ 6,808
Grants	2,326	1,794	1,923
Donations and tax credits	14	28	240

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	319	303	4 of 14
Voter-approved levy increases	0	0	6 of 14

Stanfield ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.0	54.3	52.0	46.9	48.9	46.3	44.6	47.2	47.8	48.2	49.1	51.8	51.5	50.2	45.8	46.4

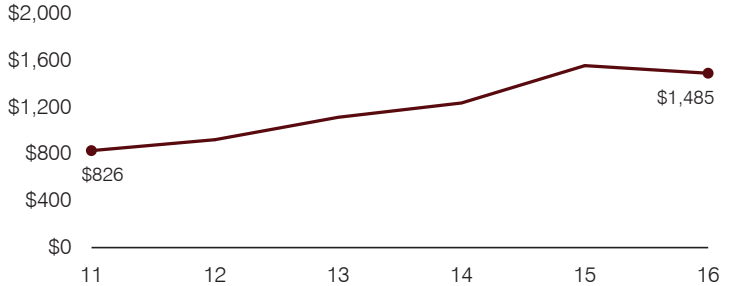
OPERATIONAL TRENDS

Fiscal years as indicated

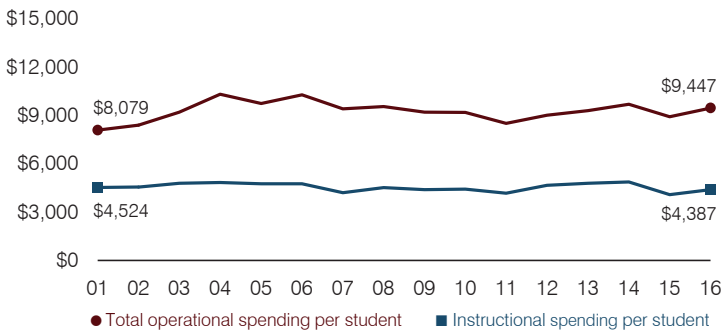
5-year spending trend (2011 through 2016)

Student enrollment decreased by 20 percent, which contributed to the 11 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom decreased overall from 49.1 to 46.4 percent. Overall, as a percentage of total operational spending, administration and plant operations increased substantially and instruction support decreased substantially.

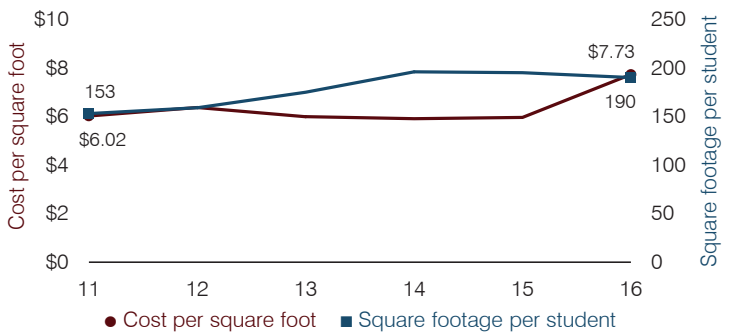
Administrative cost per pupil



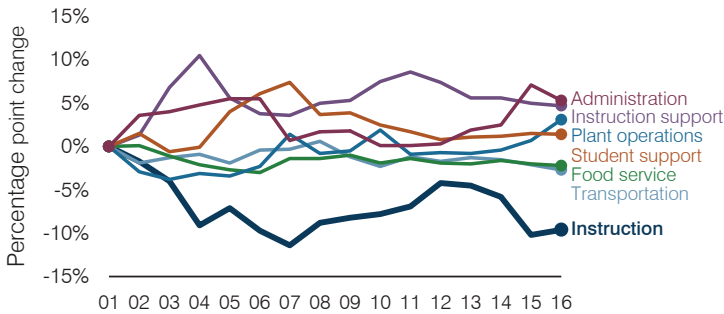
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



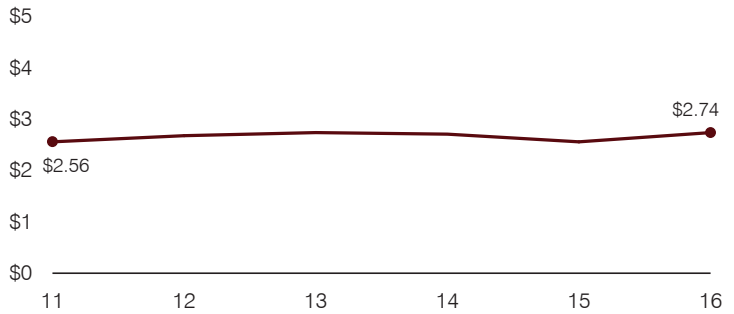
Plant cost per square foot and square footage per student



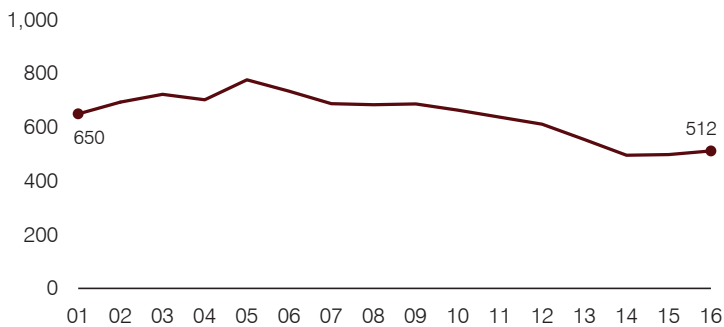
Changes in operational spending percentages



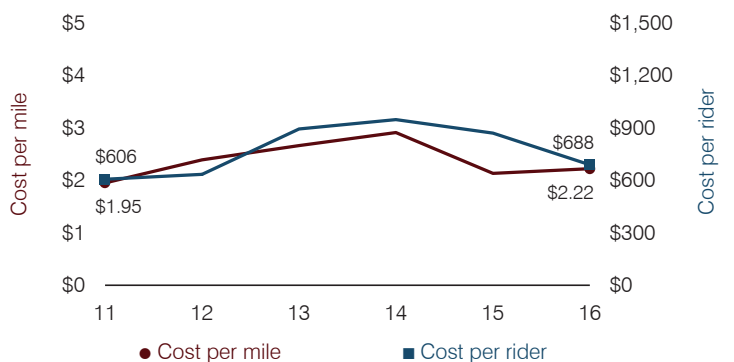
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Sunnyside Unified School District

Pima County

Efficiency peer groups 2 and T-2, Achievement peer group 7

Legislative district(s): 2, 3, and 4

District size, location:

Large, City

Students attending¹:

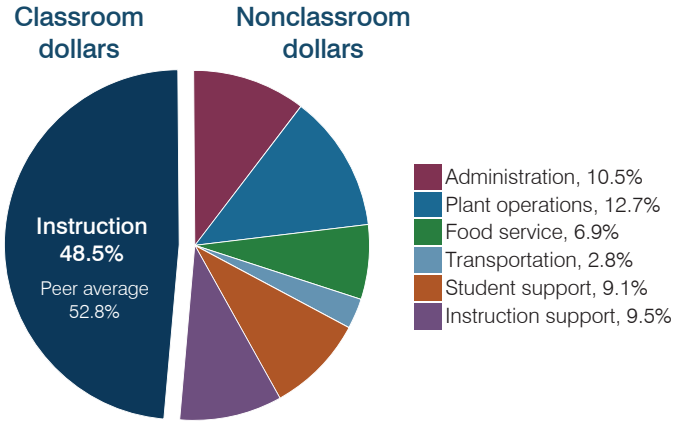
15,890

Number of schools:

21

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$760	\$733	\$806
	Students per administrative position	59	68	67
Plant operations	Cost per square foot	\$7.61	\$6.17	\$6.10
	Square footage per student	121	147	154
Food service	Cost per meal	\$2.80	\$2.89	\$2.81
Transportation	Cost per mile	\$3.76	\$5.73	\$3.72
	Cost per rider	\$741	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

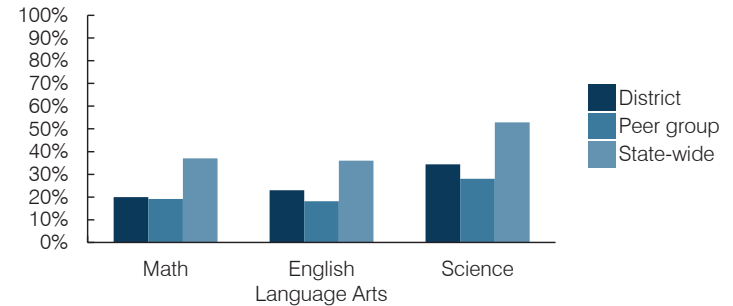
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,387	\$ 3,517	\$ 3,809	\$ 4,145
Administration	728	760	733	806
Plant operations	846	918	901	939
Food service	479	503	345	415
Transportation	210	206	361	364
Student support	653	663	575	633
Instruction support	645	686	494	444
Total operational	\$ 6,948	\$ 7,253	\$ 7,218	\$ 7,746
Land and buildings	\$ 788	\$ 452	\$ 811	\$ 621
Equipment	501	326	408	400
Interest	104	139	225	216
Other	123	71	144	153
Total nonoperational	\$ 1,516	\$ 988	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 8,464	\$ 8,241	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	92%	94%
Graduation rate (2015)	74%	77%	78%
Poverty rate (2015)	37%	42%	23%
Students per teacher	17.8	15.6	18.6
Average teacher salary	\$38,283	\$45,126	\$46,384
Amount from Proposition 301	\$5,564	\$4,619	\$5,315
Average years of teacher experience	10.2	12.6	11.0
Percentage of teachers in first 3 years	34%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	3.8%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,726	\$ 1,738	\$ 947	\$ 1,301
State	3,969	4,252	3,521	3,780
Local	2,070	1,659	4,421	4,268
Total revenues per pupil	\$ 7,765	\$ 7,649	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,935	\$ 5,137	\$ 5,399	\$ 5,471
Grants	1,823	1,782	985	1,182
Donations and tax credits	32	37	111	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	621	318	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

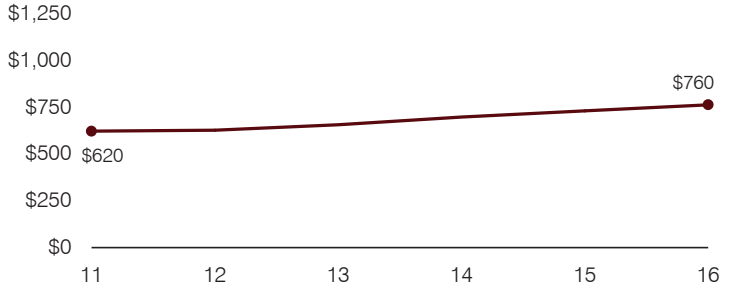
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.0	57.4	59.0	58.7	57.8	56.7	57.0	55.2	53.9	52.3	51.5	50.4	48.9	48.6	48.8	48.5

OPERATIONAL TRENDS
Fiscal years as indicated

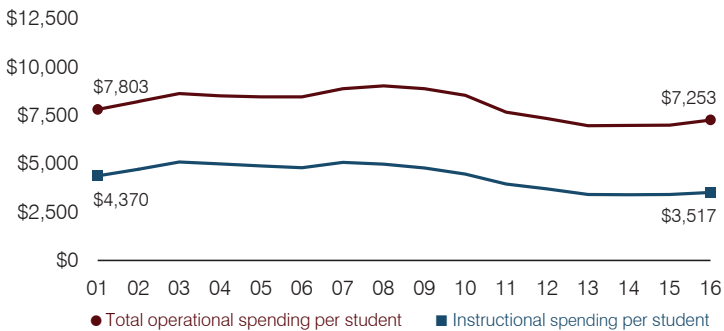
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom decreased from 51.5 to 48.5 percent. As a percentage of total operational spending, administration and plant operations increased and food service increased slightly. Student support decreased slightly, while other nonclassroom areas remained fairly stable.

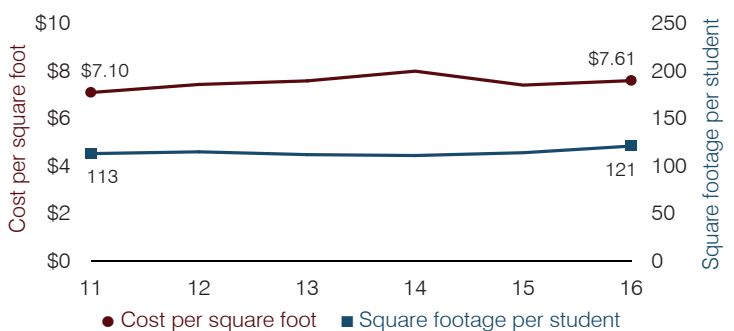
Administrative cost per pupil



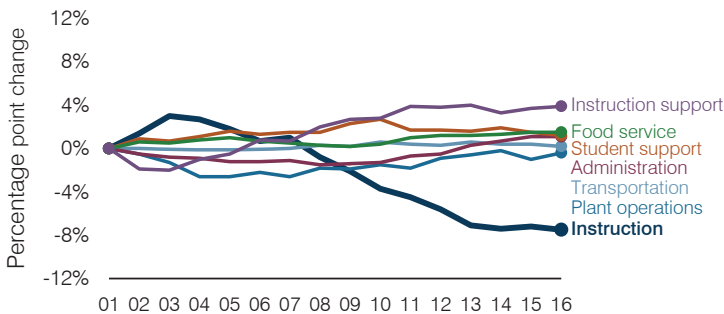
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



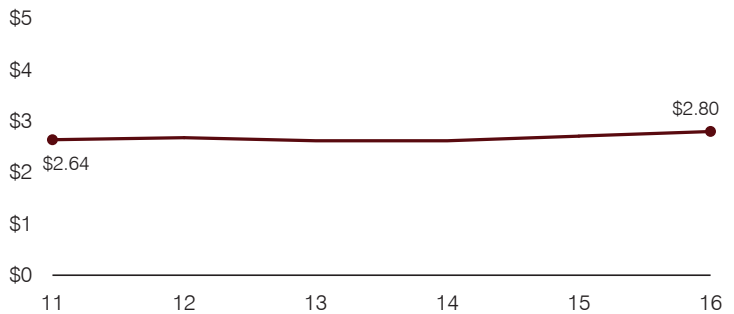
Plant cost per square foot and square footage per student



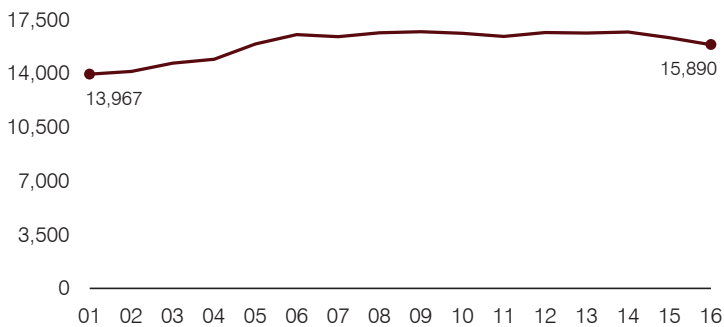
Changes in operational spending percentages



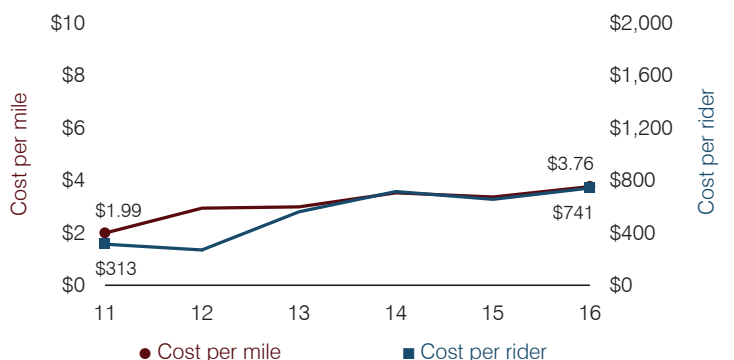
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Superior Unified School District

Pinal County

Efficiency peer groups 6 and T-6, Achievement peer group 5

Legislative district(s): 8

District size, location:

Small, Town

Students attending:

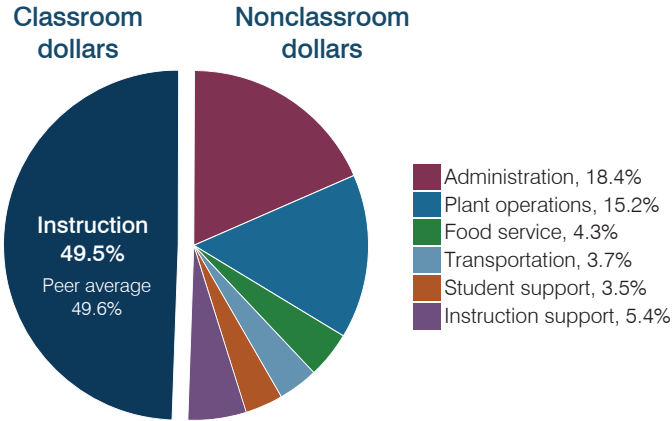
362

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,004	\$1,647	\$806
	Students per administrative position	39	45	67
Plant operations	Cost per square foot	\$4.83	\$4.72	\$6.10
	Square footage per student	342	341	154
Food service	Cost per meal	\$2.58	\$3.52	\$2.81
	Cost per mile	\$3.85	\$3.68	\$3.72
Transportation	Cost per rider	NR	\$543	\$1,092

Per pupil spending

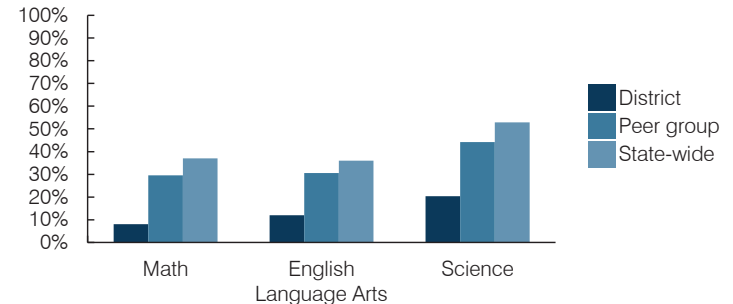
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,812	\$ 5,383	\$ 5,245	\$ 4,145
Administration	1,734	2,004	1,647	806
Plant operations	1,533	1,651	1,511	939
Food service	485	463	496	415
Transportation	441	402	517	364
Student support	353	385	640	633
Instruction support	493	587	409	444
Total operational	\$ 9,851	\$ 10,875	\$ 10,465	\$ 7,746
Land and buildings	\$ 137	\$ 427	\$ 455	\$ 621
Equipment	605	646	488	400
Interest	295	288	158	216
Other	65	102	47	153
Total nonoperational	\$ 1,102	\$ 1,463	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 10,953	\$ 12,338	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	90%	83%	78%
Poverty rate (2015)	20%	24%	23%
Students per teacher	18.1	16.5	18.6
Average teacher salary	\$50,612	\$44,919	\$46,384
Amount from Proposition 301	\$4,927	\$5,307	\$5,315
Average years of teacher experience	12.5	12.0	11.0
Percentage of teachers in first 3 years	0%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,918	\$ 2,353	\$ 2,338	\$ 1,301
State	4,343	5,362	3,632	3,780
Local	5,083	5,854	7,286	4,268
Total revenues per pupil	\$ 11,344	\$ 13,569	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,276	\$ 7,095	\$ 7,157	\$ 5,471
Grants	1,943	2,609	2,186	1,182
Donations and tax credits	43	265	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,272	1,378	15 of 20

Superior USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.7	56.6	55.3	53.5	53.8	52.3	52.2	54.2	55.1	55.0	52.2	52.2	50.9	51.9	48.8	49.5

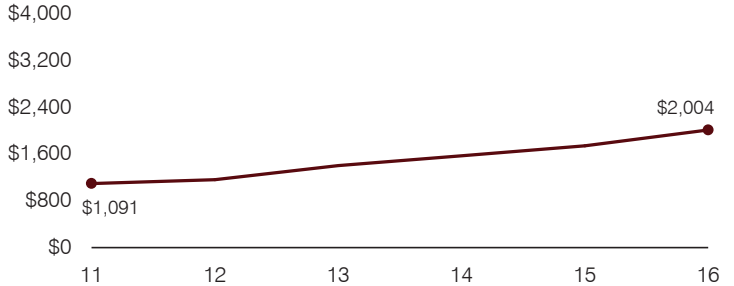
OPERATIONAL TRENDS

Fiscal years as indicated

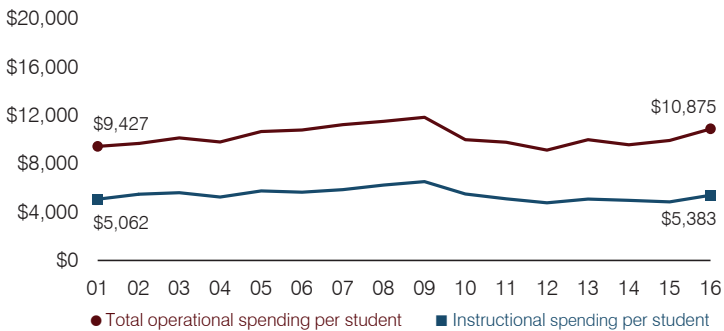
5-year spending trend (2011 through 2016)

Student enrollment decreased by 16 percent, which contributed to the 11 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.2 to 49.5 percent. Overall, as a percentage of total operational spending, administration and instruction support increased substantially.

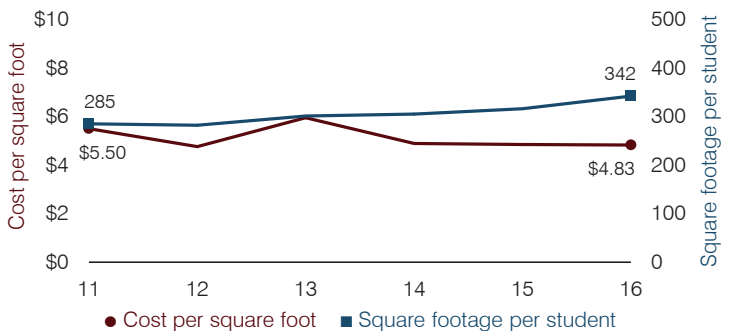
Administrative cost per pupil



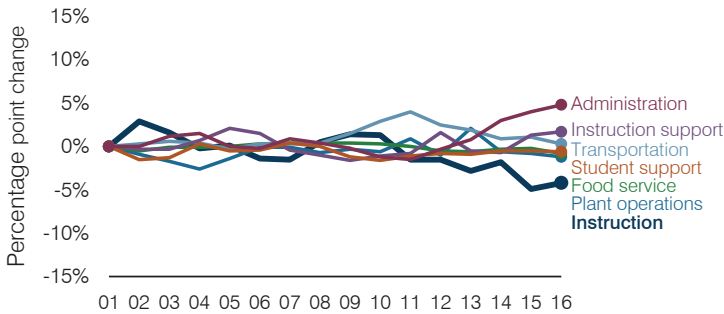
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



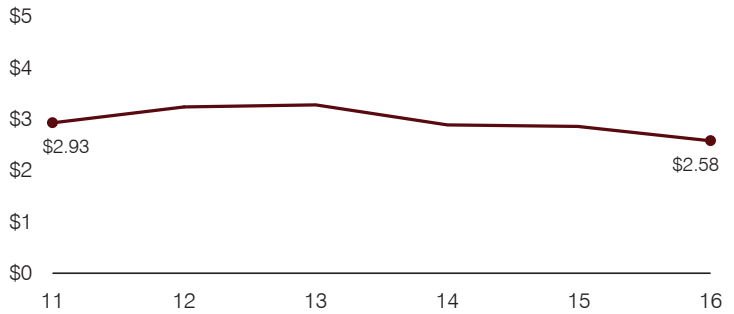
Plant cost per square foot and square footage per student



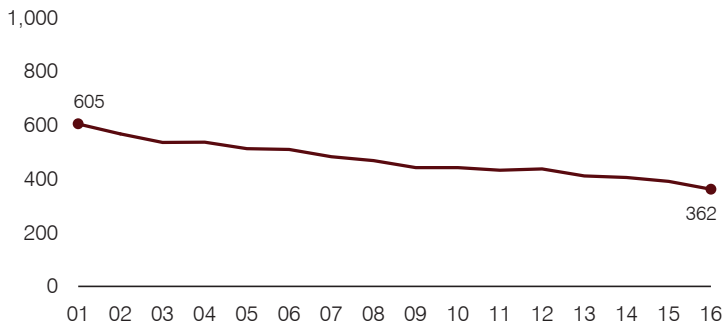
Changes in operational spending percentages



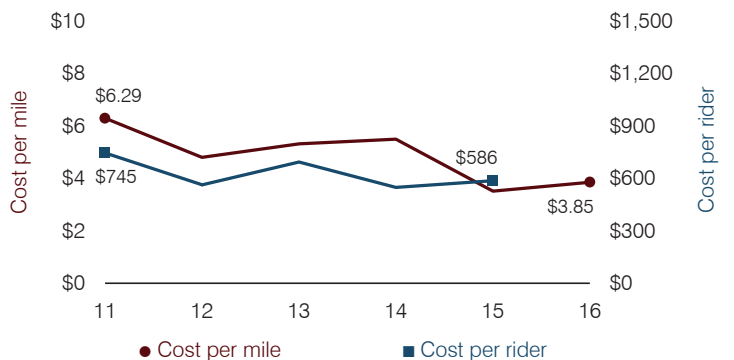
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tanque Verde Unified School District

Pima County

Efficiency peer groups 3 and T-5, Achievement peer group 1

Legislative district(s): 10 and 14

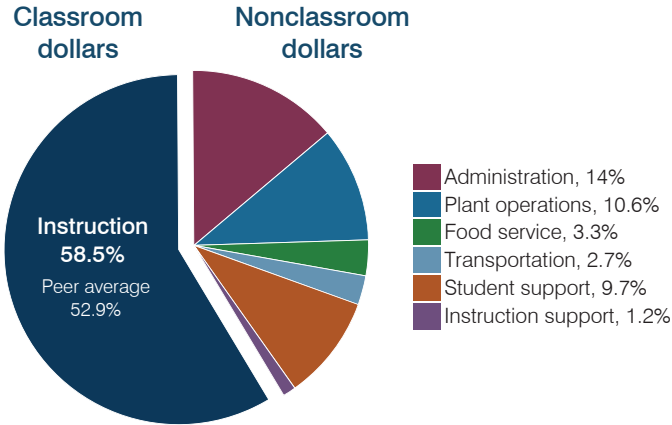
District size, location: Medium-large, Suburb

Students attending: 2,001

Number of schools: 4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,051	\$846	\$806
	Students per administrative position	71	69	67
Plant operations	Cost per square foot	\$5.67	\$5.78	\$6.10
	Square footage per student	140	163	154
Food service	Cost per meal	\$2.85	\$2.98	\$2.81
Transportation	Cost per mile	\$2.03	\$3.76	\$3.72
	Cost per rider	\$781	\$1,462	\$1,092

Per pupil spending

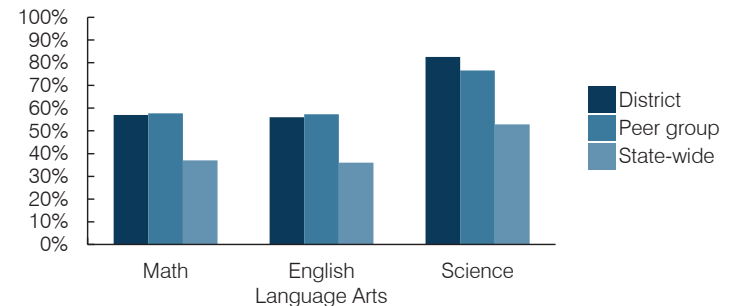
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,329	\$ 4,395	\$ 3,774	\$ 4,145
Administration	979	1,051	846	806
Plant operations	789	794	923	939
Food service	237	245	314	415
Transportation	297	205	382	364
Student support	492	731	605	633
Instruction support	107	91	296	444
Total operational	\$ 7,230	\$ 7,512	\$ 7,140	\$ 7,746
Land and buildings	\$ 34	\$ 46	\$ 704	\$ 621
Equipment	38	86	259	400
Interest	331	319	191	216
Other	166	147	164	153
Total nonoperational	\$ 569	\$ 598	\$ 1,318	\$ 1,390
Total per pupil spending	\$ 7,799	\$ 8,110	\$ 8,458	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	98%	94%	78%
Poverty rate (2015)	8%	7%	23%
Students per teacher	16.9	18.9	18.6
Average teacher salary	\$41,696	\$42,930	\$46,384
Amount from Proposition 301	\$7,273	\$5,559	\$5,315
Average years of teacher experience	14.3	11.2	11.0
Percentage of teachers in first 3 years	8%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.3%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 207	\$ 381	\$ 823	\$ 1,301
State	3,319	3,172	3,055	3,780
Local	4,353	4,515	4,806	4,268
Total revenues per pupil	\$ 7,879	\$ 8,068	\$ 8,684	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,627	\$ 5,342	\$ 5,498
Grants	163	289	891
Donations and tax credits	208	237	135

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	972	1,373	14 of 15

Tanque Verde USD—page 2

Classroom dollar percentage

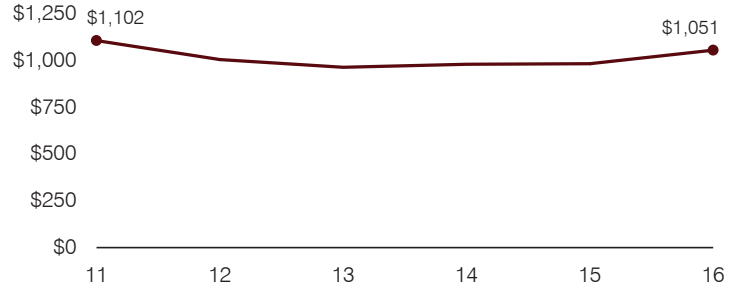
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.5	60.7	58.9	60.9	57.6	58.8	56.7	59.3	60.8	55.0	57.5	57.9	59.1	60.8	59.9	58.5

OPERATIONAL TRENDS Fiscal years as indicated

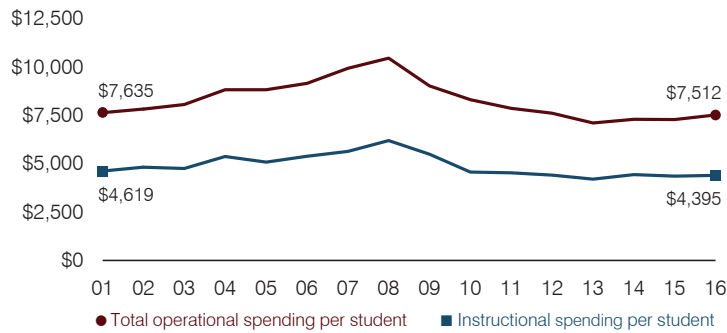
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 57.5 to 58.5 percent. As a percentage of total operational spending, transportation and instruction support decreased substantially and administration decreased overall. Student support increased substantially and plant operations increased.

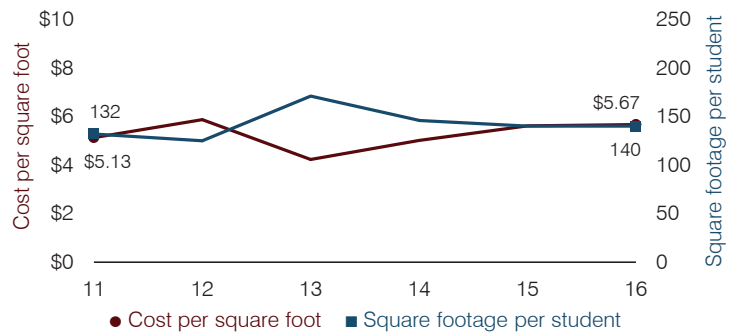
Administrative cost per pupil



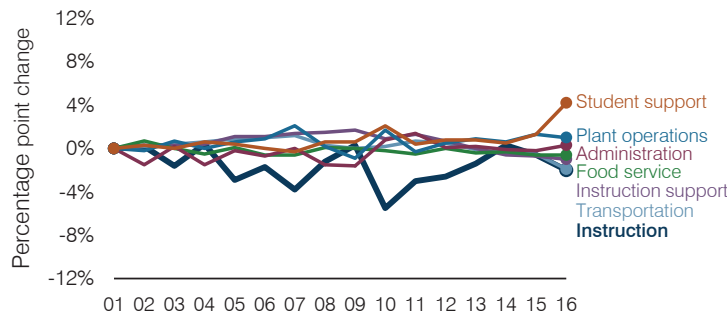
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



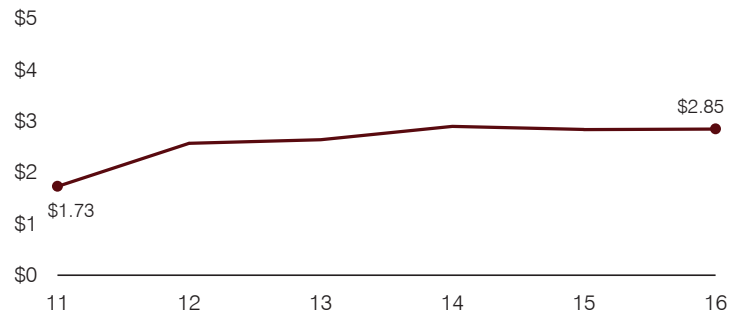
Plant cost per square foot and square footage per student



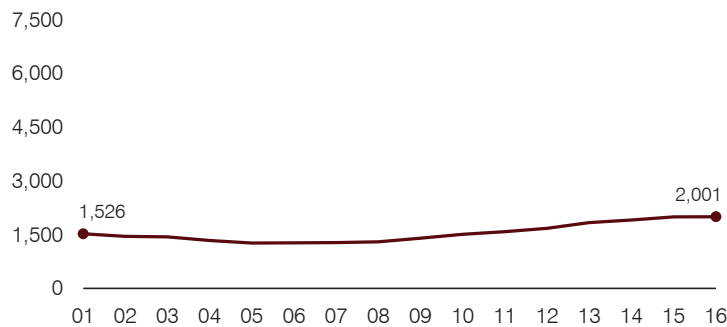
Changes in operational spending percentages



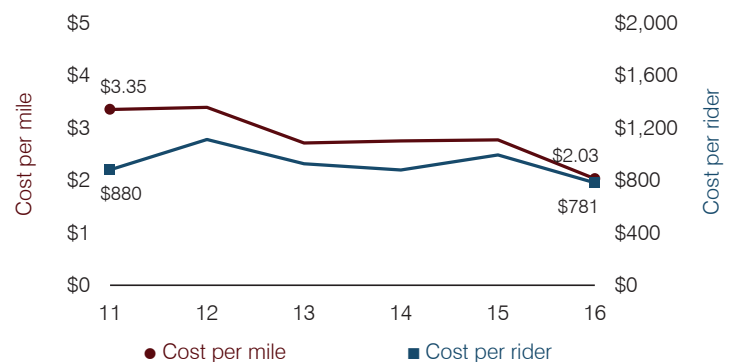
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tempe Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 13

Legislative district(s): 18, 26, and 27

District size, location:

Large, City

Students attending¹:

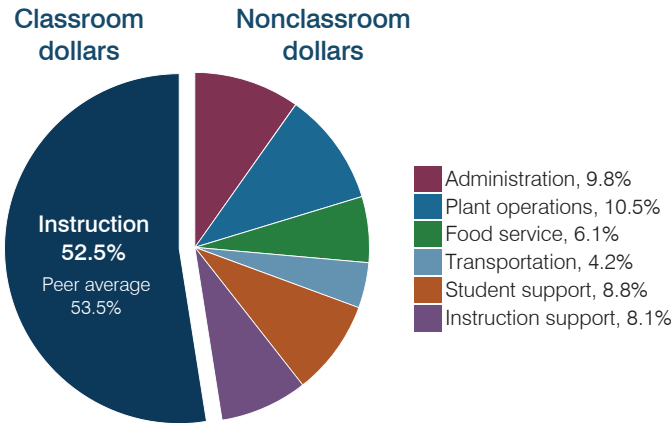
11,159

Number of schools:

21

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$851	\$724	\$806
	Students per administrative position	60	77	67
Plant operations	Cost per square foot	\$5.91	\$6.00	\$6.10
	Square footage per student	154	130	154
Food service	Cost per meal	\$2.93	\$2.70	\$2.81
Transportation	Cost per mile	\$5.26	\$6.21	\$3.72
	Cost per rider	\$569	\$783	\$1,092

Very low Low Comparable High Very high

Per pupil spending

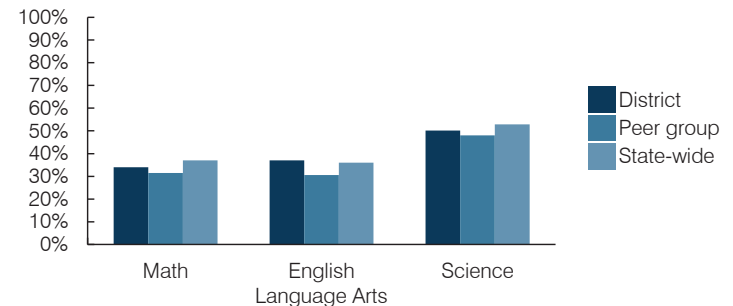
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,606	\$ 4,577	\$ 3,969	\$ 4,145
Administration	930	851	724	806
Plant operations	895	911	772	939
Food service	479	536	545	415
Transportation	378	362	289	364
Student support	728	765	579	633
Instruction support	708	709	459	444
Total operational	\$ 8,724	\$ 8,711	\$ 7,337	\$ 7,746
Land and buildings	\$ 384	\$ 1,574	\$ 557	\$ 621
Equipment	435	597	417	400
Interest	370	373	167	216
Other	94	84	180	153
Total nonoperational	\$ 1,283	\$ 2,628	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 10,007	\$ 11,339	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	30%	26%	23%
Students per teacher	15.0	19.0	18.6
Average teacher salary	\$39,936	\$40,596	\$46,384
Amount from Proposition 301	\$5,659	\$4,805	\$5,315
Average years of teacher experience	9.0	7.6	11.0
Percentage of teachers in first 3 years	29%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.8%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,294	\$ 1,283	\$ 1,512	\$ 1,301
State	2,716	2,933	4,175	3,780
Local	7,206	6,937	3,383	4,268
Total revenues per pupil	\$ 11,216	\$ 11,153	\$ 9,070	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,901	\$ 5,116	\$ 5,061	\$ 5,471
Grants	1,299	1,278	1,517	1,182
Donations and tax credits	45	51	46	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 1,199	\$ 1,118	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	2,900	2,606	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

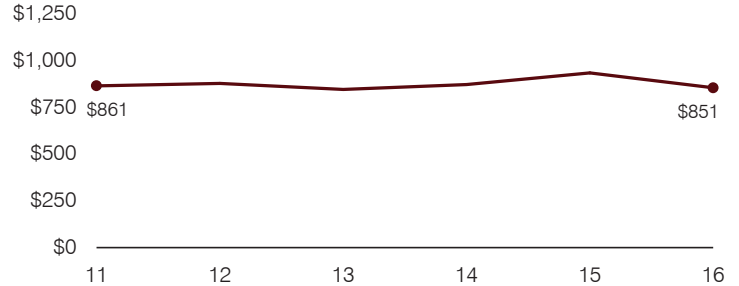
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.7	54.9	55.6	56.3	55.9	55.5	55.4	55.3	56.0	54.2	53.6	52.7	52.3	53.4	52.8	52.5

OPERATIONAL TRENDS
Fiscal years as indicated

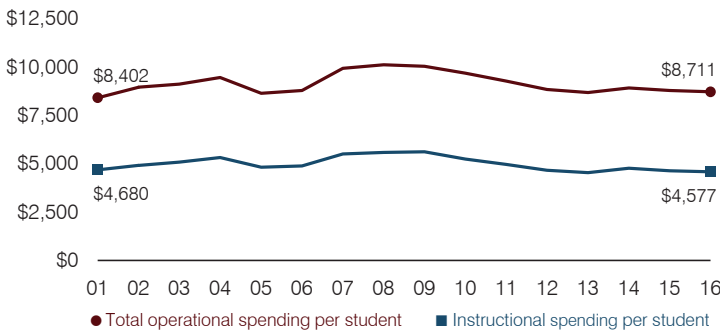
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent in the classroom decreased overall from 53.6 to 52.5 percent. As a percentage of total operational spending, food service increased and student support increased slightly. Plant operations decreased slightly, while other nonclassroom areas remained fairly stable.

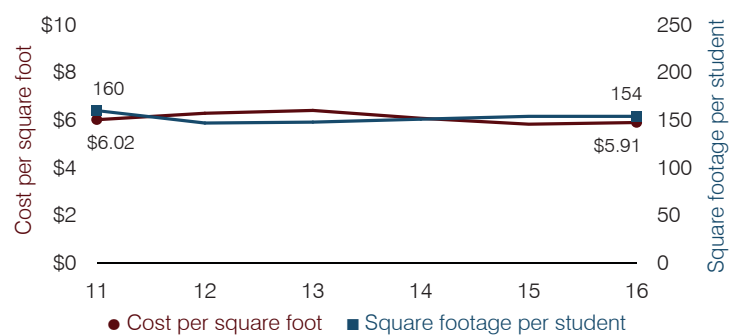
Administrative cost per pupil



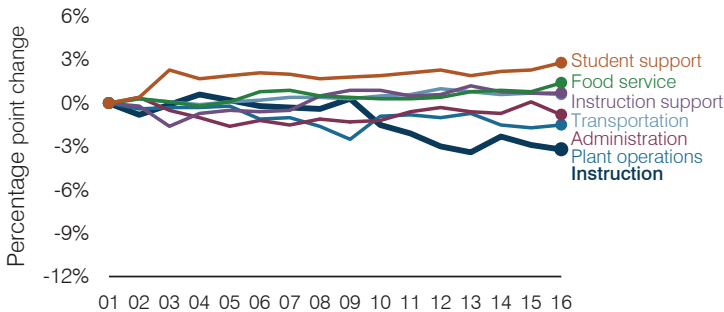
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



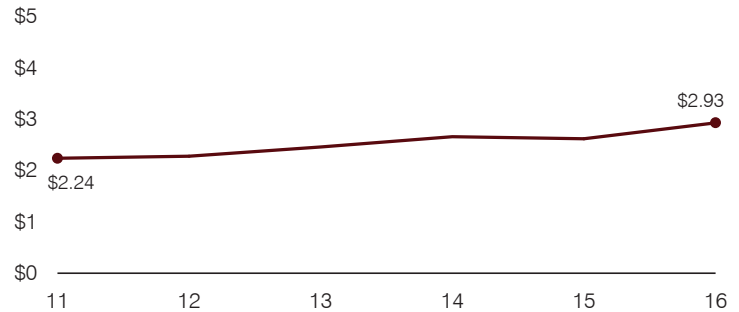
Plant cost per square foot and square footage per student



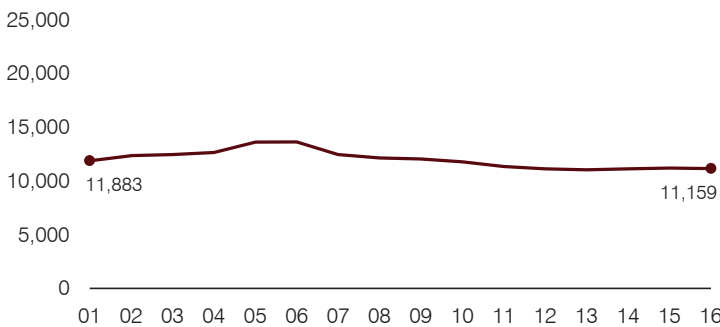
Changes in operational spending percentages



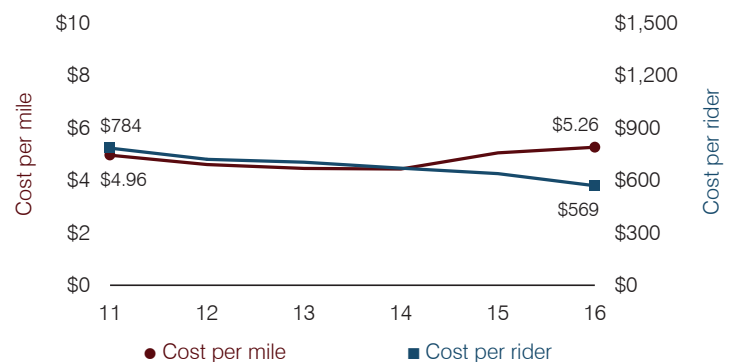
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tempe Union High School District

Maricopa County

Efficiency peer groups 2 and T-3, Achievement peer group 8

Legislative district(s): 18, 26, and 27

District size, location:

Large, City

Students attending¹:

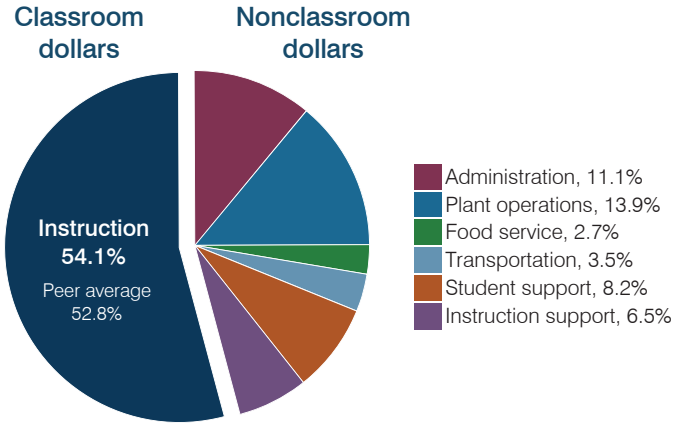
13,877

Number of schools:

7

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$837	\$733	\$806
	Students per administrative position	71	68	67
Plant operations	Cost per square foot	\$6.26	\$6.17	\$6.10
	Square footage per student	168	147	154
Food service	Cost per meal	\$3.00	\$2.89	\$2.81
Transportation	Cost per mile	\$3.26	\$3.92	\$3.72
	Cost per rider	\$879	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

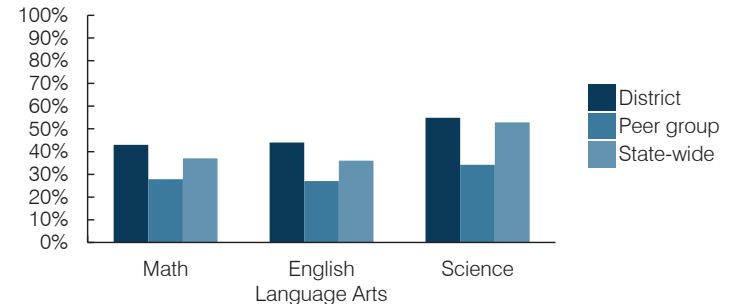
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,883	\$ 4,088	\$ 3,809	\$ 4,145
Administration	821	837	733	806
Plant operations	1,048	1,049	901	939
Food service	215	206	345	415
Transportation	285	262	361	364
Student support	565	619	575	633
Instruction support	474	492	494	444
Total operational	\$ 7,291	\$ 7,553	\$ 7,218	\$ 7,746
Land and buildings	\$ 839	\$ 489	\$ 811	\$ 621
Equipment	870	359	408	400
Interest	294	256	225	216
Other	229	165	144	153
Total nonoperational	\$ 2,232	\$ 1,269	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 9,523	\$ 8,822	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	87%	86%	78%
Poverty rate (2015)	12%	17%	23%
Students per teacher	21.8	22.0	18.6
Average teacher salary	\$54,019	\$48,898	\$46,384
Amount from Proposition 301	\$6,519	\$7,561	\$5,315
Average years of teacher experience	13.7	10.4	11.0
Percentage of teachers in first 3 years	7%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 465	\$ 425	\$ 947	\$ 1,301
State	1,695	2,290	3,521	3,780
Local	7,643	7,007	4,421	4,268
Total revenues per pupil	\$ 9,803	\$ 9,722	\$ 8,889	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,271	\$ 5,545	\$ 5,399	\$ 5,471
Grants	589	528	985	1,182
Donations and tax credits	96	105	111	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,437	1,479	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

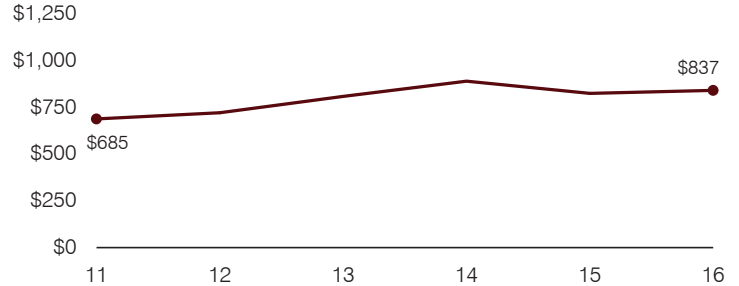
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.0	57.1	58.0	58.6	58.9	59.6	59.7	59.9	56.8	56.7	56.4	53.8	53.5	52.7	53.3	54.1

OPERATIONAL TRENDS
Fiscal years as indicated

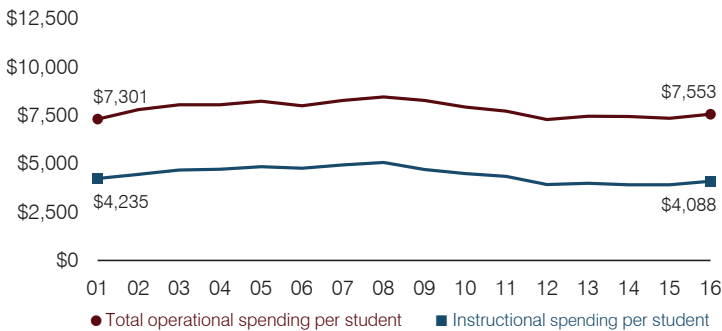
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent in the classroom decreased overall from 56.4 to 54.1 percent. Overall, as a percentage of total operational spending, administration increased and student support and instruction support increased slightly. Other nonclassroom areas remained fairly stable.

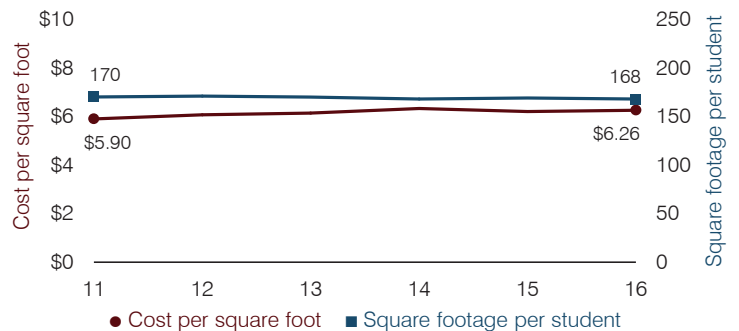
Administrative cost per pupil



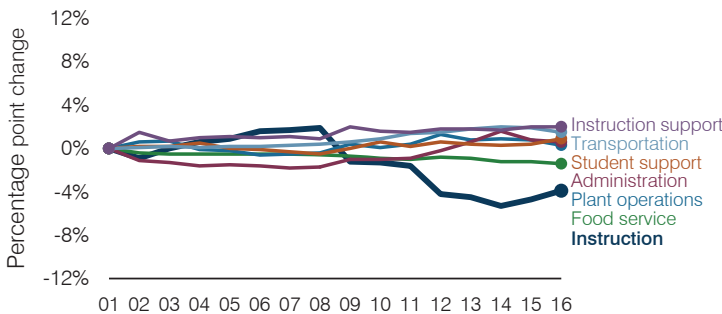
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



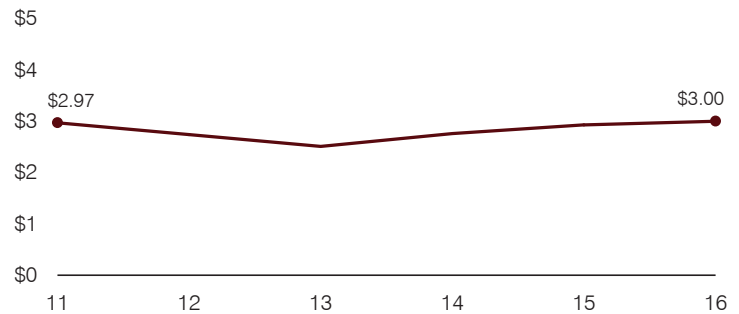
Plant cost per square foot and square footage per student



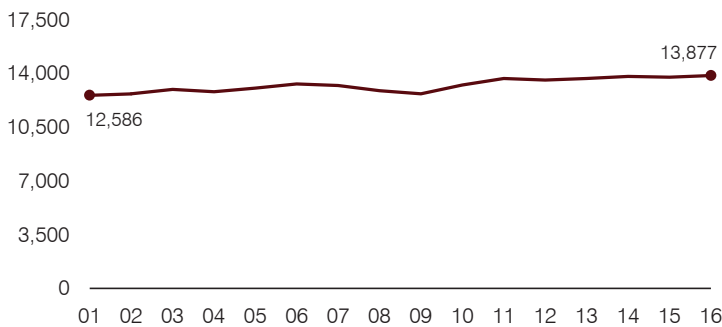
Changes in operational spending percentages



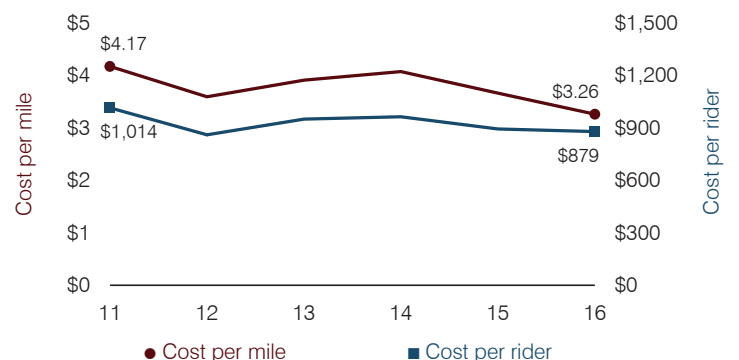
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Thatcher Unified School District

Graham County

Efficiency peer groups 5 and T-6, Achievement peer group 4

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

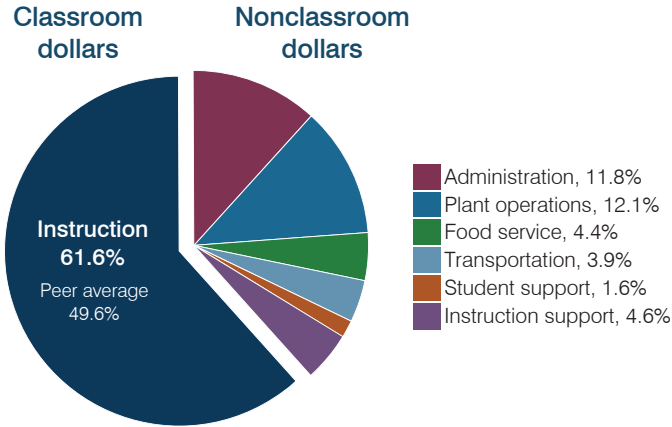
1,660

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$708	\$1,145	\$806
	Students per administrative position	85	56	67
Plant operations	Cost per square foot	\$4.21	\$5.22	\$6.10
	Square footage per student	172	270	154
Food service	Cost per meal	\$3.49	\$3.40	\$2.81
Transportation	Cost per mile	\$3.14	\$3.68	\$3.72
	Cost per rider	\$588	\$543	\$1,092

Per pupil spending

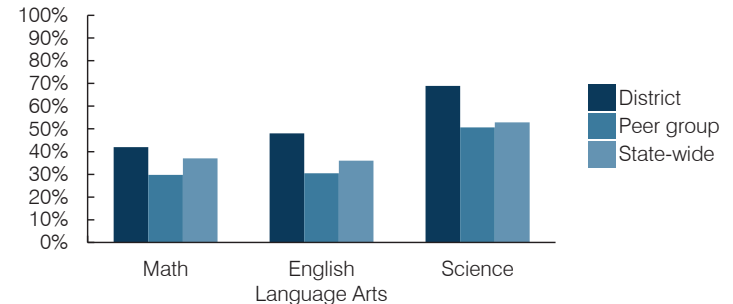
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,666	\$ 3,690	\$ 4,576	\$ 4,145
Administration	667	708	1,145	806
Plant operations	693	723	1,342	939
Food service	261	264	450	415
Transportation	237	234	522	364
Student support	108	98	695	633
Instruction support	279	273	396	444
Total operational	\$ 5,911	\$ 5,990	\$ 9,126	\$ 7,746
Land and buildings	\$ 2,319	\$ 169	\$ 452	\$ 621
Equipment	447	277	498	400
Interest	97	110	243	216
Other	0	1	65	153
Total nonoperational	\$ 2,863	\$ 557	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,774	\$ 6,547	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	88%	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	18.6	15.3	18.6
Average teacher salary	\$40,664	\$43,729	\$46,384
Amount from Proposition 301	\$6,695	\$4,733	\$5,315
Average years of teacher experience	11.1	10.4	11.0
Percentage of teachers in first 3 years	19%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 393	\$ 402	\$ 4,015	\$ 1,301
State	5,229	4,799	4,190	3,780
Local	1,747	1,813	4,081	4,268
Total revenues per pupil	\$ 7,369	\$ 7,014	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,920	\$ 5,036	\$ 5,922
Grants	436	444	1,805
Donations and tax credits	47	11	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	586	631	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.8	60.1	59.1	56.6	61.1	59.9	61.6	62.2	62.4	60.8	58.8	57.7	59.8	60.5	62.0	61.6

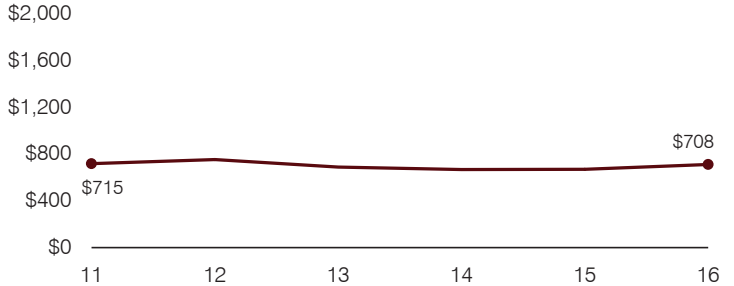
OPERATIONAL TRENDS

Fiscal years as indicated

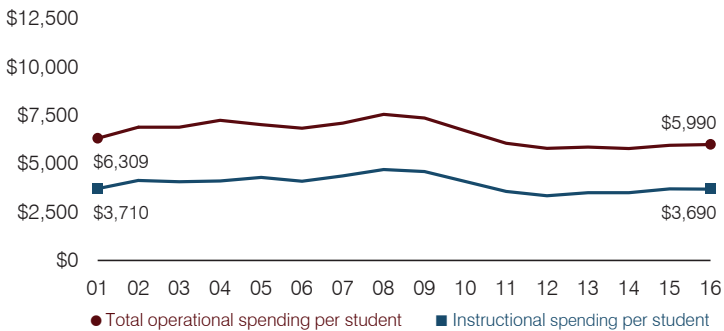
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 58.8 to 61.6 percent. Overall, as a percentage of total operational spending, student support decreased and administration, food service, and transportation decreased slightly, while instruction support increased slightly.

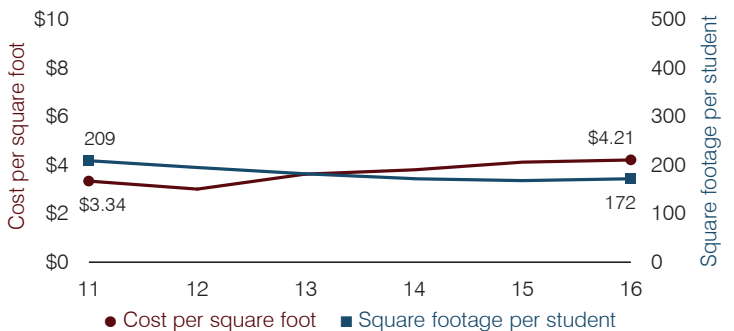
Administrative cost per pupil



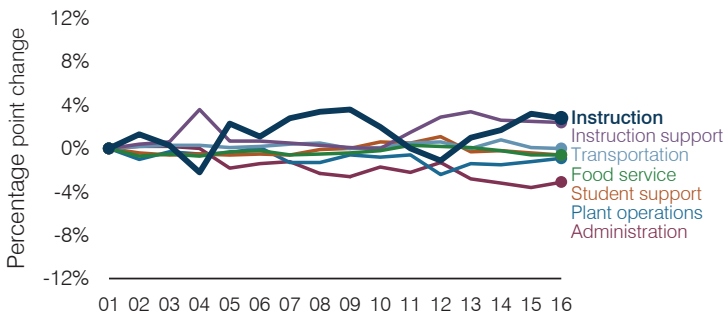
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



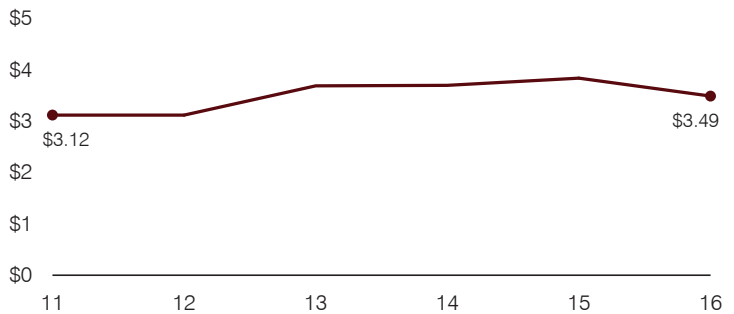
Plant cost per square foot and square footage per student



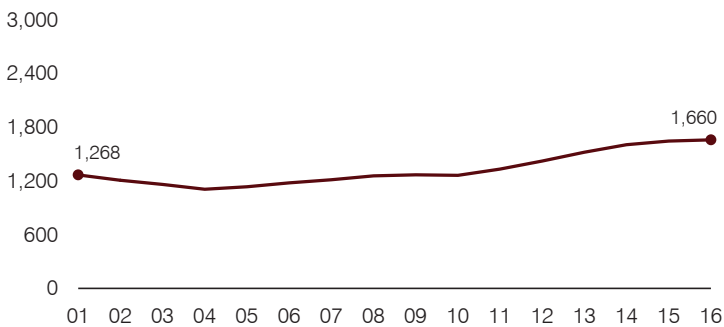
Changes in operational spending percentages



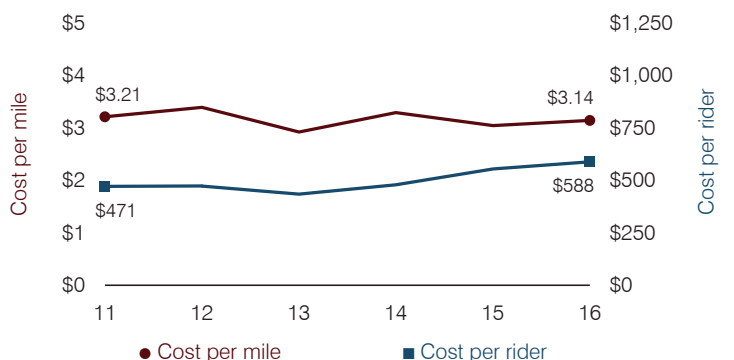
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tolleson Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 14

Legislative district(s): 19

District size, location:

Medium-large, City

Students attending:

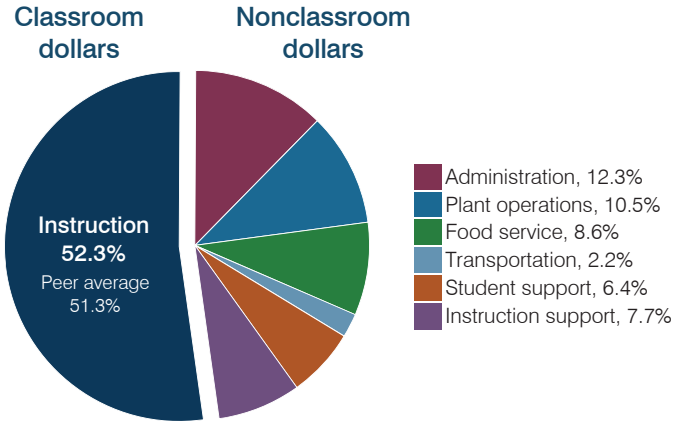
2,882

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$902	\$943	\$806
	Students per administrative position	86	71	67
Plant operations	Cost per square foot	\$5.64	\$6.27	\$6.10
	Square footage per student	136	141	154
Food service	Cost per meal	\$2.21	\$2.60	\$2.81
Transportation	Cost per mile	\$8.14	\$5.73	\$3.72
	Cost per rider	\$1,657	\$910	\$1,092

Very low Low Comparable High Very high

Per pupil spending

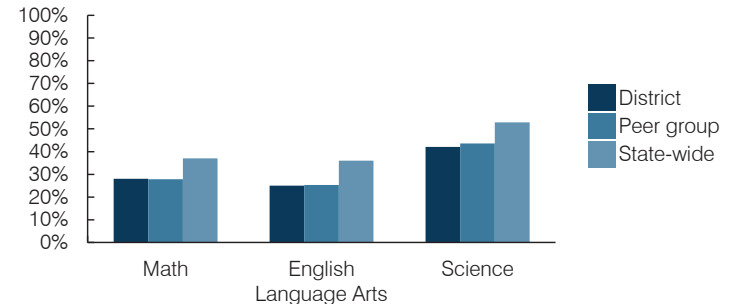
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,754	\$ 3,836	\$ 3,896	\$ 4,145
Administration	900	902	943	806
Plant operations	730	767	866	939
Food service	620	633	598	415
Transportation	145	159	301	364
Student support	432	471	562	633
Instruction support	668	565	495	444
Total operational	\$ 7,249	\$ 7,333	\$ 7,661	\$ 7,746
Land and buildings	\$ 348	\$ 250	\$ 1,802	\$ 621
Equipment	213	512	577	400
Interest	139	89	250	216
Other	271	187	155	153
Total nonoperational	\$ 971	\$ 1,038	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 8,220	\$ 8,371	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	31%	35%	23%
Students per teacher	19.0	19.0	18.6
Average teacher salary	\$45,728	\$47,640	\$46,384
Amount from Proposition 301	\$4,491	\$5,327	\$5,315
Average years of teacher experience	9.2	8.6	11.0
Percentage of teachers in first 3 years	30%	33%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,593	\$ 1,538	\$ 1,781	\$ 1,301
State	4,038	4,161	3,849	3,780
Local	2,910	3,258	4,470	4,268
Total revenues per pupil	\$ 8,541	\$ 8,957	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,726	\$ 4,842	\$ 5,085
Grants	1,986	2,010	1,865
Donations and tax credits	14	18	46

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,388	1,403	19 of 19

Classroom dollar percentage

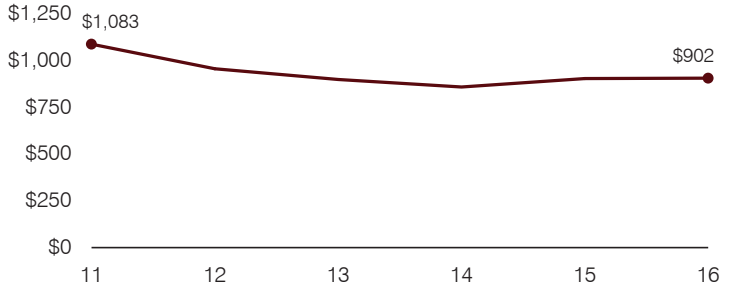
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.9	57.7	56.9	57.1	57.2	53.5	54.9	52.3	54.8	55.1	56.5	50.2	49.6	50.8	51.8	52.3

OPERATIONAL TRENDS
Fiscal years as indicated

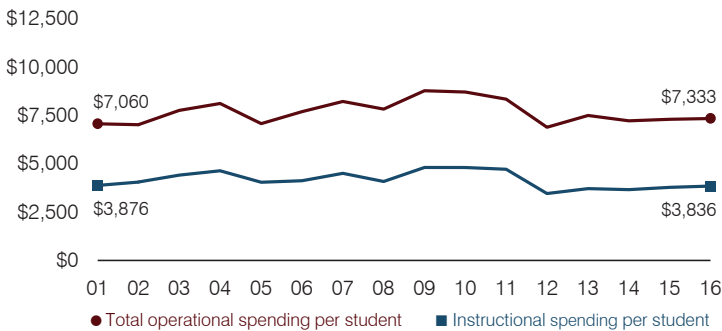
5-year spending trend (2011 through 2016)

Student enrollment increased by 13 percent, which contributed to the 12 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.5 to 52.3 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and food service and student support increased.

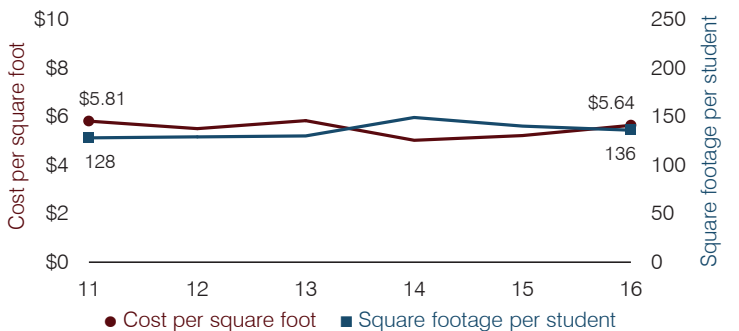
Administrative cost per pupil



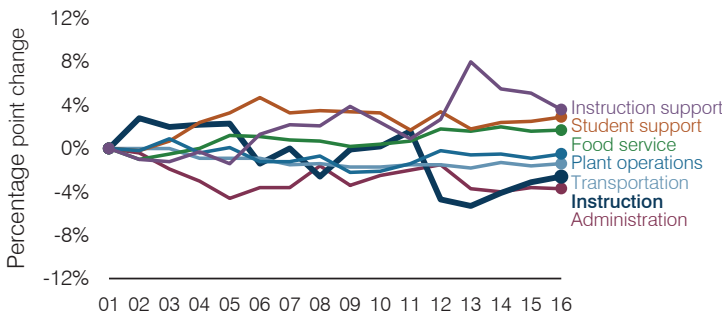
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



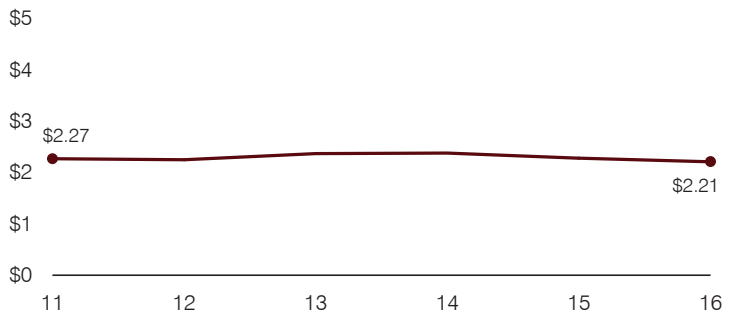
Plant cost per square foot and square footage per student



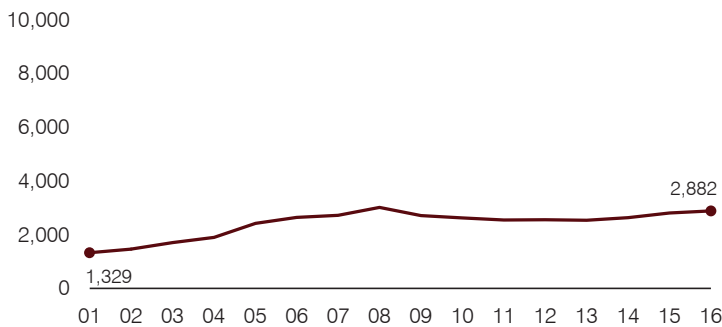
Changes in operational spending percentages



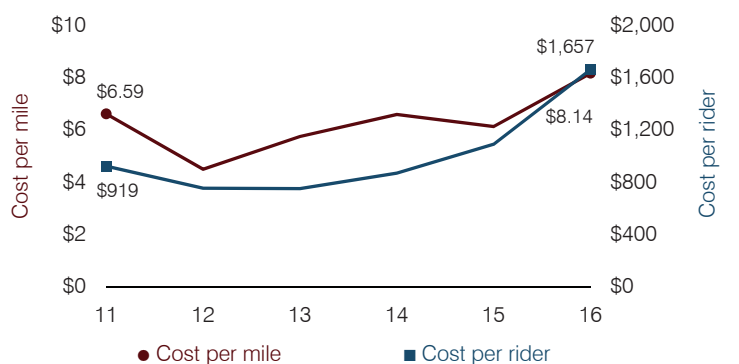
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tolleson Union High School District

Maricopa County

Efficiency peer groups 2 and T-3, Achievement peer group 8

Legislative district(s): 19, 27, and 29

District size, location:

Large, City

Students attending¹:

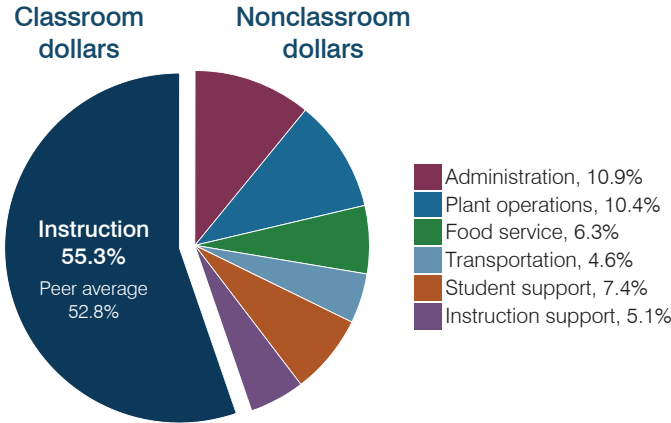
11,146

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$654	\$733	\$806
	Students per administrative position	88	68	67
Plant operations	Cost per square foot	\$5.35	\$6.17	\$6.10
	Square footage per student	118	147	154
Food service	Cost per meal	\$2.59	\$2.89	\$2.81
Transportation	Cost per mile	\$4.44	\$3.92	\$3.72
	Cost per rider	\$840	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

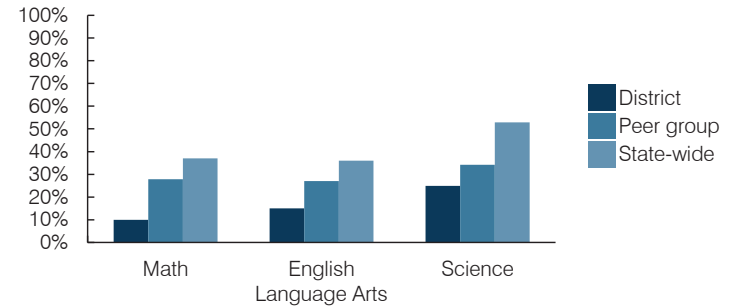
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,256	\$ 3,337	\$ 3,809	\$ 4,145
Administration	645	654	733	806
Plant operations	733	629	901	939
Food service	386	378	345	415
Transportation	291	280	361	364
Student support	396	445	575	633
Instruction support	347	307	494	444
Total operational	\$ 6,054	\$ 6,030	\$ 7,218	\$ 7,746
Land and buildings	\$ 532	\$ 614	\$ 811	\$ 621
Equipment	491	782	408	400
Interest	93	100	225	216
Other	45	32	144	153
Total nonoperational	\$ 1,161	\$ 1,528	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 7,215	\$ 7,558	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	94%	94%
Graduation rate (2015)	89%	86%	78%
Poverty rate (2015)	22%	17%	23%
Students per teacher	21.5	22.0	18.6
Average teacher salary	\$43,696	\$48,898	\$46,384
Amount from Proposition 301	\$6,986	\$7,561	\$5,315
Average years of teacher experience	8.8	10.4	11.0
Percentage of teachers in first 3 years	26%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 725	\$ 796	\$ 947	\$ 1,301
State	3,688	3,863	3,521	3,780
Local	4,418	4,018	4,421	4,268
Total revenues per pupil	\$ 8,831	\$ 8,677	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,126	\$ 5,358	\$ 5,399
Grants	809	860	985
Donations and tax credits	9	11	111

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,484	1,375	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

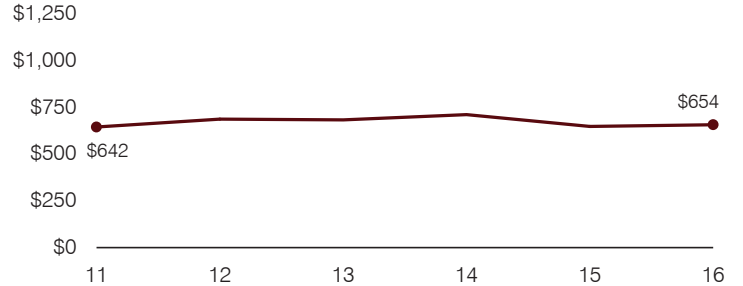
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.7	53.9	57.0	59.0	59.9	61.4	57.3	55.3	54.7	57.9	57.3	56.4	54.6	56.0	53.8	55.3

OPERATIONAL TRENDS
Fiscal years as indicated

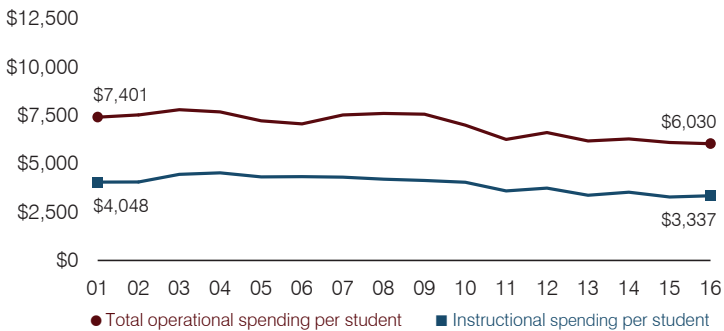
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 57.3 to 55.3 percent. As a percentage of total operational spending, student support increased substantially and food service increased, while plant operations decreased substantially and transportation decreased slightly.

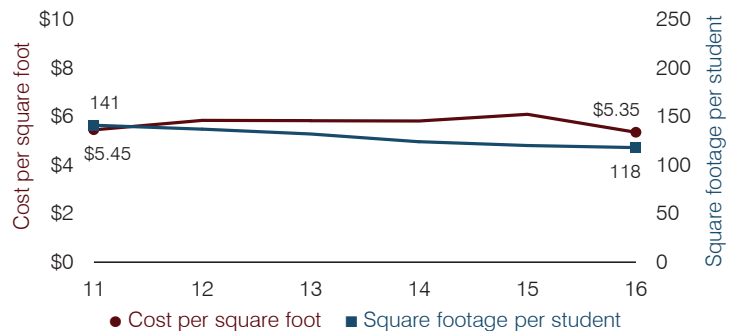
Administrative cost per pupil



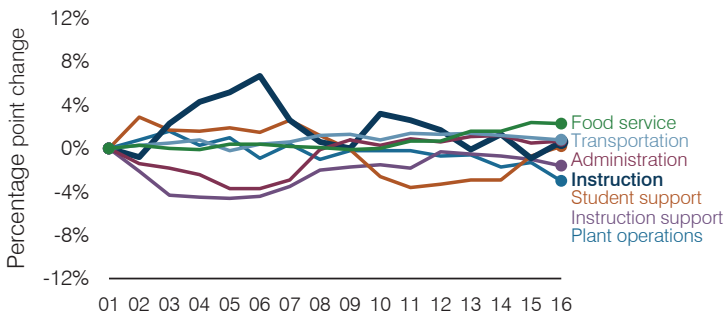
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



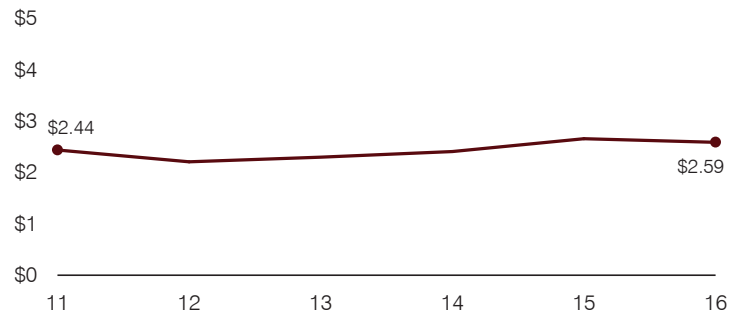
Plant cost per square foot and square footage per student



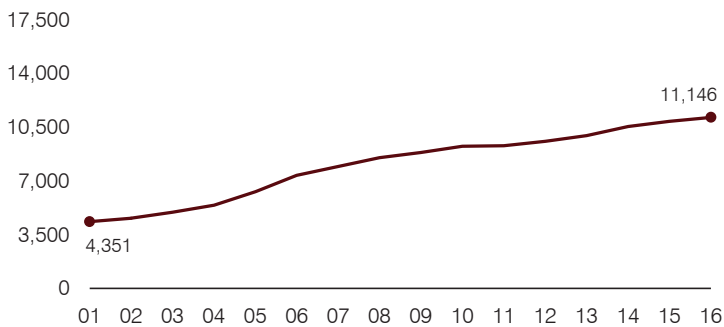
Changes in operational spending percentages



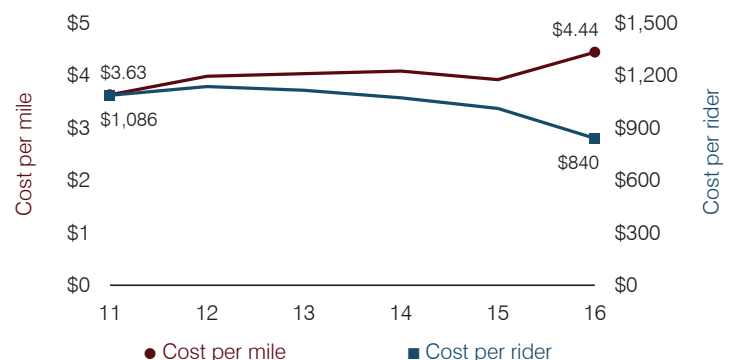
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Toltec Elementary School District

Pinal County

Efficiency peer groups 9 and T-6, Achievement peer group 17

Legislative district(s): 11

District size, location:

Medium, Rural

Students attending:

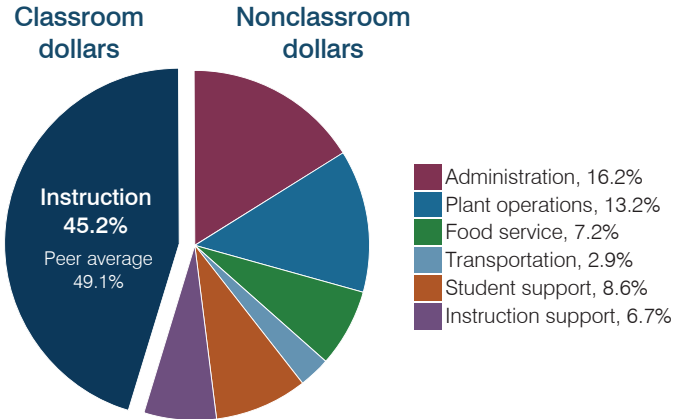
1,026

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,196	\$1,108	\$806
	Students per administrative position	64	59	67
Plant operations	Cost per square foot	\$5.88	\$7.02	\$6.10
	Square footage per student	166	149	154
Food service	Cost per meal	\$2.80	\$2.88	\$2.81
Transportation	Cost per mile	\$3.24	\$3.68	\$3.72
	Cost per rider	\$290	\$543	\$1,092

Very low Low Comparable High Very high

Per pupil spending

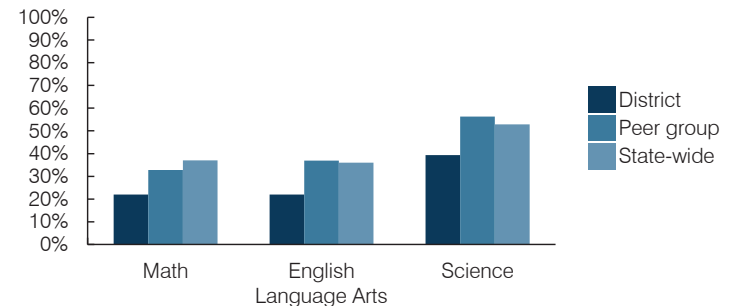
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,180	\$ 3,351	\$ 3,970	\$ 4,145
Administration	831	1,196	1,108	806
Plant operations	891	977	1,027	939
Food service	577	530	573	415
Transportation	333	218	437	364
Student support	521	640	512	633
Instruction support	476	498	473	444
Total operational	\$ 7,809	\$ 7,410	\$ 8,100	\$ 7,746
Land and buildings	\$ 1,185	\$ 447	\$ 302	\$ 621
Equipment	204	218	308	400
Interest	326	96	81	216
Other	141	0	115	153
Total nonoperational	\$ 1,856	\$ 761	\$ 806	\$ 1,390
Total per pupil spending	\$ 9,665	\$ 8,171	\$ 8,906	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	16%	19%	23%
Students per teacher	16.3	14.2	18.6
Average teacher salary	\$33,394	\$44,172	\$46,384
Amount from Proposition 301	\$1,410	\$4,469	\$5,315
Average years of teacher experience	11.4	12.6	11.0
Percentage of teachers in first 3 years	15%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Noncompliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,965	\$ 2,007	\$ 1,836	\$ 1,301
State	4,884	4,499	4,877	3,780
Local	2,438	2,704	2,734	4,268
Total revenues per pupil	\$ 9,287	\$ 9,210	\$ 9,447	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,974	\$ 5,547	\$ 5,688	\$ 5,471
Grants	1,967	2,045	1,981	1,182
Donations and tax credits	8	5	72	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	3 of 10
Voter-approved levy increases	398	442	7 of 10

Toltec ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.0	60.0	58.1	57.5	62.3	64.6	59.0	58.0	59.0	53.9	49.9	44.9	45.4	49.2	53.5	45.2

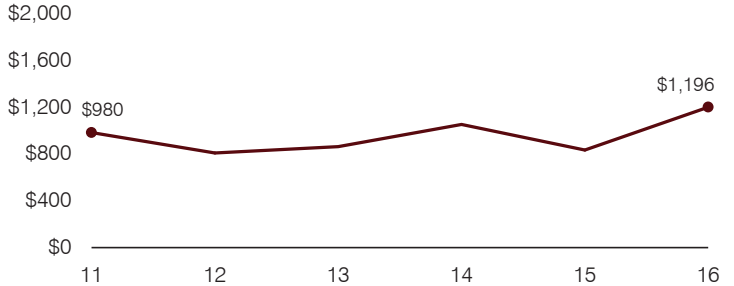
OPERATIONAL TRENDS

Fiscal years as indicated

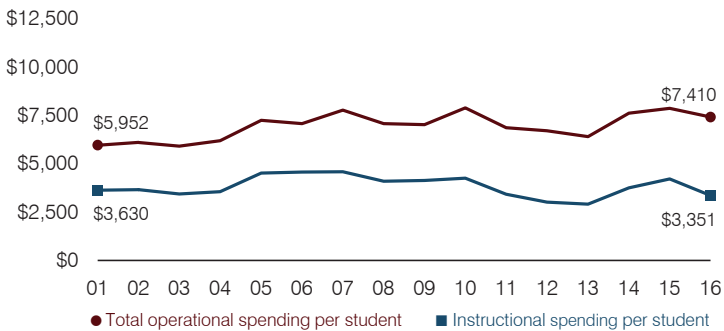
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 49.9 to 45.2 percent. Overall, as a percentage of total operational spending, student support and instruction support increased substantially, food service increased, and administration increased slightly, while transportation decreased substantially.

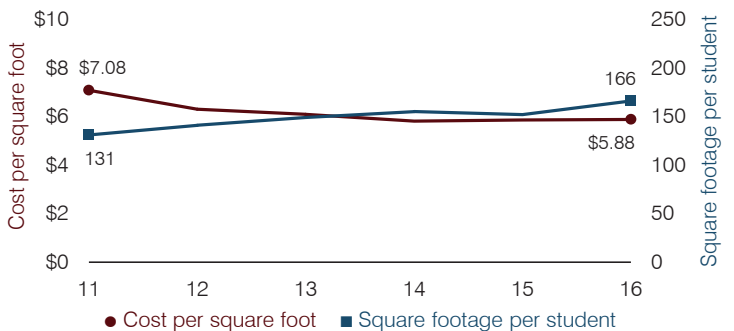
Administrative cost per pupil



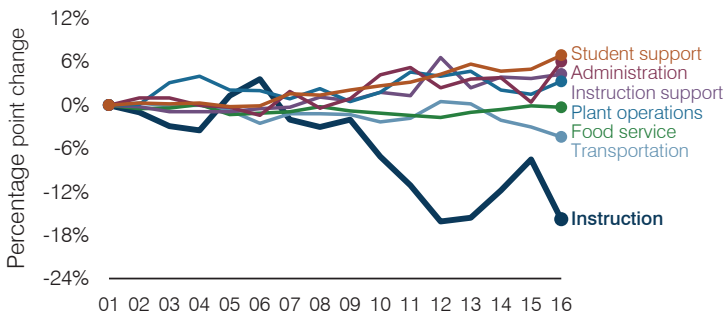
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



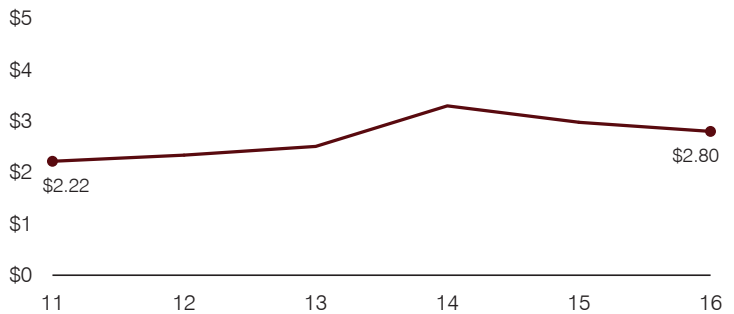
Plant cost per square foot and square footage per student



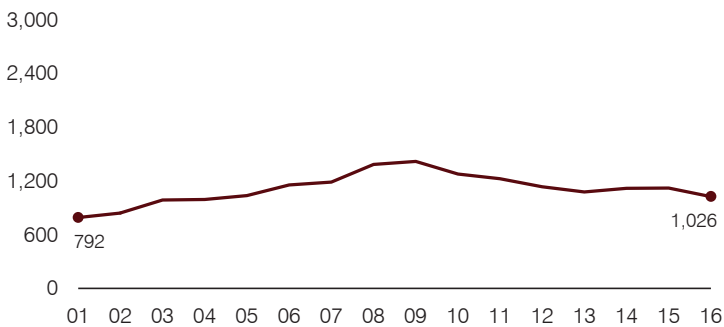
Changes in operational spending percentages



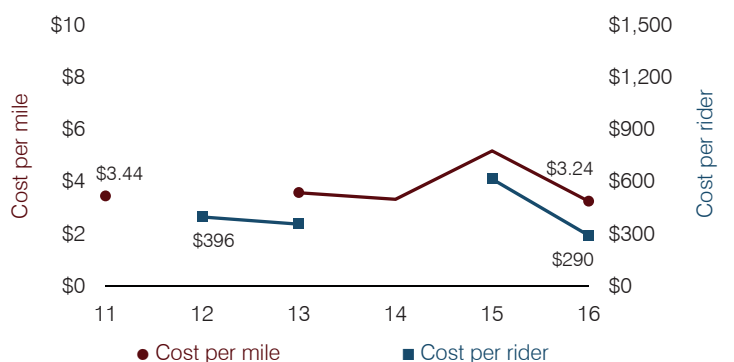
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tombstone Unified School District

Cochise County

Efficiency peer groups 5 and T-9, Achievement peer group 4

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

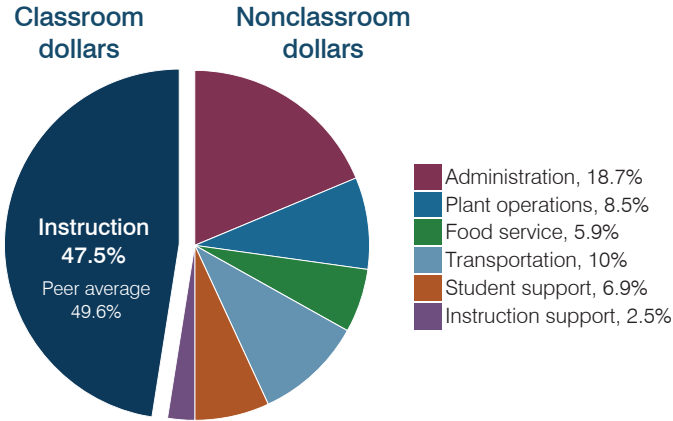
800

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,686	\$1,145	\$806
	Students per administrative position	43	56	67
Plant operations	Cost per square foot	\$2.66	\$5.22	\$6.10
	Square footage per student	289	270	154
Food service	Cost per meal	\$3.52	\$3.40	\$2.81
Transportation	Cost per mile	\$2.33	\$2.49	\$3.72
	Cost per rider	\$1,152	\$1,031	\$1,092

Per pupil spending

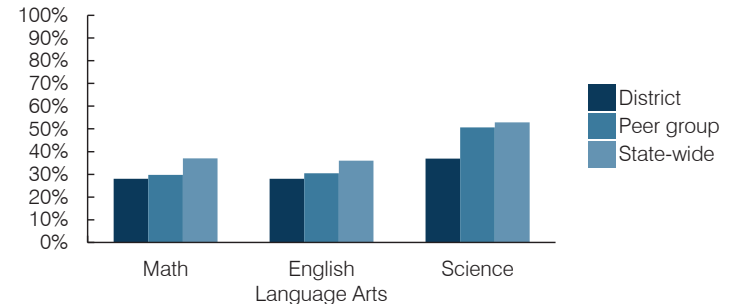
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,215	\$ 4,284	\$ 4,576	\$ 4,145
Administration	1,550	1,686	1,145	806
Plant operations	833	770	1,342	939
Food service	541	529	450	415
Transportation	896	901	522	364
Student support	604	618	695	633
Instruction support	202	225	396	444
Total operational	\$ 8,841	\$ 9,013	\$ 9,126	\$ 7,746
Land and buildings	\$ 188	\$ 90	\$ 452	\$ 621
Equipment	322	160	498	400
Interest	157	70	243	216
Other	12	8	65	153
Total nonoperational	\$ 679	\$ 328	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 9,520	\$ 9,341	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	95%	94%
Graduation rate (2015)	92%	87%	78%
Poverty rate (2015)	19%	16%	23%
Students per teacher	15.4	15.3	18.6
Average teacher salary	\$37,430	\$43,729	\$46,384
Amount from Proposition 301	\$4,282	\$4,733	\$5,315
Average years of teacher experience	8.9	10.4	11.0
Percentage of teachers in first 3 years	26%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,385	\$ 1,248	\$ 4,015	\$ 1,301
State	4,176	5,814	4,190	3,780
Local	4,563	5,130	4,081	4,268
Total revenues per pupil	\$ 10,124	\$ 12,192	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 6,292	\$ 7,158	\$ 5,922
Grants	1,471	1,361	1,805
Donations and tax credits	52	76	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	49	5	14 of 29
Voter-approved levy increases	0	0	19 of 29

Tombstone USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.6	55.0	55.5	56.4	56.2	50.9	47.7	47.2	52.2	47.5	46.5	47.3	50.2	47.7	47.7	47.5

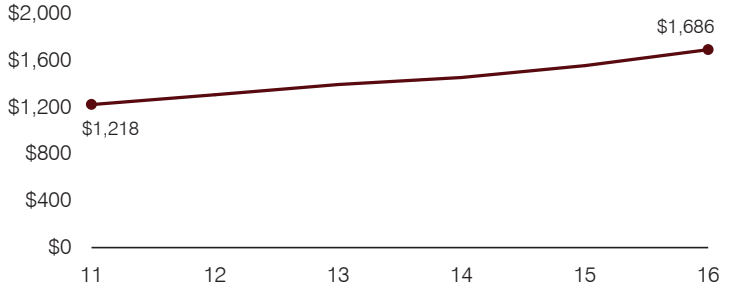
OPERATIONAL TRENDS

Fiscal years as indicated

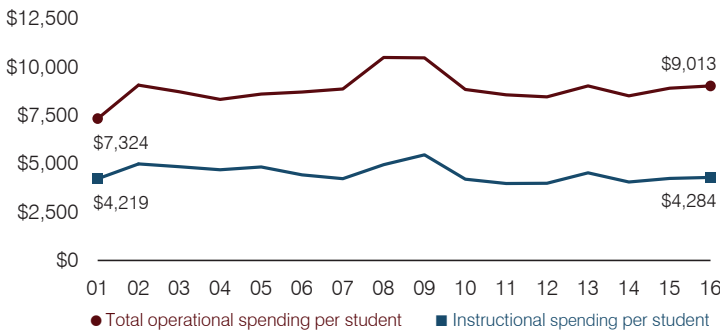
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 46.5 to 47.5 percent. As a percentage of total spending, plant operations decreased substantially and student support decreased slightly. Administration increased substantially and transportation increased slightly overall.

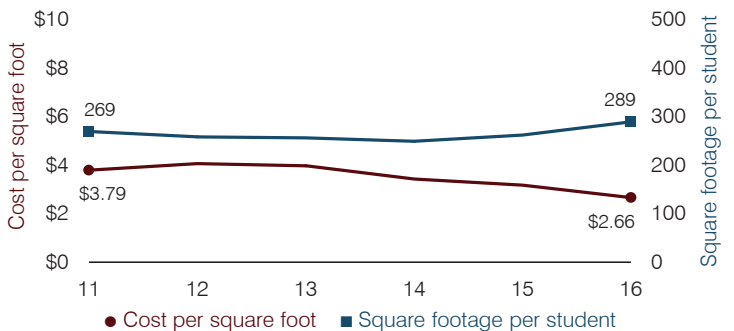
Administrative cost per pupil



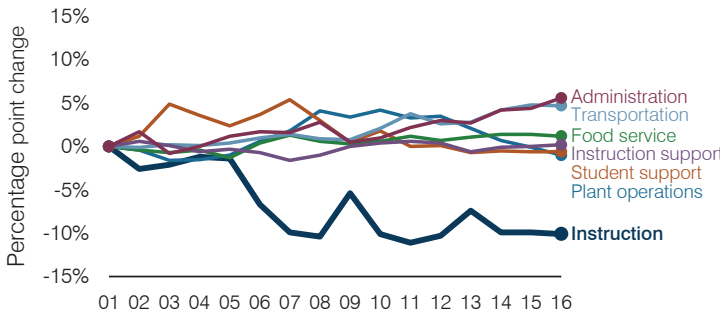
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



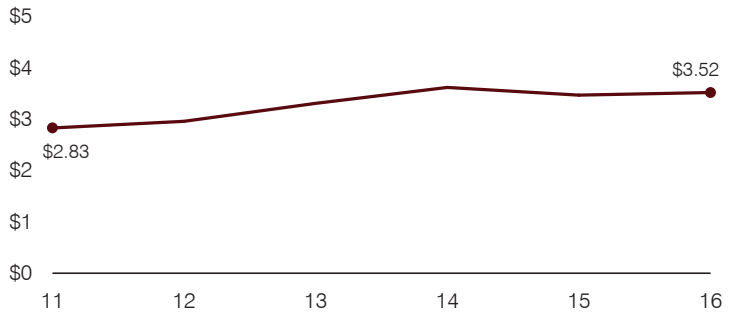
Plant cost per square foot and square footage per student



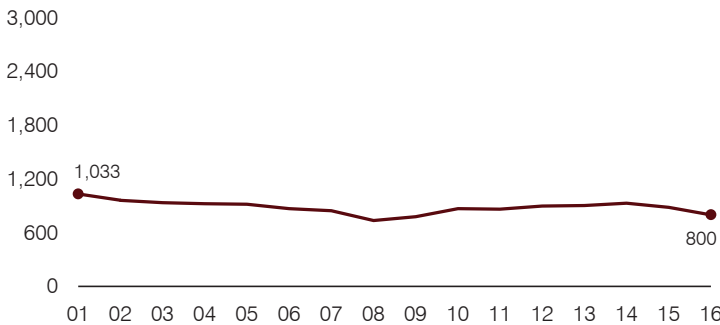
Changes in operational spending percentages



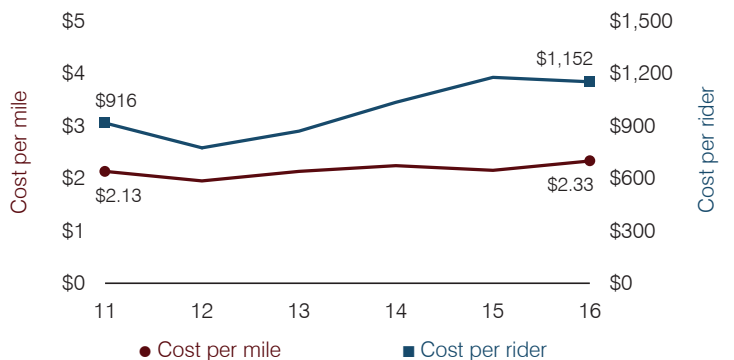
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tonto Basin Elementary School District

Gila County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

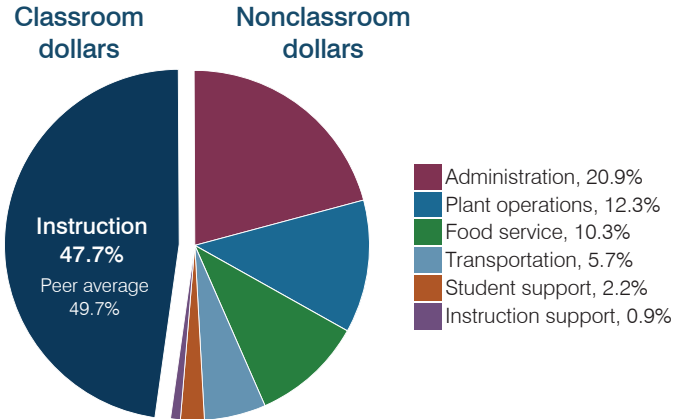
54

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,395	\$2,987	\$806
	Students per administrative position	12	30	67
Plant operations	Cost per square foot	\$8.20	\$7.21	\$6.10
	Square footage per student	315	364	154
Food service	Cost per meal	\$6.86	\$5.54	\$2.81
	Cost per mile	\$1.53	\$1.75	\$3.72
Transportation	Cost per rider	\$2,583	\$1,495	\$1,092

Per pupil spending

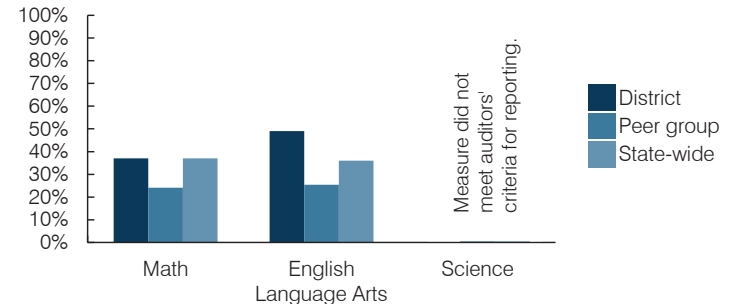
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 10,034	\$ 10,041	\$ 8,342	\$ 4,145
Administration	4,744	4,395	2,987	806
Plant operations	3,358	2,580	2,523	939
Food service	1,957	2,163	918	415
Transportation	1,260	1,203	1,108	364
Student support	318	462	664	633
Instruction support	394	197	514	444
Total operational	\$ 22,065	\$ 21,041	\$ 17,056	\$ 7,746
Land and buildings	\$ 1,805	\$ 339	\$ 2,005	\$ 621
Equipment	894	1,981	819	400
Interest	5	4	31	216
Other	47	0	87	153
Total nonoperational	\$ 2,751	\$ 2,324	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 24,816	\$ 23,365	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	41%	43%	23%
Students per teacher	7.7	10.4	18.6
Average teacher salary	\$41,085	\$43,208	\$46,384
Amount from Proposition 301	\$3,201	\$2,888	\$5,315
Average years of teacher experience	18.3	10.5	11.0
Percentage of teachers in first 3 years	0%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	7.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
-----	----------	------

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 4,264	\$ 4,870	\$ 3,667	\$ 1,301
State	6,859	6,109	6,156	3,780
Local	13,539	13,648	14,438	4,268
Total revenues per pupil	\$ 24,662	\$ 24,627	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,614	\$ 9,978	\$ 9,047	\$ 5,471
Grants	4,562	5,027	4,768	1,182
Donations and tax credits	353	328	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	7,409	7,452	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Tonto Basin ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	59.3	65.3	53.8	57.3	56.2	54.0	53.0	54.0	53.5	52.5	52.2	52.0	53.0	50.8	45.5	47.7

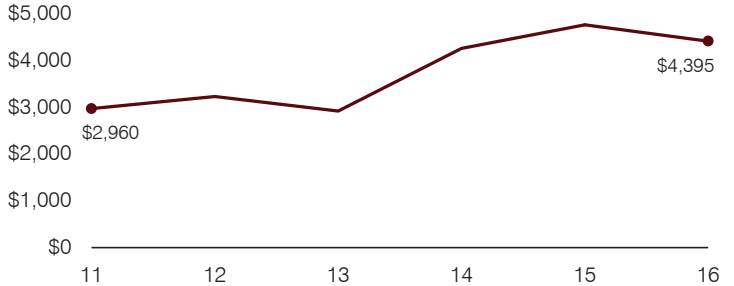
OPERATIONAL TRENDS

Fiscal years as indicated

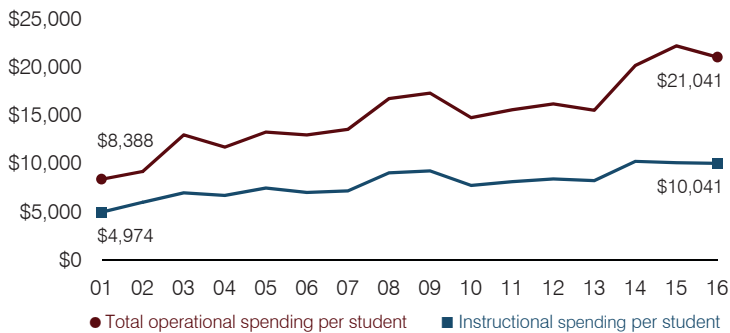
5-year spending trend (2011 through 2016)

Student enrollment decreased by 21 percent, which contributed to the 35 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 52.2 to 47.7 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

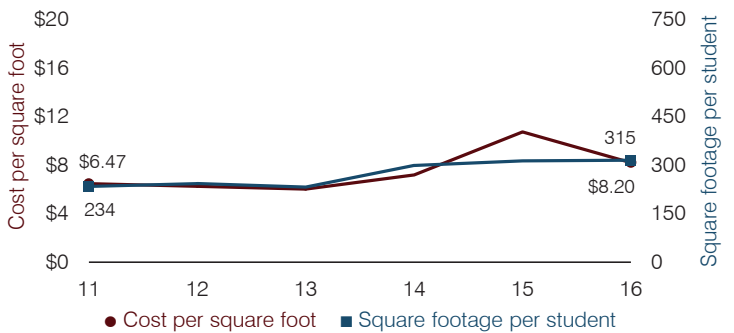
Administrative cost per pupil



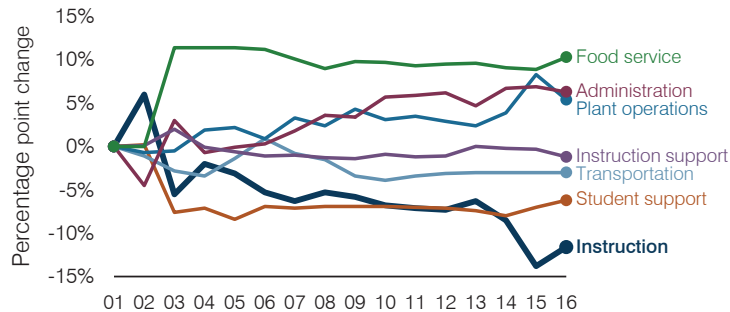
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



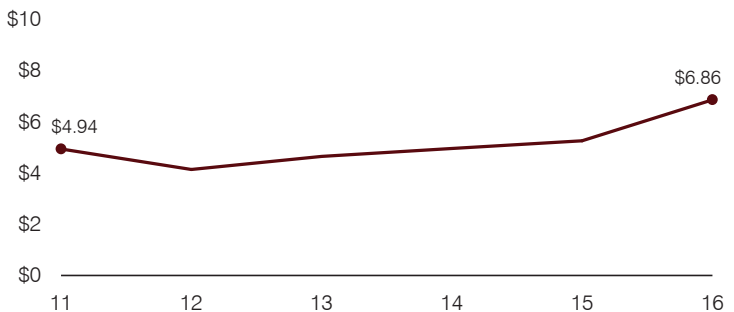
Plant cost per square foot and square footage per student



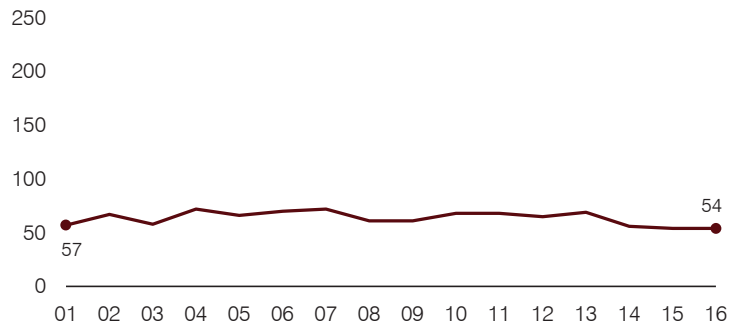
Changes in operational spending percentages



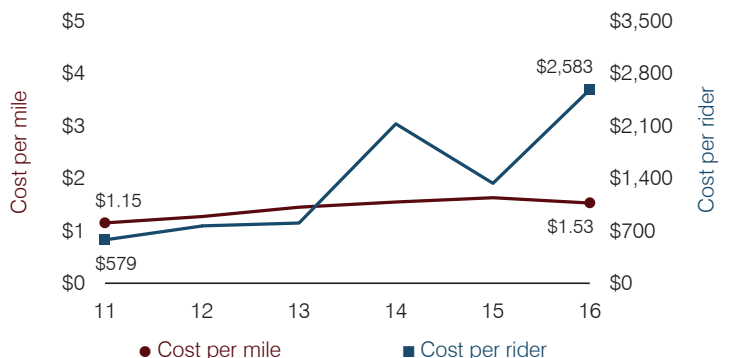
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Topock Elementary School District

Mohave County

Efficiency peer groups 11 and T-11, Achievement peer group 17

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

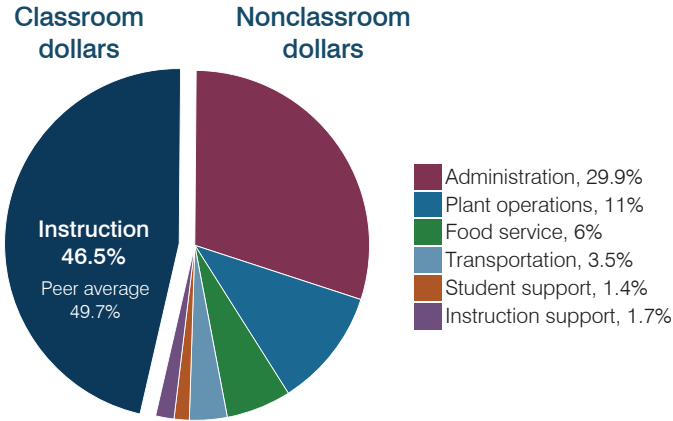
103

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,179	\$2,987	\$806
	Students per administrative position	34	30	67
Plant operations	Cost per square foot	\$4.59	\$7.21	\$6.10
	Square footage per student	253	364	154
Food service	Cost per meal	\$2.68	\$5.54	\$2.81
	Cost per mile	\$1.73	\$1.75	\$3.72
Transportation	Cost per rider	\$368	\$1,495	\$1,092

Per pupil spending

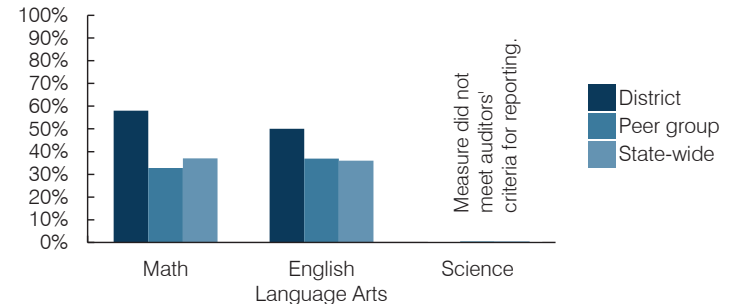
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,966	\$ 4,938	\$ 8,342	\$ 4,145
Administration	3,301	3,179	2,987	806
Plant operations	1,246	1,163	2,523	939
Food service	920	642	918	415
Transportation	235	370	1,108	364
Student support	86	148	664	633
Instruction support	178	184	514	444
Total operational	\$ 10,932	\$ 10,624	\$ 17,056	\$ 7,746
Land and buildings	\$ 313	\$ 659	\$ 2,005	\$ 621
Equipment	425	569	819	400
Interest	0	0	31	216
Other	1,024	859	87	153
Total nonoperational	\$ 1,762	\$ 2,087	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 12,694	\$ 12,711	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	20%	19%	23%
Students per teacher	20.7	14.2	18.6
Average teacher salary	\$56,026	\$44,172	\$46,384
Amount from Proposition 301	\$6,442	\$4,469	\$5,315
Average years of teacher experience	11.2	12.6	11.0
Percentage of teachers in first 3 years	20%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **High**

Measure: 2014 through 2016	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Capital only
Spending increase election results	No election held
Operating reserve percentage, Trend	0.9%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Noncompliant

Legend: Low (Green), Moderate (Yellow), High (Red)

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,995	\$ 2,651	\$ 3,667	\$ 1,301
State	2,890	2,953	6,156	3,780
Local	9,786	6,374	14,438	4,268
Total revenues per pupil	\$ 14,671	\$ 11,978	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,571	\$ 6,233	\$ 9,047
Grants	2,828	3,814	4,768
Donations and tax credits	141	126	186

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	483	483	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Topock ESD—page 2

Classroom dollar percentage

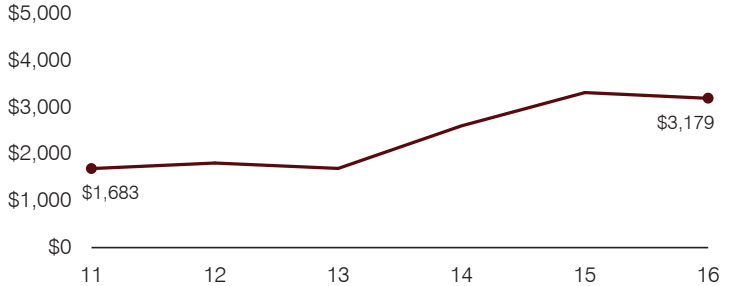
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	62.3	60.7	58.8	59.1	54.5	56.4	56.2	52.4	58.3	51.0	55.6	58.7	54.9	53.3	45.4	46.5

OPERATIONAL TRENDS Fiscal years as indicated

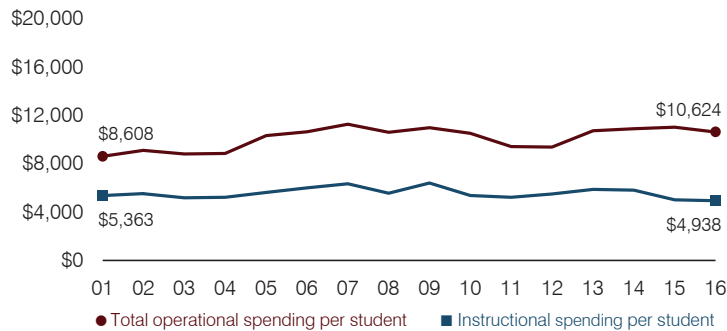
5-year spending trend (2011 through 2016)

Student enrollment decreased by 25 percent, which contributed to the 13 percent increase in total operational spending per pupil, adjusted for inflation. Spending in the classroom varied year to year, decreasing overall from 55.6 to 46.5 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

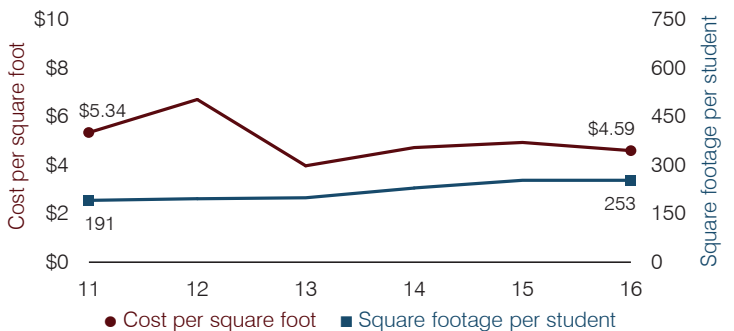
Administrative cost per pupil



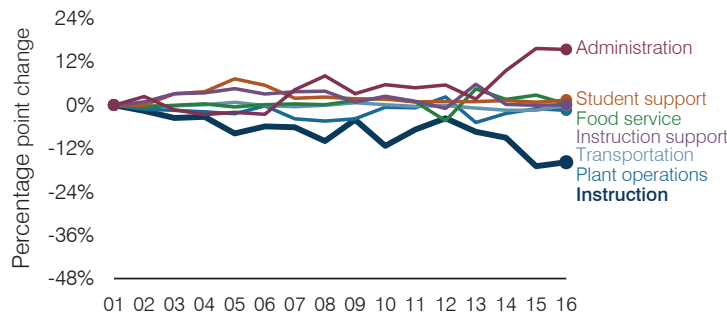
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



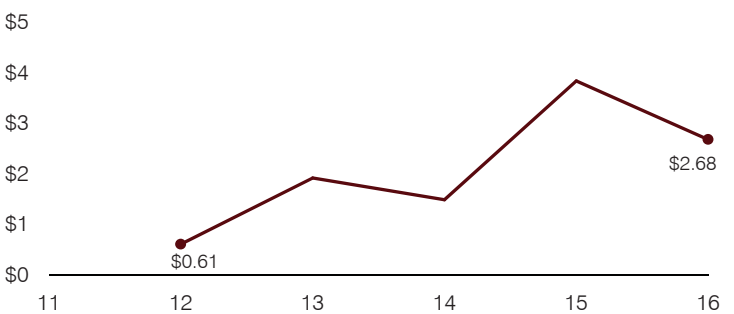
Plant cost per square foot and square footage per student



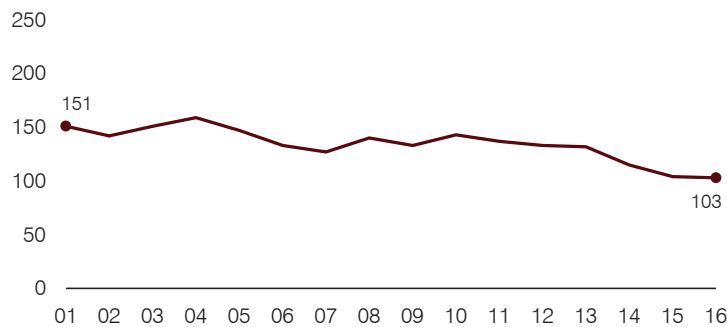
Changes in operational spending percentages



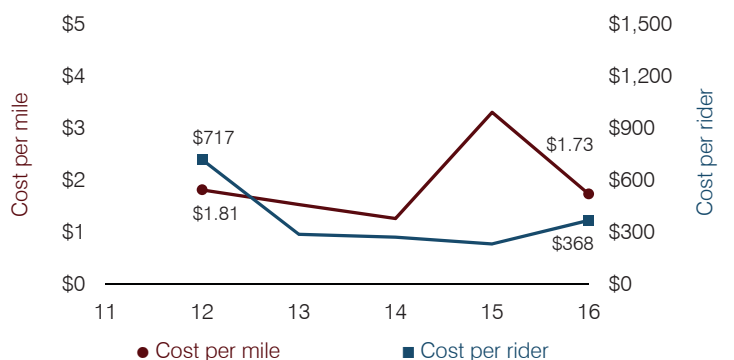
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tuba City Unified School District

Coconino County

Efficiency peer groups 5 and T-9, Achievement peer group 5

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

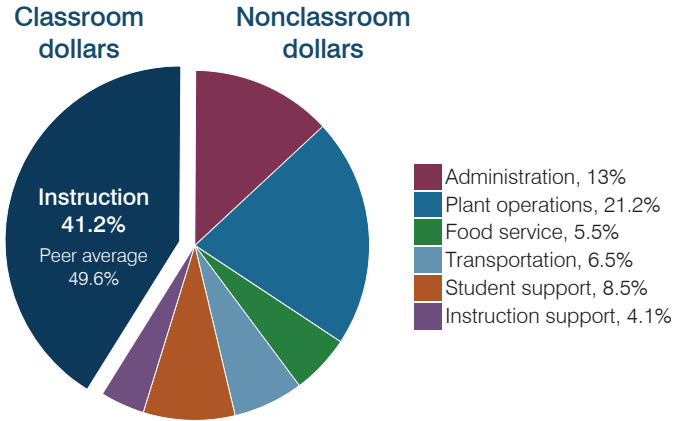
1,639

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,759	\$1,145	\$806
	Students per administrative position	34	56	67
Plant operations	Cost per square foot	\$8.21	\$5.22	\$6.10
	Square footage per student	349	270	154
Food service	Cost per meal	\$3.58	\$3.40	\$2.81
Transportation	Cost per mile	\$2.82	\$2.49	\$3.72
	Cost per rider	\$1,887	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

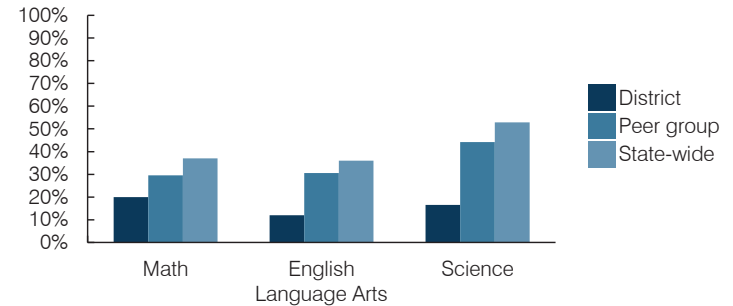
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,329	\$ 5,572	\$ 4,576	\$ 4,145
Administration	2,100	1,759	1,145	806
Plant operations	3,141	2,870	1,342	939
Food service	660	741	450	415
Transportation	967	885	522	364
Student support	1,302	1,144	695	633
Instruction support	711	556	396	444
Total operational	\$ 15,210	\$ 13,527	\$ 9,126	\$ 7,746
Land and buildings	\$ 332	\$ 2,752	\$ 452	\$ 621
Equipment	704	605	498	400
Interest	11	30	243	216
Other	17	10	65	153
Total nonoperational	\$ 1,064	\$ 3,397	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 16,274	\$ 16,924	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	93%	94%
Graduation rate (2015)	74%	83%	78%
Poverty rate (2015)	27%	24%	23%
Students per teacher	12.6	16.5	18.6
Average teacher salary	\$39,258	\$44,919	\$46,384
Amount from Proposition 301	\$4,840	\$5,307	\$5,315
Average years of teacher experience	NR	12.0	11.0
Percentage of teachers in first 3 years	NR	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 9,397	\$ 8,109	\$ 4,015	\$ 1,301
State	4,515	4,925	4,190	3,780
Local	2,076	2,688	4,081	4,268
Total revenues per pupil	\$ 15,988	\$ 15,722	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 5,817	\$ 5,782	\$ 5,922
Grants	2,620	2,008	1,805
Donations and tax credits	10	5	139

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,893	6,503	14 of 29
Voter-approved levy increases	3	320	19 of 29

Tuba City USD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	47.4	47.7	47.4	47.5	47.7	47.9	44.8	43.7	44.5	43.3	41.1	42.7	42.2	42.4	41.6	41.2

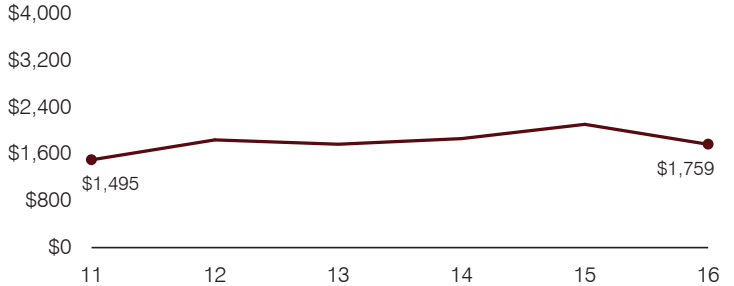
OPERATIONAL TRENDS

Fiscal years as indicated

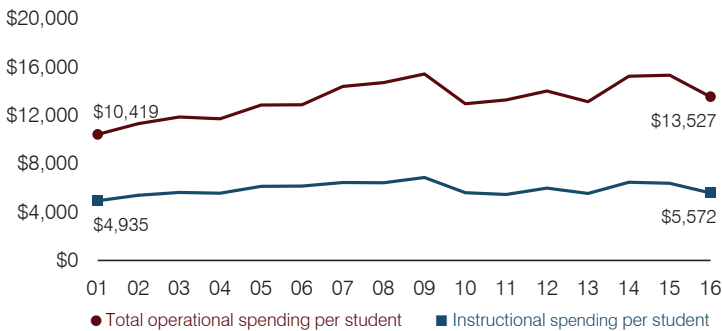
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 42.7 to a low of 41.1 percent. Overall, as a percentage of total operational spending, student support decreased substantially and instruction support decreased slightly, while plant operations increased substantially.

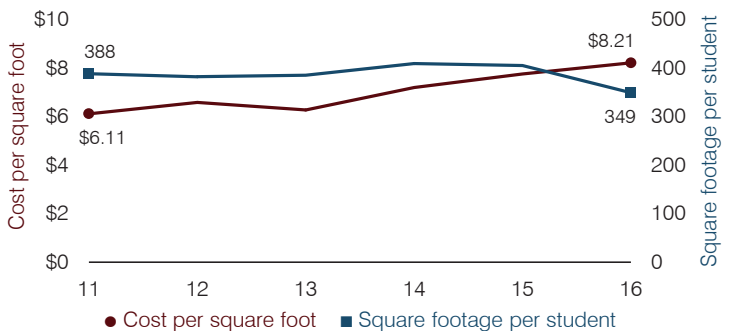
Administrative cost per pupil



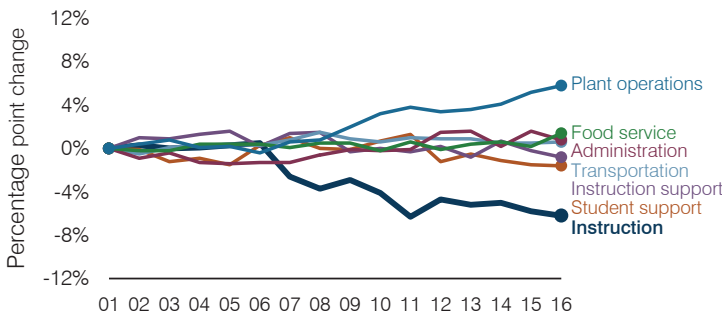
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



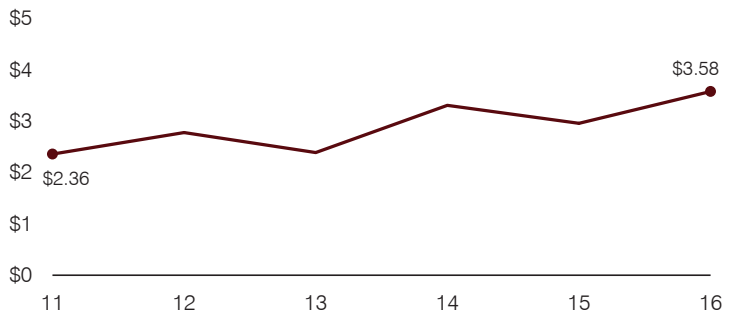
Plant cost per square foot and square footage per student



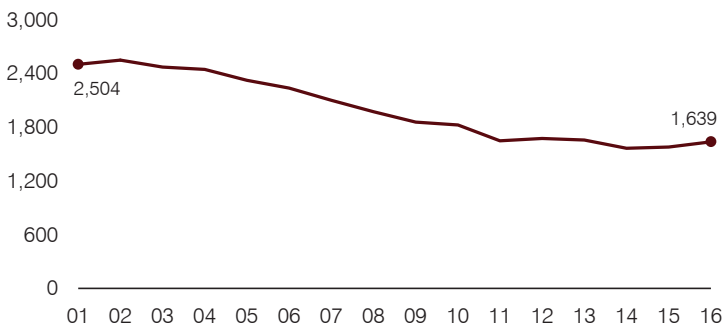
Changes in operational spending percentages



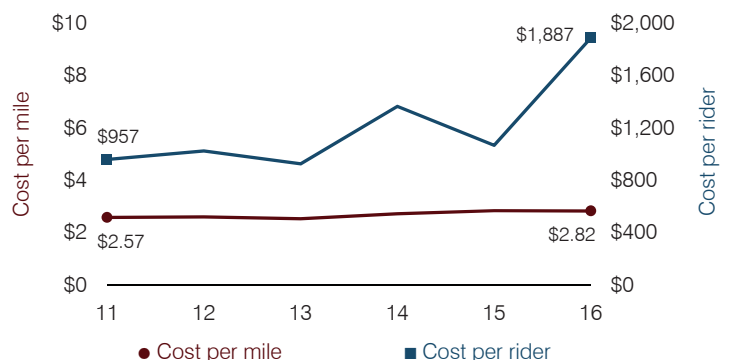
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Tucson Unified School District

Pima County

Efficiency peer groups 1 and T-5, Achievement peer group 3

Legislative district(s): 2, 3, 4, 9, and 10

District size, location:

Very large, City

Students attending¹:

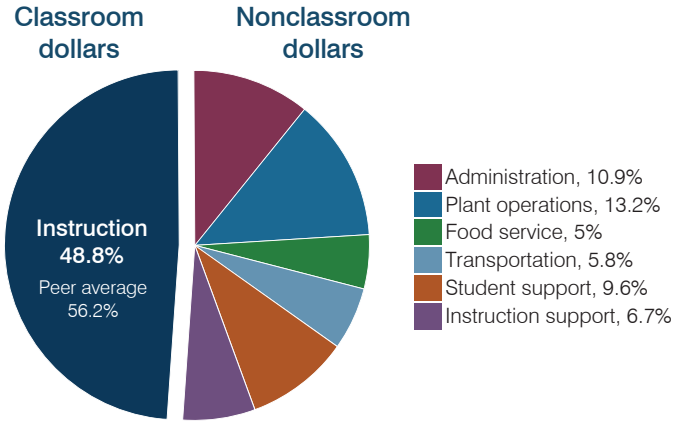
45,398

Number of schools:

86

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$914	\$673	\$806
	Students per administrative position	50	80	67
Plant operations	Cost per square foot	\$6.15	\$5.86	\$6.10
	Square footage per student	180	147	154
Food service	Cost per meal	\$3.03	\$2.73	\$2.81
Transportation	Cost per mile	\$4.65	\$3.76	\$3.72
	Cost per rider	\$2,033	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

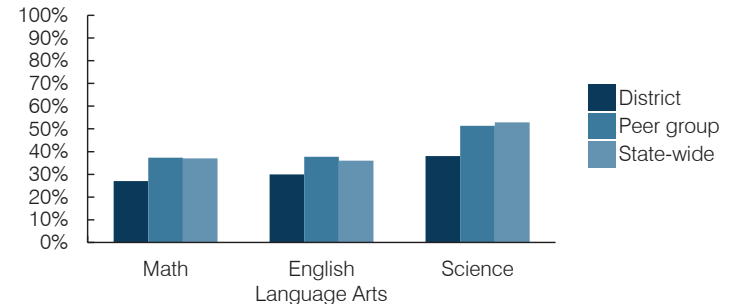
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,005	\$ 4,108	\$ 4,121	\$ 4,145
Administration	897	914	673	806
Plant operations	1,124	1,105	859	939
Food service	417	423	329	415
Transportation	482	487	341	364
Student support	791	810	639	633
Instruction support	512	565	369	444
Total operational	\$ 8,228	\$ 8,412	\$ 7,331	\$ 7,746
Land and buildings	\$ 588	\$ 200	\$ 396	\$ 621
Equipment	413	519	369	400
Interest	254	249	247	216
Other	117	112	194	153
Total nonoperational	\$ 1,372	\$ 1,080	\$ 1,206	\$ 1,390
Total per pupil spending	\$ 9,600	\$ 9,492	\$ 8,537	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	86%	84%	78%
Poverty rate (2015)	29%	24%	23%
Students per teacher	18.4	19.0	18.6
Average teacher salary	\$43,745	\$44,998	\$46,384
Amount from Proposition 301	\$4,230	\$5,064	\$5,315
Average years of teacher experience	11.3	11.6	11.0
Percentage of teachers in first 3 years	24%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.9%, Steady
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,241	\$ 1,539	\$ 838	\$ 1,301
State	3,607	3,777	3,389	3,780
Local	4,621	4,670	5,025	4,268
Total revenues per pupil	\$ 9,469	\$ 9,986	\$ 9,252	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,286	\$ 5,469	\$ 5,384	\$ 5,471
Grants	1,213	1,508	854	1,182
Donations and tax credits	74	90	94	86

Select revenues from less common sources

		Number of peers receiving
Desegregation	\$ 1,301 \$ 1,403	4 of 10
Small school adjustment	0 0	0 of 10
Federal impact aid	16 21	2 of 10
Voter-approved levy increases	479 538	10 of 10

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

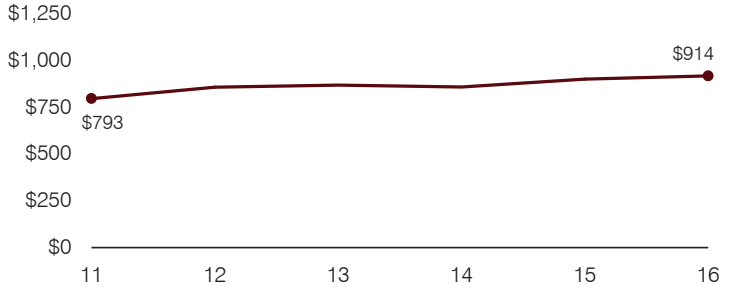
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.9	54.7	54.9	55.0	55.4	54.9	54.3	53.4	53.5	53.9	50.4	50.6	49.2	48.7	48.7	48.8

OPERATIONAL TRENDS
Fiscal years as indicated

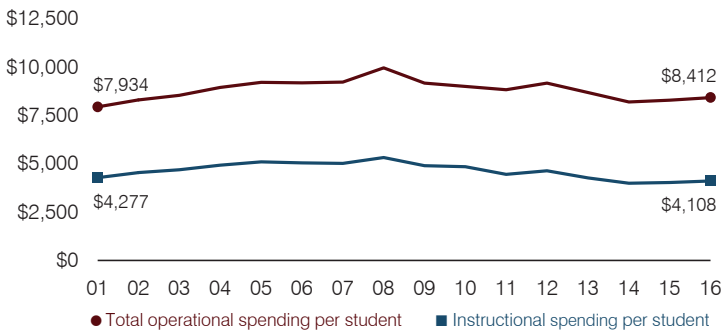
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent in the classroom decreased from 50.4 to 48.8 percent. As a percentage of total operational spending, administration increased and food service increased slightly, while plant operations decreased slightly. Other nonclassroom areas remained stable.

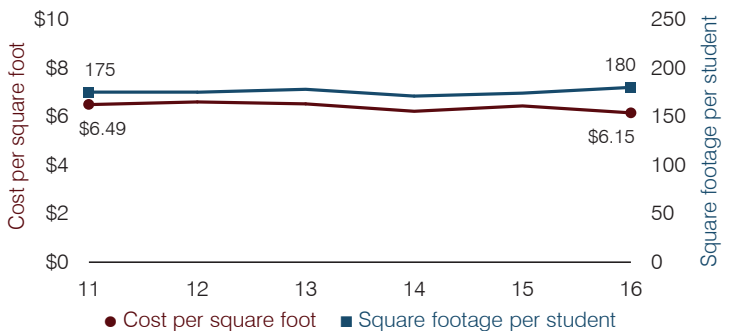
Administrative cost per pupil



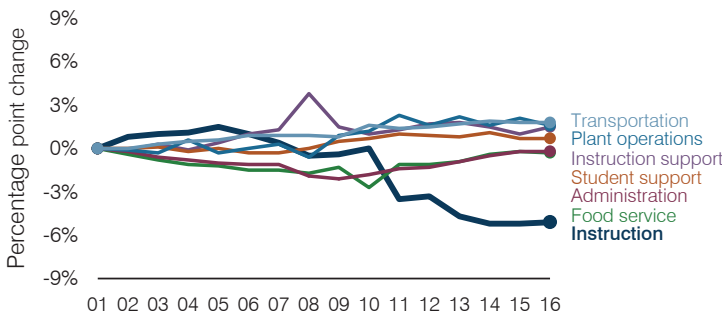
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



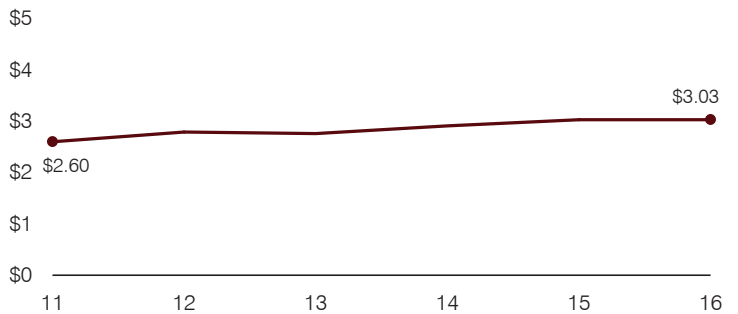
Plant cost per square foot and square footage per student



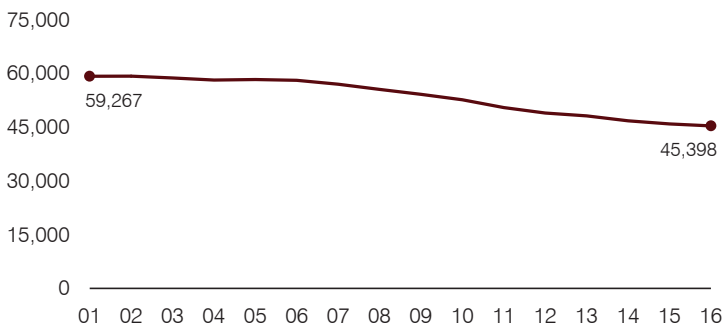
Changes in operational spending percentages



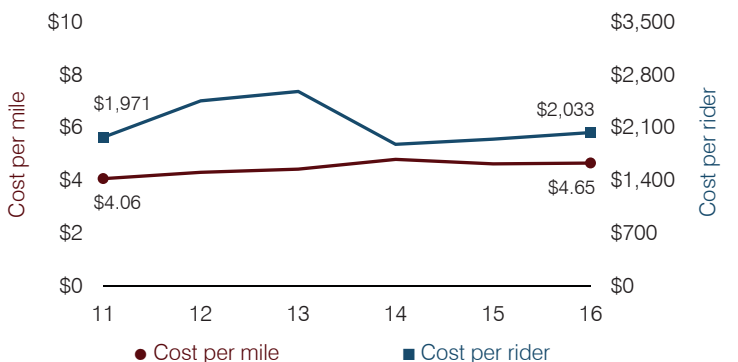
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Union Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13

Legislative district(s): 19

District size, location:

Medium, City

Students attending:

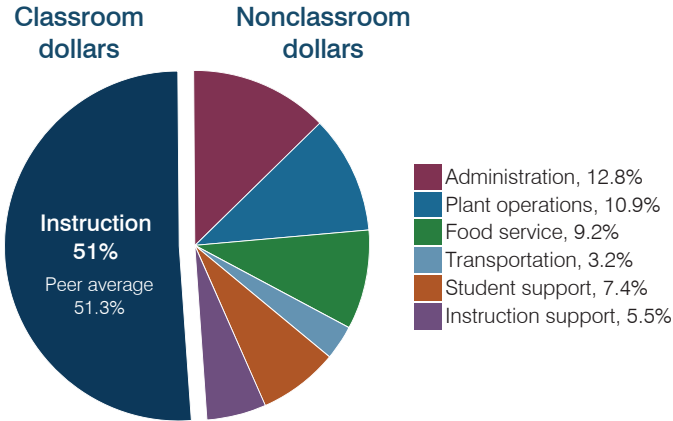
1,878

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$871	\$943	\$806
	Students per administrative position	94	71	67
Plant operations	Cost per square foot	\$6.87	\$6.27	\$6.10
	Square footage per student	108	141	154
Food service	Cost per meal	\$2.41	\$2.60	\$2.81
Transportation	Cost per mile	\$5.47	\$6.21	\$3.72
	Cost per rider	\$1,068	\$783	\$1,092

Very low Low Comparable High Very high

Per pupil spending

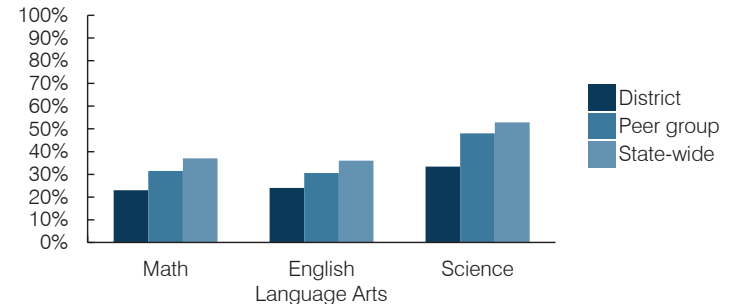
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,481	\$ 3,482	\$ 3,896	\$ 4,145
Administration	716	871	943	806
Plant operations	646	742	866	939
Food service	619	630	598	415
Transportation	270	221	301	364
Student support	670	503	562	633
Instruction support	250	378	495	444
Total operational	\$ 6,652	\$ 6,827	\$ 7,661	\$ 7,746
Land and buildings	\$ 476	\$ 200	\$ 1,802	\$ 621
Equipment	228	200	577	400
Interest	30	30	250	216
Other	25	2	155	153
Total nonoperational	\$ 759	\$ 432	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 7,411	\$ 7,259	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	25%	26%	23%
Students per teacher	22.1	19.0	18.6
Average teacher salary	\$42,111	\$40,596	\$46,384
Amount from Proposition 301	\$4,640	\$4,805	\$5,315
Average years of teacher experience	3.1	7.6	11.0
Percentage of teachers in first 3 years	70%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,321	\$ 1,426	\$ 1,781	\$ 1,301
State	4,173	4,585	3,849	3,780
Local	1,664	1,781	4,470	4,268
Total revenues per pupil	\$ 7,158	\$ 7,792	\$ 10,100	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,875	\$ 5,140	\$ 5,085	\$ 5,471
Grants	1,387	1,474	1,865	1,182
Donations and tax credits	25	17	46	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	595	644	19 of 19

Union ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	51.5	46.9	47.4	50.2	49.6	50.1	55.6	55.0	56.3	54.0	50.4	53.8	51.4	52.5	52.3	51.0

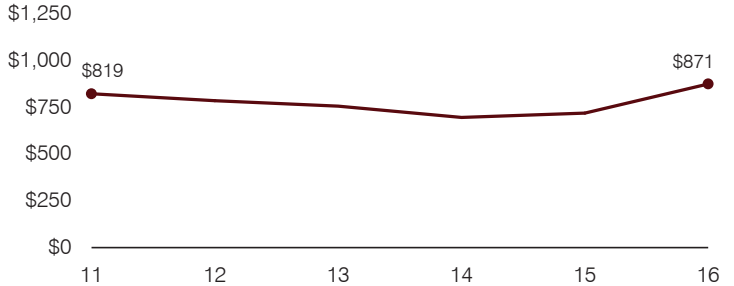
OPERATIONAL TRENDS

Fiscal years as indicated

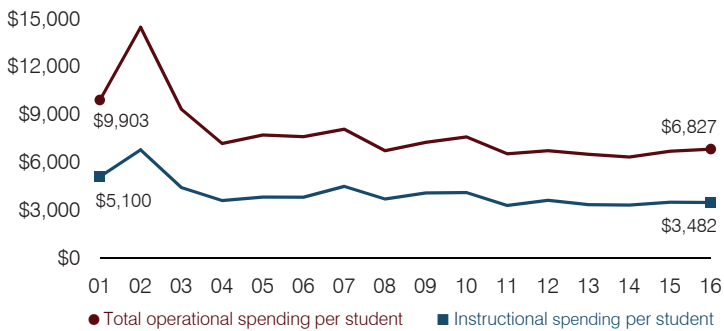
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 50.4 to 51 percent. Overall, as a percentage of total operational spending, student support decreased and administration and food service decreased slightly, while instruction support increased and plant operations increased slightly.

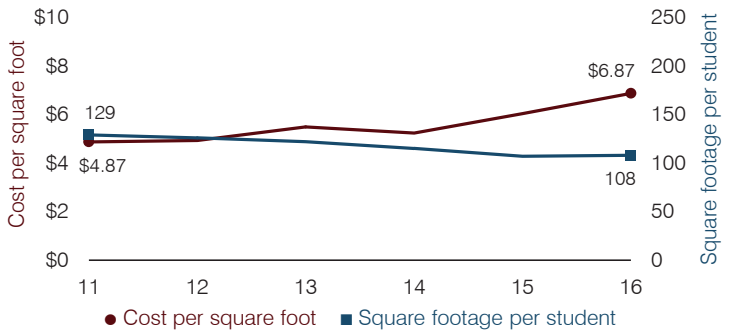
Administrative cost per pupil



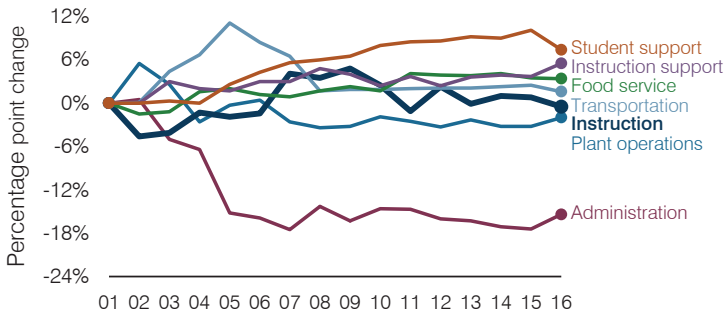
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



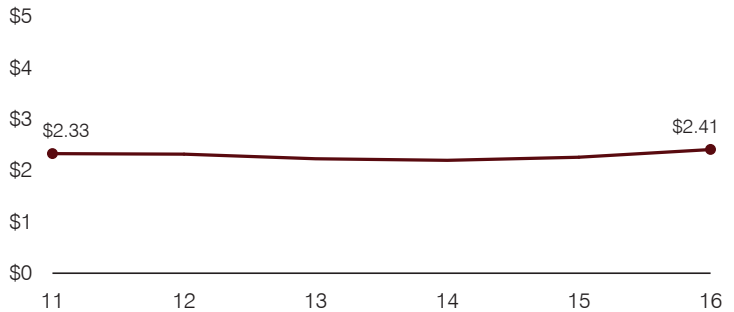
Plant cost per square foot and square footage per student



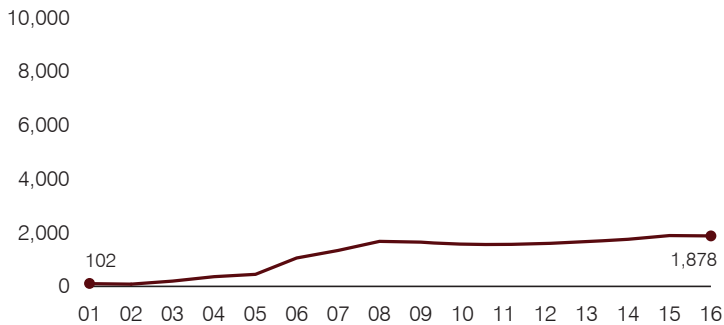
Changes in operational spending percentages



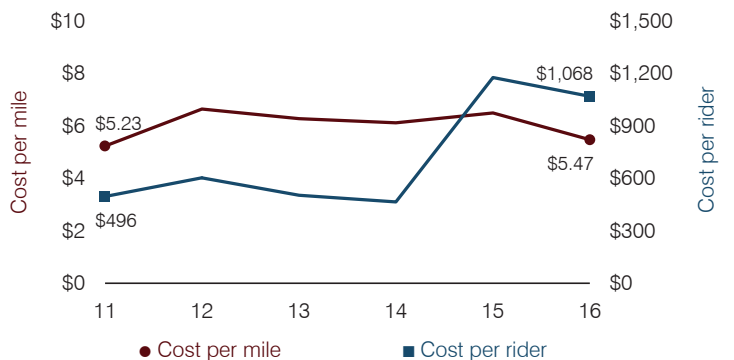
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Vail Unified School District

Pima County

Efficiency peer groups 2 and T-5, Achievement peer group 1

Legislative district(s): 2, 10, and 14

District size, location:

Large, City

Students attending:

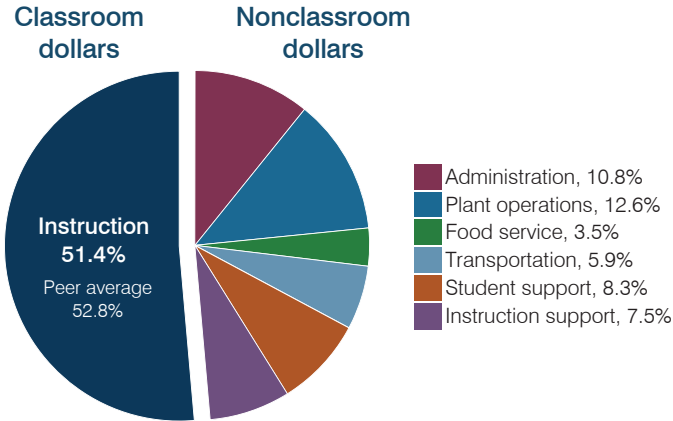
12,009

Number of schools:

18

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$736	\$733	\$806
	Students per administrative position	58	68	67
Plant operations	Cost per square foot	\$7.79	\$6.17	\$6.10
	Square footage per student	110	147	154
Food service	Cost per meal	\$2.89	\$2.89	\$2.81
Transportation	Cost per mile	\$2.89	\$3.76	\$3.72
	Cost per rider	\$717	\$1,462	\$1,092

Per pupil spending

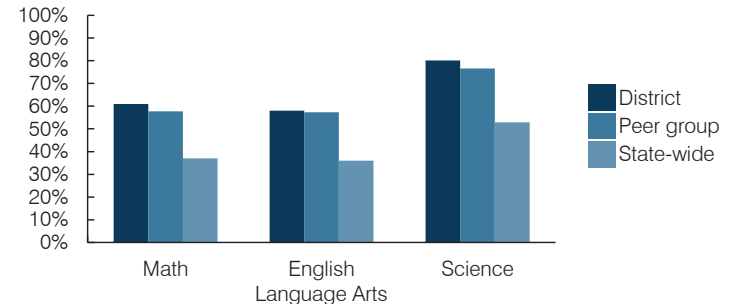
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,735	\$ 3,500	\$ 3,809	\$ 4,145
Administration	725	736	733	806
Plant operations	846	861	901	939
Food service	238	238	345	415
Transportation	396	402	361	364
Student support	554	569	575	633
Instruction support	458	508	494	444
Total operational	\$ 6,952	\$ 6,814	\$ 7,218	\$ 7,746
Land and buildings	\$ 282	\$ 1,313	\$ 811	\$ 621
Equipment	273	437	408	400
Interest	203	232	225	216
Other	348	340	144	153
Total nonoperational	\$ 1,106	\$ 2,322	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 8,058	\$ 9,136	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	91%	94%	78%
Poverty rate (2015)	8%	7%	23%
Students per teacher	18.9	18.9	18.6
Average teacher salary	\$36,977	\$42,930	\$46,384
Amount from Proposition 301	\$4,834	\$5,559	\$5,315
Average years of teacher experience	8.8	11.2	11.0
Percentage of teachers in first 3 years	23%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.5%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 387	\$ 501	\$ 947	\$ 1,301
State	4,305	4,330	3,521	3,780
Local	3,770	3,440	4,421	4,268
Total revenues per pupil	\$ 8,462	\$ 8,271	\$ 8,889	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,472	\$ 5,443	\$ 5,399
Grants	363	504	985
Donations and tax credits	111	157	111

Select revenues from less common sources

Source	District 2016	Peer average 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	22	47	2 of 10
Voter-approved levy increases	861	882	10 of 10

Classroom dollar percentage

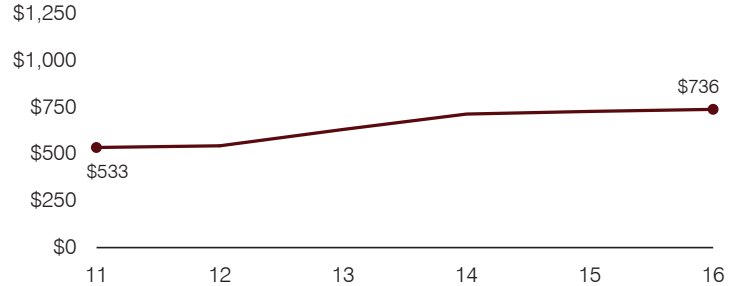
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	57.4	55.8	58.6	59.0	58.5	60.2	59.3	59.9	59.9	59.7	57.6	55.8	56.0	54.1	53.7	51.4

OPERATIONAL TRENDS
Fiscal years as indicated

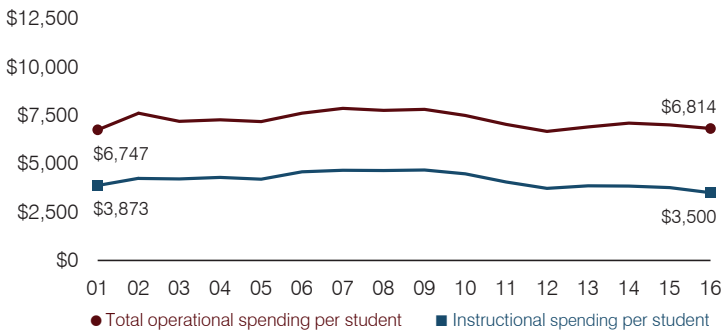
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom decreased from 57.6 to 51.4 percent. As a percentage of total operational spending, administration and instruction support increased substantially and student support increased, while food service decreased slightly. Other nonclassroom areas varied year to year.

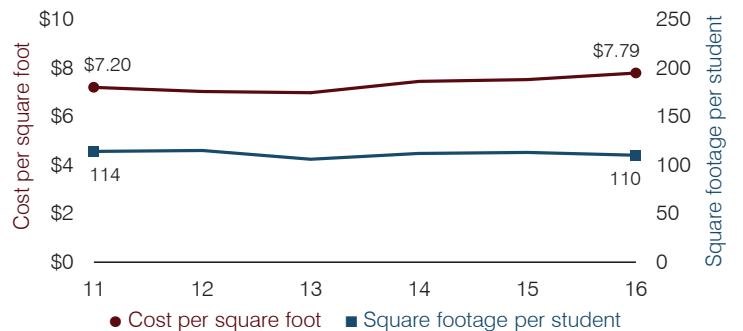
Administrative cost per pupil



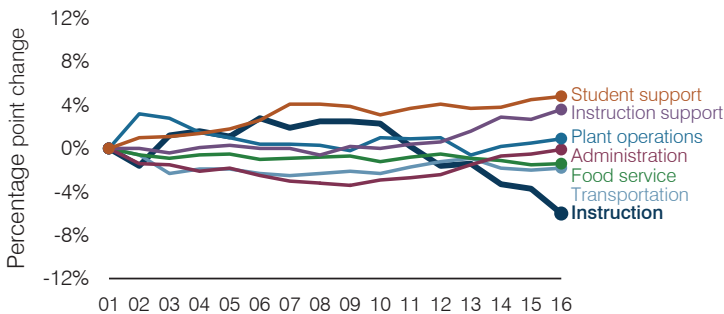
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



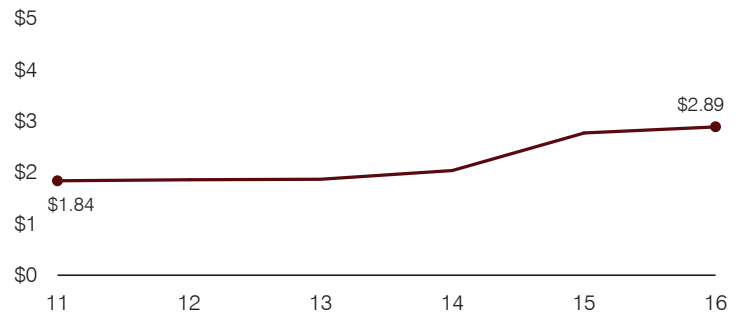
Plant cost per square foot and square footage per student



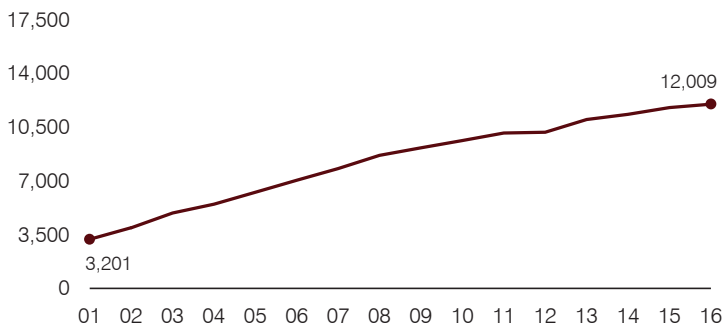
Changes in operational spending percentages



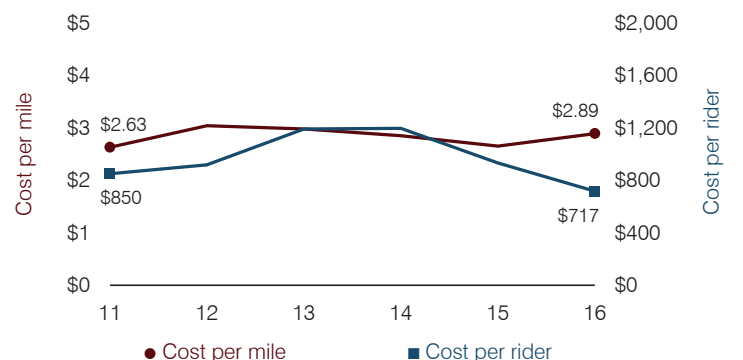
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Valentine Elementary School District

Mohave County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18

Students attending:

65

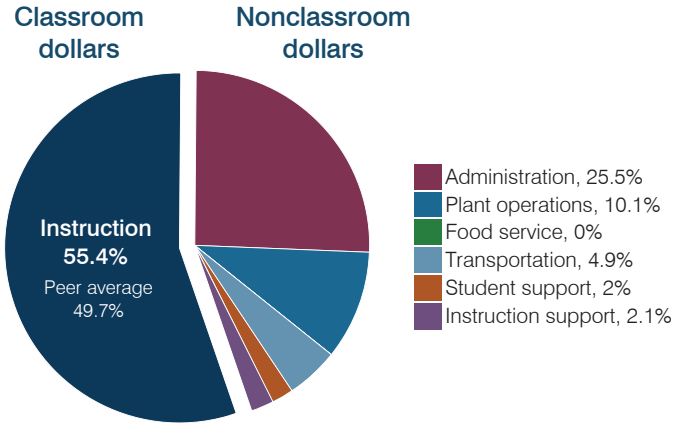
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,612	\$2,987	\$806
	Students per administrative position	32	30	67
Plant operations	Cost per square foot	\$4.96	\$7.21	\$6.10
	Square footage per student	207	364	154
Food service	Cost per meal	N/A	\$5.54	\$2.81
Transportation	Cost per mile	\$1.42	\$1.75	\$3.72
	Cost per rider	\$779	\$1,495	\$1,092

Per pupil spending

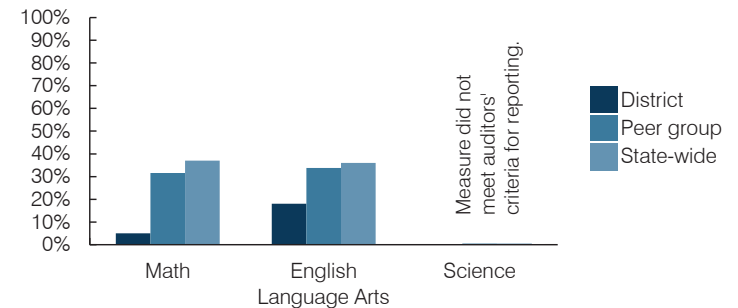
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,432	\$ 5,674	\$ 8,342	\$ 4,145
Administration	2,391	2,612	2,987	806
Plant operations	913	1,027	2,523	939
Food service	0	0	918	415
Transportation	471	504	1,108	364
Student support	128	208	664	633
Instruction support	269	217	514	444
Total operational	\$ 9,604	\$ 10,242	\$ 17,056	\$ 7,746
Land and buildings	\$ 3,308	\$ 0	\$ 2,005	\$ 621
Equipment	731	515	819	400
Interest	26	20	31	216
Other	0	0	87	153
Total nonoperational	\$ 4,065	\$ 535	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 13,669	\$ 10,777	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	24%	25%	23%
Students per teacher	13.0	13.9	18.6
Average teacher salary	\$44,674	\$46,579	\$46,384
Amount from Proposition 301	\$3,829	\$4,701	\$5,315
Average years of teacher experience	14.2	12.1	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 3,936	\$ 991	\$ 3,667	\$ 1,301
State	8,753	5,078	6,156	3,780
Local	2,751	3,025	14,438	4,268
Total revenues per pupil	\$ 15,440	\$ 9,094	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,181	\$ 6,721	\$ 9,047	\$ 5,471
Grants	4,173	571	4,768	1,182
Donations and tax credits	0	2	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	1,176	1,578	44 of 52
Federal impact aid	3,357	836	3 of 52
Voter-approved levy increases	0	0	7 of 52

Valentine ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	72.3	72.6	71.4	68.3	75.6	76.3	77.3	77.3	78.7	81.0	60.1	68.9	54.5	58.3	56.6	55.4

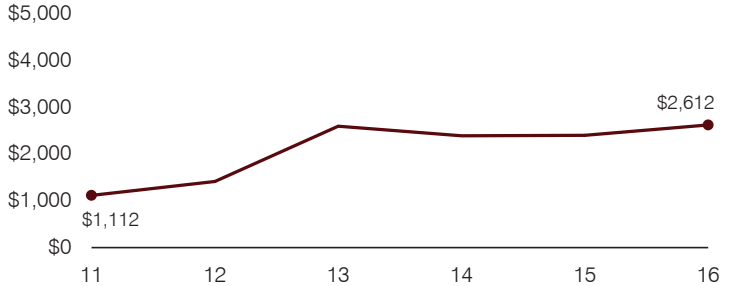
OPERATIONAL TRENDS

Fiscal years as indicated

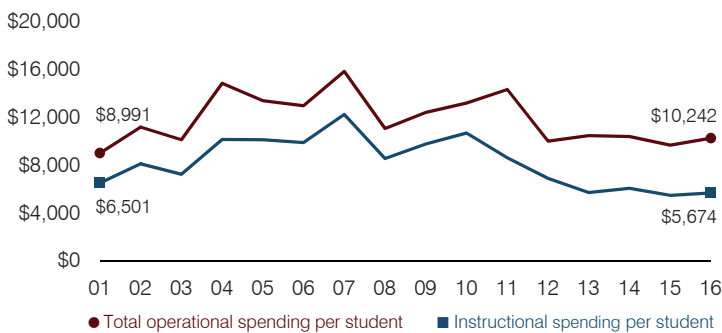
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 28 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 60.1 to 55.4 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and student support increased substantially.

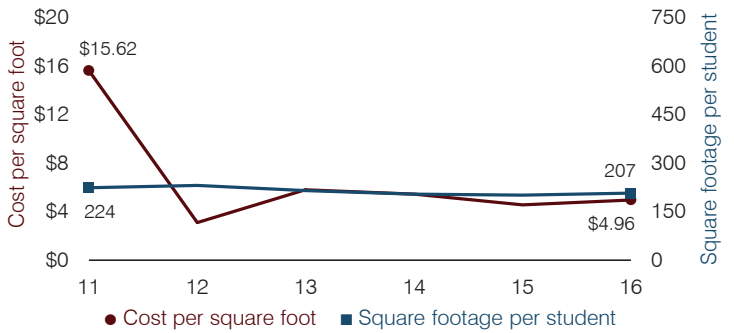
Administrative cost per pupil



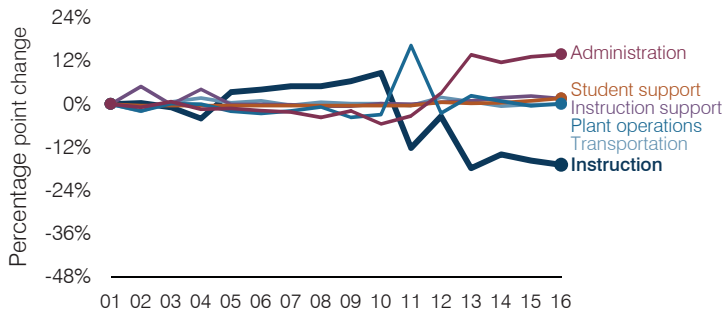
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



Plant cost per square foot and square footage per student



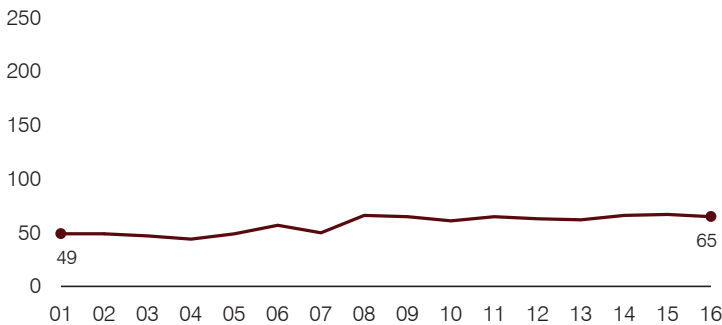
Changes in operational spending percentages



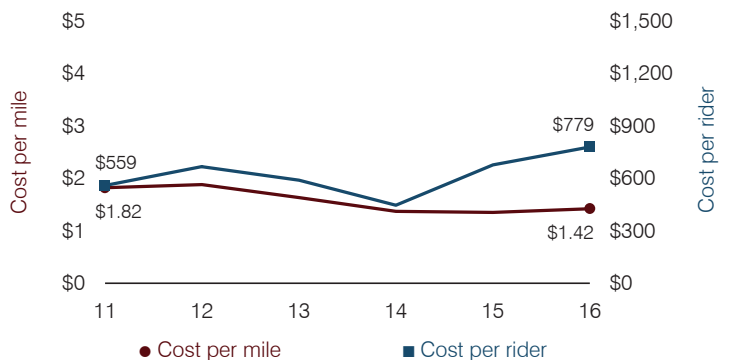
Food service cost per meal

Food service cost per meal trend is not shown because the District did not operate a food service program during all or a substantial portion of fiscal years 2011 through 2016.

Students attending



Transportation costs per mile and per rider



Valley Union High School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 11

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

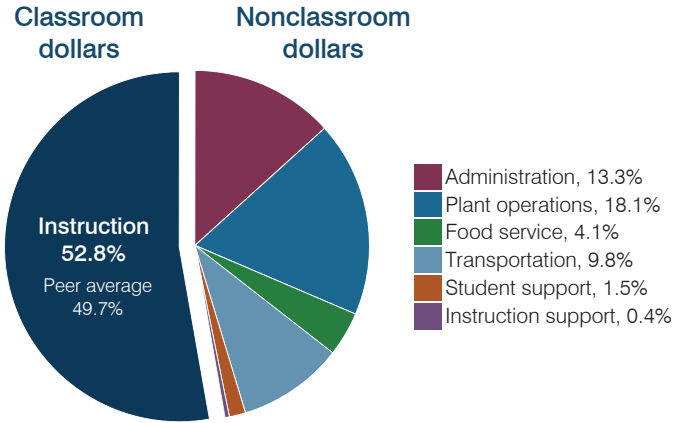
123

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,875	\$2,987	\$806
	Students per administrative position	44	30	67
Plant operations	Cost per square foot	\$5.26	\$7.21	\$6.10
	Square footage per student	488	364	154
Food service	Cost per meal	\$6.17	\$5.54	\$2.81
	Cost per mile	\$1.61	\$1.75	\$3.72
Transportation	Cost per rider	\$3,099	\$1,495	\$1,092

Per pupil spending

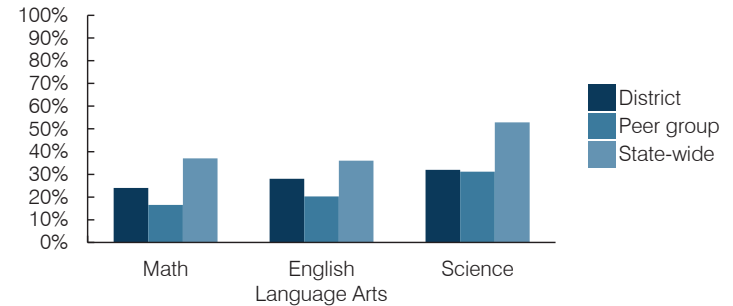
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 8,152	\$ 7,471	\$ 8,342	\$ 4,145
Administration	2,608	1,875	2,987	806
Plant operations	2,747	2,566	2,523	939
Food service	767	587	918	415
Transportation	1,573	1,390	1,108	364
Student support	420	208	664	633
Instruction support	17	50	514	444
Total operational	\$ 16,284	\$ 14,147	\$ 17,056	\$ 7,746
Land and buildings	\$ 661	\$ 877	\$ 2,005	\$ 621
Equipment	671	1,141	819	400
Interest	141	80	31	216
Other	7	6	87	153
Total nonoperational	\$ 1,480	\$ 2,104	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 17,764	\$ 16,251	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	91%	93%	94%
Graduation rate (2015)	75%	80%	78%
Poverty rate (2015)	27%	29%	23%
Students per teacher	8.8	12.8	18.6
Average teacher salary	\$36,236	\$42,656	\$46,384
Amount from Proposition 301	\$3,951	\$5,127	\$5,315
Average years of teacher experience	10.2	11.2	11.0
Percentage of teachers in first 3 years	27%	23%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	8.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,019	\$ 902	\$ 3,667	\$ 1,301
State	3,173	3,265	6,156	3,780
Local	13,953	12,837	14,438	4,268
Total revenues per pupil	\$ 18,145	\$ 17,004	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 7,856	\$ 7,074	\$ 9,047	\$ 5,471
Grants	1,784	1,700	4,768	1,182
Donations and tax credits	308	176	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	3,117	2,896	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	775	875	7 of 52

Classroom dollar percentage

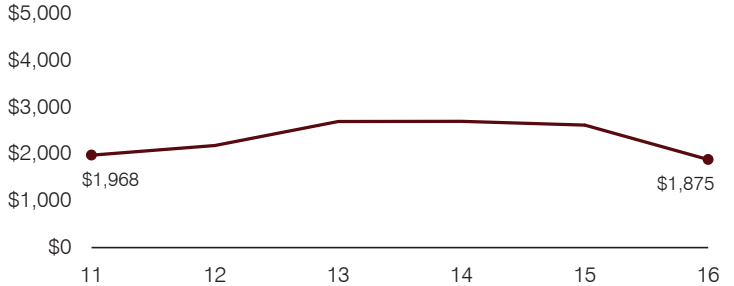
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	53.2	54.5	57.2	53.1	55.4	56.3	49.9	50.3	47.2	51.5	46.0	46.0	46.4	48.8	50.1	52.8

OPERATIONAL TRENDS
Fiscal years as indicated

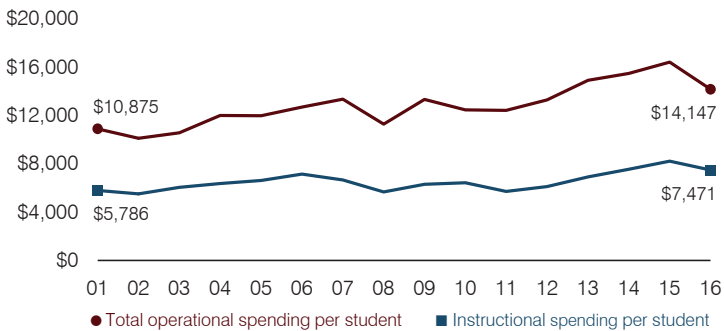
5-year spending trend (2011 through 2016)

Student enrollment decreased by 17 percent, which contributed to the 14 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom increased from 46 to 52.8 percent. As a percentage of total operational spending, most nonclassroom areas varied year to year, as is common for very small districts.

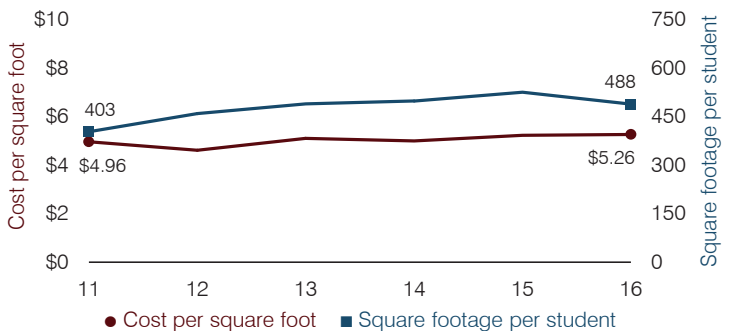
Administrative cost per pupil



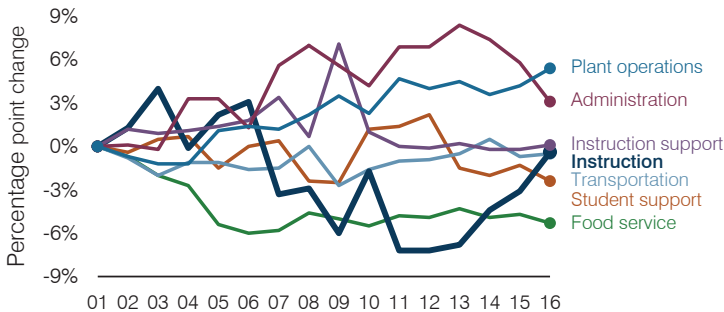
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



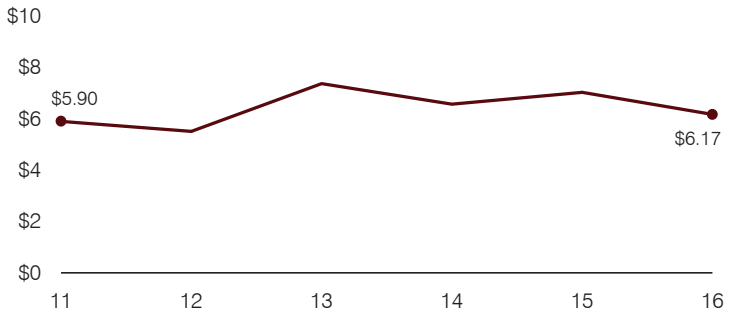
Plant cost per square foot and square footage per student



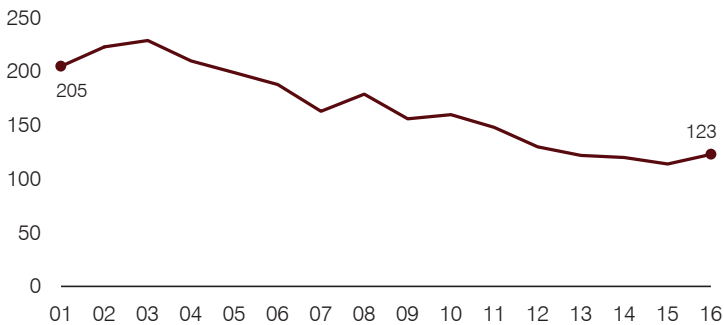
Changes in operational spending percentages



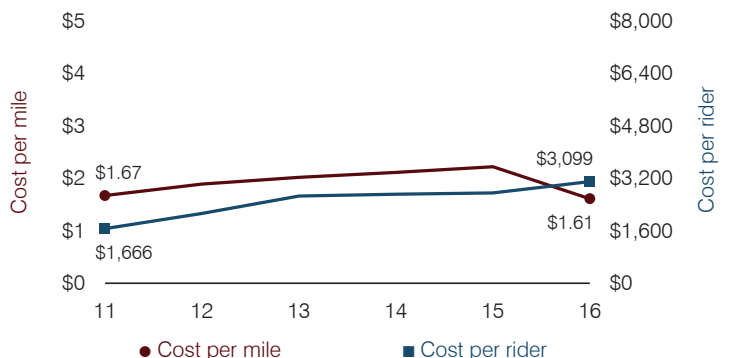
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Vernon Elementary School District

Apache County

Efficiency peer groups 11 and T-11, Achievement peer group 19

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

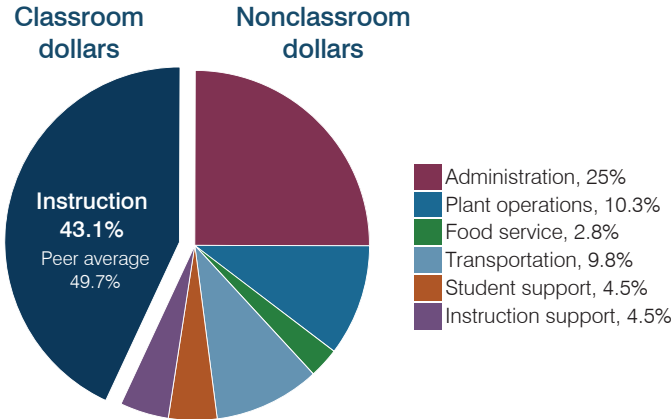
98

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,116	\$2,987	\$806
	Students per administrative position	25	30	67
Plant operations	Cost per square foot	\$7.09	\$7.21	\$6.10
	Square footage per student	239	364	154
Food service	Cost per meal	\$4.32	\$5.54	\$2.81
Transportation	Cost per mile	\$1.34	\$1.75	\$3.72
	Cost per rider	\$1,226	\$1,495	\$1,092

Per pupil spending

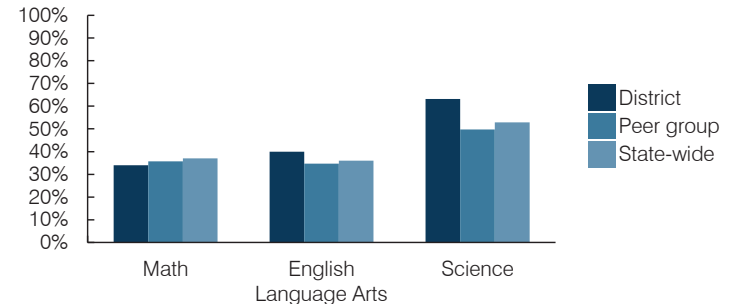
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 6,934	\$ 7,092	\$ 8,342	\$ 4,145
Administration	3,377	4,116	2,987	806
Plant operations	1,675	1,691	2,523	939
Food service	427	463	918	415
Transportation	1,547	1,606	1,108	364
Student support	818	750	664	633
Instruction support	912	743	514	444
Total operational	\$ 15,690	\$ 16,461	\$ 17,056	\$ 7,746
Land and buildings	\$ 720	\$ 642	\$ 2,005	\$ 621
Equipment	691	1,485	819	400
Interest	0	16	31	216
Other	33	2	87	153
Total nonoperational	\$ 1,444	\$ 2,145	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 17,134	\$ 18,606	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	32%	34%	23%
Students per teacher	9.0	16.1	18.6
Average teacher salary	\$41,604	\$47,933	\$46,384
Amount from Proposition 301	\$2,814	\$4,405	\$5,315
Average years of teacher experience	11.9	12.0	11.0
Percentage of teachers in first 3 years	30%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	< \$1,000, isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	1.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 4,156	\$ 3,487	\$ 3,667	\$ 1,301
State	6,447	7,016	6,156	3,780
Local	4,095	4,871	14,438	4,268
Total revenues per pupil	\$ 14,698	\$ 15,374	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,780	\$ 10,263	\$ 9,047	\$ 5,471
Grants	4,688	3,929	4,768	1,182
Donations and tax credits	113	35	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	472	508	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

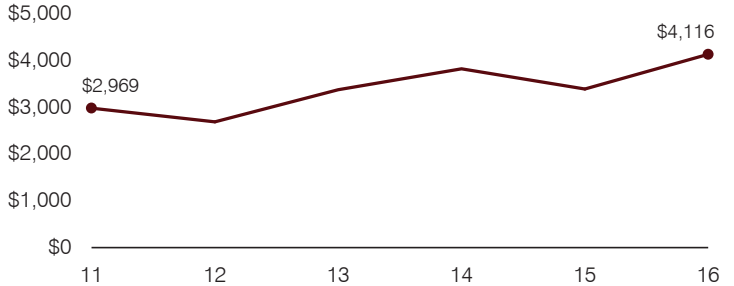
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	45.6	41.5	46.5	46.0	51.6	43.3	39.8	38.3	44.0	45.2	43.6	45.9	48.4	41.9	44.2	43.1

OPERATIONAL TRENDS
Fiscal years as indicated

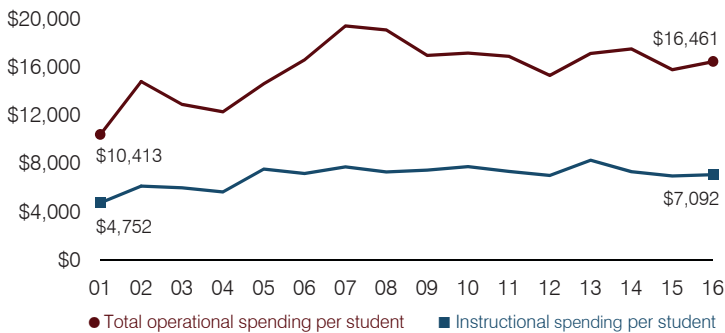
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom varied year to year, ranging overall from a high of 48.4 to a low of 41.9 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration increased substantially.

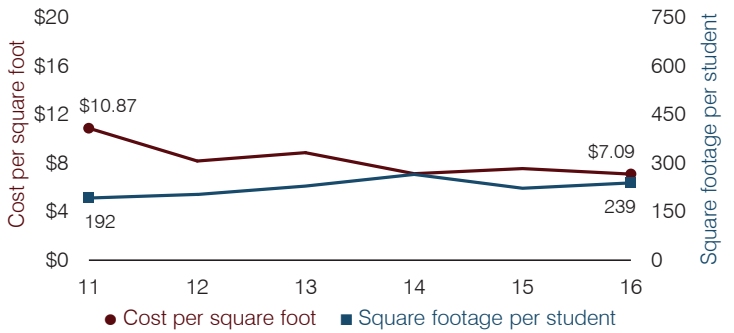
Administrative cost per pupil



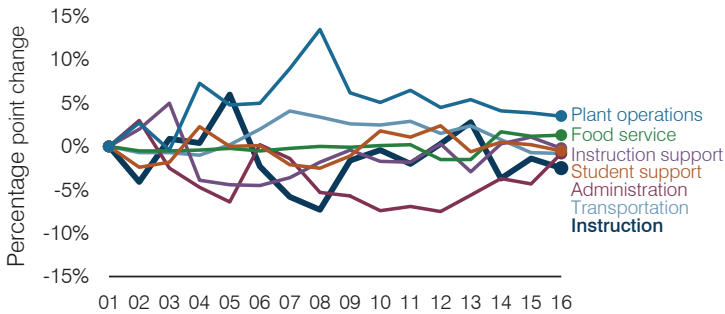
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



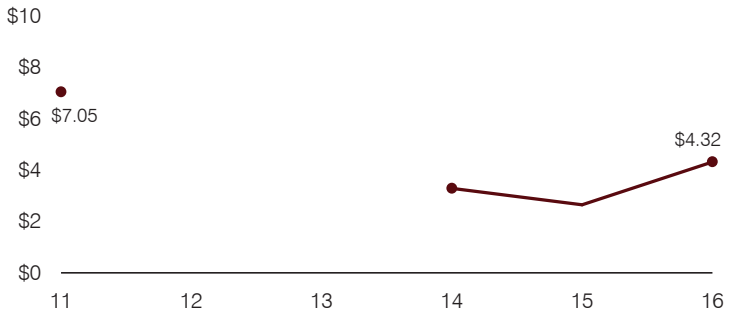
Plant cost per square foot and square footage per student



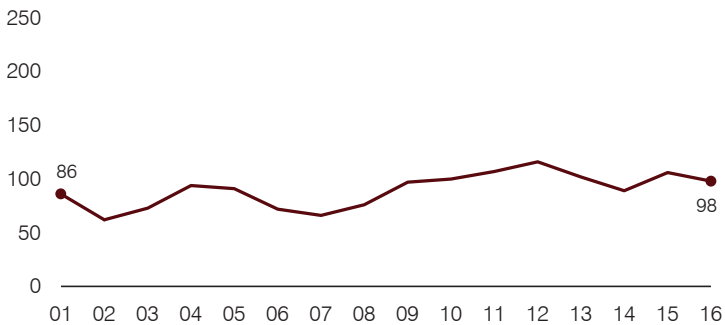
Changes in operational spending percentages



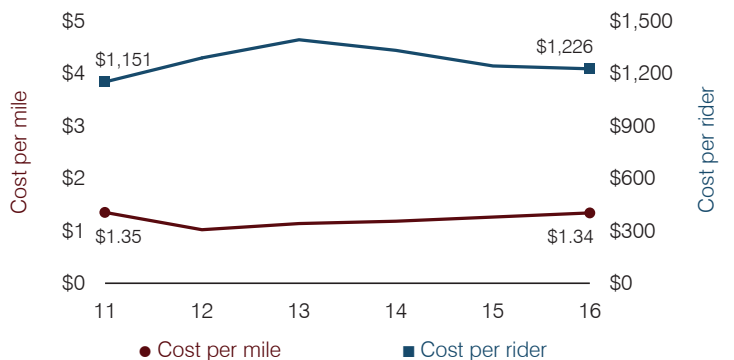
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Washington Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 14

Legislative district(s): 20, 24, 28, and 30

District size, location:

Very large, City

Students attending:

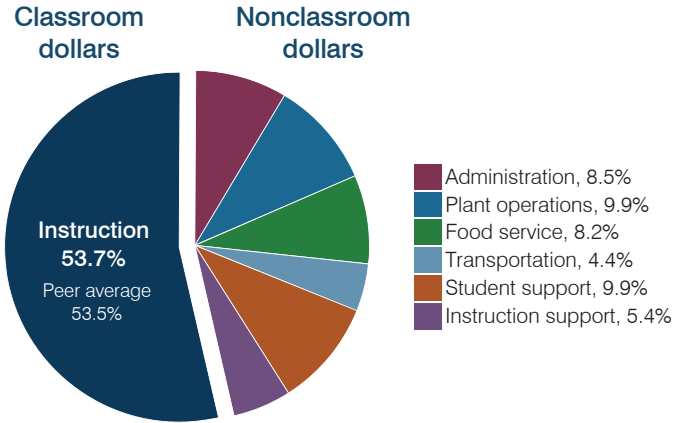
22,054

Number of schools:

32

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$679	\$724	\$806
	Students per administrative position	78	77	67
Plant operations	Cost per square foot	\$5.90	\$6.00	\$6.10
	Square footage per student	133	130	154
Food service	Cost per meal	\$2.55	\$2.70	\$2.81
Transportation	Cost per mile	\$4.57	\$3.92	\$3.72
	Cost per rider	\$1,237	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

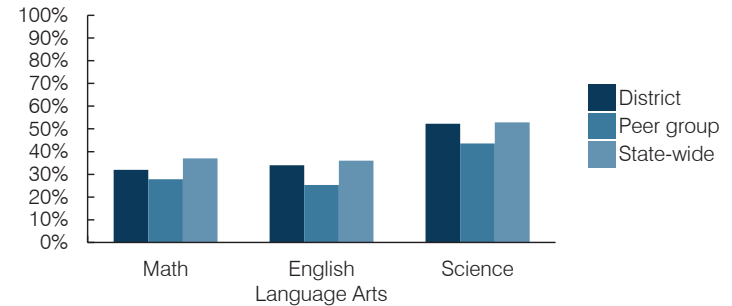
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,368	\$ 4,265	\$ 3,969	\$ 4,145
Administration	718	679	724	806
Plant operations	775	784	772	939
Food service	639	655	545	415
Transportation	370	350	289	364
Student support	746	789	579	633
Instruction support	400	425	459	444
Total operational	\$ 8,016	\$ 7,947	\$ 7,337	\$ 7,746
Land and buildings	\$ 226	\$ 437	\$ 557	\$ 621
Equipment	170	182	417	400
Interest	169	143	167	216
Other	147	149	180	153
Total nonoperational	\$ 712	\$ 911	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 8,728	\$ 8,858	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	32%	35%	23%
Students per teacher	16.1	19.0	18.6
Average teacher salary	\$39,910	\$47,640	\$46,384
Amount from Proposition 301	\$5,370	\$5,327	\$5,315
Average years of teacher experience	10.3	8.6	11.0
Percentage of teachers in first 3 years	25%	33%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,682	\$ 1,747	\$ 1,512	\$ 1,301
State	4,252	4,445	4,175	3,780
Local	3,409	3,429	3,383	4,268
Total revenues per pupil	\$ 9,343	\$ 9,621	\$ 9,070	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,137	\$ 5,265	\$ 5,061	\$ 5,471
Grants	1,688	1,798	1,517	1,182
Donations and tax credits	36	40	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 290	\$ 268	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,451	1,479	10 of 10

Washington ESD—page 2

Classroom dollar percentage

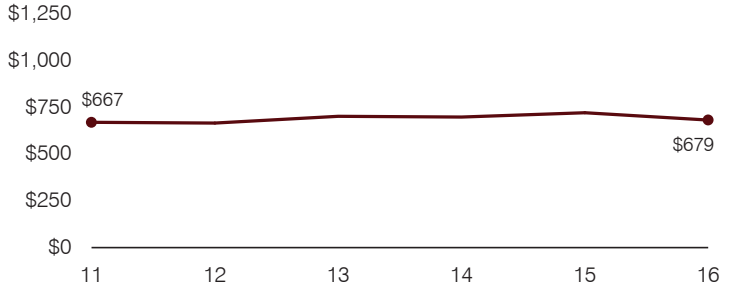
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	64.0	62.3	62.3	61.3	60.8	62.0	60.3	57.6	57.5	55.5	55.9	55.7	54.1	54.3	54.5	53.7

OPERATIONAL TRENDS Fiscal years as indicated

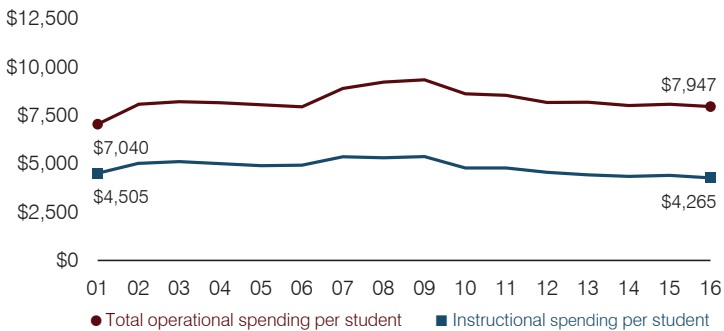
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 7 percent. The percentage of dollars spent in the classroom decreased overall from 55.9 to 53.7 percent. As a percentage of total operational spending, food service and student support increased, while plant operations decreased slightly overall. Other nonclassroom areas remained stable.

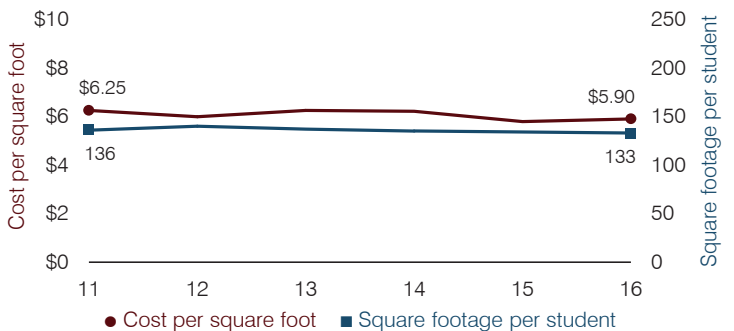
Administrative cost per pupil



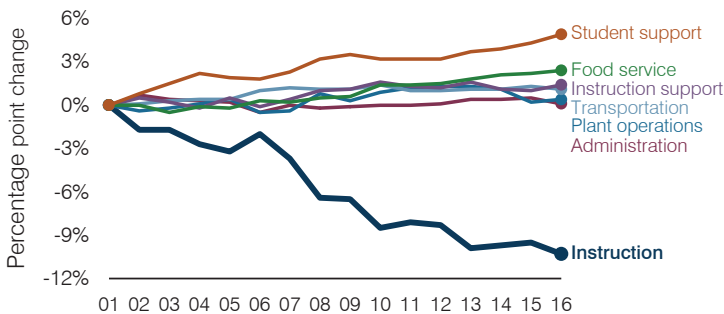
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



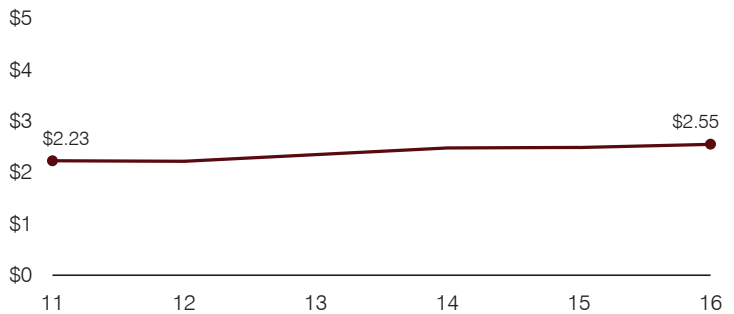
Plant cost per square foot and square footage per student



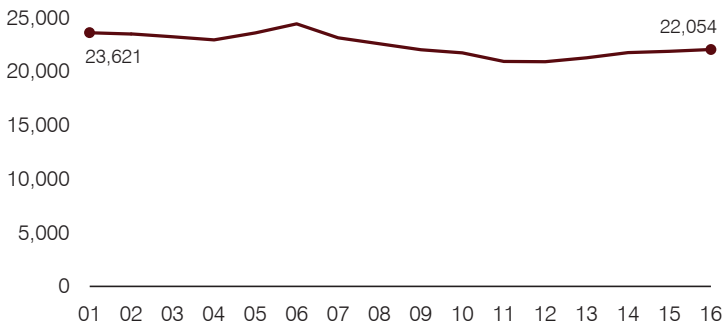
Changes in operational spending percentages



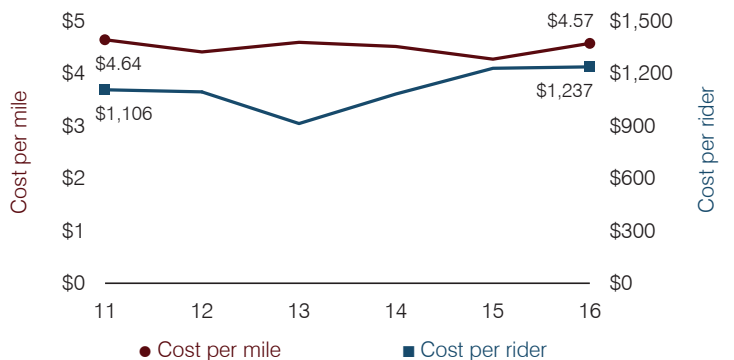
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Wellton Elementary School District

Yuma County

Efficiency peer groups 10 and T-8, Achievement peer group 19

Legislative district(s): 13

District size, location:

Small, Rural

Students attending:

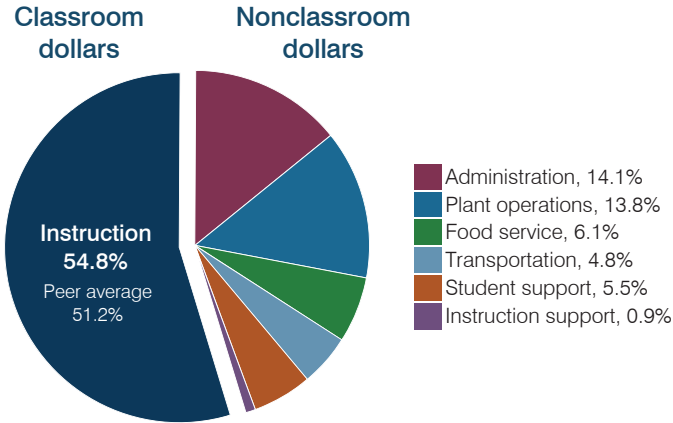
221

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,412	\$1,226	\$806
	Students per administrative position	58	53	67
Plant operations	Cost per square foot	\$5.04	\$6.27	\$6.10
	Square footage per student	275	179	154
Food service	Cost per meal	\$2.89	\$3.29	\$2.81
Transportation	Cost per mile	\$1.73	\$2.55	\$3.72
	Cost per rider	\$1,118	\$996	\$1,092

Per pupil spending

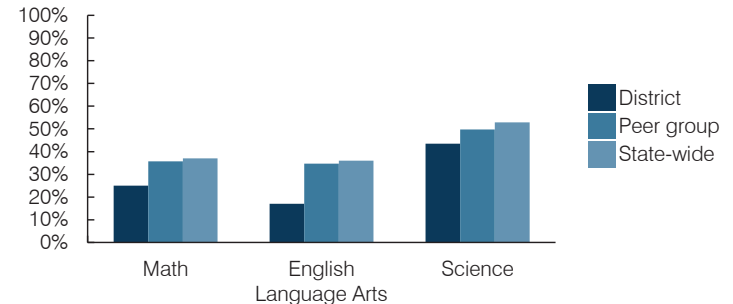
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,079	\$ 5,486	\$ 4,828	\$ 4,145
Administration	1,457	1,412	1,226	806
Plant operations	1,262	1,386	1,140	939
Food service	590	608	580	415
Transportation	345	481	539	364
Student support	622	550	521	633
Instruction support	108	94	348	444
Total operational	\$ 9,463	\$ 10,017	\$ 9,182	\$ 7,746
Land and buildings	\$ 146	\$ 358	\$ 237	\$ 621
Equipment	561	183	321	400
Interest	6	2	161	216
Other	0	5	69	153
Total nonoperational	\$ 713	\$ 548	\$ 788	\$ 1,390
Total per pupil spending	\$ 10,176	\$ 10,565	\$ 9,970	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	30%	34%	23%
Students per teacher	20.1	16.1	18.6
Average teacher salary	\$53,974	\$47,933	\$46,384
Amount from Proposition 301	\$6,936	\$4,405	\$5,315
Average years of teacher experience	13.2	12.0	11.0
Percentage of teachers in first 3 years	19%	18%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,992	\$ 1,813	\$ 2,805	\$ 1,301
State	4,925	5,566	4,432	3,780
Local	2,497	3,114	4,597	4,268
Total revenues per pupil	\$ 10,414	\$ 10,493	\$ 11,834	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,904	\$ 7,266	\$ 6,808	\$ 5,471
Grants	2,992	2,213	1,923	1,182
Donations and tax credits	36	18	240	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 14
Small school adjustment	0	0	1 of 14
Federal impact aid	0	0	4 of 14
Voter-approved levy increases	0	0	6 of 14

Wellton ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.3	62.9	59.0	65.5	62.3	63.6	59.9	63.9	56.4	56.5	56.4	60.3	59.3	57.6	53.7	54.8

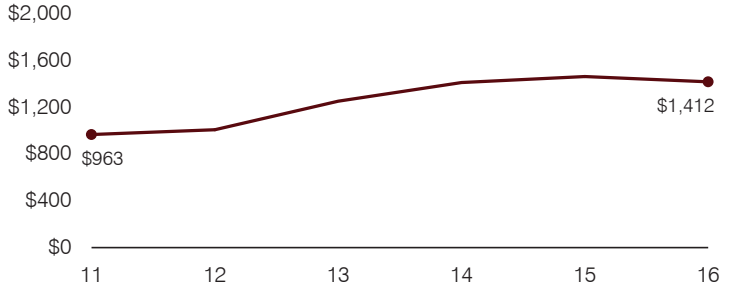
OPERATIONAL TRENDS

Fiscal years as indicated

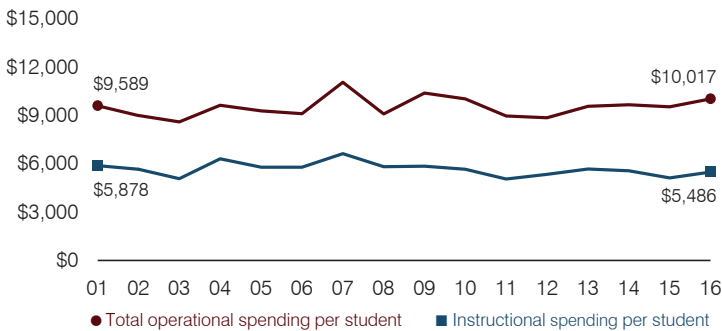
5-year spending trend (2011 through 2016)

Student enrollment decreased by 33 percent, which contributed to the 12 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 56.4 to 54.8 percent. Overall, as a percentage of total operational spending, administration and transportation increased substantially and plant operations increased.

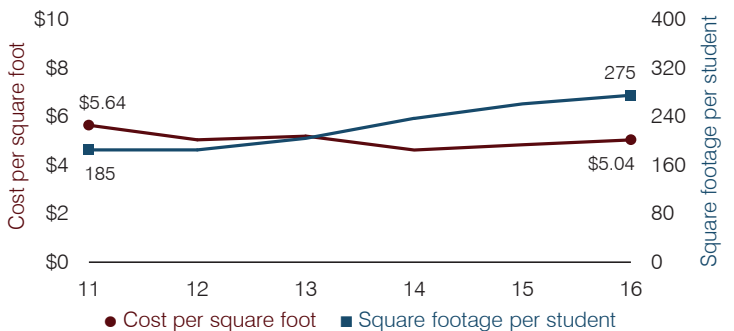
Administrative cost per pupil



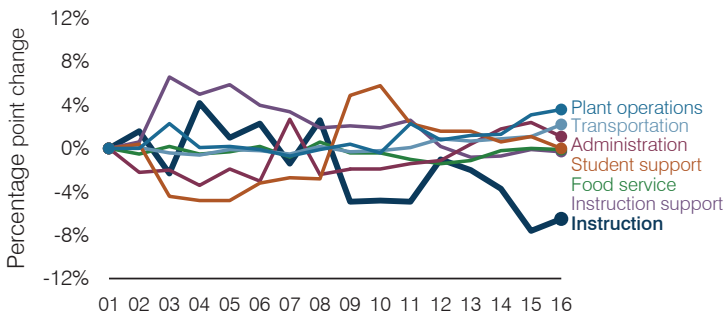
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



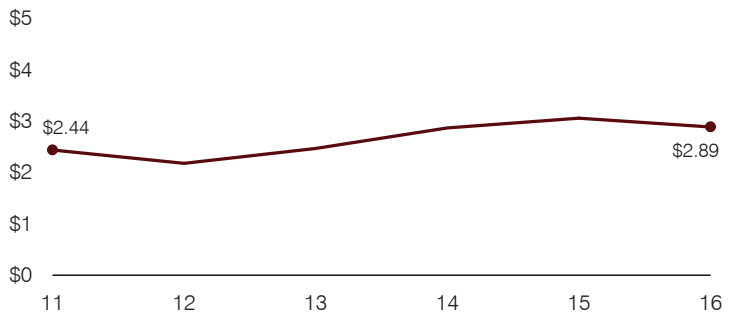
Plant cost per square foot and square footage per student



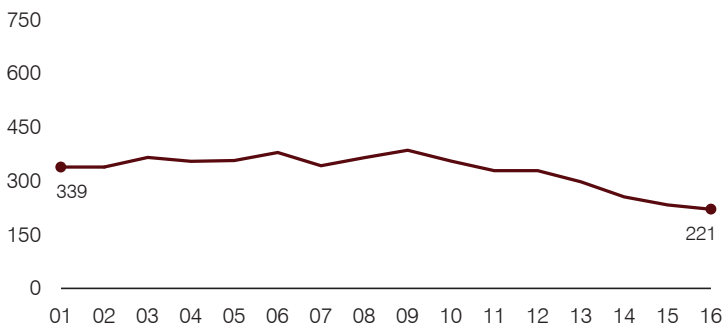
Changes in operational spending percentages



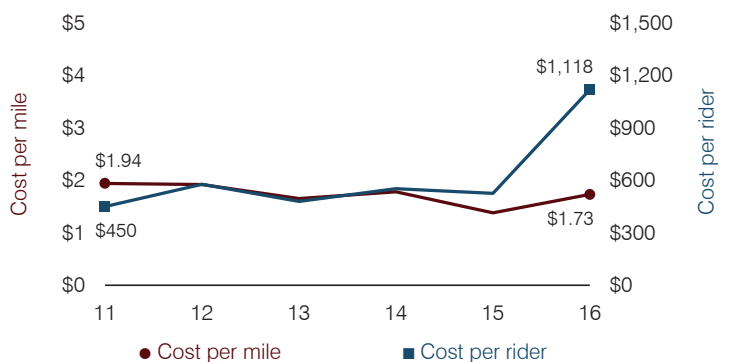
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Wenden Elementary School District

La Paz County

Efficiency peer groups 11 and T-11, Achievement peer group 20

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

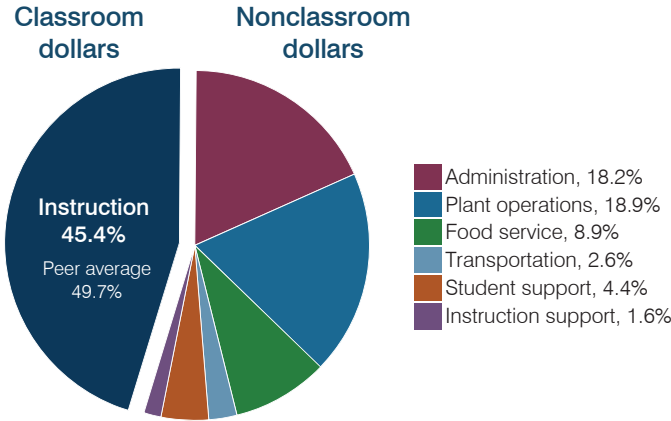
86

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,853	\$2,987	\$806
	Students per administrative position	29	30	67
Plant operations	Cost per square foot	\$9.90	\$7.21	\$6.10
	Square footage per student	299	364	154
Food service	Cost per meal	\$4.58	\$5.54	\$2.81
	Cost per mile	\$2.81	\$1.75	\$3.72
Transportation	Cost per rider	\$1,974	\$1,495	\$1,092

Per pupil spending

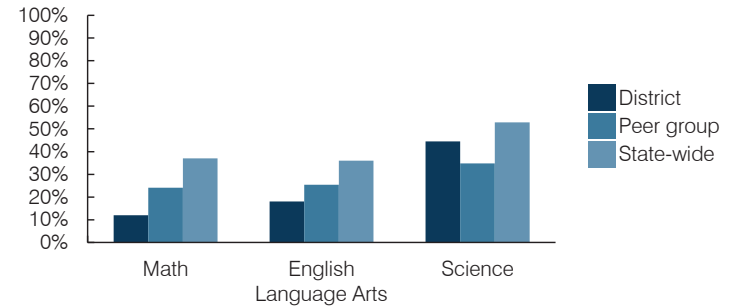
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 7,210	\$ 7,114	\$ 8,342	\$ 4,145
Administration	2,922	2,853	2,987	806
Plant operations	2,895	2,961	2,523	939
Food service	1,472	1,389	918	415
Transportation	516	415	1,108	364
Student support	673	689	664	633
Instruction support	318	255	514	444
Total operational	\$ 16,006	\$ 15,676	\$ 17,056	\$ 7,746
Land and buildings	\$ 267	\$ 0	\$ 2,005	\$ 621
Equipment	1,484	265	819	400
Interest	12	6	31	216
Other	149	141	87	153
Total nonoperational	\$ 1,912	\$ 412	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 17,918	\$ 16,088	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	49%	43%	23%
Students per teacher	10.7	10.4	18.6
Average teacher salary	\$41,469	\$43,208	\$46,384
Amount from Proposition 301	\$3,939	\$2,888	\$5,315
Average years of teacher experience	14.7	10.5	11.0
Percentage of teachers in first 3 years	14%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,120	\$ 1,791	\$ 3,667	\$ 1,301
State	4,613	4,145	6,156	3,780
Local	10,434	10,534	14,438	4,268
Total revenues per pupil	\$ 17,167	\$ 16,470	\$ 24,261	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,197	\$ 7,029	\$ 9,047
Grants	2,559	2,260	4,768
Donations and tax credits	23	66	186

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	5,774	5,233	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

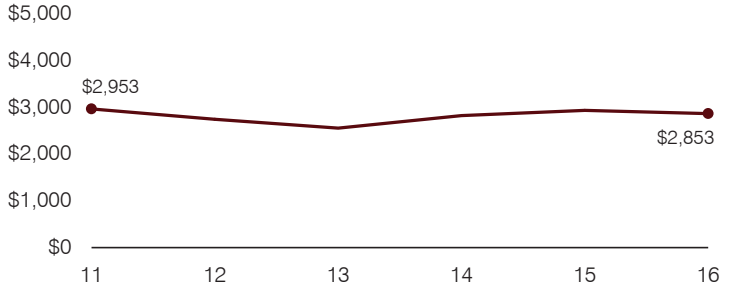
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	50.0	50.8	50.0	47.2	47.4	46.9	48.9	45.8	49.3	46.1	48.5	45.6	47.1	46.9	45.0	45.4

OPERATIONAL TRENDS
Fiscal years as indicated

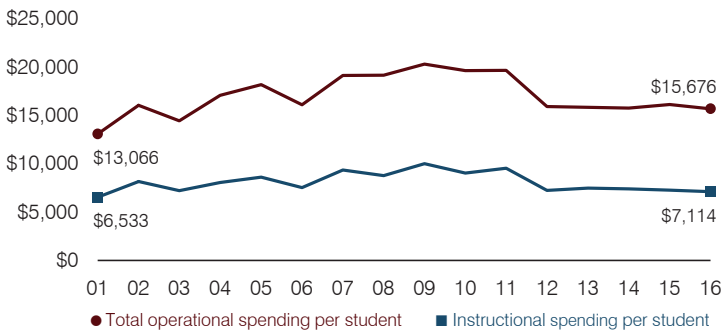
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 20 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 48.5 to 45.4 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts. Overall, administration and plant operations increased substantially.

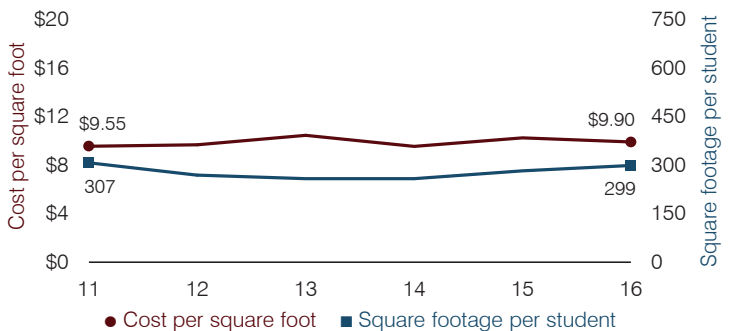
Administrative cost per pupil



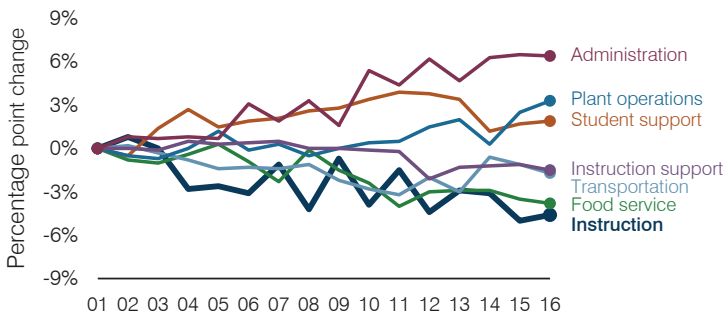
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



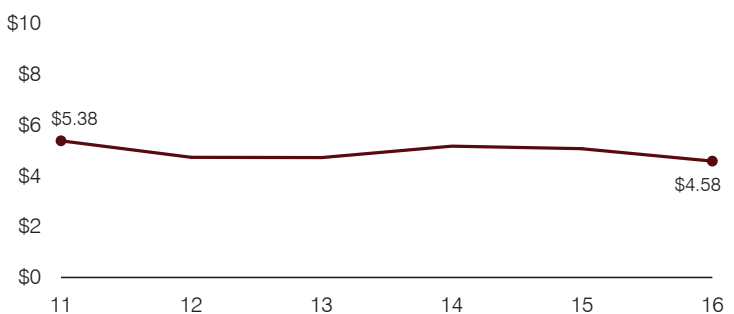
Plant cost per square foot and square footage per student



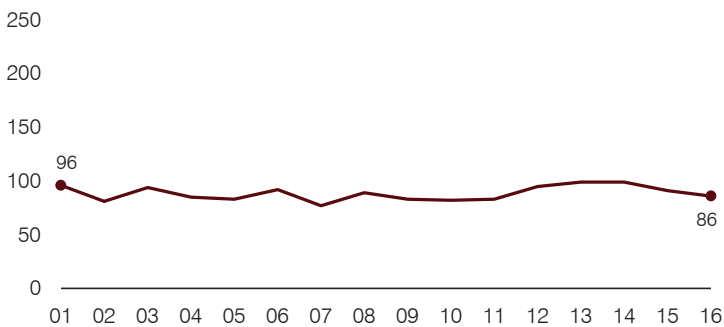
Changes in operational spending percentages



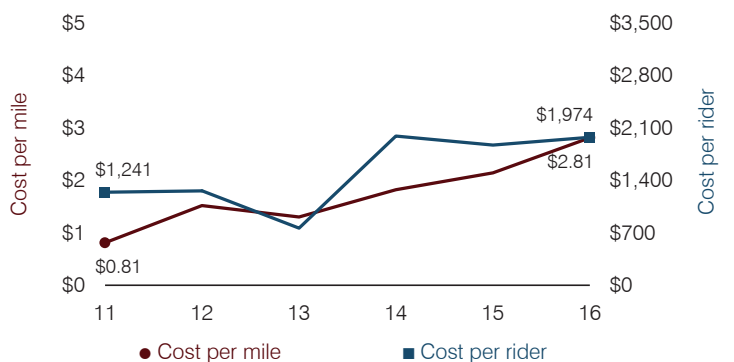
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Whiteriver Unified School District

Navajo County

Efficiency peer groups 4 and T-7, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

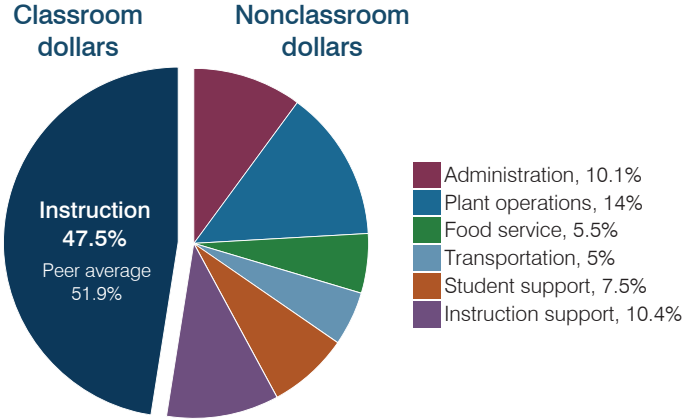
2,117

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,074	\$791	\$806
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$4.66	\$5.35	\$6.10
	Square footage per student	320	191	154
Food service	Cost per meal	\$2.51	\$2.94	\$2.81
Transportation	Cost per mile	\$3.35	\$3.32	\$3.72
	Cost per rider	\$806	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

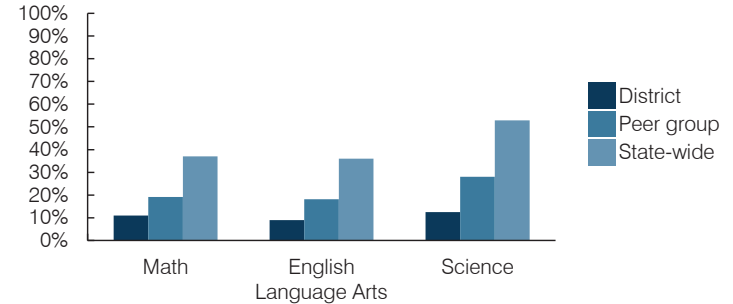
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,760	\$ 5,070	\$ 3,915	\$ 4,145
Administration	1,060	1,074	791	806
Plant operations	1,311	1,489	987	939
Food service	600	591	402	415
Transportation	519	531	405	364
Student support	765	797	588	633
Instruction support	1,142	1,113	473	444
Total operational	\$ 10,157	\$ 10,665	\$ 7,561	\$ 7,746
Land and buildings	\$ 3,626	\$ 1,248	\$ 232	\$ 621
Equipment	190	632	291	400
Interest	177	146	195	216
Other	197	180	69	153
Total nonoperational	\$ 4,190	\$ 2,206	\$ 787	\$ 1,390
Total per pupil spending	\$ 14,347	\$ 12,871	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	92%	94%
Graduation rate (2015)	66%	77%	78%
Poverty rate (2015)	41%	42%	23%
Students per teacher	15.3	15.6	18.6
Average teacher salary	\$47,751	\$45,126	\$46,384
Amount from Proposition 301	\$5,248	\$4,619	\$5,315
Average years of teacher experience	12.8	12.6	11.0
Percentage of teachers in first 3 years	25%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 10,582	\$ 9,588	\$ 2,396	\$ 1,301
State	5,314	5,877	3,985	3,780
Local	832	736	3,109	4,268
Total revenues per pupil	\$ 16,728	\$ 16,201	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District 2015	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,193	\$ 5,528	\$ 5,347	\$ 5,471
Grants	3,736	3,018	1,480	1,182
Donations and tax credits	20	9	53	86

Select revenues from less common sources

Source	District 2015	District 2016	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	6,923	6,725	7 of 18
Voter-approved levy increases	0	0	15 of 18

Classroom dollar percentage

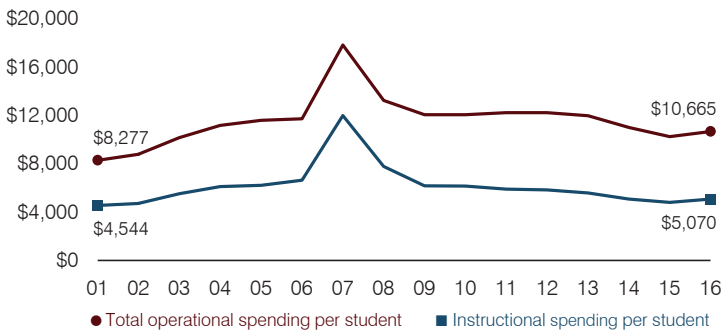
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.9	53.6	54.5	54.7	53.6	56.6	67.2	58.7	51.3	51.0	48.3	47.7	46.7	46.1	46.9	47.5

OPERATIONAL TRENDS
Fiscal years as indicated

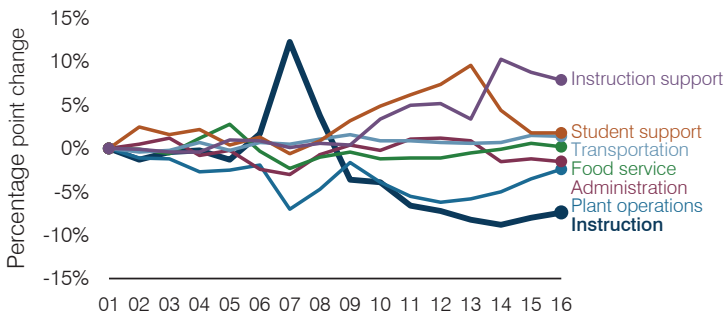
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent in the classroom decreased overall from 48.3 to 47.5 percent. Overall, as a percentage of total operational spending, plant operations and instruction support increased substantially, food service increased, and transportation increased slightly, while administration and student support decreased substantially.

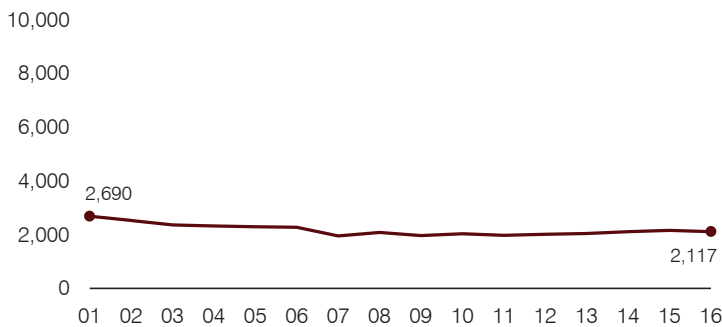
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



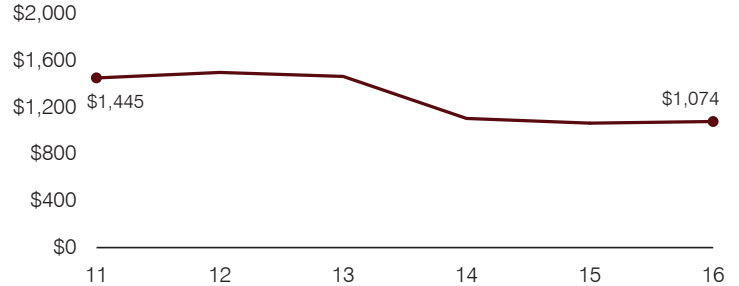
Changes in operational spending percentages



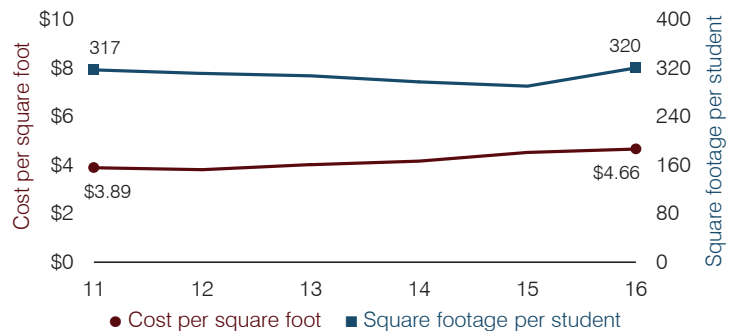
Students attending



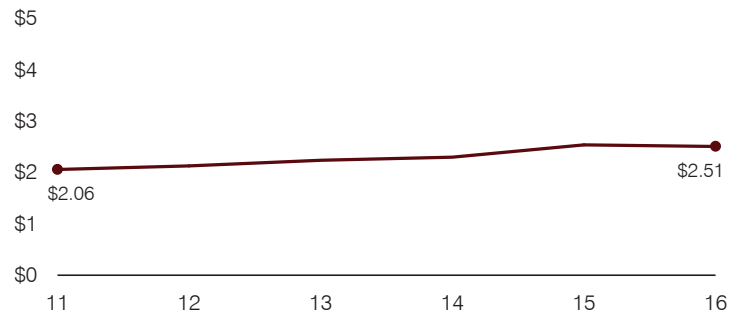
Administrative cost per pupil



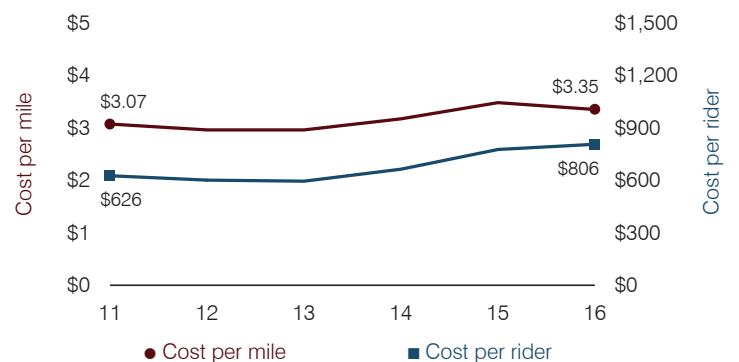
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Wickenburg Unified School District

Maricopa County

Efficiency peer groups 5 and T-9, Achievement peer group 5

Legislative district(s): 1, 13, and 22

District size, location:

Medium, Rural

Students attending:

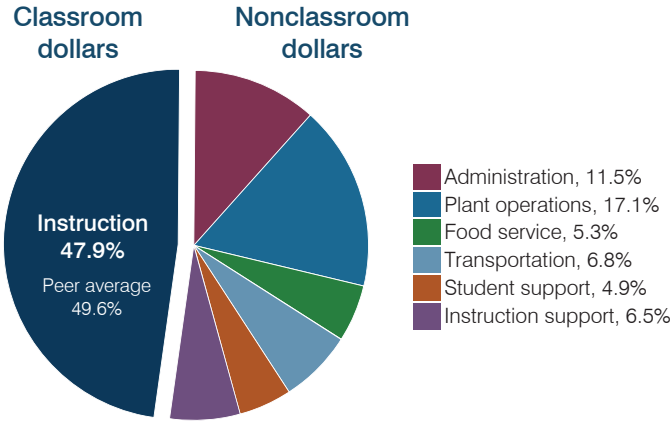
1,440

Number of schools:

4

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$947	\$1,145	\$806
	Students per administrative position	57	56	67
Plant operations	Cost per square foot	\$4.75	\$5.22	\$6.10
	Square footage per student	297	270	154
Food service	Cost per meal	\$3.14	\$3.40	\$2.81
Transportation	Cost per mile	\$3.05	\$2.49	\$3.72
	Cost per rider	\$1,334	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

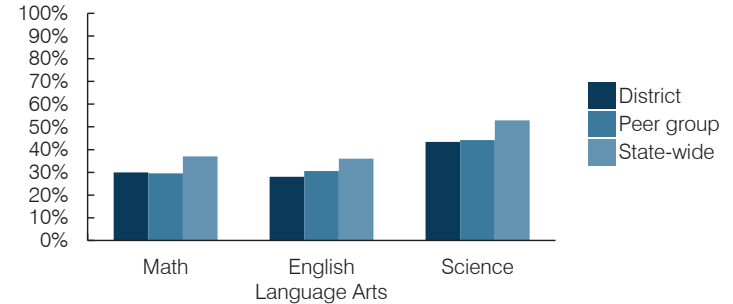
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,087	\$ 3,944	\$ 4,576	\$ 4,145
Administration	1,064	947	1,145	806
Plant operations	1,256	1,411	1,342	939
Food service	460	437	450	415
Transportation	343	561	522	364
Student support	392	400	695	633
Instruction support	422	535	396	444
Total operational	\$ 8,024	\$ 8,235	\$ 9,126	\$ 7,746
Land and buildings	\$ 78	\$ 259	\$ 452	\$ 621
Equipment	351	240	498	400
Interest	244	213	243	216
Other	67	92	65	153
Total nonoperational	\$ 740	\$ 804	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 8,764	\$ 9,039	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	80%	83%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	17.9	16.5	18.6
Average teacher salary	\$44,258	\$44,919	\$46,384
Amount from Proposition 301	\$6,171	\$5,307	\$5,315
Average years of teacher experience	11.1	12.0	11.0
Percentage of teachers in first 3 years	27%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 689	\$ 939	\$ 4,015	\$ 1,301
State	1,900	1,779	4,190	3,780
Local	7,367	7,646	4,081	4,268
Total revenues per pupil	\$ 9,956	\$ 10,364	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 4,890	\$ 4,434	\$ 5,922
Grants	720	1,072	1,805
Donations and tax credits	357	339	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	1,720	1,611	19 of 29

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.1	57.1	56.0	58.1	57.3	55.0	57.2	58.8	57.7	53.5	51.6	51.0	52.8	51.4	50.9	47.9

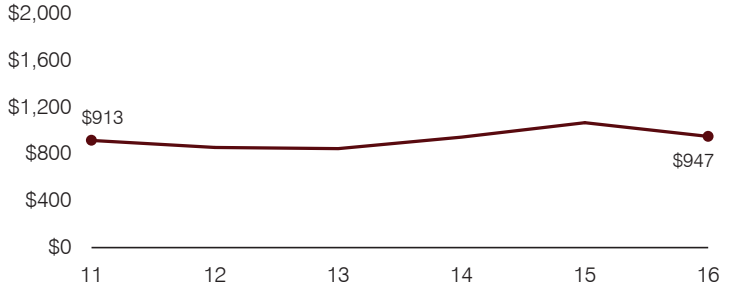
OPERATIONAL TRENDS

Fiscal years as indicated

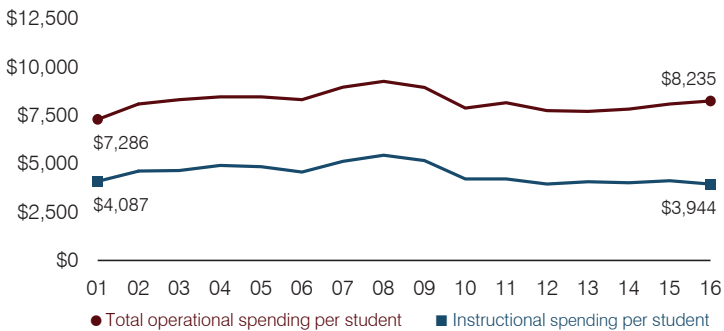
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.6 to 47.9 percent. Overall, as a percentage of total operational spending, transportation increased substantially, instruction support increased, and plant operations increased slightly, while administration and food service decreased slightly.

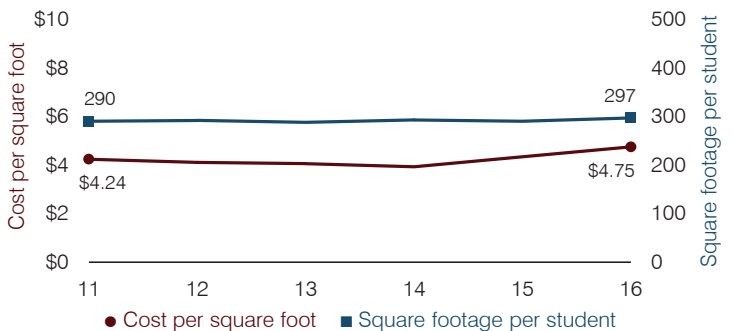
Administrative cost per pupil



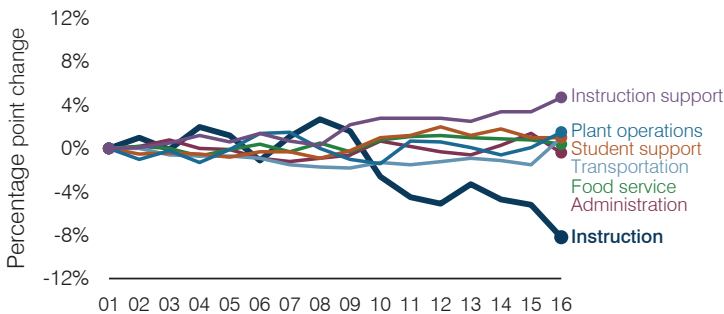
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



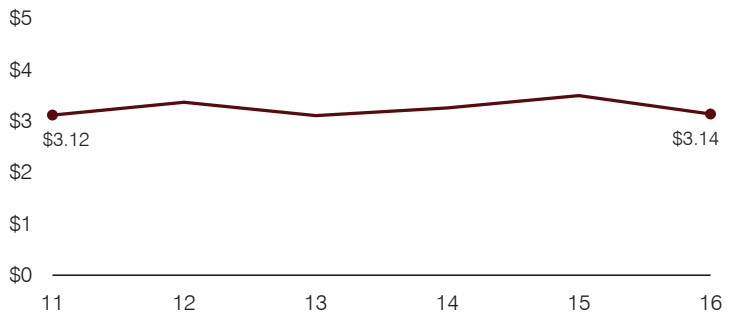
Plant cost per square foot and square footage per student



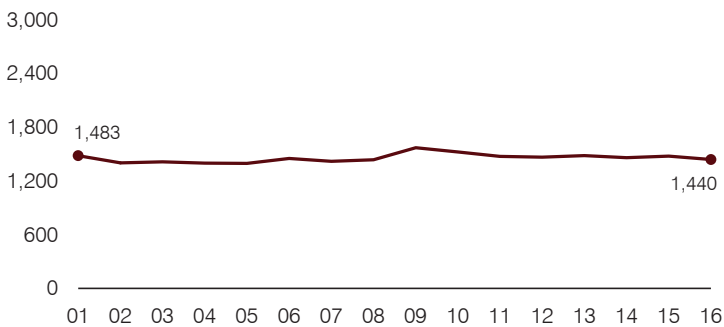
Changes in operational spending percentages



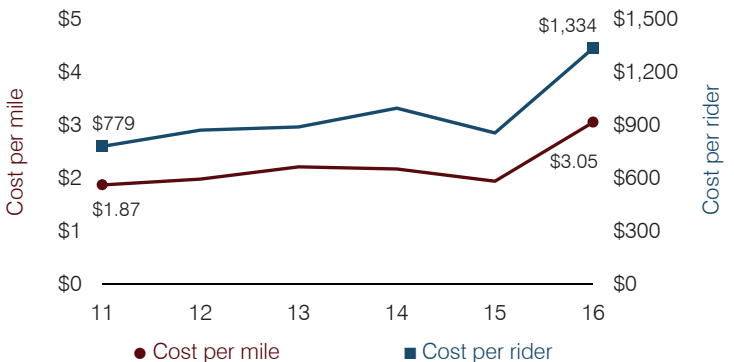
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Willcox Unified School District

Cochise County

Efficiency peer groups 5 and T-10, Achievement peer group 4

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

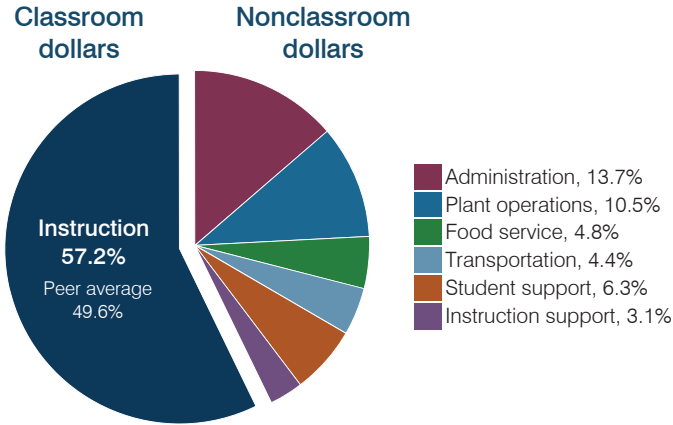
1,102

Number of schools:

3

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,056	\$1,145	\$806
	Students per administrative position	46	56	67
Plant operations	Cost per square foot	\$3.26	\$5.22	\$6.10
	Square footage per student	248	270	154
Food service	Cost per meal	\$3.23	\$3.40	\$2.81
Transportation	Cost per mile	\$1.99	\$1.89	\$3.72
	Cost per rider	\$1,317	\$1,242	\$1,092

Per pupil spending

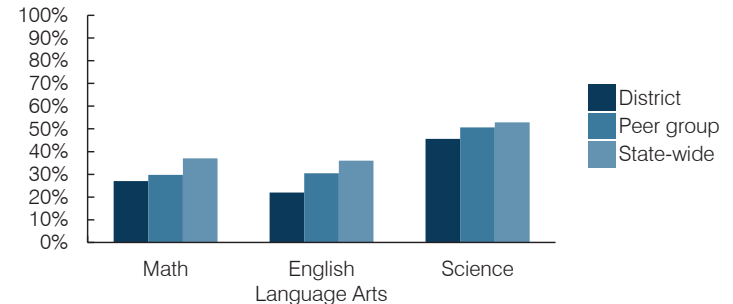
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,623	\$ 4,425	\$ 4,576	\$ 4,145
Administration	1,268	1,056	1,145	806
Plant operations	857	809	1,342	939
Food service	407	368	450	415
Transportation	402	343	522	364
Student support	538	488	695	633
Instruction support	240	242	396	444
Total operational	\$ 8,335	\$ 7,731	\$ 9,126	\$ 7,746
Land and buildings	\$ 4,969	\$ 91	\$ 452	\$ 621
Equipment	252	257	498	400
Interest	515	438	243	216
Other	0	0	65	153
Total nonoperational	\$ 5,736	\$ 786	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 14,071	\$ 8,517	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	95%	94%
Graduation rate (2015)	77%	87%	78%
Poverty rate (2015)	18%	16%	23%
Students per teacher	16.7	15.3	18.6
Average teacher salary	\$39,518	\$43,729	\$46,384
Amount from Proposition 301	\$3,227	\$4,733	\$5,315
Average years of teacher experience	13.2	10.4	11.0
Percentage of teachers in first 3 years	10%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	3.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,619	\$ 1,294	\$ 4,015	\$ 1,301
State	4,093	4,341	4,190	3,780
Local	5,110	5,390	4,081	4,268
Total revenues per pupil	\$ 10,822	\$ 11,025	\$ 12,286	\$ 9,349

Select revenues from common sources

Source	District 2016	Peer average 2016	State average 2016
Equalization formula funding	\$ 5,646	\$ 5,940	\$ 5,922
Grants	2,121	1,305	1,805
Donations and tax credits	26	104	139

Select revenues from less common sources

Source	District 2016	Peer average 2016	State average 2016
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	0	14 of 29
Voter-approved levy increases	1,356	1,341	19 of 29

Classroom dollar percentage

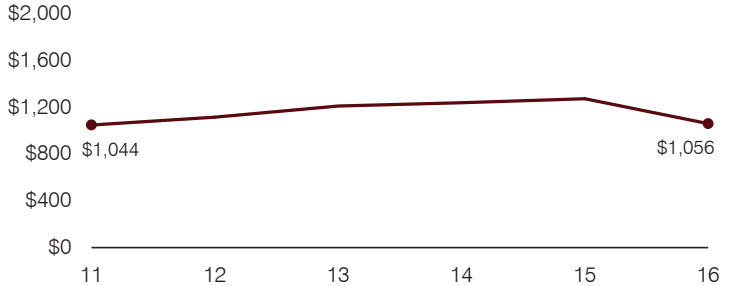
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.2	57.9	59.0	62.1	62.8	59.9	60.2	58.4	55.8	54.5	53.6	52.8	54.5	53.2	55.5	57.2

OPERATIONAL TRENDS
Fiscal years as indicated

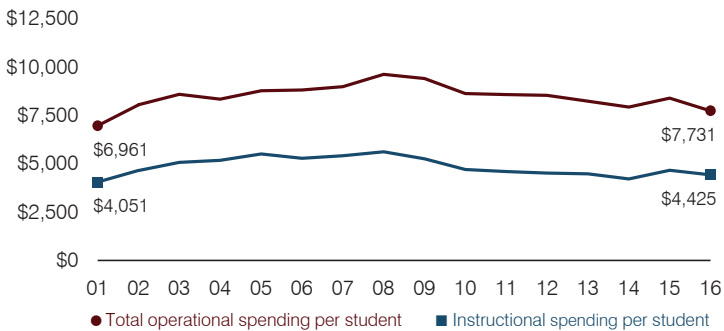
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 53.6 to 57.2 percent. Overall, as a percentage of total operational spending, student support decreased substantially and plant operations, transportation, and instruction support decreased slightly, while administration increased slightly.

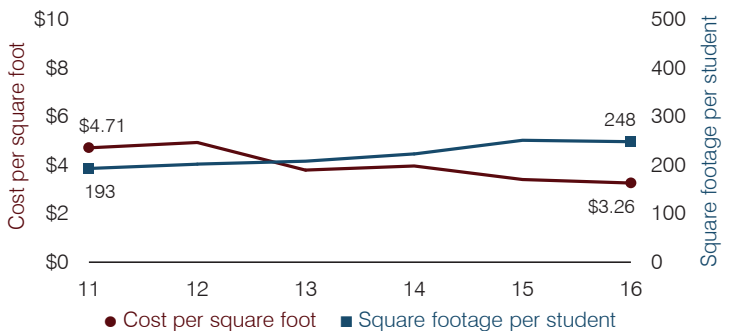
Administrative cost per pupil



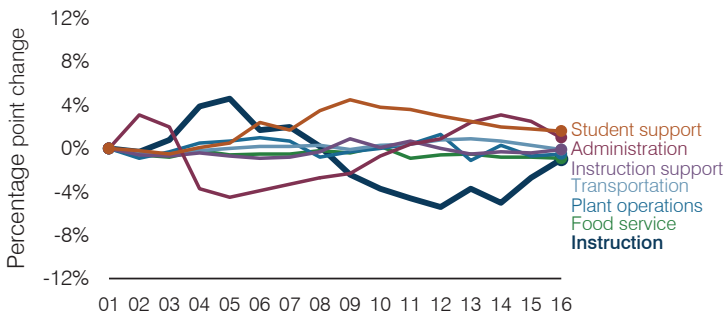
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



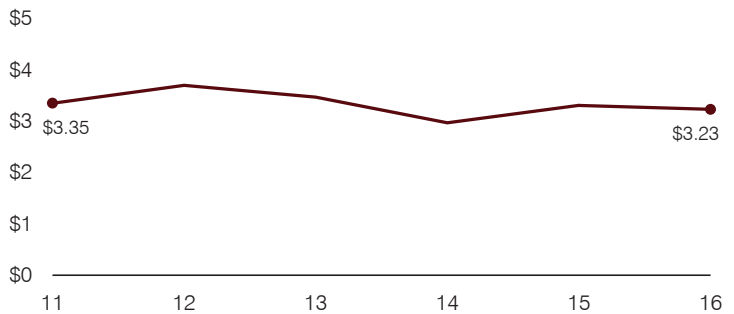
Plant cost per square foot and square footage per student



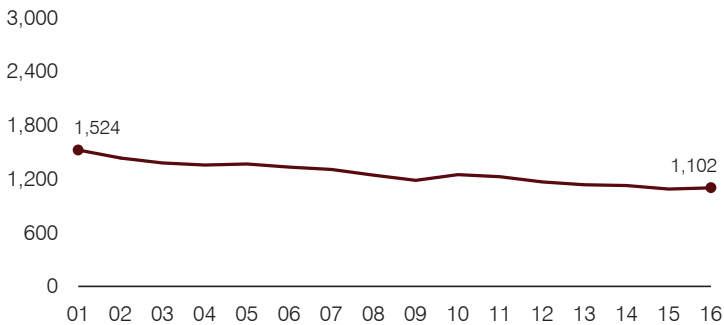
Changes in operational spending percentages



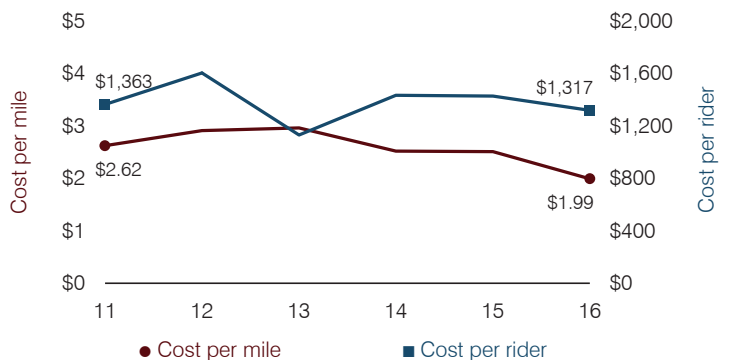
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Williams Unified School District

Coconino County

Efficiency peer groups 6 and T-9, Achievement peer group 5

Legislative district(s): 6

District size, location:

Small, Town

Students attending:

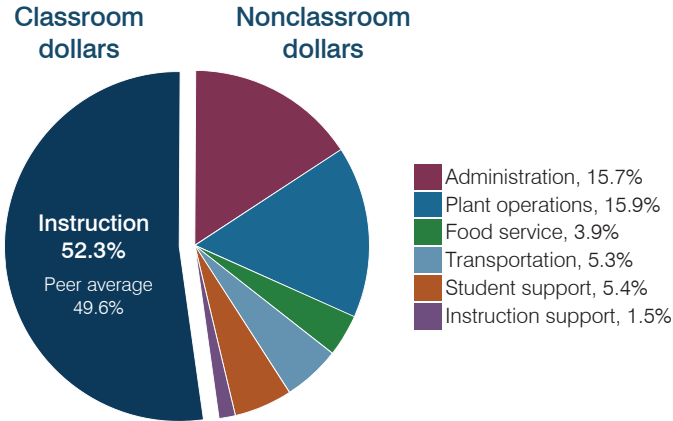
568

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,414	\$1,647	\$806
	Students per administrative position	47	45	67
Plant operations	Cost per square foot	\$5.54	\$4.72	\$6.10
	Square footage per student	258	341	154
Food service	Cost per meal	\$3.49	\$3.52	\$2.81
Transportation	Cost per mile	\$2.29	\$2.49	\$3.72
	Cost per rider	\$1,195	\$1,031	\$1,092

Very low Low Comparable High Very high

Per pupil spending

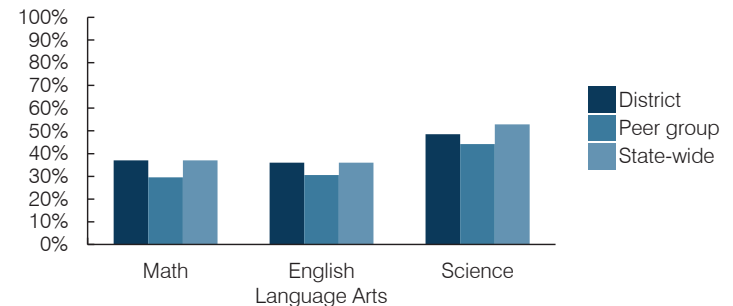
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,189	\$ 4,711	\$ 5,245	\$ 4,145
Administration	1,453	1,414	1,647	806
Plant operations	1,261	1,428	1,511	939
Food service	324	353	496	415
Transportation	467	478	517	364
Student support	579	487	640	633
Instruction support	131	131	409	444
Total operational	\$ 8,404	\$ 9,002	\$ 10,465	\$ 7,746
Land and buildings	\$ 472	\$ 381	\$ 455	\$ 621
Equipment	1,179	432	488	400
Interest	0	0	158	216
Other	39	46	47	153
Total nonoperational	\$ 1,690	\$ 859	\$ 1,148	\$ 1,390
Total per pupil spending	\$ 10,094	\$ 9,861	\$ 11,613	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	94%	93%	94%
Graduation rate (2015)	79%	83%	78%
Poverty rate (2015)	27%	24%	23%
Students per teacher	13.5	16.5	18.6
Average teacher salary	\$40,691	\$44,919	\$46,384
Amount from Proposition 301	\$4,964	\$5,307	\$5,315
Average years of teacher experience	11.3	12.0	11.0
Percentage of teachers in first 3 years	20%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,327	\$ 1,694	\$ 2,338	\$ 1,301
State	1,353	1,426	3,632	3,780
Local	7,557	7,653	7,286	4,268
Total revenues per pupil	\$ 10,237	\$ 10,773	\$ 13,256	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,294	\$ 6,686	\$ 7,157	\$ 5,471
Grants	1,394	1,716	2,186	1,182
Donations and tax credits	68	58	264	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	5 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	649	687	15 of 20

Classroom dollar percentage

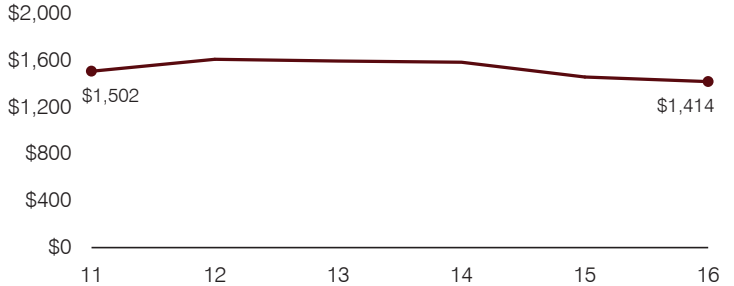
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	60.2	58.6	61.7	58.5	56.9	57.5	56.5	56.5	53.9	50.4	54.1	53.2	51.8	51.9	49.8	52.3

OPERATIONAL TRENDS
Fiscal years as indicated

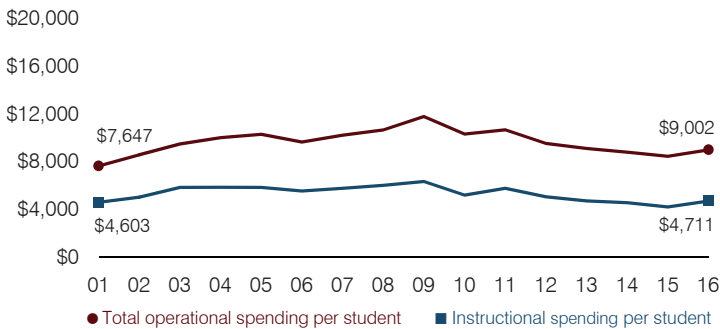
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 16 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.1 to 52.3 percent. Overall, as a percentage of total operational spending, plant operations increased substantially, instruction support increased, and administration increased slightly, while student support decreased substantially.

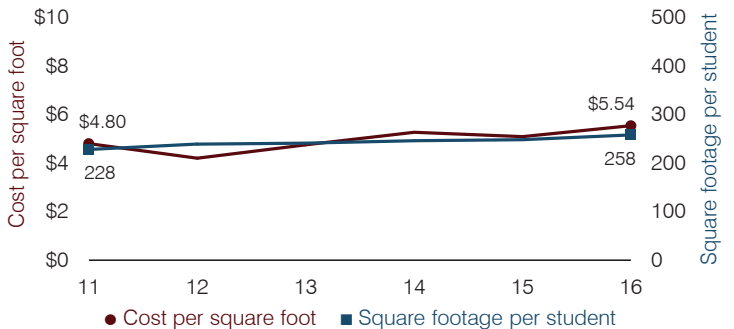
Administrative cost per pupil



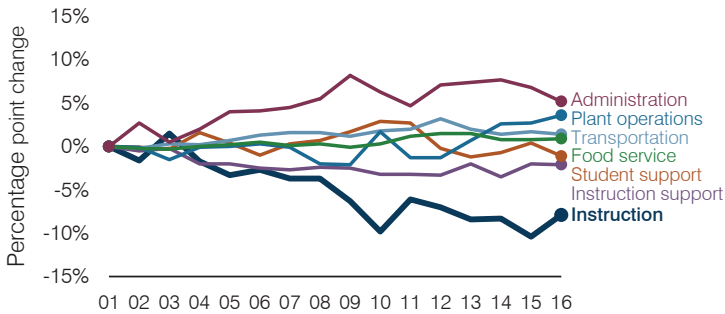
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



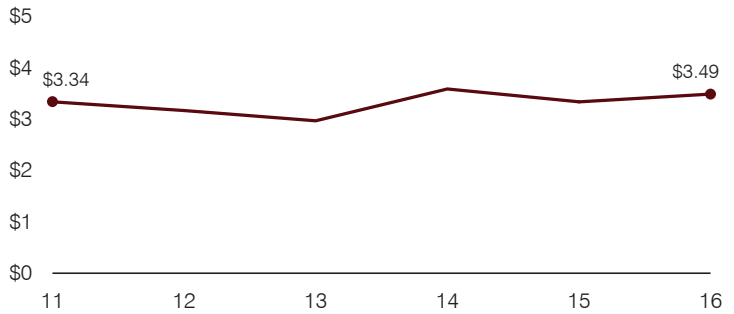
Plant cost per square foot and square footage per student



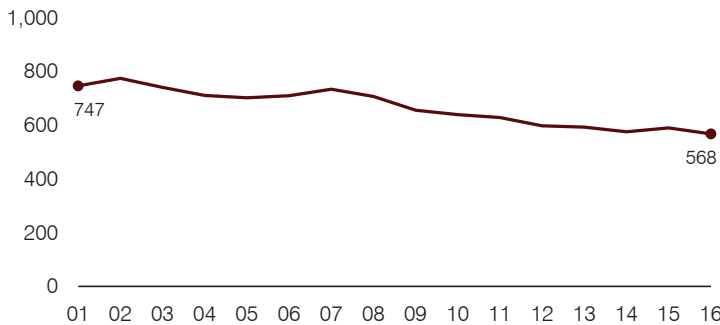
Changes in operational spending percentages



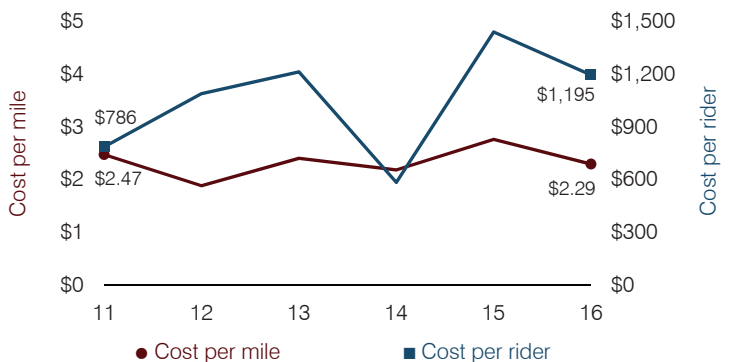
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Wilson Elementary School District

Maricopa County

Efficiency peer groups 8 and T-3, Achievement peer group 15

Legislative district(s): 27

District size, location:

Medium, City

Students attending:

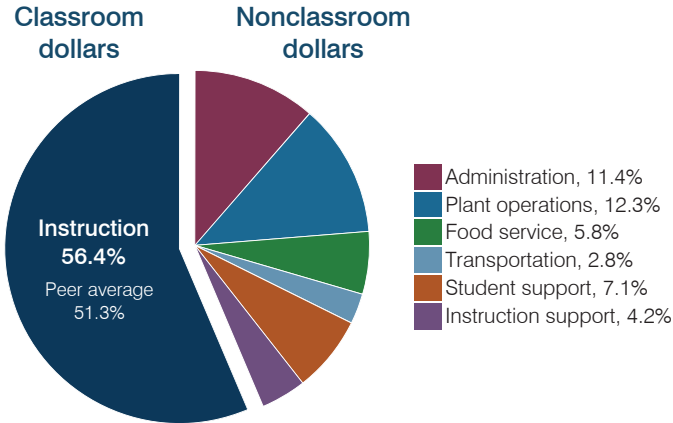
1,108

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,270	\$943	\$806
	Students per administrative position	51	71	67
Plant operations	Cost per square foot	\$8.05	\$6.27	\$6.10
	Square footage per student	171	141	154
Food service	Cost per meal	\$2.35	\$2.60	\$2.81
Transportation	Cost per mile	\$6.07	\$3.92	\$3.72
	Cost per rider	\$1,274	\$970	\$1,092

Very low Low Comparable High Very high

Per pupil spending

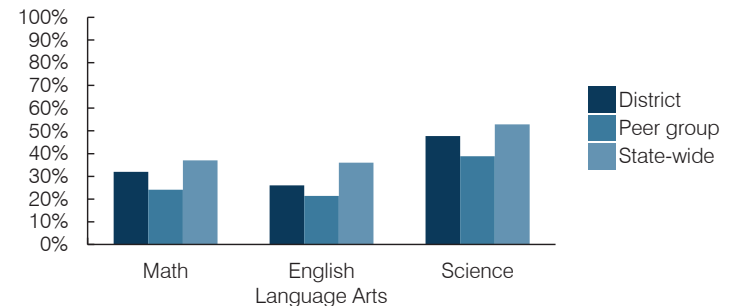
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 5,612	\$ 6,308	\$ 3,896	\$ 4,145
Administration	1,229	1,270	943	806
Plant operations	1,261	1,378	866	939
Food service	581	651	598	415
Transportation	251	307	301	364
Student support	723	796	562	633
Instruction support	440	473	495	444
Total operational	\$ 10,097	\$ 11,183	\$ 7,661	\$ 7,746
Land and buildings	\$ 777	\$ 1,015	\$ 1,802	\$ 621
Equipment	555	443	577	400
Interest	106	368	250	216
Other	36	43	155	153
Total nonoperational	\$ 1,474	\$ 1,869	\$ 2,784	\$ 1,390
Total per pupil spending	\$ 11,571	\$ 13,052	\$ 10,445	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	56%	49%	23%
Students per teacher	18.2	18.3	18.6
Average teacher salary	\$60,597	\$48,763	\$46,384
Amount from Proposition 301	\$4,120	\$4,203	\$5,315
Average years of teacher experience	13.5	10.0	11.0
Percentage of teachers in first 3 years	15%	27%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,866	\$ 3,986	\$ 1,781	\$ 1,301
State	2,971	3,527	3,849	3,780
Local	5,354	6,657	4,470	4,268
Total revenues per pupil	\$ 11,191	\$ 14,170	\$ 10,100	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,857	\$ 5,298	\$ 5,085	\$ 5,471
Grants	2,891	4,065	1,865	1,182
Donations and tax credits	46	109	46	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 1,656	\$ 1,739	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,601	1,856	19 of 19

Classroom dollar percentage

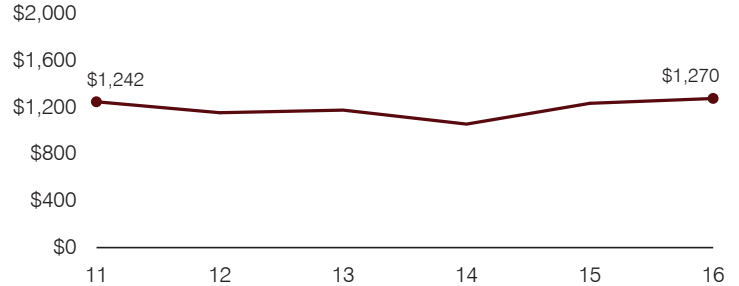
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	58.7	55.6	55.9	54.6	58.0	57.3	55.6	55.9	55.3	53.3	51.4	54.2	53.2	55.0	55.6	56.4

OPERATIONAL TRENDS
Fiscal years as indicated

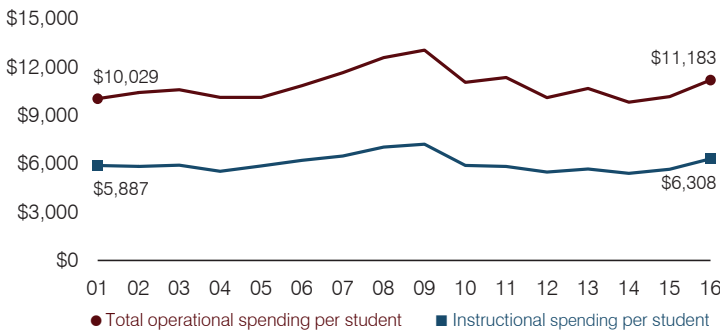
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent in the classroom varied year to year, increasing overall from 51.4 to 56.4 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and plant operations and student support decreased, while transportation increased slightly.

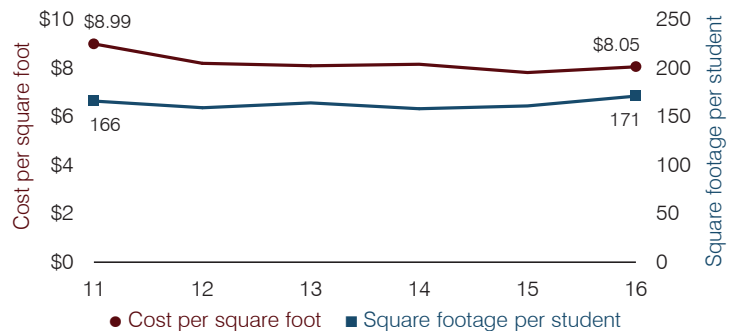
Administrative cost per pupil



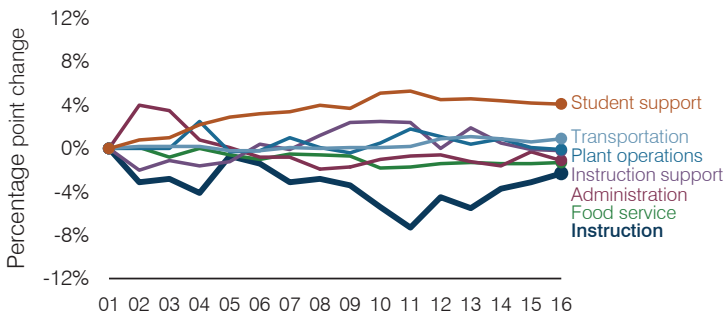
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



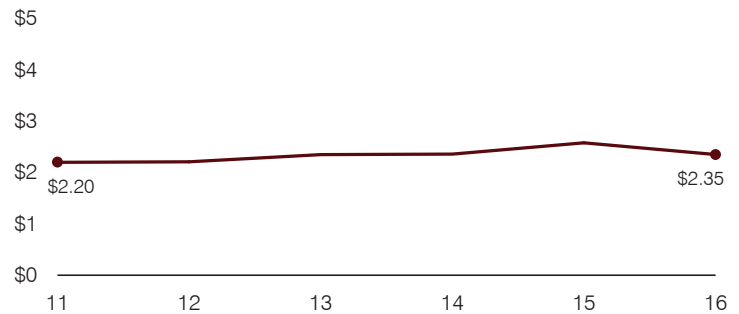
Plant cost per square foot and square footage per student



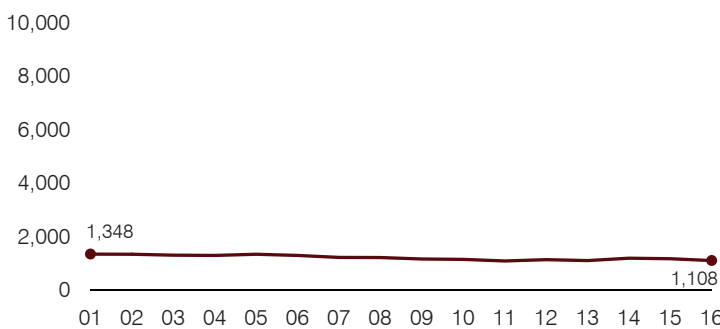
Changes in operational spending percentages



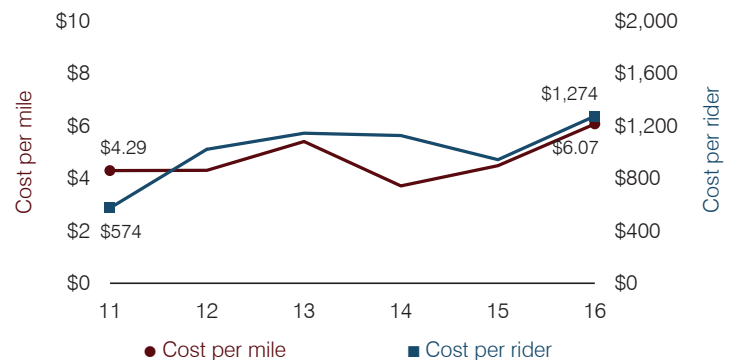
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Window Rock Unified School District

Apache County

Efficiency peer groups 5 and T-7, Achievement peer group 7

Legislative district(s): 7

District size, location:

Medium, Town

Students attending¹:

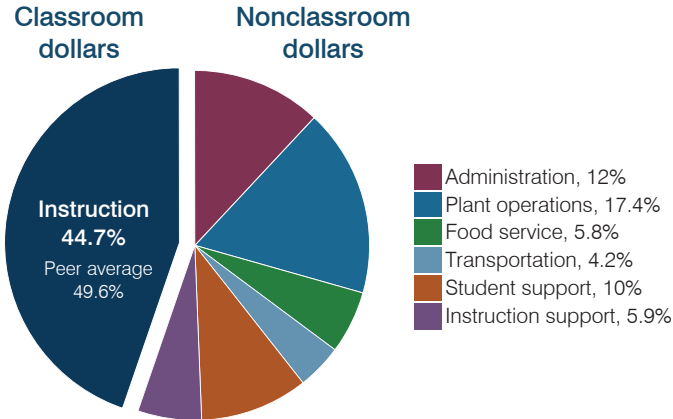
1,851

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,399	\$1,145	\$806
	Students per administrative position	50	56	67
Plant operations	Cost per square foot	\$6.40	\$5.22	\$6.10
	Square footage per student	317	270	154
Food service	Cost per meal	\$3.44	\$3.40	\$2.81
Transportation	Cost per mile	\$2.96	\$3.32	\$3.72
	Cost per rider	\$959	\$863	\$1,092

Very low Low Comparable High Very high

Per pupil spending

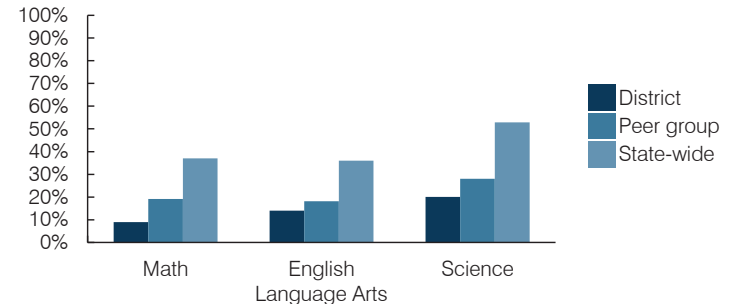
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 4,741	\$ 5,216	\$ 4,576	\$ 4,145
Administration	1,033	1,399	1,145	806
Plant operations	2,137	2,025	1,342	939
Food service	587	674	450	415
Transportation	468	487	522	364
Student support	941	1,168	695	633
Instruction support	485	687	396	444
Total operational	\$ 10,392	\$ 11,656	\$ 9,126	\$ 7,746
Land and buildings	\$ 479	\$ 0	\$ 452	\$ 621
Equipment	144	596	498	400
Interest	356	469	243	216
Other	8	7	65	153
Total nonoperational	\$ 987	\$ 1,072	\$ 1,258	\$ 1,390
Total per pupil spending	\$ 11,379	\$ 12,728	\$ 10,384	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	92%	94%
Graduation rate (2015)	78%	77%	78%
Poverty rate (2015)	39%	42%	23%
Students per teacher	17.1	15.6	18.6
Average teacher salary	\$46,978	\$45,126	\$46,384
Amount from Proposition 301	\$3,506	\$4,619	\$5,315
Average years of teacher experience	14.0	12.6	11.0
Percentage of teachers in first 3 years	12%	15%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2014 through 2016

Assessment

Change in number of district students	Concentrated decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 8,715	\$ 8,469	\$ 4,015	\$ 1,301
State	4,903	5,028	4,190	3,780
Local	1,341	1,231	4,081	4,268
Total revenues per pupil	\$ 14,959	\$ 14,728	\$ 12,286	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 4,904	\$ 5,479	\$ 5,922	\$ 5,471
Grants	1,879	1,724	1,805	1,182
Donations and tax credits	5	4	139	86

Select revenues from less common sources

			Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,146	7,006	14 of 29
Voter-approved levy increases	122	146	19 of 29

¹ District is working with the Arizona Department of Education to resolve student count discrepancy. See Appendix B, page b-5.

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	54.1	57.3	57.5	56.1	52.0	52.0	52.4	50.4	50.1	49.6	47.4	48.0	47.1	46.1	45.6	44.7

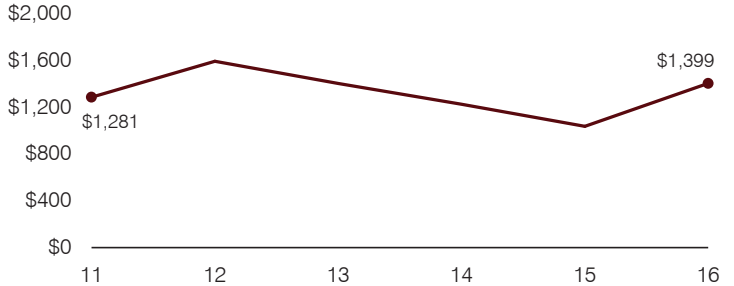
OPERATIONAL TRENDS

Fiscal years as indicated

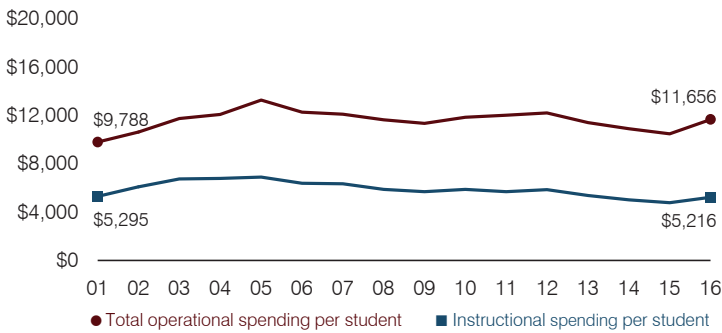
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent in the classroom decreased overall from 47.4 to 44.7 percent. Overall, as a percentage of total operational spending, plant operations and food service increased substantially, while instruction support decreased substantially. All other nonclassroom areas varied year to year.

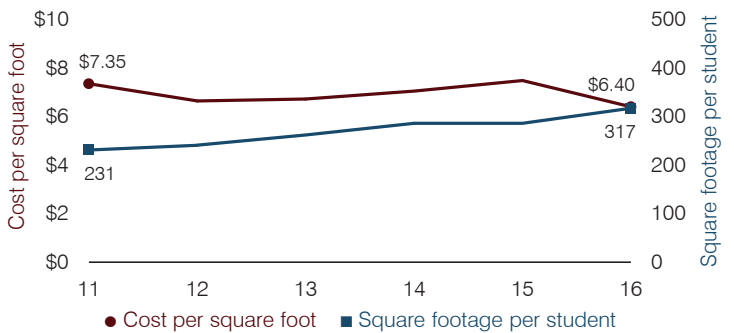
Administrative cost per pupil



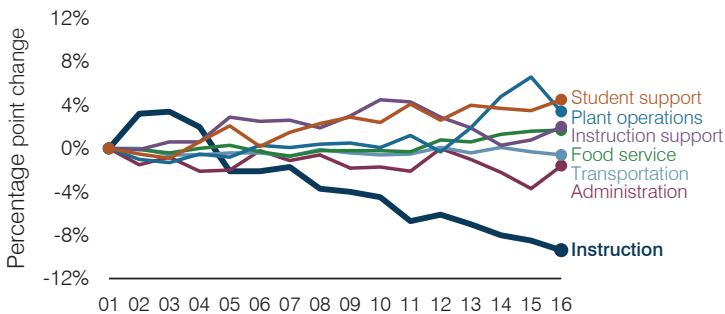
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



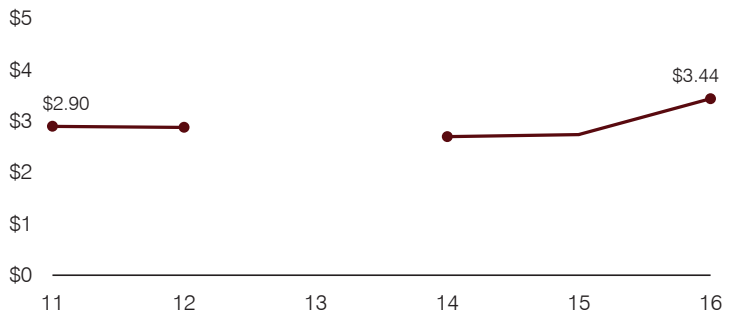
Plant cost per square foot and square footage per student



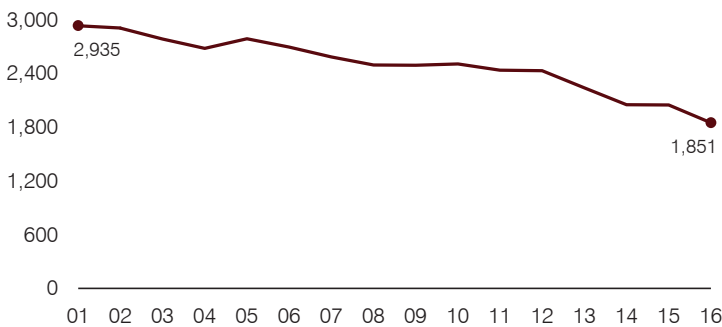
Changes in operational spending percentages



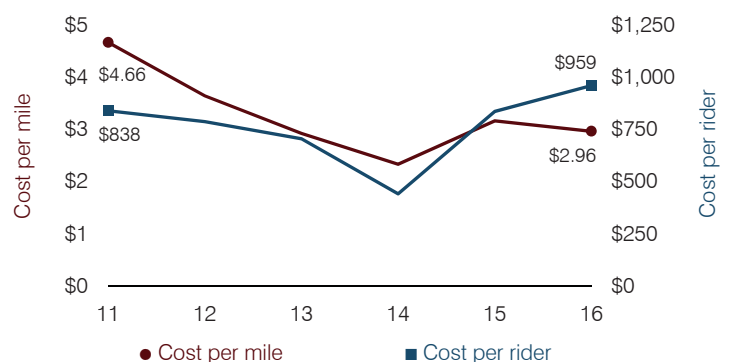
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Winslow Unified School District

Navajo County

Efficiency peer groups 4 and T-8, Achievement peer group 6

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

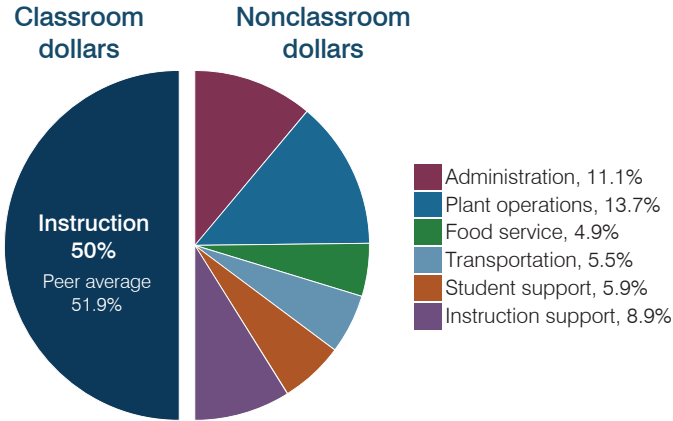
2,109

Number of schools:

5

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$908	\$791	\$806
	Students per administrative position	56	69	67
Plant operations	Cost per square foot	\$5.82	\$5.35	\$6.10
	Square footage per student	192	191	154
Food service	Cost per meal	\$2.15	\$2.94	\$2.81
Transportation	Cost per mile	\$2.17	\$2.55	\$3.72
	Cost per rider	\$1,214	\$996	\$1,092

Per pupil spending

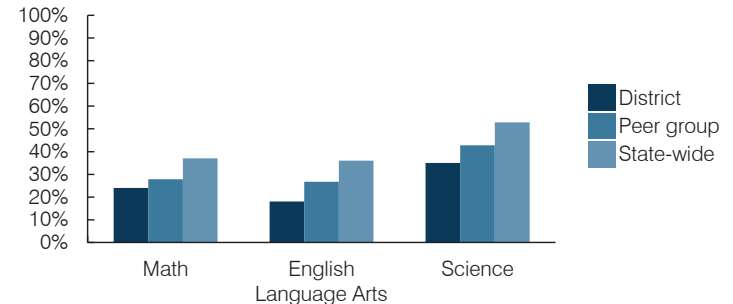
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,960	\$ 4,101	\$ 3,915	\$ 4,145
Administration	842	908	791	806
Plant operations	1,199	1,120	987	939
Food service	414	401	402	415
Transportation	460	451	405	364
Student support	416	486	588	633
Instruction support	751	736	473	444
Total operational	\$ 8,042	\$ 8,203	\$ 7,561	\$ 7,746
Land and buildings	\$ 88	\$ 27	\$ 232	\$ 621
Equipment	308	252	291	400
Interest	71	64	195	216
Other	8	8	69	153
Total nonoperational	\$ 475	\$ 351	\$ 787	\$ 1,390
Total per pupil spending	\$ 8,517	\$ 8,554	\$ 8,348	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	93%	94%
Graduation rate (2015)	83%	82%	78%
Poverty rate (2015)	34%	32%	23%
Students per teacher	18.2	17.0	18.6
Average teacher salary	\$40,594	\$43,329	\$46,384
Amount from Proposition 301	\$4,917	\$5,348	\$5,315
Average years of teacher experience	12.5	13.0	11.0
Percentage of teachers in first 3 years	24%	19%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Measure	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,644	\$ 2,779	\$ 2,396	\$ 1,301
State	4,272	4,664	3,985	3,780
Local	1,796	1,837	3,109	4,268
Total revenues per pupil	\$ 8,712	\$ 9,280	\$ 9,490	\$ 9,349

Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 4,911	\$ 5,206	\$ 5,347
Grants	1,309	1,361	1,480
Donations and tax credits	9	7	53

Select revenues from less common sources

Source	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	1,422	1,500	7 of 18
Voter-approved levy increases	690	719	15 of 18

Classroom dollar percentage

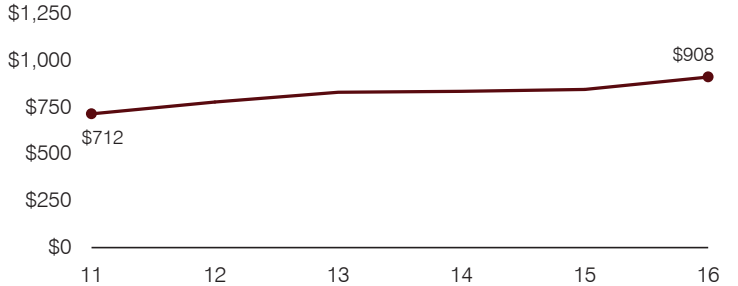
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	55.1	57.2	59.0	57.3	56.8	55.5	54.3	53.8	54.5	52.9	52.5	52.7	51.8	50.9	49.2	50.0

OPERATIONAL TRENDS
Fiscal years as indicated

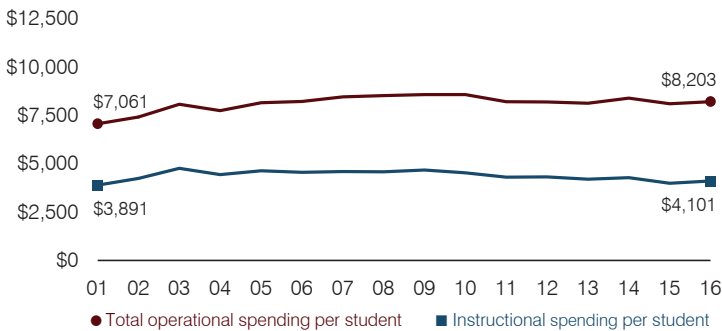
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, returned to 2011 levels. The percentage of dollars spent in the classroom decreased from 52.5 to 50 percent. As a percentage of total operational spending, student support increased substantially, administration increased, and transportation increased slightly. Instruction support decreased and plant operations decreased slightly.

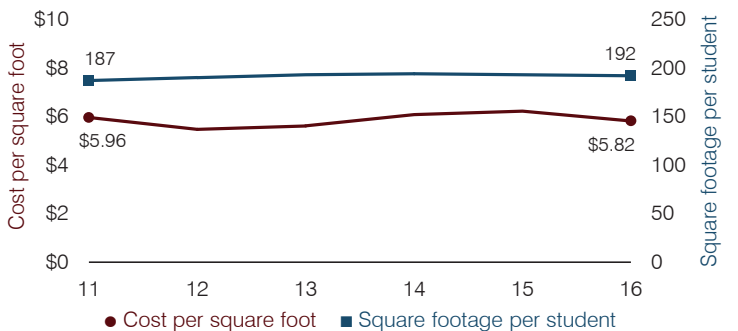
Administrative cost per pupil



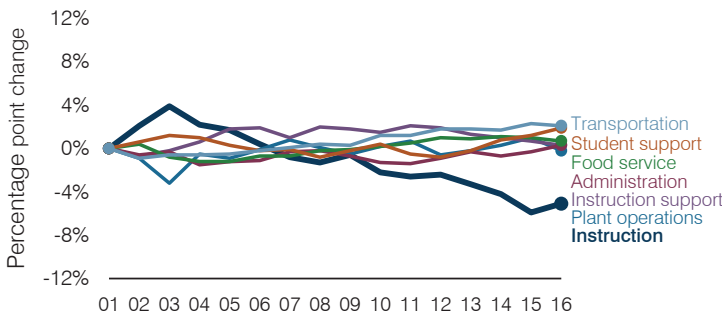
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



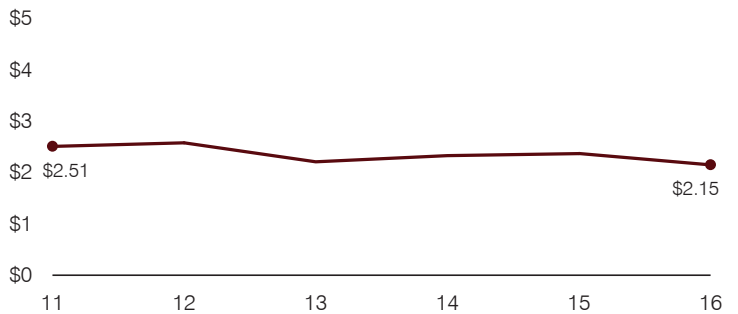
Plant cost per square foot and square footage per student



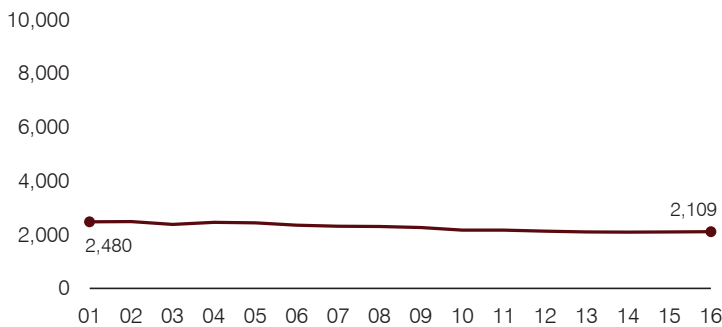
Changes in operational spending percentages



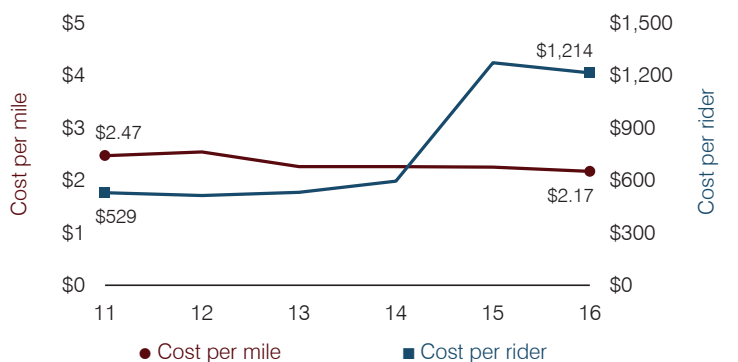
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Yarnell Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 18

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

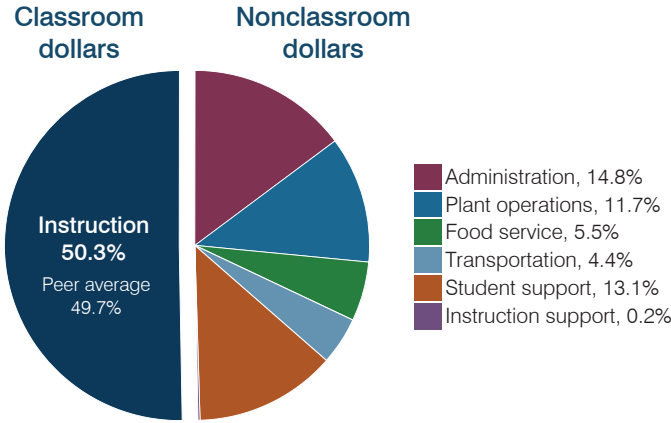
33

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,577	\$2,987	\$806
	Students per administrative position	17	30	67
Plant operations	Cost per square foot	\$5.48	\$7.21	\$6.10
	Square footage per student	514	364	154
Food service	Cost per meal	\$8.27	\$5.54	\$2.81
	Cost per mile	\$0.77	\$1.75	\$3.72
Transportation	Cost per rider	\$906	\$1,495	\$1,092

Per pupil spending

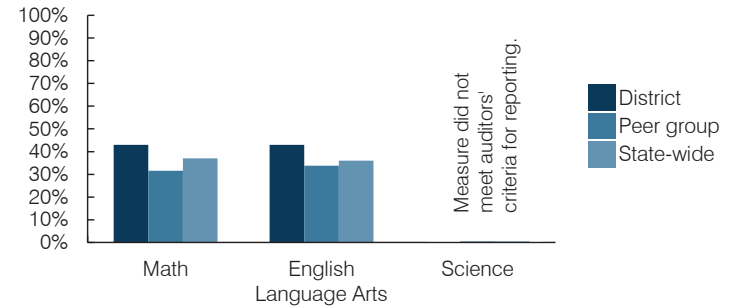
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,990	\$ 12,122	\$ 8,342	\$ 4,145
Administration	3,677	3,577	2,987	806
Plant operations	2,492	2,818	2,523	939
Food service	1,627	1,326	918	415
Transportation	1,268	1,069	1,108	364
Student support	2,026	3,151	664	633
Instruction support	141	50	514	444
Total operational	\$ 21,221	\$ 24,113	\$ 17,056	\$ 7,746
Land and buildings	\$ 890	\$ 2,419	\$ 2,005	\$ 621
Equipment	551	5,079	819	400
Interest	26	38	31	216
Other	75	29	87	153
Total nonoperational	\$ 1,542	\$ 7,565	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 22,763	\$ 31,678	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	92%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	24%	25%	23%
Students per teacher	6.4	13.9	18.6
Average teacher salary	\$43,938	\$46,579	\$46,384
Amount from Proposition 301	\$3,111	\$4,701	\$5,315
Average years of teacher experience	13.1	12.1	11.0
Percentage of teachers in first 3 years	0%	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	25.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
-----	----------	------

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 908	\$ 9,225	\$ 3,667	\$ 1,301
State	5,237	9,171	6,156	3,780
Local	15,808	17,309	14,438	4,268
Total revenues per pupil	\$ 21,953	\$ 35,705	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,831	\$ 10,927	\$ 9,047	\$ 5,471
Grants	1,884	11,633	4,768	1,182
Donations and tax credits	424	417	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	14,459	15,449	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Classroom dollar percentage

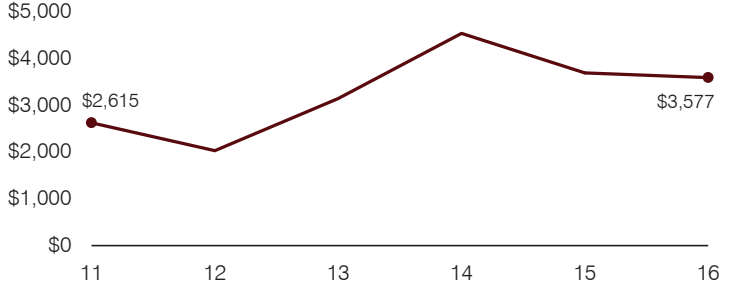
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.4	57.8	57.1	54.2	53.2	43.7	51.6	50.0	49.3	52.3	53.2	49.8	51.6	48.3	47.1	50.3

OPERATIONAL TRENDS
Fiscal years as indicated

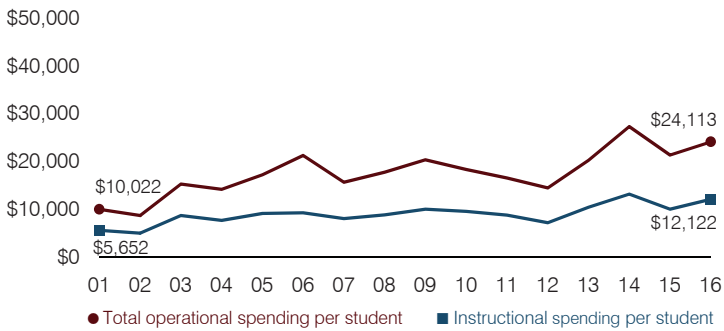
5-year spending trend (2011 through 2016)

Student enrollment decreased by 36 percent, which contributed to the 45 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 53.2 to 50.3 percent. As a percentage of total operational spending, all nonclassroom areas also varied year to year, as is common for very small districts.

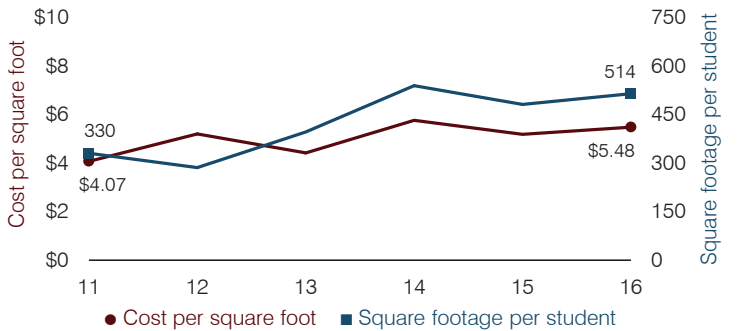
Administrative cost per pupil



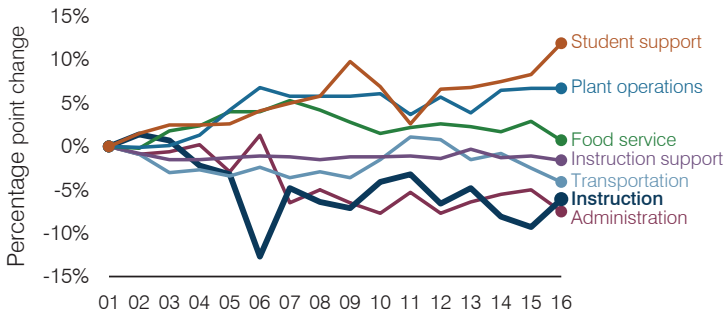
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



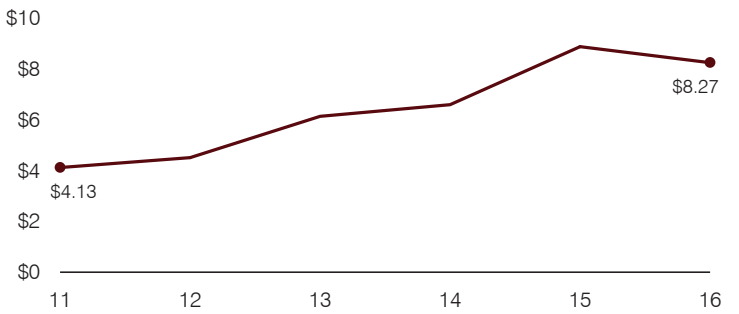
Plant cost per square foot and square footage per student



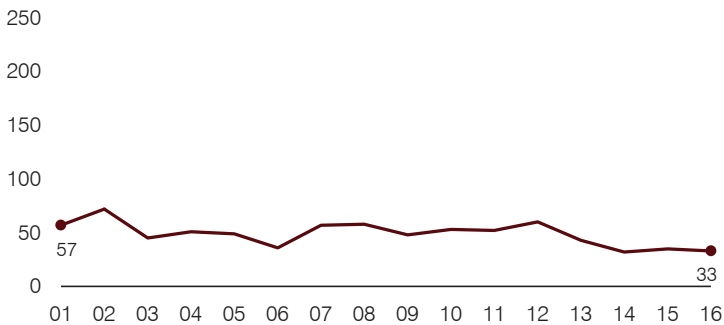
Changes in operational spending percentages



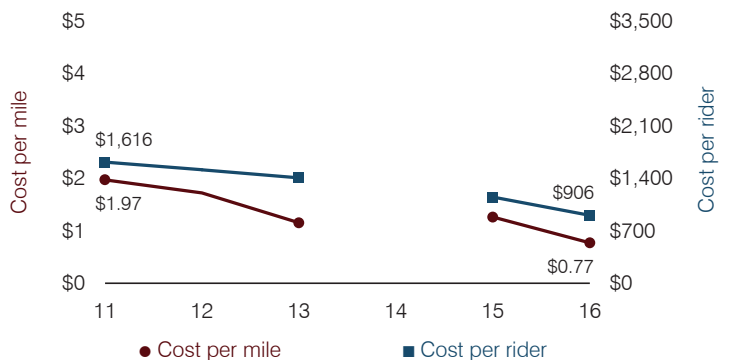
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Young Elementary School District

Gila County

Efficiency peer groups 11 and T-11, Achievement peer group 5

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

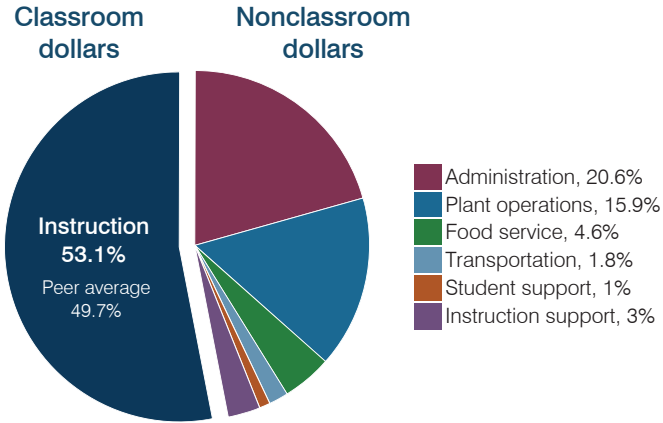
23

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$11,993	\$2,987	\$806
	Students per administrative position	8	30	67
Plant operations	Cost per square foot	\$5.66	\$7.21	\$6.10
	Square footage per student	1,638	364	154
Food service	Cost per meal	\$14.79	\$5.54	\$2.81
	Cost per mile	\$3.19	\$1.75	\$3.72
Transportation	Cost per rider	\$874	\$1,495	\$1,092

Per pupil spending

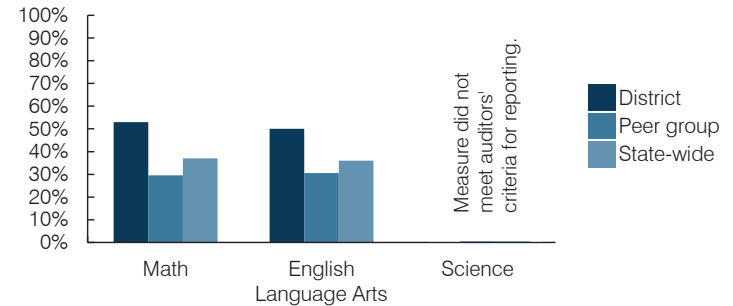
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 17,752	\$ 30,945	\$ 8,342	\$ 4,145
Administration	6,565	11,993	2,987	806
Plant operations	4,868	9,268	2,523	939
Food service	1,511	2,654	918	415
Transportation	588	1,038	1,108	364
Student support	253	591	664	633
Instruction support	886	1,772	514	444
Total operational	\$ 32,423	\$ 58,261	\$ 17,056	\$ 7,746
Land and buildings	\$ 4	\$ 0	\$ 2,005	\$ 621
Equipment	475	395	819	400
Interest	0	10	31	216
Other	3	292	87	153
Total nonoperational	\$ 482	\$ 697	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 32,905	\$ 58,958	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	93%	93%	94%
Graduation rate (2015)	N/A	83%	78%
Poverty rate (2015)	23%	24%	23%
Students per teacher	3.0	16.5	18.6
Average teacher salary	\$55,890	\$44,919	\$46,384
Amount from Proposition 301	\$1,106	\$5,307	\$5,315
Average years of teacher experience	17.8	12.0	11.0
Percentage of teachers in first 3 years	0%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 6,425	\$ 6,922	\$ 3,667	\$ 1,301
State	2,866	4,887	6,156	3,780
Local	26,723	47,455	14,438	4,268
Total revenues per pupil	\$ 36,014	\$ 59,264	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 6,921	\$ 13,339	\$ 9,047	\$ 5,471
Grants	6,817	7,272	4,768	1,182
Donations and tax credits	585	1,135	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	18,477	31,757	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Young ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	61.7	59.8	56.1	56.9	60.2	59.0	53.0	54.7	51.2	56.5	54.1	53.1	56.8	53.3	54.8	53.1

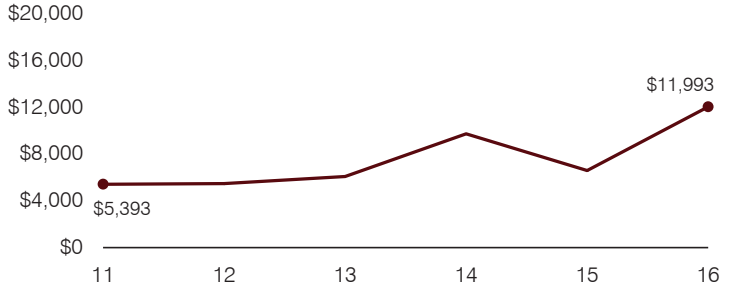
OPERATIONAL TRENDS

Fiscal years as indicated

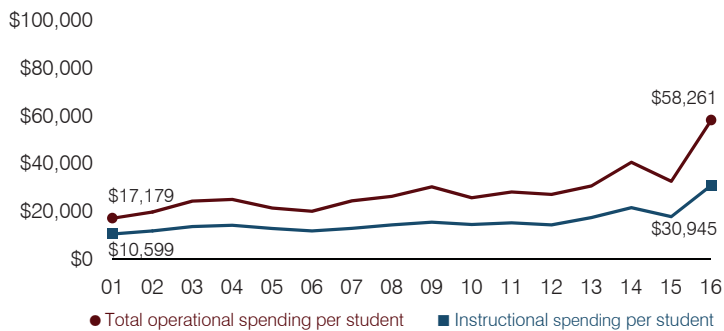
5-year spending trend (2011 through 2016)

Student enrollment decreased by 59 percent, which contributed to the 107 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 54.1 to 53.1 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts.

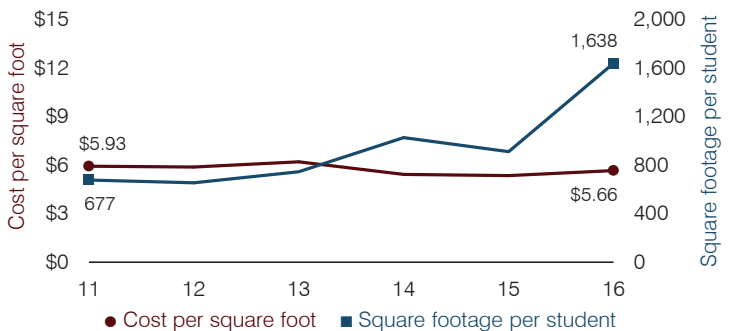
Administrative cost per pupil



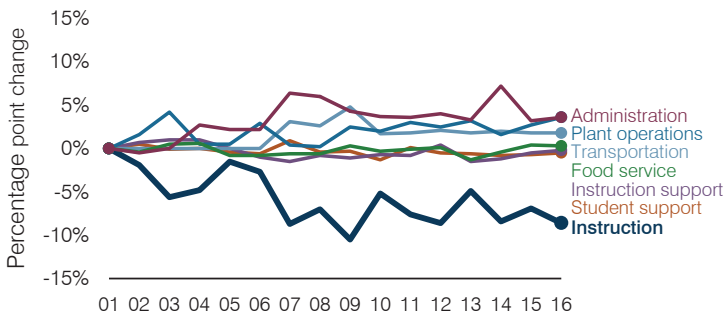
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



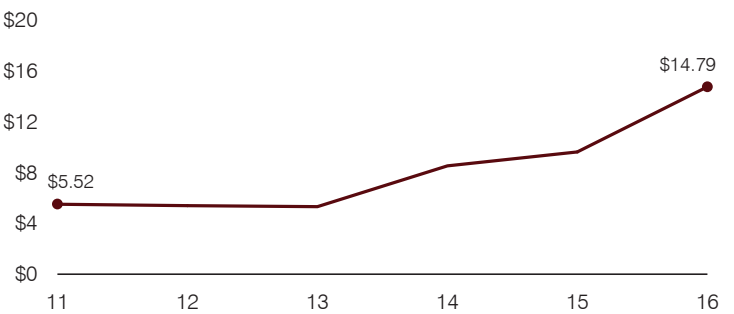
Plant cost per square foot and square footage per student



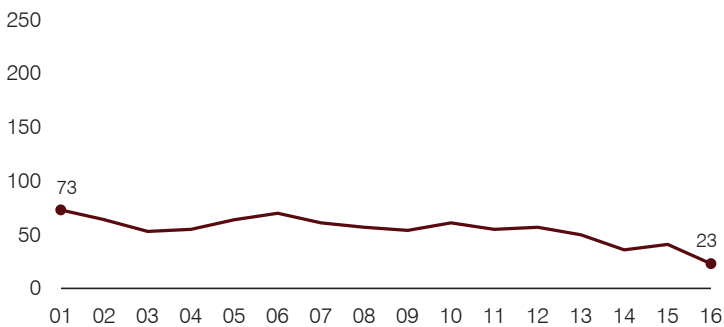
Changes in operational spending percentages



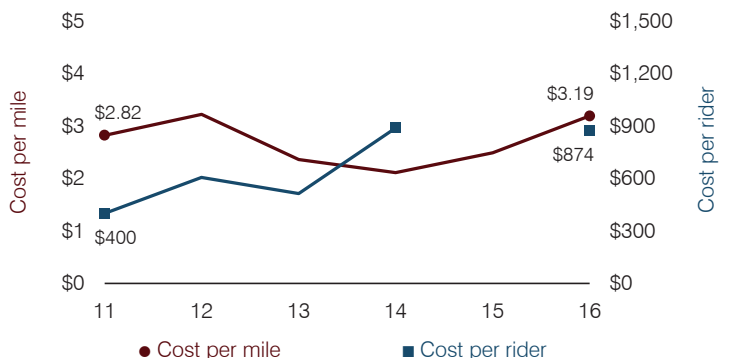
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Yucca Elementary School District

Mohave County

Efficiency peer group 11 and Achievement peer group 17

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

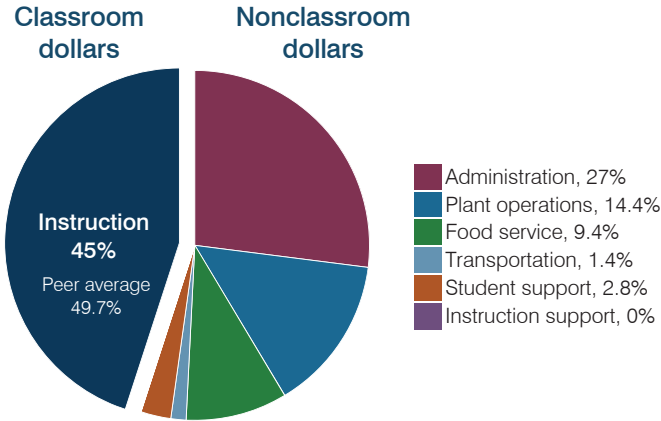
19

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,121	\$2,987	\$806
	Students per administrative position	10	30	67
Plant operations	Cost per square foot	\$8.30	\$7.21	\$6.10
	Square footage per student	394	364	154
Food service	Cost per meal	\$9.30	\$5.54	\$2.81
	Cost per mile	N/A	N/A	\$3.72
Transportation	Cost per rider	N/A	N/A	\$1,092

Per pupil spending

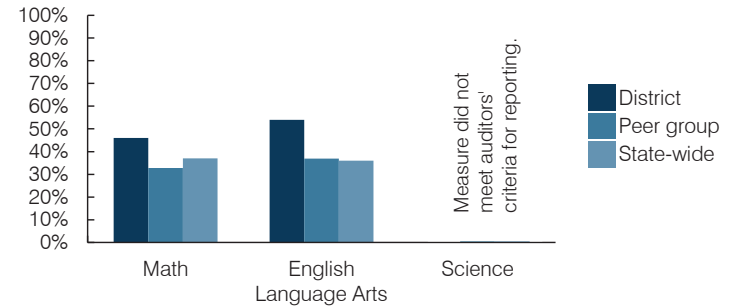
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 9,894	\$ 10,204	\$ 8,342	\$ 4,145
Administration	5,924	6,121	2,987	806
Plant operations	2,946	3,269	2,523	939
Food service	1,740	2,143	918	415
Transportation	273	325	1,108	364
Student support	646	636	664	633
Instruction support	36	0	514	444
Total operational	\$ 21,459	\$ 22,698	\$ 17,056	\$ 7,746
Land and buildings	\$ 666	\$ 701	\$ 2,005	\$ 621
Equipment	1,750	1,591	819	400
Interest	0	0	31	216
Other	33	0	87	153
Total nonoperational	\$ 2,449	\$ 2,292	\$ 2,942	\$ 1,390
Total per pupil spending	\$ 23,908	\$ 24,990	\$ 19,998	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	95%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	18%	19%	23%
Students per teacher	9.7	14.2	18.6
Average teacher salary	N/A	\$44,172	\$46,384
Amount from Proposition 301	N/A	\$4,469	\$5,315
Average years of teacher experience	N/A	12.6	11.0
Percentage of teachers in first 3 years	N/A	14%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	34.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed



Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 2,310	\$ 2,752	\$ 3,667	\$ 1,301
State	602	1,488	6,156	3,780
Local	12,794	25,443	14,438	4,268
Total revenues per pupil	\$ 15,706	\$ 29,683	\$ 24,261	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 9,904	\$ 10,374	\$ 9,047	\$ 5,471
Grants	2,310	2,752	4,768	1,182
Donations and tax credits	256	259	186	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	0 of 52
Small school adjustment	12,794	24,161	44 of 52
Federal impact aid	0	0	3 of 52
Voter-approved levy increases	0	0	7 of 52

Yucca ESD—page 2

Classroom dollar percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	67.8	64.6	62.4	60.0	62.1	63.4	68.2	61.7	62.5	61.1	50.1	52.9	46.9	45.5	46.1	45.0

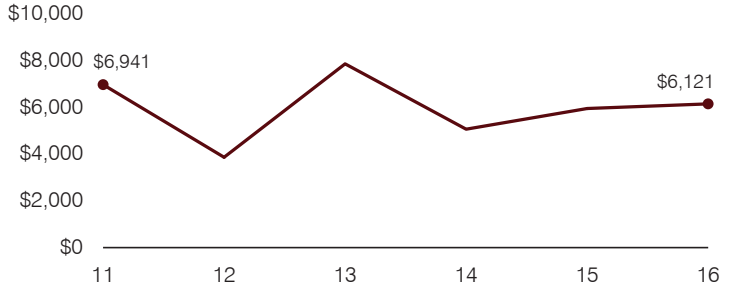
OPERATIONAL TRENDS

Fiscal years as indicated

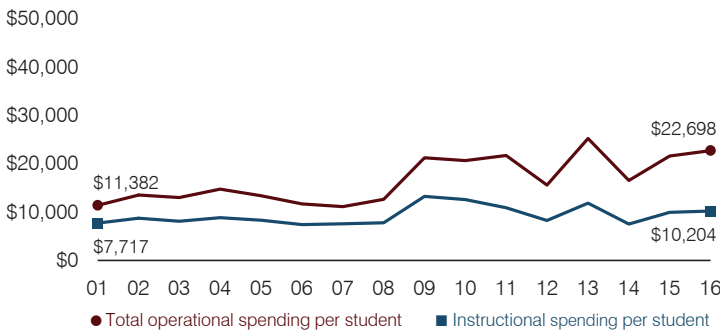
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 50.1 to 45 percent. As a percentage of total operational spending, most nonclassroom areas also varied year to year, as is common for very small districts. Overall, plant operations and food service increased substantially.

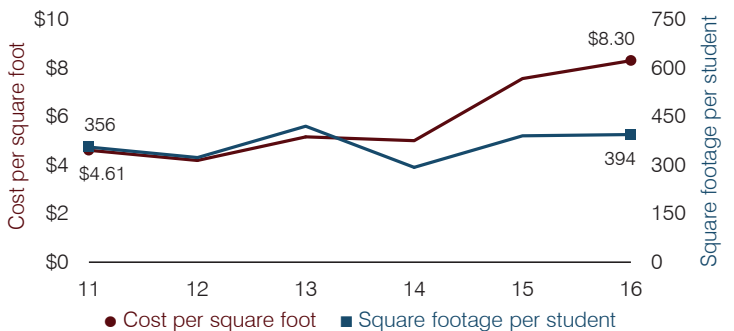
Administrative cost per pupil



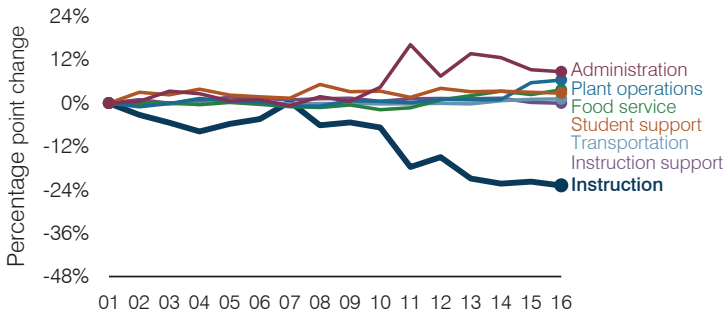
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



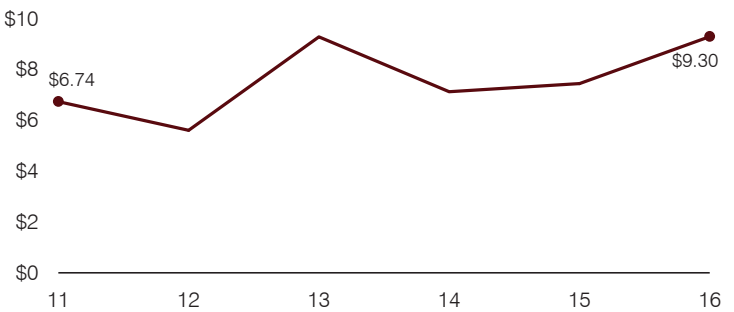
Plant cost per square foot and square footage per student



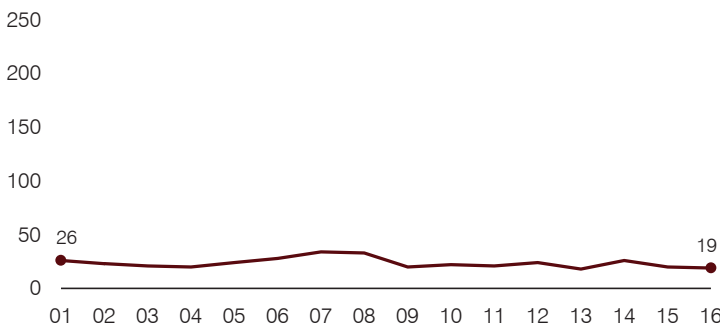
Changes in operational spending percentages



Food service cost per meal



Students attending



Transportation costs per mile and per rider

Transportation costs per mile and per rider trends are not shown because the District did not operate a transportation program during all or a substantial portion of fiscal years 2011 through 2016.

Yuma Elementary School District

Yuma County

Efficiency peer groups 7 and T-5, Achievement peer group 13

Legislative district(s): 4 and 13

District size, location:

Large, City

Students attending:

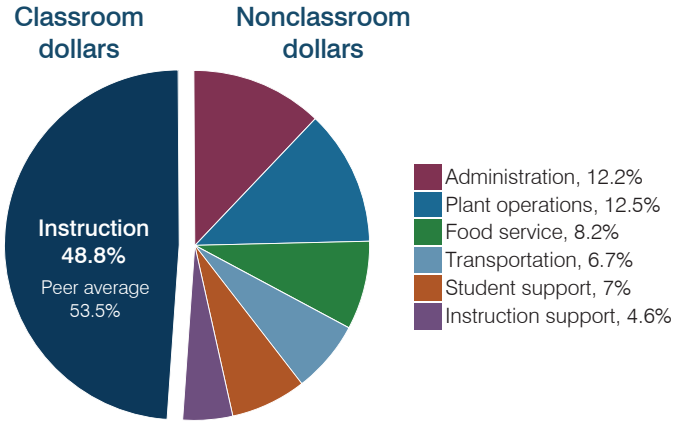
8,268

Number of schools:

17

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$873	\$724	\$806
	Students per administrative position	65	77	67
Plant operations	Cost per square foot	\$7.12	\$6.00	\$6.10
	Square footage per student	125	130	154
Food service	Cost per meal	\$2.64	\$2.70	\$2.81
Transportation	Cost per mile	\$3.80	\$3.76	\$3.72
	Cost per rider	\$1,564	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

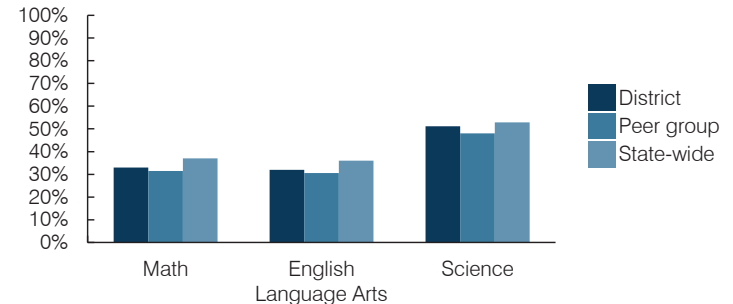
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,504	\$ 3,480	\$ 3,969	\$ 4,145
Administration	852	873	724	806
Plant operations	838	890	772	939
Food service	582	587	545	415
Transportation	469	475	289	364
Student support	461	500	579	633
Instruction support	392	327	459	444
Total operational	\$ 7,098	\$ 7,132	\$ 7,337	\$ 7,746
Land and buildings	\$ 547	\$ 968	\$ 557	\$ 621
Equipment	1,066	255	417	400
Interest	31	50	167	216
Other	58	48	180	153
Total nonoperational	\$ 1,702	\$ 1,321	\$ 1,321	\$ 1,390
Total per pupil spending	\$ 8,800	\$ 8,453	\$ 8,658	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	95%	94%	94%
Graduation rate (2015)	N/A	N/A	N/A
Poverty rate (2015)	28%	26%	23%
Students per teacher	18.9	19.0	18.6
Average teacher salary	\$33,770	\$40,596	\$46,384
Amount from Proposition 301	\$5,515	\$4,805	\$5,315
Average years of teacher experience	11.6	7.6	11.0
Percentage of teachers in first 3 years	15%	39%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,591	\$ 1,506	\$ 1,512	\$ 1,301
State	3,909	4,238	4,175	3,780
Local	2,165	2,319	3,383	4,268
Total revenues per pupil	\$ 7,665	\$ 8,063	\$ 9,070	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,095	\$ 5,389	\$ 5,061	\$ 5,471
Grants	1,623	1,550	1,517	1,182
Donations and tax credits	25	27	46	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	53	42	2 of 10
Voter-approved levy increases	10	129	10 of 10

Classroom dollar percentage

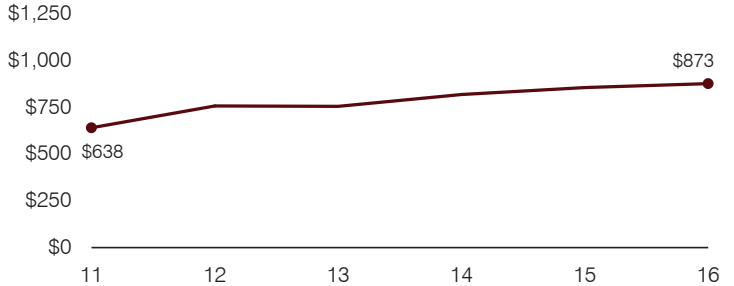
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.4	58.9	56.2	56.0	54.5	51.7	51.9	52.7	54.0	52.2	50.1	50.5	50.5	50.2	49.4	48.8

OPERATIONAL TRENDS
Fiscal years as indicated

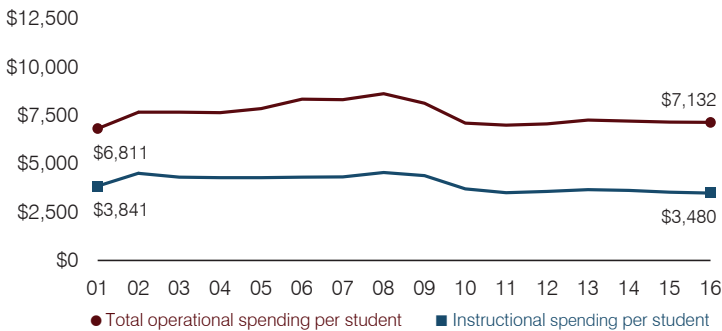
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent in the classroom decreased overall from 50.1 to 48.8 percent. Overall, as a percentage of total operational spending, administration increased substantially and food service, transportation, and student support increased slightly. Instruction support decreased substantially.

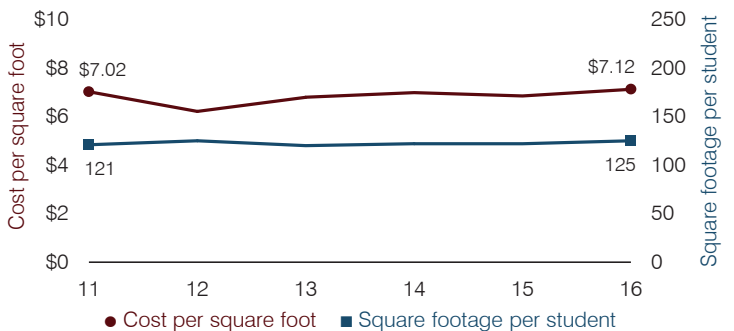
Administrative cost per pupil



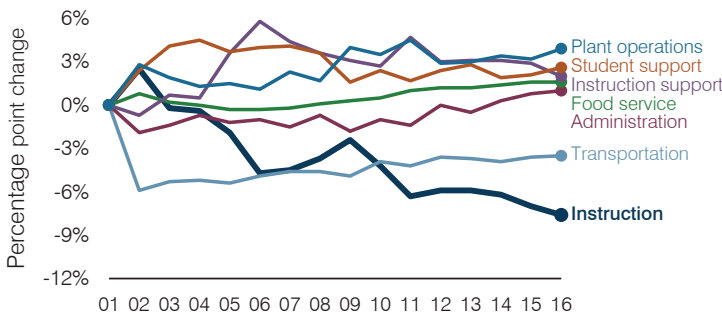
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



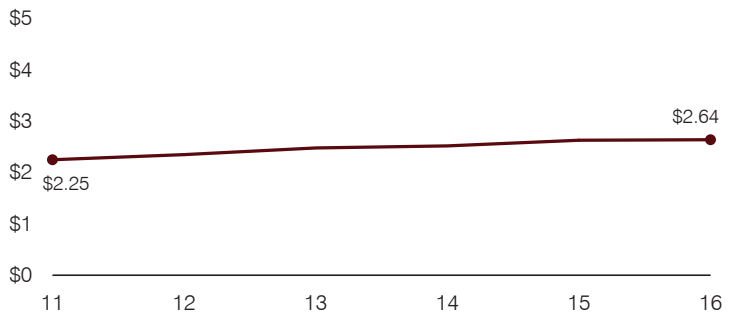
Plant cost per square foot and square footage per student



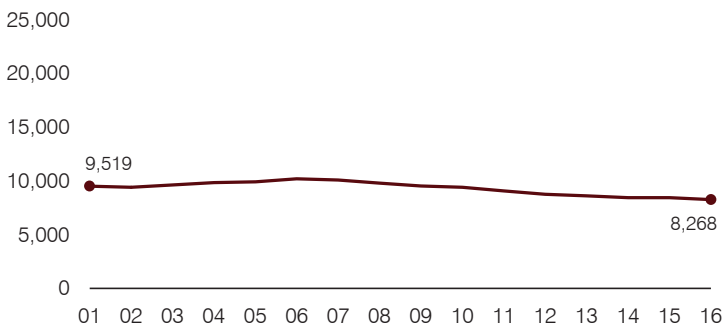
Changes in operational spending percentages



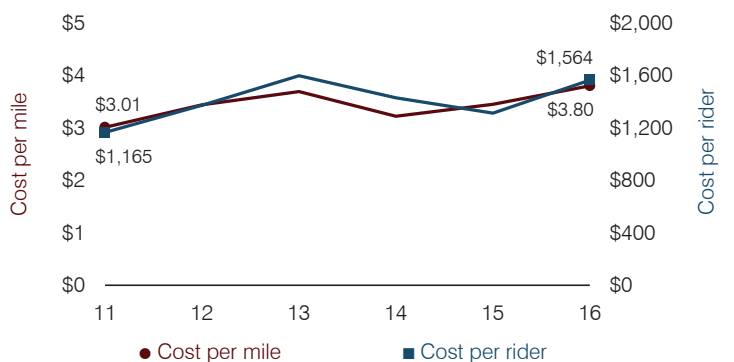
Food service cost per meal



Students attending



Transportation costs per mile and per rider



Yuma Union High School District

Yuma County

Efficiency peer groups 2 and T-5, Achievement peer group 9

Legislative district(s): 4 and 13

District size, location:

Large, City

Students attending:

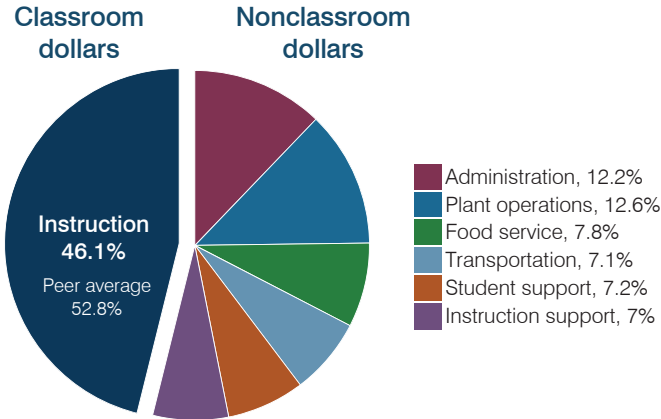
10,580

Number of schools:

6

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$834	\$733	\$806
	Students per administrative position	51	68	67
Plant operations	Cost per square foot	\$6.18	\$6.17	\$6.10
	Square footage per student	139	147	154
Food service	Cost per meal	\$2.80	\$2.89	\$2.81
Transportation	Cost per mile	\$4.48	\$3.76	\$3.72
	Cost per rider	\$1,816	\$1,462	\$1,092

Very low Low Comparable High Very high

Per pupil spending

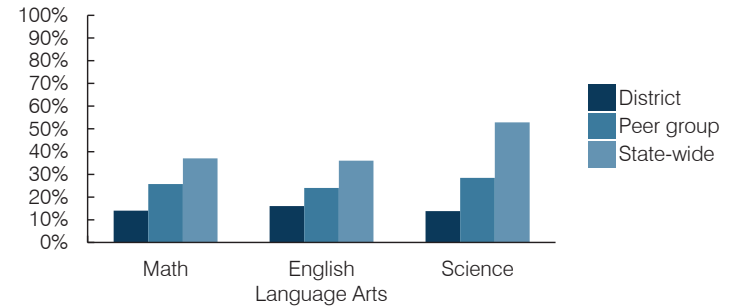
Spending by area	District		Peer average 2016	State average 2016
	2015	2016		
Instruction	\$ 3,276	\$ 3,142	\$ 3,809	\$ 4,145
Administration	586	834	733	806
Plant operations	883	861	901	939
Food service	551	530	345	415
Transportation	424	485	361	364
Student support	604	491	575	633
Instruction support	451	475	494	444
Total operational	\$ 6,775	\$ 6,818	\$ 7,218	\$ 7,746
Land and buildings	\$ 65	\$ 153	\$ 811	\$ 621
Equipment	324	394	408	400
Interest	63	41	225	216
Other	77	56	144	153
Total nonoperational	\$ 529	\$ 644	\$ 1,588	\$ 1,390
Total per pupil spending	\$ 7,304	\$ 7,462	\$ 8,806	\$ 9,136

STUDENT AND TEACHER MEASURES, FINANCIAL ASSESSMENT, AND REVENUES

Student and teacher measures

Measure	District	Peer average	State average
Attendance rate (2015)	96%	94%	94%
Graduation rate (2015)	87%	87%	78%
Poverty rate (2015)	31%	31%	23%
Students per teacher	23.2	20.5	18.6
Average teacher salary	\$43,318	\$53,081	\$46,384
Amount from Proposition 301	\$5,870	\$6,312	\$5,315
Average years of teacher experience	9.6	11.7	11.0
Percentage of teachers in first 3 years	33%	17%	20%

Students who passed state assessments



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2014 through 2016

Assessment

Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low Moderate High

Per pupil revenues

Revenues by source	District		Peer average 2016	State average 2016
	2015	2016		
Federal	\$ 1,412	\$ 1,213	\$ 947	\$ 1,301
State	3,709	3,974	3,521	3,780
Local	3,047	3,063	4,421	4,268
Total revenues per pupil	\$ 8,168	\$ 8,250	\$ 8,889	\$ 9,349

Select revenues from common sources

Equalization formula funding	\$ 5,124	\$ 5,323	\$ 5,399	\$ 5,471
Grants	1,452	1,248	985	1,182
Donations and tax credits	144	118	111	86

Select revenues from less common sources

	Number of peers receiving		
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	733	591	10 of 10

Classroom dollar percentage

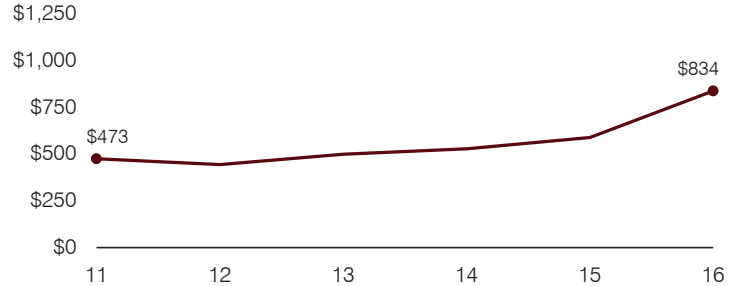
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Percentage:	56.8	56.8	55.1	53.5	54.6	53.5	56.5	51.2	51.1	52.3	51.9	51.7	53.7	49.9	48.4	46.1

OPERATIONAL TRENDS
Fiscal years as indicated

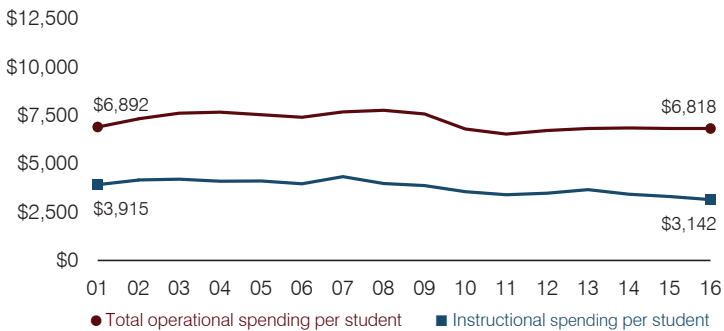
5-year spending trend (2011 through 2016)

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent in the classroom varied year to year, decreasing overall from 51.9 to 46.1 percent. Overall, as a percentage of total operational spending, administration and instruction support increased substantially and food service increased, while plant operations and student support decreased.

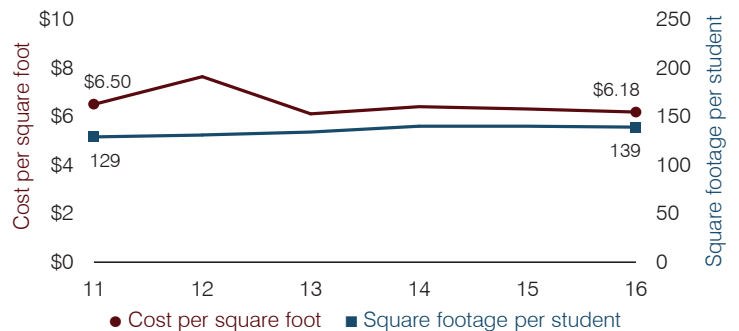
Administrative cost per pupil



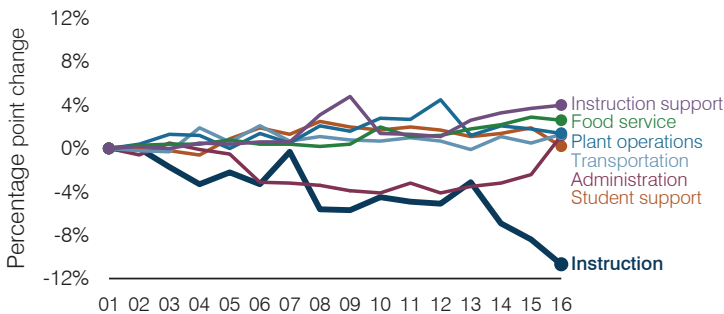
Total operational and instructional spending per pupil (inflation adjusted to 2016 dollars)



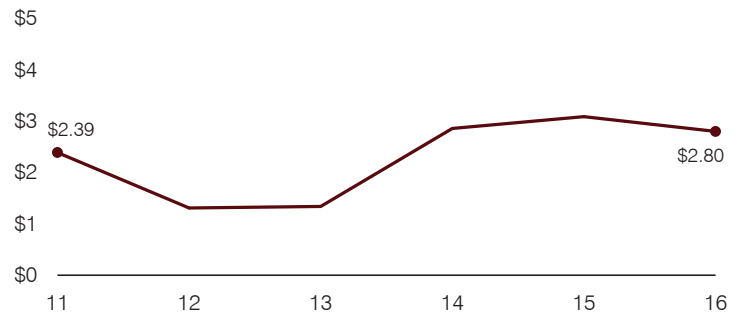
Plant cost per square foot and square footage per student



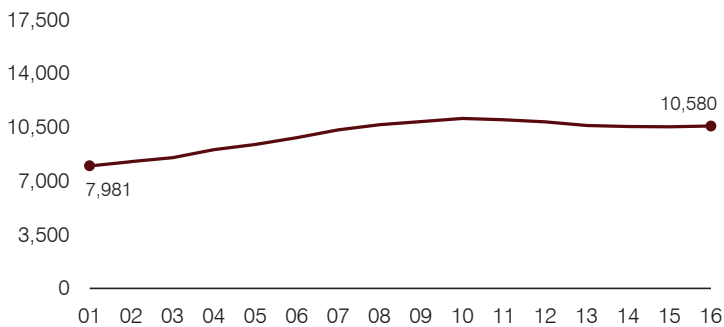
Changes in operational spending percentages



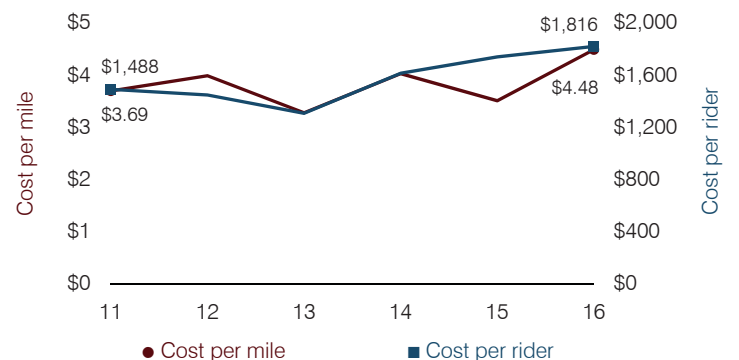
Food service cost per meal



Students attending



Transportation costs per mile and per rider





This appendix lists the 207 districts organized into operational efficiency, transportation efficiency, and student achievement peer groups. Table 6 (see pages a-1 through a-4) presents districts organized into operational efficiency peer groups based on district size, type, and location. Within each operational efficiency peer group, the districts are listed in order of their fiscal year 2016 classroom dollar percentages. Table 7 (see pages a-5 through a-11) presents districts organized into transportation efficiency peer groups based on miles per rider and district location. Within each transportation efficiency peer group, the districts are listed in order of their overall efficiency measure that equally considers fiscal year 2016 cost per mile and cost per rider. Some districts in both efficiency groups are excluded from their peer average because extreme values in their costs would skew the peer average. Table 8 (see pages a-12 through a-18) presents districts organized into student achievement peer groups based on district type, poverty, and location. Within each student achievement peer group, the districts are listed in order of the percentage of their students who passed state assessments on the Spring 2016 Arizona’s Measurement of Educational Readiness to Inform Teaching (AzMERIT) test and the Spring 2016 Arizona’s Instrument to Measure Standards (AIMS) test.

Table 6
Districts grouped by operational efficiency peer group and ranked by classroom dollar percentage
Fiscal year 2016

Peer group		Classroom dollar percentage		Classroom dollar percentage	
Number	Description	District name	District name	District name	District name
1	Very large unified and union high school districts in cities and suburbs	Peer group average	56.2%		
		Chandler USD	61.0	Peoria USD	56.2
		Gilbert USD	60.7	Dysart USD	55.8
		Deer Valley USD	58.5	Phoenix UHSD	54.0
		Mesa USD	56.7	Scottsdale USD	53.6
		Paradise Valley USD	56.4	Tucson USD	48.8
2	Large unified and union high school districts in cities and suburbs	Peer group average	52.8%		
		Higley USD	57.7	Amphitheater USD	52.8
		Glendale UHSD	56.1	Flagstaff USD	52.5
		Tolleson UHSD	55.3	Vail USD	51.4
		Tempe UHSD	54.1	Sunnyside USD	48.5
		Marana USD	53.9	Yuma UHSD	46.1

Table 6 (continued)

Peer group		Classroom dollar percentage		Classroom dollar percentage	
Number	Description	District name	District name	District name	District name
3	Medium-large and medium unified and union high school districts in cities and suburbs	Peer group average	52.9%		
		Tanque Verde USD	58.5	Buckeye UHSD	52.9
		Humboldt USD	55.7	Cave Creek USD	52.8
		Apache Junction USD	54.4	Prescott USD	51.3
		Sierra Vista USD	53.9	Queen Creek USD	51.0
		Lake Havasu USD	53.8	J.O. Combs USD	50.8
		Flowing Wells USD	53.7	Fountain Hills USD	50.0
		Catalina Foothills USD	53.5	Casa Grande UHSD	47.5
		Agua Fria UHSD	53.0		
4	Large and medium-large unified and union high school districts in towns and rural areas	Peer group average	51.9%		
		Safford USD	63.3	Santa Cruz Valley USD	50.5
		Show Low USD	56.9	Winslow USD	50.0
		Snowflake USD	55.8	Chinle USD	49.9
		Sahuarita USD	54.4	Chino Valley USD	49.5
		Florence USD	53.4	Kingman USD	49.5
		Blue Ridge USD	53.1	Page USD	49.2
		Payson USD	52.2	Maricopa USD	49.1
		Nogales USD	51.5	Coolidge USD	48.3
Douglas USD	50.5	Whiteriver USD	47.5		
5	Medium unified and union high school districts in towns and rural areas	Peer group average	49.6%		
		Thatcher USD	61.6	Bisbee USD	49.6
		Morenci USD	60.2	Saddle Mountain USD	49.3
		Pima USD	59.4	St. Johns USD	48.3
		Mingus UHSD	58.6	Wickenburg USD	47.9
		Willcox USD	57.2	Tombstone USD	47.5
		Camp Verde USD	56.3	Window Rock USD	44.7
		Miami USD	55.3	San Carlos USD	44.1
		Holbrook USD	54.7	Baboquivari USD	43.2
		Colorado River UHSD	52.9	Ganado USD	42.6
		Sedona-Oak Creek Joint USD	51.7	Sanders USD	41.5
		Benson USD	51.3	Tuba City USD	41.2
		Round Valley USD	51.1	Kayenta USD	41.1
		Parker USD	50.8	Piñon USD	39.2
		Mammoth-San Manuel USD	50.7	Red Mesa USD	36.8
Globe USD	49.8				

Table 6 (continued)

Peer group		Classroom dollar percentage		Classroom dollar percentage	
Number	Description	District name		District name	
6	Small unified and union high school districts in towns and rural areas	Peer group average	49.6%		
		Fredonia-Mocasin USD	55.9	Superior USD	49.5
		Bagdad USD	55.4	Ash Fork Joint USD	49.0
		Ray USD	54.2	Duncan USD	48.4
		Colorado City USD	54.1	Mayer USD	48.4
		Antelope UHSD	53.5	Ft. Thomas USD	46.6
		Littlefield USD	52.8	Gila Bend USD	44.9
		St. David USD	52.6	Joseph City USD	44.3
		Williams USD	52.3	Grand Canyon USD	43.6
		Heber-Overgaard USD	51.3	Hayden-Winkelman USD	43.5
		Ajo USD	50.7	Santa Cruz Valley UHSD	41.7
7	Very large and large elementary school districts in cities and suburbs	Peer group average	53.5%		
		Kyrene ESD	59.2	Tempe ESD	52.5
		Litchfield ESD	58.6	Glendale ESD	52.1
		Cartwright ESD	57.3	Pendergast ESD	51.4
		Alhambra ESD	54.2	Yuma ESD	48.8
		Washington ESD	53.7	Roosevelt ESD	47.3
8	Medium-large and medium elementary school districts in cities and suburbs	Peer group average	51.3%		
		Liberty ESD	56.7	Crane ESD	51.2
		Wilson ESD	56.4	Union ESD	51.0
		Fowler ESD	54.8	Osborn ESD	50.7
		Avondale ESD	53.1	Casa Grande ESD	49.6
		Buckeye ESD	53.0	Phoenix ESD	49.5
		Littleton ESD	52.5	Creighton ESD	48.3
		Tolleson ESD	52.3	Balsz ESD	48.1
		Madison ESD	51.9	Murphy ESD	47.2
		Laveen ESD	51.8	Riverside ESD	44.4
Isaac ESD	51.5				
9	Medium-large and medium elementary school districts in towns and rural areas	Peer group average	49.1%		
		Bullhead City ESD	55.6	Gadsden ESD	47.8
		Palominas ESD	53.9	Eloy ESD	47.3
		Cottonwood-Oak Creek ESD	53.0	Nadaburg USD ¹	46.2
		Somerton ESD	49.1	Toltec ESD	45.2
		Mohave Valley ESD	48.8	Altar Valley ESD	44.4
10	Small elementary school districts in towns and rural areas	Peer group average	51.2%		
		Naco ESD	59.4	Arlington ESD	53.3
		Red Rock ESD	58.2	Beaver Creek ESD	49.8
		Clarkdale-Jerome ESD	57.9	Santa Cruz ESD	49.1
		Wellton ESD	54.8	Stanfield ESD	46.4
		Continental ESD	54.7	Sacaton ESD	46.3
		Palo Verde ESD	53.9	Quartzsite ESD	42.4
		Oracle ESD	53.4	Peach Springs USD ¹	37.8

Table 6 (concluded)

Peer group		Classroom dollar percentage		Classroom dollar percentage	
Number	Description	District name	District name	District name	District name
11	Very small school districts	Peer group average	49.7%		
		Blue ESD	76.9	Paloma ESD	48.9
		Alpine ESD	63.0	Bicentennial UHSD	47.7
		Bonita ESD	62.2	Tonto Basin ESD	47.7
		Double Adobe ESD	61.7	Hyder ESD	47.6
		Hillside ESD	60.4	San Simon USD	47.1
		Cochise ESD	56.9	Bowie USD	46.8
		Pearce ESD	56.9	Seligman USD	46.7
		Sonoita ESD	56.0	Patagonia ESD	46.6
		McNary ESD	55.7	Patagonia UHSD	46.6
		Valentine ESD	55.4	Topock ESD	46.5
		Aguila ESD	54.8	Skull Valley ESD	46.4
		Congress ESD	54.8	Mohawk Valley ESD	45.6
		Picacho ESD	53.5	Solomon ESD	45.6
		Elfrida ESD	53.3	Wenden ESD	45.4
		Morristown ESD	53.1	Yucca ESD	45.0
		Young ESD	53.1	McNeal ESD	44.2
		Maine Consolidated SD	53.0	San Fernando ESD	44.0
		Pine Strawberry ESD	53.0	Owens-Whitney ESD	43.7
		Valley UHSD	52.8	Hackberry ESD	43.1
		Cañon ESD	51.2	Vernon ESD	43.1
		Kirkland ESD	51.2	Concho ESD	42.1
		Sentinel ESD	50.8	Salome Consolidated ESD	41.8
		Crown King ESD	50.6	Bouse ESD	40.6
		Yarnell ESD	50.3	Cedar USD	37.1
		Apache ESD	49.4	Ash Creek ESD	33.5
		Pomerene ESD	49.0	Mobile ESD	32.9

¹ Although unified school districts, Nadaburg USD and Peach Springs USD were included in groups with elementary school districts because they did not have any high school students in fiscal year 2016.

Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data, fiscal year 2016 Arizona Department of Education student membership data, and fiscal year 2015 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

Table 7
Districts grouped by transportation efficiency peer group and
ranked by cost per mile and cost per rider
Fiscal year 2016

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-1	Districts in cities and suburbs traveling 150 miles per rider or less	Peer group average	\$6.21	\$783
		Crane ESD	4.85	538
		Riverside ESD	4.94	572
		Tempe ESD	5.26	569
		Laveen ESD	6.18	550
		Fowler ESD	5.39	674
		Littleton ESD	6.35	783
		Glendale ESD	5.89	925
		Union ESD	5.47	1,068
		Alhambra ESD	7.31	992
		Madison ESD	7.45	1,309
		Murphy ESD	9.25	1,161
T-2	Districts in cities and suburbs traveling 151-220 miles per rider	Peer group average	\$5.73	\$910
		Catalina Foothills USD	3.14	542
		Sunnyside USD	3.76	741
		Buckeye ESD	4.07	818
		Osborn ESD	4.74	956
		Flowing Wells USD	5.52	901
		Cartwright ESD	5.99	891
		Avondale ESD	5.54	1,043
		Roosevelt ESD	5.84	1,172
		Creighton ESD	7.14	1,080
		Isaac ESD	9.24	1,215
		Tolleson ESD	8.14	1,657
		Phoenix ESD	7.93	1,796

Table 7 (continued)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-3	Districts in cities and suburbs traveling 221-269 miles per rider	Peer group average	\$3.92	\$970
		Apache Junction USD	2.87	771
		Fountain Hills USD	3.15	704
		Queen Creek USD	3.25	723
		Litchfield ESD	3.26	745
		Tempe UHSD	3.26	879
		Sierra Vista USD	3.59	874
		Kyrene ESD	3.84	876
		Tolleson UHSD	4.44	840
		Higley USD	4.28	965
		Washington ESD	4.57	1,237
		Balsz ESD	3.79	1,515
		Chandler USD	4.69	1,338
		Pendergast ESD	5.96	1,136
		Wilson ESD	6.07	1,274
T-4	Districts in cities and suburbs traveling 270-335 miles per rider	Peer group average	\$3.58	\$1,168
		Cave Creek USD	3.12	888
		Humboldt USD	3.02	977
		J.O. Combs USD	3.06	1,027
		Liberty ESD	3.41	1,142
		Gilbert USD	3.68	1,074
		Casa Grande ESD	3.68	1,105
		Amphitheater USD	3.20	1,294
		Prescott USD	3.56	1,213
		Agua Fria UHSD	3.66	1,219
		Deer Valley USD	4.34	1,104
		Paradise Valley USD	3.87	1,350
		Dysart USD	4.35	1,622

Table 7 (continued)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-5	Districts in cities and suburbs traveling more than 335 miles per rider	Peer group average	\$3.76	\$1,462
		Tanque Verde USD	2.03	781
		Vail USD	2.89	717
		Casa Grande UHSD	3.17	1,133
		Marana USD	3.21	1,150
		Buckeye UHSD	2.92	1,445
		Peoria USD	3.53	1,270
		Flagstaff USD	3.08	1,460
		Yuma ESD	3.80	1,564
		Lake Havasu USD	3.58	1,652
		Mesa USD	4.42	1,537
		Scottsdale USD	4.46	1,677
		Yuma UHSD	4.48	1,816
		Tucson USD	4.65	2,033
		Glendale UHSD	5.61	2,223
Phoenix UHSD	NA	1,107		
T-6	Districts in towns and rural areas traveling less than 200 miles per rider	Peer group average	\$3.68	\$543
		Gadsden ESD	3.39	252
		Toltec ESD	3.24	290
		Bullhead City ESD	3.60	298
		Safford USD	2.49	479
		Somerton ESD	2.75	515
		Thatcher USD	3.14	588
		Eloy ESD	3.29	612
		Mingus UHSD	3.16	632
		Clarkdale-Jerome ESD	4.05	522
		Colorado City USD	4.03	560
		Pima USD	3.86	706
		Maricopa USD	3.97	780
		Nogales USD	5.18	872
		Globe USD	4.64	1,375
Superior USD	3.85	NR		

Table 7 (continued)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-7	Districts in towns and rural areas traveling 200-259 miles per rider	Peer group average	\$3.32	\$863
		Continental ESD	1.77	468
		Mammoth-San Manuel USD	2.06	531
		Littlefield USD	2.40	598
		Mohave Valley ESD	2.36	632
		Quartzsite ESD	2.39	730
		Parker USD	2.93	593
		Beaver Creek ESD	2.51	704
		Sahuarita USD	2.90	632
		Santa Cruz Valley USD	2.79	742
		Whiteriver USD	3.35	806
		Window Rock USD	2.96	959
		Chino Valley USD	3.44	901
		Morenci USD	4.27	820
		Sedona-Oak Creek Joint USD	4.15	903
		Miami USD	4.18	1,023
		St. David USD	3.33	1,308
		Snowflake USD	4.28	1,291
		San Carlos USD	5.97	1,142
		Bagdad USD	5.03	1,613
Peach Springs USD	NR	NR		
Red Rock ESD	NR	NR		
T-8	Districts in towns and rural areas traveling 260-389 miles per rider	Peer group average	\$2.55	\$996
		Ganado USD	1.92	690
		Stanfield ESD	2.22	688
		Altar Valley ESD	1.90	837
		Saddle Mountain USD	2.23	737
		Palominas ESD	1.73	1,062
		Cottonwood-Oak Creek ESD	2.77	694
		Wellton ESD	1.73	1,118
		Ft. Thomas USD	2.76	782
		Show Low USD	2.63	948
		Palo Verde ESD	2.95	836
		Benson USD	3.08	845
		Winslow USD	2.17	1,214
		Gila Bend USD	2.53	1,137
		Nadaburg USD	2.69	1,081
		Blue Ridge USD	3.26	1,067
		Douglas USD	3.25	1,513
		Payson USD	3.67	1,463
		Sacaton ESD	3.56	1,564
		Naco ESD	10.13	5,416

Table 7 (continued)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-9	Districts in towns and rural areas traveling 390-489 miles per rider	Peer group average	\$2.49	\$1,031
		Heber-Overgaard USD	1.57	633
		Kingman USD	1.98	519
		Oracle ESD	2.08	697
		Joseph City USD	1.77	865
		Arlington ESD	1.93	913
		Grand Canyon USD	2.44	987
		Bisbee USD	2.44	994
		Coolidge USD	2.55	955
		Tombstone USD	2.33	1,152
		Williams USD	2.29	1,195
		Camp Verde USD	2.73	1,021
		Florence USD	3.00	1,179
		Chinle USD	2.89	1,244
		Wickenburg USD	3.05	1,334
		Hayden-Winkelman USD	3.14	1,481
Ajo USD	3.59	1,490		
Tuba City USD	2.82	1,887		
T-10	Districts in towns and rural areas traveling more than 489 miles per rider	Peer group average	\$1.89	\$1,242
		Antelope UHSD	0.83	719
		Santa Cruz ESD	1.20	592
		Duncan USD	1.27	887
		Round Valley USD	1.70	1,127
		Ray USD	2.02	955
		St. Johns USD	1.37	1,422
		Ash Fork Joint USD	1.84	1,222
		Red Mesa USD	1.83	1,287
		Mayer USD	1.98	1,207
		Baboquivari USD	2.23	1,063
		Holbrook USD	1.66	1,464
		Willcox USD	1.99	1,317
		Sanders USD	2.01	1,350
		Fredonia-Mocasin USD	1.94	1,498
		Santa Cruz Valley UHSD	2.51	1,316
		Colorado River UHSD	2.60	1,468
		Kayenta USD	2.83	1,499
		Page USD	2.57	1,931
		Piñon USD	4.04	2,484

Table 7 (continued)

Peer group		District name	Cost per mile	Cost per rider
Number	Description			
T-11	Very small districts	Peer group average	\$1.75	\$1,495
		McNary ESD	0.34	222
		Owens-Whitney ESD	0.42	535
		Double Adobe ESD	0.65	565
		Aguila ESD	0.88	623
		Bonita ESD	1.02	583
		Yarnell ESD	0.77	906
		Pearce ESD	1.26	584
		San Simon USD	0.82	1,023
		Solomon ESD	1.72	285
		Alpine ESD	0.43	1,406
		Congress ESD	1.21	784
		Topock ESD	1.73	368
		Bouse ESD	1.55	644
		Valentine ESD	1.42	779
		Paloma ESD	1.74	505
		Mohawk Valley ESD	1.63	674
		Concho ESD	0.94	1,264
		Hyder ESD	1.08	1,181
		Cochise ESD	1.88	580
		Skull Valley ESD	1.78	839
		Vernon ESD	1.34	1,226
		Morristown ESD	1.68	943
		Hillside ESD	1.61	1,260
		Picacho ESD	2.48	546
		Seligman USD	0.93	1,889
		McNeal ESD	1.54	1,403
		Bicentennial UHSD	1.30	1,705
		Kirkland ESD	1.68	1,428
		Elfrida ESD	2.15	1,138
		Apache ESD	0.97	2,464
		Cañon ESD	2.82	981
		Young ESD	3.19	874
		Bowie USD	1.19	2,761
		Mobile ESD	2.19	1,933
		Tonto Basin ESD	1.53	2,583
		Sonoita ESD	1.44	2,972
		Salome Consolidated ESD	3.59	1,150
		Patagonia UHSD	1.23	3,310
		Patagonia ESD	1.23	3,310
		Wenden ESD	2.81	1,974

Table 7 (concluded)

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-11 (concluded)	Very small districts	Valley UHSD	\$1.61	\$3,099
		Maine Consolidated SD	3.15	1,926
		Pine Strawberry ESD	3.20	2,017
		Pomerene ESD	5.03	463
		Ash Creek ESD	0.73	4,472
		Sentinel ESD	2.54	3,656
		Cedar USD	3.62	3,194
		Hackberry ESD	5.66	2,545
		San Fernando ESD	6.36	24,505

Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data, fiscal year 2016 Arizona Department of Education route reports, and fiscal year 2015 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

Table 8

Districts grouped by student achievement peer group and ranked by percentage of students who passed state assessments
Fiscal year 2016

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
1	Unified school districts with poverty rates less than 10 percent in cities and suburbs	Peer group average	58%	57%	77%
		Catalina Foothills USD	68	69	86
		Cave Creek USD	61	61	79
		Vail USD	61	58	80
		Tanque Verde USD	57	56	83
		Higley USD	60	57	77
		Gilbert USD	52	52	68
		Fountain Hills USD	45	48	64
		2	Unified school districts with poverty rates of 10 to 17 percent in cities and suburbs	Peer group average	44%
Queen Creek USD	57			53	74
Chandler USD	55			55	72
Scottsdale USD	50			52	68
Deer Valley USD	48			50	71
Prescott USD	43			47	69
Paradise Valley USD	44			46	64
Peoria USD	44			39	58
Marana USD	36			41	59
J. O. Combs USD	37			32	53
Dysart USD	34			35	52
Flagstaff USD	32			32	54
3	Unified school districts with poverty rates greater than 17 percent in cities and suburbs			Peer group average	37%
		Sierra Vista USD	47	45	53
		Lake Havasu USD	45	41	55
		Mesa USD	38	37	58
		Humboldt USD	36	36	61
		Apache Junction USD	30	33	56
		Amphitheater USD	38	42	38
		Tucson USD	27	30	38

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
4	Unified school districts with poverty rates less than 20 percent in towns and rural areas	Peer group average	30%	31%	51%
		Thatcher USD	42	48	69
		St. David USD	38	47	65
		Morenci USD	44	41	63
		Sahuarita USD	38	41	54
		Sedona-Oak Creek Joint USD	43	36	50
		Bagdad USD	29	28	64
		Saddle Mountain USD	38	29	53
		Fredonia-Moccasin USD	34	31	53
		Duncan USD	29	27	57
		Ray USD	19	27	57
		Florence USD	26	29	47
		Willcox USD	27	22	46
		San Simon USD	26	26	41
		Tombstone USD	28	28	37
		Maricopa USD	26	26	39
		Seligman USD	24	30	33
		Mammoth-San Manuel USD	21	25	32
		Bowie USD ¹	4	8	-
		Blue ESD ^{1, 3}	-	-	-
5	Unified school districts with poverty rates of 20 to 27 percent in towns and rural areas	Peer group average	30%	31%	44%
		Snowflake USD	51	47	74
		Ash Fork Joint USD	49	54	65
		Young ESD ^{1, 3}	53	50	-
		Chino Valley USD	32	38	68
		Benson USD ¹	46	45	-
		Safford USD	36	35	56
		Williams USD	37	36	48
		Payson USD	30	32	55
		Grand Canyon USD	31	29	47
		Pima USD	22	33	46
		Littlefield USD	30	30	41
		Wickenburg USD	30	28	43
		Santa Cruz Valley USD	29	28	37
		Camp Verde USD	21	26	43
		Page USD	20	19	41
		Coolidge USD	13	14	30
		Tuba City USD	20	12	16
		Superior USD	8	12	20
		Gila Bend USD	4	12	18

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
6	Unified school districts with poverty rates of 28 to 36 percent in towns and rural areas	Peer group average	28%	27%	43%
		St. Johns USD	42	44	59
		Round Valley USD	42	39	61
		Show Low USD	29	36	70
		Blue Ridge USD	39	36	43
		Heber-Overgaard USD ¹	40	36	-
		Flowing Wells USD ²	32	34	47
		Mayer USD	27	21	55
		Kingman USD	28	28	44
		Holbrook USD	24	23	51
		Ajo USD	23	23	47
		Bisbee USD	25	23	36
		Globe USD	22	20	35
		Winslow USD	24	18	35
		Parker USD	23	18	30
		Ft. Thomas USD	15	13	18
Hayden-Winkelman USD	11	15	10		
7	Unified school districts with poverty rates greater than 36 percent in towns and rural areas	Peer group average	19%	18%	28%
		Colorado City USD	49	49	66
		Joseph City USD	44	43	57
		Nogales USD	28	30	40
		Miami USD	22	20	39
		Sunnyside USD ²	20	23	34
		Douglas USD	23	24	26
		Chinle USD	21	14	26
		Piñon USD	18	12	27
		Kayenta USD	12	12	23
		Baboquivari USD	17	12	15
		Ganado USD	10	11	23
		Window Rock USD	9	14	20
		Whiteriver USD	11	9	13
		Sanders USD	8	6	18
		Red Mesa USD	7	8	13
San Carlos USD	8	4	8		
8	Union high school districts with poverty rates of 24 percent or less in cities and suburbs	Peer group average	28%	27%	34%
		Tempe UHSD	43	44	55
		Agua Fria UHSD	35	32	37
		Buckeye UHSD	28	22	33
		Casa Grande UHSD	23	22	21
		Tolleson UHSD	10	15	25

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English	
				Language Arts	Science
9	Union high school districts with poverty rates greater than 24 percent in cities and suburbs	Peer group average	26%	24%	28%
		Glendale UHSD	39	36	49
		Phoenix UHSD	24	20	22
		Yuma UHSD	14	16	14
10	Union high school districts with poverty rates of 24 percent or less in towns and rural areas	Peer group average	29%	26%	32%
		Patagonia UHSD	46	36	30
		Mingus UHSD	31	27	47
		Santa Cruz Valley UHSD	9	15	20
11	Union high school districts with poverty rates greater than 24 percent in towns and rural areas	Peer group average	17%	20%	31%
		Valley UHSD	24	28	32
		Colorado River UHSD	16	24	32
		Bicentennial UHSD	13	14	36
		Antelope UHSD	13	15	24
12	Elementary school districts with poverty rates less than 21 percent in cities and suburbs	Peer group average	49%	51%	72%
		Kyrene ESD	55	58	77
		Madison ESD	52	55	77
		Litchfield ESD	53	53	76
		Liberty ESD	36	39	59
13	Elementary school districts with poverty rates of 21 to 30 percent in cities and suburbs	Peer group average	31%	31%	48%
		Crane ESD	43	39	63
		Avondale ESD	32	33	57
		Laveen ESD	36	32	54
		Tempe ESD	34	37	50
		Yuma ESD	33	32	51
		Casa Grande ESD	34	29	45
		Pendergast ESD	30	30	45
		Buckeye ESD	27	29	47
		Littleton ESD	24	26	45
		Riverside ESD	30	25	37
		Union ESD	23	24	33
		14	Elementary school districts with poverty rates of 31 to 40 percent in cities and suburbs	Peer group average	28%
Washington ESD	32			34	52
Osborn ESD	29			24	44
Glendale ESD	28			24	44
Fowler ESD	27			25	43
Tolleson ESD	28			25	42
Roosevelt ESD	23			20	36

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
15	Elementary school districts with poverty rates greater than 40 percent in cities and suburbs	Peer group average	24%	21%	39%
		Wilson ESD	32	26	48
		Alhambra ESD	31	24	46
		Phoenix ESD	25	25	44
		Cartwright ESD	25	22	44
		Balsz ESD	27	21	36
		Creighton ESD	21	22	33
		Isaac ESD	15	15	35
		Murphy ESD	17	16	26
16	Elementary school districts with poverty rates less than 16 percent in towns and rural areas	Peer group average	39%	42%	60%
		Owens-Whitney ESD ¹	54	54	-
		Maine Consolidated SD	38	37	79
		Continental ESD	39	40	66
		Morristown ESD	37	40	63
		Skull Valley ESD ¹	36	57	-
		Bonita ESD	44	40	47
		Nadaburg USD ³	23	28	42
		Mobile ESD ¹	-	-	-
San Fernando ESD ¹	-	-	-		
17	Elementary school districts with poverty rates of 16 to 22 percent in towns and rural areas	Peer group average	33%	37%	56%
		Solomon ESD	42	50	81
		Pomerene ESD	38	50	78
		Hyder ESD	55	43	65
		Topock ESD ¹	58	50	-
		Red Rock ESD	40	38	75
		Yucca ESD ¹	46	54	-
		Cañon ESD	35	36	76
		Hillside ESD ¹	33	60	-
		Clarkdale-Jerome ESD ¹	36	52	-
		Elfrida ESD	25	30	67
		McNeal ESD	30	39	46
		Quartzsite ESD	25	33	45
		Beaver Creek ESD	17	18	56
		Toltec ESD	22	22	39
		Oracle ESD ¹	27	26	-
		Picacho ESD	12	12	29
		Stanfield ESD	17	14	19
Bouse ESD ¹	-	-	-		
Crown King ESD ¹	-	-	-		

Table 8 (continued)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
18	Elementary school districts with poverty rates of 23 to 28 percent in towns and rural areas	Peer group average	32%	34%	61%
		Sonoita ESD	51	51	86
		Palominas ESD	54	51	76
		Hackberry ESD ¹	58	56	-
		Cochise ESD	46	48	73
		Pine Strawberry ESD	35	43	86
		Pearce ESD	16	34	93
		Cottonwood-Oak Creek ESD	31	36	64
		Yarnell ESD ¹	43	43	-
		Mohave Valley ESD	32	34	51
		Palo Verde ESD	26	24	59
		Altar Valley ESD	30	26	51
		Arlington ESD	31	20	45
		Mohawk Valley ESD	30	21	32
		Double Adobe ESD ¹	12	24	-
		Valentine ESD ¹	5	18	-
Naco ESD	5	12	17		
19	Elementary school districts with poverty rates of 29 to 39 percent in towns and rural areas	Peer group average	36%	35%	50%
		Alpine ESD	69	69	93
		Congress ESD	66	64	70
		Kirkland ESD	44	46	67
		Santa Cruz ESD	37	49	69
		Vernon ESD	34	40	63
		Bullhead City ESD	35	30	53
		Aguila ESD	38	31	38
		Somerton ESD	29	25	41
		Wellton ESD	25	17	43
		Gadsden ESD	24	23	31
		Eloy ESD	15	16	25
		Cedar USD ^{1,3}	12	6	-
		Peach Springs USD ^{1,3}	-	-	4

Table 8 (concluded)

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
20	Elementary school districts with poverty rates greater than 39 percent in towns and rural areas	Peer group average	24%	25%	35%
		Patagonia ESD	29	46	63
		Tonto Basin ESD ¹	37	49	-
		Concho ESD	38	32	54
		Sentinel ESD ¹	42	25	-
		Paloma ESD	19	28	43
		Wenden ESD	12	18	44
		Ash Creek ESD ¹	21	23	-
		Salome Consolidated ESD	12	12	23
		Sacaton ESD	18	12	11
		McNary ESD	13	9	5
		Apache ESD ¹	-	-	-

¹ Scores are not shown because measure was not available or did not meet auditors' criteria for reporting.

² Although urban districts, Flowing Wells USD and Sunnyside USD were included in groups with rural districts to better match poverty rates.

³ Although unified school districts, Cedar USD, Nadaburg USD, and Peach Springs USD were included in groups with elementary school districts because they did not have any high school students take AzMERIT or AIMS in fiscal year 2016. In addition, Blue ESD and Young ESD were included in groups with unified school districts as they had high school students who took AzMERIT or AIMS in fiscal year 2016.

Source: Auditor General staff analysis of fiscal year 2016 Arizona Department of Education AzMERIT and AIMS data and fiscal year 2015 U.S. Census Bureau poverty rates and location designations reported in the National Center for Education Statistics' Common Core of Data.



Definition of the classroom dollar percentage

The definition of classroom dollars used in this report is based on the same definition developed by the U.S. Department of Education's National Center for Education Statistics for "instruction." The classroom dollar percentage is the amount spent for classroom purposes divided by the total amount spent for day-to-day operations, or total operational spending. The calculation excludes monies spent for the acquisition of capital assets, such as purchasing or leasing land, buildings, and equipment; interest; and programs outside the scope of preschool through grade 12 education, such as adult education and community service programs.

Total operational spending includes classroom and nonclassroom expenses as shown below:

Classroom dollars

- **Classroom personnel**—Salaries and benefits for teachers, teachers' aides, substitute teachers, graders, and guest lecturers.
- **General instructional supplies**—Paper, pencils, crayons, etc.
- **Instructional aids**—Textbooks, workbooks, instructional software, etc.
- **Activities**—Field trips, athletics, and co-curricular activities, such as choir or band.
- **Tuition**—Paid to out-of-state and private institutions.

Nonclassroom dollars

- **Administration**—Salaries and benefits for superintendents, principals, business managers, and clerical and other staff who perform accounting, payroll, purchasing, warehousing, printing, human resource activities, and administrative technology services; and other costs related to these services and the governing board.
- **Plant operations and maintenance**—Salaries, benefits, and other costs related to equipment repair, building maintenance, custodial services, groundskeeping, and security; and costs for heating, cooling, lighting, and property insurance.
- **Food service**—Salaries, benefits, food supplies, and other costs related to preparing, transporting, and serving meals and snacks.
- **Transportation**—Salaries, benefits, and other costs related to maintaining buses and transporting students to and from school and school activities.
- **Student support services**—Salaries and benefits for attendance clerks, social workers, counselors, nurses, audiologists, and speech pathologists and other costs related to these support services to students.
- **Instruction support services**—Salaries and benefits of curriculum directors, special education directors, teacher trainers, librarians, media specialists, and instruction-related IT staff and other costs related to assisting instructional staff in delivering instruction.

Description of nonoperational spending

Nonoperational spending includes costs associated with the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs such as adult education and community service that are outside the scope of preschool through grade 12 education, but excludes principal payments on bond debt. The following categories comprise nonoperational expenditures:

- **Land and buildings**—Expenditures for the purchase or lease of land and existing buildings, constructing and renovating school buildings, and improving school grounds.
- **Equipment**—Expenditures for the purchase or lease of initial, additional, and replacement equipment, such as furniture, vehicles, and technology-related hardware and noninstructional software.
- **Interest**—Expenditures for the interest on long- and short-term debt.
- **Other**—Expenditures for all remaining nonoperational spending—those primarily for adult education; community service programs for students, staff, or other community participants; and civic activities, such as parent-teacher association meetings, public forums, lectures, and clubs.¹

Description of revenue sources

Arizona school districts receive revenues from local, state, and federal sources. In general, districts receive local and state revenues based on an equalization formula set by state law. This “equalization formula funding” provides the base funding for districts through locally levied property taxes and state-appropriated monies. Districts also receive state monies through additional statutory formulas, such as classroom site and instructional improvement formulas. Some districts receive other local and state revenues as allowed by state law to provide funding for a small school adjustment, voter-approved budget override or bond, or activities required or permitted to comply with a federal court order for desegregation. Many districts also receive local, state, or federal monies through grants for specific purposes, such as providing meals and additional educational opportunities to students from low-income families. Descriptions for specific revenue sources discussed in this report or shown on state and district pages are as follows:

- **Equalization formula funding**—Basic formula funding for school districts provided by state law, calculated as the total of the base support level, transportation support level, and district additional assistance.
- **Federal impact aid**—Federal monies provided to districts that have been impacted by the presence of tax-exempt federal lands or the enrollment of students living on federal lands, such as military bases and reservations.
- **Grants**—Federal, state, and local monies that are generally provided for specific purposes, including programs targeted toward at-risk students and programs that distribute the majority of their monies based on poverty rates.
- **Transportation funding**—Monies for student transportation based on the state funding formula that uses primarily the number of miles traveled and secondarily the number of eligible students transported.
- **Additional budgetary funding**—Additional monies received through the state funding formula for relative costs associated with various classifications, including district size, type, and location, and numbers and types of special needs children.
- **Small school adjustment**—Additional local and state monies for small districts, which are allowed by law to increase their expenditure budgets and levy without voter approval if their student enrollment is within the following prescribed numbers:

¹ A district’s governing board may provide academic and skill development for all citizens and furnish facilities for the dissemination of community-related services in accordance with Arizona Revised Statutes (A.R.S.) §§15-1141 and 15-1142, and may also permit the use of school facilities under its direction for civic activities as defined in A.R.S. §15-1105.

- Grades K-8 with 125 or fewer students
- Grades 9-12 with 100 or fewer students
- **Desegregation**—Additional local and state monies for districts, which are allowed by law to increase their expenditure budgets and levy without voter approval to comply with a court order or administrative agreement with the U.S. Department of Education Office of Civil Rights.
- **Voter-approved budget overrides**—Additional local monies districts may levy through voter-approved increases to district expenditure budgets.
- **Voter-approved levy increases**—Additional local monies districts may levy through voter-approved tax increases related to budget overrides or the repayment of voter-approved bonds.
- **Tax credits**—Monies provided to districts in accordance with A.R.S. §43-1089.01, which allows taxpayers to claim credit—up to \$200 per individual tax return or \$400 per joint tax return—for fees paid or contributions made to a school for extracurricular activities or character education programs.
- **Donations**—Monies provided to districts to be used for purposes specified by donors or to reduce district taxes.

Scope

All of the State's 236 school districts were included in calculating the fiscal year 2016 state-wide classroom dollar percentage. However, some districts were excluded from further analysis as follows:

- When calculating individual district classroom dollar percentages, transporting districts, joint technical education districts (JTEDs), and accommodation districts were excluded. Transporting districts transport all of their students to other districts and, therefore, do not have classroom expenditures, and JTEDs and accommodation districts often operate very differently than other districts and among themselves in terms of the services they provide and how they provide them.
- When analyzing state-wide trends in the efficiency of district operations, very small districts, i.e., those serving fewer than 200 students; transporting districts; JTEDs; and accommodation districts were excluded. Transporting districts, JTEDs, and accommodation districts often operate differently than most school districts in terms of the services they provide, the students they serve, and the programs they offer. Additionally, these districts and very small districts often have wide ranges of operational costs and, therefore, would distort the analysis of factors generally affecting districts of other types and sizes.

Sources and methodology

To analyze the most current revenue and expenditure data available for Arizona's districts, auditors obtained fiscal year 2016 school district Annual Financial Reports (AFRs) and Classroom Site Fund Narrative Results Summaries (CSF Narratives) from the Arizona Department of Education (ADE). In addition, all of the State's 236 school districts provided auditors with fiscal year 2016 accounting data. The information used to prepare this report was not audited; however, it was subjected to certain quality control procedures to help ensure its completeness and reasonableness. For example, instead of auditing the AFRs, CSF Narratives, and accounting data to the underlying district records, auditors performed analytical procedures using the financial data and interviewed school district officials about anomalies or variances. Auditors corrected any data errors prior to calculating classroom dollar percentages and other measures analyzed for, and presented in, this report.

Other information related to the analyses presented in this report was obtained from ADE, such as school district staffing levels, academic achievement indicators, bus mileage, and average daily membership counts; and from the Arizona School Facilities Board (SFB), such as square footage and number of schools. This information was adjusted as necessary, based on information obtained from districts or other sources. In addition, auditors obtained national-level financial data from the National Center for Education Statistics, and district-level poverty rates and locations relative to population centers from the U.S. Census Bureau. In order to provide explanations for cost changes, auditors reviewed and analyzed historical spending and trends, and identified efficient and

inefficient operational practices from school district performance audits this Office conducted and interviews of school district staff. Where noted, auditors adjusted spending data to fiscal year 2016 dollars using the Consumer Price Index published by the U.S. Labor Department, Bureau of Labor Statistics, when analyzing historical spending and trends.

District peer groups

To compare the school districts' efficiency and effectiveness, auditors developed three types of district peer groups. The peer groups are presented in Tables 6, 7, and 8 in Appendix A beginning on pages a-1, a-5, and a-12, respectively.

- To compare districts' administration, plant operations, and food service cost measures relative to peer groups', auditors developed operational efficiency peer groups using district size, type, and location because these factors are associated with school districts' cost measures in these areas. This same peer group was used for revenue comparisons. The six district size categories are defined on page b-5. The two district type categories are elementary and high school/unified. Auditors grouped union high school districts with unified districts because both districts serve high school students. The two location categories are cities/suburbs and town/rural areas. The U.S. Census Bureau classifies districts by distance and population density into four main categories: city, suburb, town, and rural. Auditors grouped together districts located in city and suburban areas and grouped together districts located in town and rural areas. Considering these three factors, auditors created 11 operational efficiency peer groups to compare the efficiency of district operations in administration, plant operations, and food service operations. These peer groups are labeled 1 through 11, and each includes between 10 and 52 districts.
- To compare district's transportation cost measures relative to peer groups', auditors developed transportation efficiency peer groups using locations and miles per rider because these factors are associated with school districts' transportation cost measures. Auditors grouped together districts based on similar location and miles per rider using an average of historical miles per rider over the past 5 fiscal years. Considering these factors, auditors created 11 transportation efficiency peer groups to compare the efficiency of transportation operations. These peer groups are labeled T-1 through T-11, and each includes between 11 and 49 districts.
- To compare districts' academic indicators relative to peer groups', auditors developed student achievement peer groups using poverty rates, district type, and location. Considering these factors, auditors created 20 achievement peer groups to compare student achievement. These peer groups are labeled 1 through 20, and each includes between 3 and 19 districts.

State and individual district pages

The following describes the data sources, definitions, and methodology for the state page (see pages 16 and 17) and individual district pages (see pages 18 through 431). This information is organized into six sections: background information, such as the number of districts and schools; operational efficiency, such as classroom and nonclassroom spending and other efficiency measures; student and teacher measures, such as average teacher salary and the percentage of students passing state-wide achievement tests; financial assessment; revenues; and operational trends, such as classroom dollar percentage and total operational and instructional spending per student. "N/A" indicates that information is not available, not applicable, or not appropriate to include because it could reveal personal information about a small number of district employees or students. Further, auditors chose not to report student test scores when the population of test takers was too small or providing the information could identify individual student results. "NR" indicates that auditors determined that the district's information is not reliable and is, therefore, not being reported or included in peer averages. Further, some districts are excluded from the peer average for certain efficiency measures because their extreme values would skew the peer average. Graphics with discontinuous trend lines indicate that data is not available, not applicable, not appropriate to include, or not reliable for particular years. All information is for fiscal year 2016 unless otherwise indicated. Because Patagonia ESD and Patagonia UHSD operate essentially as one district and comingle costs, the two districts' spending and other efficiency measures are presented combined on each district's individual page in this report.

Background information

- **County**—Auditor General staff analysis of ADE-provided county data. For district boundaries encompassing more than one county, the county in which the district office resides is presented.
- **Legislative districts**—Auditor General staff analysis of school district and legislative district boundaries.
- **Location**—Auditor General staff analysis of the National Center for Education Statistics' fiscal year 2015 urban-centric locale codes that use geocoding and population information to assign a designation based on proximity to population clusters. The four main categories are city, suburb, town, and rural.
- **Students attending/District size**—Auditor General staff analysis of ADE-provided, school-district-reported attending average daily membership (ADM) counts. ADM numbers are rounded to the nearest whole number. District sizes were categorized as follows:

Size	Students attending
○ Very large	20,000+
○ Large	8,000 to 19,999
○ Medium-large	2,000 to 7,999
○ Medium	600 to 1,999
○ Small	200 to 599
○ Very small	Fewer than 200

The following disclosure related to ADM was included in ADE's fiscal year 2016 *Annual Report of the Arizona Superintendent of Public Instruction*²:

Fiscal Year 2016 Student Count/Enrollment Record System Upgrade

Fiscal Year 2016 was a transitional year as the Department began implementing the new student information system, Arizona Education Data Standards (AzEDS) as the replacement for the Student Accountability Information System (SAIS), which had been the system of record since Fiscal Year 2003. This transition required many modifications to the student information systems used by districts and charters to submit student-level data to the Department. Further, more stringent validation and integrity checks were applied to submitted student-level data resulting in more accurate student data. Along with this more thorough scrutiny, additional issues in submitted information were identified, resulting in more information being rejected by the new system. Although many issues have been resolved, at the time of this report, the Department is continuing to work with districts and charters to resolve discrepancies between the district or charter student information system records and the Department's records. Districts and charters with unresolved student count/enrollment discrepancies are identified with a note preceded by an asterisk, near the bottom of the individual district or charter Annual Financial Report (AFR) page of Volume II of this report, when applicable.

At the time of this study's release, some districts were working with the Arizona Department of Education to resolve fiscal year 2016 student count discrepancies. In these instances, the districts' students attending figures on their individual district pages are identified with a footnote. The state-wide total students attending is also identified with a footnote on the state page.

- **Number of schools**—Auditor General staff analysis of ADE's ADM reports and SFB district-wide building reports.

² Arizona Department of Education. (January 2017). Annual Report of the Arizona Superintendent of Public Instruction. Phoenix, AZ. i.

Operational efficiency

- **Spending by operational area**—Auditor General staff analysis of spending in each operational area divided by total operational spending, using district-reported accounting data and AFRs.
- **Efficiency measures relative to peer averages**—Auditor General staff compared a district's cost measures, such as cost per square foot, and other related measures, such as square footage per student, to its peer group averages. Auditors identified whether the district's cost measures were very low/very high, low/high, or comparable to its peer averages, and indicated the determination by a color bar for each measure. Additionally, auditors used the individual measures to determine an overall assessment for each operational area. The efficiency measures and relativity to peer group averages are explained in more detail below. In addition, for the 52 very small districts, auditors provided comparative information but did not identify the relativity with a color bar because these districts' spending patterns are highly variable and result in less meaningful group averages. The following criteria were used to determine the efficiency measures relative to peer averages:
 - Green—Very low—Lower than the peer average by more than 15 percent
 - Blue—Low—Lower than the peer average by 5.01 to 15 percent
 - Yellow—Comparable—Within 5 percent of the peer average
 - Orange—High—Higher than the peer average by 5.01 to 15 percent
 - Red—Very high—Higher than the peer average by more than 15 percent

Administration—

- Cost per pupil: Auditor General staff analysis of administrative costs divided by the number of students, using district-reported accounting data and ADE-provided ADM data.
- Students per administrative position: The number of students divided by the number of administrative full-time equivalent employees (FTEs), using ADE-provided ADM data and district-reported information on the *School District Employee Report*.
- Overall assessment: Administrative cost per pupil was compared to the peer group average.

Plant operations—

- Cost per square foot: Auditor General staff analysis of plant operations and maintenance costs divided by the total square footage, using district-reported accounting data and SFB-provided, district-wide building reports.
- Square footage per student: Auditor General staff analysis of the total square footage divided by the number of students, using SFB-provided, district-wide building reports and ADE-provided ADM data.
- Overall assessment: Cost per square foot and square footage per student were compared to the peer group averages. The overall assessment for plant operations is based on cost per square foot and also considers the impact of the district having very high or very low square footage per student.

Food service—

- Cost per meal: Auditor General staff analysis of food service costs divided by the total number of meals served, using district-reported accounting data and AFRs. Total number of meals served is the sum of total lunches served, total breakfasts served divided by 2, total snacks served divided by 3, and total a la carte sales divided by the district's federal free lunch reimbursement rate in fiscal year 2016.
- Overall assessment: Cost per meal was compared to the peer group average.

Transportation—

- Cost per mile: Auditor General staff analysis of transportation costs divided by the total miles driven, using district-reported accounting data and ADE-provided transportation route reports.
 - Cost per rider: Auditor General staff analysis of transportation costs divided by the total eligible riders transported, using district-reported accounting data and ADE-provided transportation route reports.
 - Overall assessment: Cost per mile and cost per rider were compared to the peer group averages. The overall cost measure for transportation equally considers how a district compares to its transportation peer group in cost per mile and cost per rider.
- **Per pupil spending**
 - District—Auditor General staff analysis of fiscal years 2015 and 2016 operational and nonoperational costs divided by the number of students, using district-reported accounting data and AFRs, and ADE-provided ADM data.
 - Peer average—Auditor General staff analysis of operational efficiency peer districts' per pupil expenditures. The peer group averages exclude districts with extreme or unreliable values and were calculated by averaging individual districts' per pupil expenditures in each operational and nonoperational area.
 - State average—Auditor General staff analysis of district-reported accounting data and AFRs, and ADE-provided ADM data. The State's per pupil amounts were calculated by dividing total expenditures in each operational and nonoperational area by the total number of students (ADM).
 - National average—National Center for Education Statistics' fiscal year 2014 data, the most recently available national data.

Student and teacher measures

- **Attendance rate**—School district attendance rates for fiscal year 2015 (the most recent year for available data) obtained from ADE in October 2015. The district- and state-level attendance rates were calculated by dividing the number of student attendance days by the number of student membership days. The peer average percentages were calculated by adding individual districts' attendance rates and dividing by the number of districts in each peer group.
- **Graduation rate**—For districts serving high school students, the fiscal year 2015 (the most recent year for available data) 4-year cohort graduation rates obtained from ADE in October 2016. The peer average percentages were calculated by adding individual districts' graduation rates and dividing by the number of districts in each peer group. The state average is the fiscal year 2015 graduation rate reported by ADE.
- **Poverty rate**—Auditor General staff analysis of U.S. Census Bureau fiscal year 2015 (the most recent year for available data) *Small Area Income and Poverty Estimates* published in December 2016. District- and state-level poverty rates were calculated by dividing the number of children 5 to 17 years old who were living at or below the federal poverty level by the total number of children 5 to 17 years old. The peer average percentages were calculated by adding individual districts' poverty rates and dividing by the number of districts in each peer group.
- **Students per teacher**—Auditor General staff analysis of ADE-provided ADM data and certified teacher FTEs as reported by districts on their CSF Narratives. The district- and state-level ratios were calculated by dividing total ADM by total certified teacher FTEs, and the peer average ratios were calculated by adding individual districts' student-teacher ratios and dividing by the number of districts in each peer group.
- **Average teacher salary**—Auditor General staff analysis of total operational spending for certified teacher salaries (excluding salaries for substitute teachers) from district-reported accounting data and the total number of certified teacher FTEs from district-reported CSF Narratives. The district- and state-level averages were calculated by dividing the total teacher salaries by the total certified teacher FTEs, and the peer averages

were calculated by adding individual districts' average teacher salaries and dividing by the number of districts in each peer group.

- **Amount from Proposition 301**—Auditor General staff analysis of the total Proposition 301 monies spent on teacher salaries and the total number of certified teacher FTEs from district-reported accounting data and CSF Narratives. The district- and state-level averages were calculated by totaling the Proposition 301 amount paid to teachers and dividing by the total certified teacher FTEs. The peer averages were calculated by adding individual districts' average teacher salary amounts from Proposition 301 monies and dividing by the number of districts in each peer group.
- **Average years of teacher experience**—Auditor General staff analysis of district-reported certified teacher FTEs and years of experience obtained from ADE in October 2016. The years of experience includes the actual, uncapped number of years of experience for each certified teacher. The district- and state-level years of experience were calculated by dividing the total number of years of experience by the total certified teacher FTEs. The peer averages were calculated by adding individual districts' average years of experience and dividing by the number of districts in each peer group.
- **Percentage of teachers in first 3 years**—Auditor General staff analysis of district-reported certified teacher FTEs and years of experience obtained from ADE in October 2016. The district- and state-level percentages were calculated by dividing the number of certified teachers in their first 3 years by the total number of certified teachers. The peer average percentages were calculated by adding individual districts' percentages of teachers in their first 3 years and dividing by the number of districts in each peer group.
- **Percentage of students who passed state assessments**—Auditor General staff analysis of the Spring 2016 Arizona's Measurement of Educational Readiness to Inform Teaching (AzMERIT) Math and English Language Arts test results obtained from ADE in December 2016 and the Spring 2016 Arizona's Instrument to Measure Standards (AIMS) Science test results obtained from ADE in October 2016. The district and state-wide percentages were calculated by dividing the total number of students who passed state assessments—that is, those who scored proficient or highly proficient on AzMERIT or those who met or exceeded the state standards on AIMS Science—by the total number of students who took the tests. Test results were aggregated across grade levels and courses, as applicable. The peer group average percentages were calculated by adding individual districts' percentages of students who passed state assessments and dividing by the number of districts in each peer group. Auditor General staff chose not to report student test scores when the population of test takers was too small or providing the information could identify individual student results. Additionally, these districts' student scores are not included in peer group averages.

Financial stress assessment

Auditor General staff developed six key local measures to determine Arizona districts' financial stress. Auditors identified whether each of the district's measures presented a low, moderate, or high risk of financial stress and indicated the stress level by a color bar for each measure. In addition to the six key measures, Auditor General staff also determined an overall financial stress level based on the results of the six measures.

- **Overall financial stress level**—The overall financial stress level equally considers each of the district's financial stress measures. For purposes of this report, the following terminology was used to describe the overall financial stress level:
 - High—Districts with three or more individual measures found to be at a high financial stress level.
 - Low—Districts with no measures found to be at a high financial stress level and more than half of their measures found to be at a low financial stress level; and districts with one measure found to be at a high financial stress level and at least two-thirds of their measures found to be at a low financial stress level.
 - Moderate—Districts that were not designated as high or low as described above.
- **Change in number of district students**—Auditor General staff analysis of ADE-provided ADM data for fiscal years 2014 through 2016 to determine the direction and extent of change in the number of district students from fiscal years 2014 to 2016. When analyzing the change in number of district students, auditors

considered the relative size of the district based on the district size categories, described on page b-5. In addition, for districts with moderate decreases in their numbers of district students, further analysis was done to determine if the decreases were concentrated at one or more schools. For purposes of this report, the following terminology was used to describe the change in the number of district students:

- Large decrease—Districts with decreases of:
 - Very small and small districts: 15 percent or more
 - Medium and medium-large districts: 10 percent or more
 - Large and very large districts: 5 percent or more
- Concentrated decrease—Districts with decreases that approached the percentage points for a large decrease designation described above and that had decreases at one or more schools that exceeded the percentage points for a moderate decrease
- Moderate decrease—Districts not found to have a concentrated decrease as described above but had the following:
 - Very small and small districts: 5 to 14.99 percent decrease
 - Medium and medium-large districts: 3 to 9.99 percent decrease
 - Large and very large districts: 2 to 4.99 percent decrease
- Increase—Districts with increases of:
 - Very small and small districts: 5 percent or more
 - Medium and medium-large districts: 3 percent or more
 - Large and very large districts: 2 percent or more
- Steady—Districts with increases or decreases of:
 - Very small and small districts: 4.99 percent or less
 - Medium and medium-large districts: 2.99 percent or less
 - Large and very large districts: 1.99 percent or less
- Small school adjustment—Districts eligible for a small school adjustment in accordance with A.R.S. §15-949, as follows:³
 - Elementary school districts with 125 or fewer students
 - Union high school districts with 100 or fewer students
 - Unified school districts with 125 or fewer elementary or 100 or fewer high school students
- **Spending exceeded operating/capital budgets**—Auditor General staff analysis of districts' overspending of the Maintenance and Operation (M&O) and Unrestricted Capital Outlay (UCO) Funds for fiscal years 2014 through 2016, using district-reported budget limits and expenditure data obtained from ADE. When analyzing overspending, auditors excluded approved emergency overspending. In addition, auditors considered the amount and frequency of overspending. For purposes of this report, the following terminology was used to describe the operating and capital overspending:
 - Operating only—Districts with overspending in their M&O Fund that was \$1,000 or more or occurred in more than 1 year.
 - Capital only—Districts with overspending in their UCO Fund that was \$1,000 or more or occurred in more than 1 year.
 - Operating and capital—Districts with both operating and capital overspending.
 - < \$1,000, isolated—Districts with overspending less than \$1,000 and only one instance of overspending.
 - No overspending—Districts with no operating or capital overspending.

³ Arizona law allows districts with 125 or fewer elementary or 100 or fewer high school students to increase their funding through a small school adjustment.

- **Spending increase election results**—Auditor General staff analysis of election results for operating and capital budget overrides and bond authorizations from January 1, 2014 through December 31, 2016, obtained from Arizona counties and confirmed with independent reports of election results. In assessing this measure, auditors considered each override type’s most recent election result. For purposes of this report, the following terminology was used to describe the spending-increase election results:
 - Voter-approved—Districts that received voter-approval in their most recent election for each override type and bond authorization sought.
 - Voter-rejected—Districts that did not receive voter-approval in their most recent election for each override type and bond authorization sought.
 - Mixed election results—Districts that received voter-approval in their most recent election for some but not all override types or bond authorizations sought.
 - No election held—Districts that did not hold any override or bond elections.

- **Operating reserve percentage**—Auditor General staff analysis of each district’s M&O Fund allowable budget balance carryforward for fiscal years 2014 through 2016 divided by the district’s Revenue Control Limit for each year, using district-reported budget limit and expenditure data obtained from ADE. In assessing this measure, auditors considered the 3-year average operating reserve percentage and the direction of change in the reserve percentage. In addition, auditors considered the ending fund balance of the Impact Aid Fund that may affect the amount of operating reserve and fund balance some districts held in their M&O Fund. Lastly, auditors evaluated each school district that could not increase its property tax rate in fiscal year 2016 to obtain additional revenues to support their allowable operating reserve due to a frozen tax rate and the district’s ending fund balances in its M&O and Impact Aid Funds as reported on its AFR filed with ADE. For purposes of this report, the following terminology was used to describe the operating reserve percentage:
 - Steady—Districts with reserve percentages that did not change more than 0.3 percentage points in total.
 - Increasing—Districts with reserve percentages that increased by 0.31 percentage points or more in total and did not decrease by more than 0.31 percentage points in any 1 year.
 - Decreasing—Districts with reserve percentages that decreased by 0.31 percentage points or more in total and did not increase by more than 0.31 percentage points in any 1 year.
 - Varying—Districts with reserve percentages that were not designated as steady, increasing, or decreasing as described above.
 - Impact Aid Fund reserve—Districts with adequate monies held in their Impact Aid Fund to compensate for their smaller operating reserves in their M&O Fund.
 - Frozen taxes, Unfunded—Districts with a frozen tax rate and negative balance in their M&O Fund and insufficient monies held in their Impact Aid Fund to support their allowable operating reserve.

- **Years of capital reserve held**—Auditor General staff analysis of each district’s total UCO Fund spending capacity for fiscal years 2014 through 2016 divided by the district’s total adjusted District Additional Assistance for each year using district-reported budget limit and expenditure data obtained from ADE. In assessing this measure, auditors considered the 3-year average capital reserve held and the ending fund balance of the Impact Aid Fund that may affect the amount of capital reserve some districts held in their UCO Fund. For purposes of this report, the following terminology was used to describe the years of capital reserve held:
 - More than 3 years—Districts with average capital spending capacity more than three times their average combined adjusted District Additional Assistance.
 - 1 to 3 years—Districts with average capital spending capacity of one to three times their average combined adjusted District Additional Assistance.
 - Less than 1 year—Districts with average capital spending capacity less than their average combined adjusted District Additional Assistance.
 - Impact Aid Fund reserve—Districts with adequate monies held in their Impact Aid Fund to compensate for their smaller capital spending capacity in their UCO Fund.

- **Current financial and internal control status**—Auditor General staff analysis of district submitted audited financial statements and related required reports for the most recently required fiscal year, generally 2015. For purposes of this report, the following terminology was used to describe the current financial and internal control status:
 - Compliant—Districts that substantially complied with the financial and internal control requirements prescribed in the *Uniform System of Financial Records for Arizona School Districts (USFR)*.
 - Marginally compliant—Districts that substantially complied with the financial and internal control requirements prescribed in the *USFR*, but were sent a letter or report emphasizing the need to address existing deficiencies to continue to comply with the *USFR* in future years.
 - Noncompliant—Districts that did not substantially comply with the financial and internal control requirements prescribed in the *USFR* or that have not submitted their most recently required audit.
 - Not assessed—Districts that were not required by state or federal law to have an annual or biennial audit and did not otherwise choose to have an audit.

Operational trends and spending detail

- **Classroom dollar percentage**—Auditor General staff analysis of district-reported accounting data and AFRs for fiscal years 2001 through 2016. Classroom dollar percentage is further described on page b-1.
- **5-year spending trend**—Auditor General staff analysis of district-reported accounting data and AFRs (inflation adjusted to fiscal year 2016 dollars), and ADE-provided school district-reported ADM for fiscal years 2011 through 2016. The following criteria were used to describe changes in operational percentages:
 - Decreased substantially—2 percentage point or larger decrease
 - Decreased—1 to 1.9 percentage point decrease
 - Decreased slightly—0.5 to 0.9 percentage point decrease
 - Increased slightly—0.5 to 0.9 percentage point increase
 - Increased—1 to 1.9 percentage point increase
 - Increased substantially—2 percentage point or larger increase

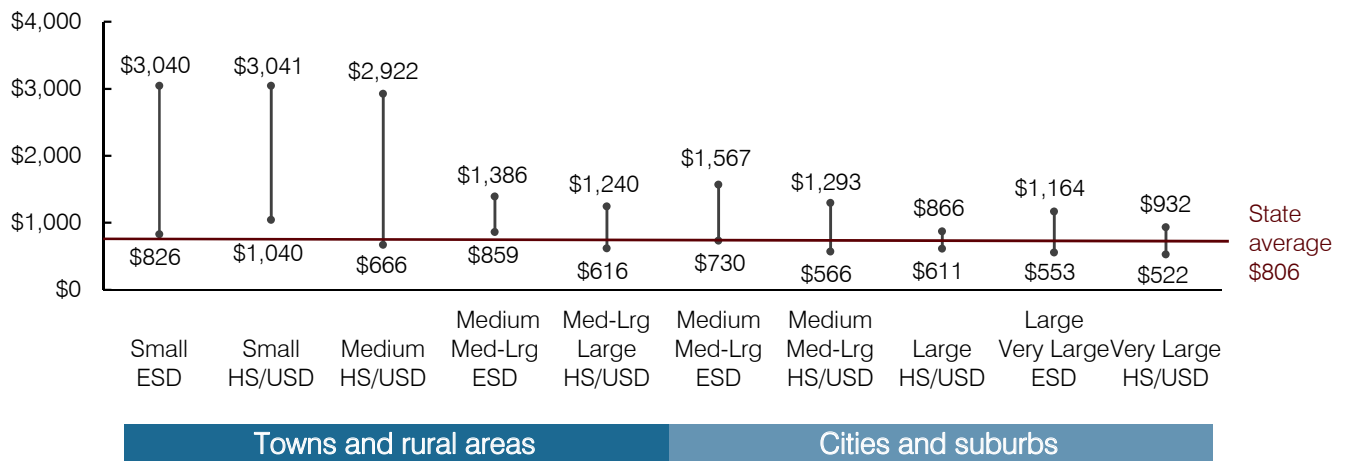
For districts that were very small during the 5-year trend period, additional auditor judgment beyond the above criteria was necessary to more accurately reflect the 5-year spending trend.

- **Total operational and instructional spending per pupil**—Auditor General staff analysis of fiscal years 2001 through 2016 district-reported accounting data and AFRs (inflation adjusted to fiscal year 2016 dollars) and ADM counts.
- **Changes in operational spending percentages**—Auditor General staff analysis of changes in operational spending percentages since fiscal year 2001 using district-reported accounting data and AFRs between fiscal years 2001 and 2016.
- **Students attending**—Auditor General staff analysis of ADE-provided, school-district-reported ADM counts for fiscal years 2001 through 2016.
- **Efficiency trends**—Auditor General staff analysis of administrative cost per pupil, plant cost per square foot and square footage per student, food service cost per meal, and transportation costs per mile and per rider for fiscal years 2011 through 2016. These cost measures are described in more detail on pages b-6 and b-7.
- **Operational spending detail**—Auditor General staff analysis of spending by category divided by total spending in each operational area, using fiscal year 2016 district-reported accounting data.



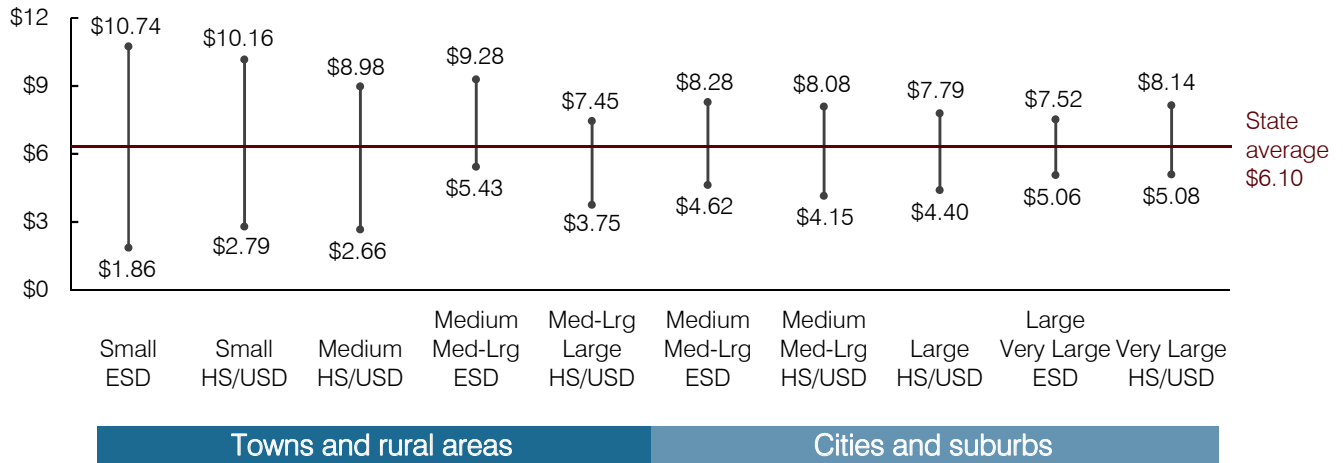
This appendix presents graphic representations of cost ranges by efficiency peer groups for administration, plant operations, food service, and transportation. Each figure shows the state average for the cost measures (e.g., administrative costs per pupil, plant operations costs per square foot, etc.), as well as the lowest and highest dollar amounts for each efficiency peer group. See Appendix B, page b-4, for more on how auditors developed district peer groups. Very small districts are not included in the figures because they have highly variable spending patterns making comparisons less meaningful. The wide ranges in costs within the efficiency peer groups indicate that some districts have achieved substantially lower costs than other districts with similar characteristics. Districts at the high end of the ranges should work toward improving their efficiency using performance measures and practices identified in Chapter 2, pages 9 through 12.

Figure 5
Range of administrative costs per pupil by efficiency peer group
Fiscal year 2016



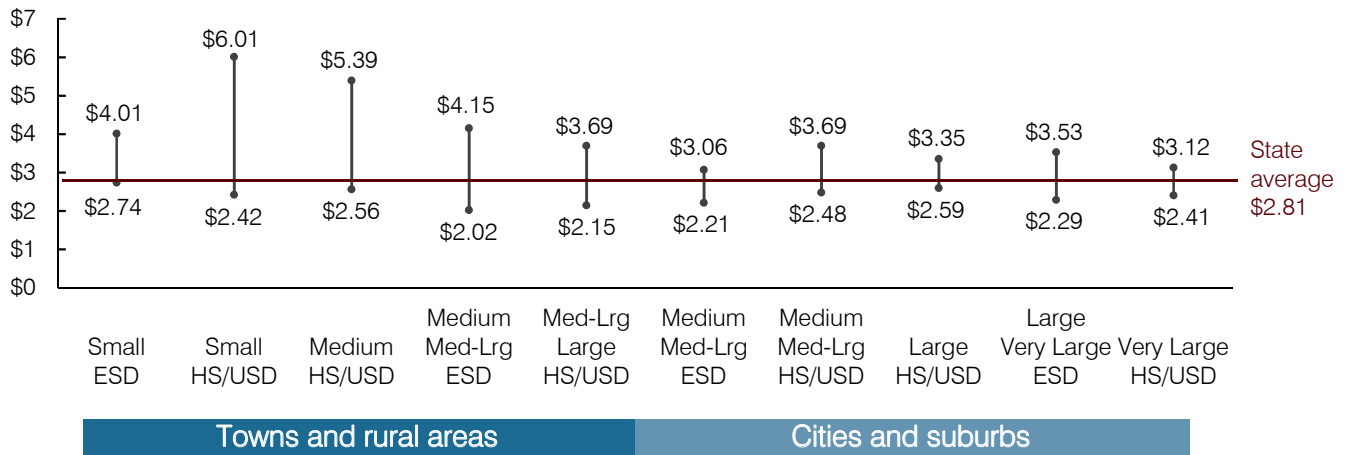
Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data, Arizona Department of Education student membership data, and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

Figure 6
Range of plant operations costs per square foot by efficiency peer group
Fiscal year 2016



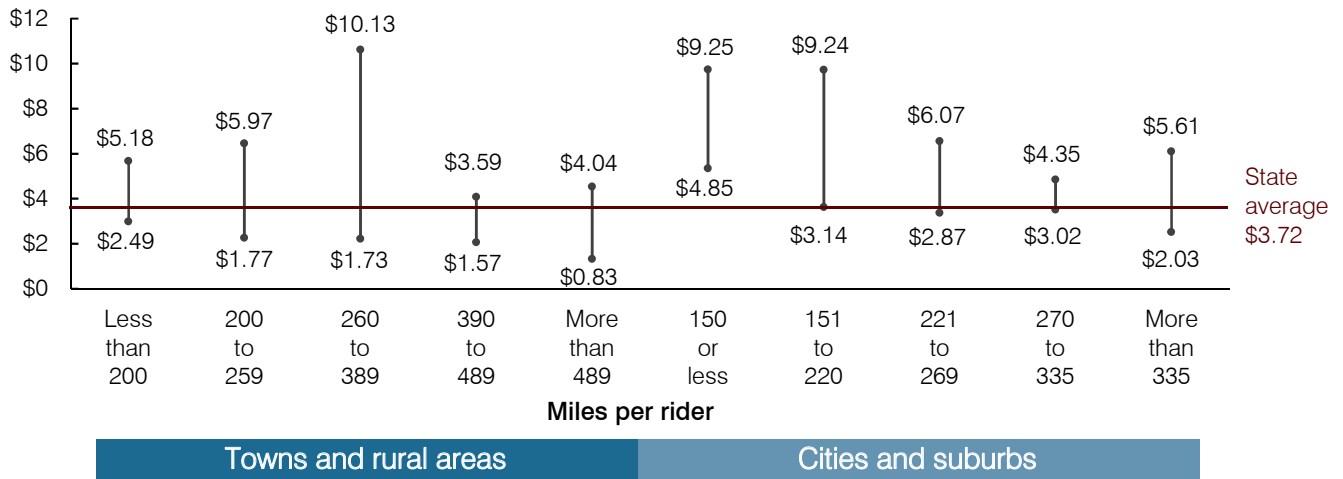
Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data, School Facilities Board square footage data, and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

Figure 7
Range of food service costs per meal by efficiency peer group
Fiscal year 2016



Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting and meals-served data and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

Figure 8
Range of transportation costs per mile by efficiency peer group
Fiscal year 2016



Source: Auditor General staff analysis of fiscal year 2016 district-reported accounting data, miles driven, and riders transported and U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

