

# Arizona School District Spending Fiscal Year 2017

Special Study

March 2018  
Report 18-203



A Report to the Arizona Legislature

Debra K. Davenport  
Auditor General





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March 1, 2018

Members of the Arizona Legislature

The Honorable Doug Ducey, Governor

I am pleased to present our report, *Arizona School District Spending, Fiscal Year 2017*, 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 analyzes instructional spending as well as noninstructional 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 and the State showing their performance on various financial and student measures and graphical summaries of their operational trends. To provide a quick summary for your convenience, I am also including a copy of the Report Highlights.

In fiscal year 2017, Arizona districts spent 53.8 percent of available operating dollars on instruction—the first increase in the instructional spending percentage in 13 years. However, since its peak in fiscal year 2004, the State's instructional spending percentage has declined 4.8 percentage points, while the percentages spent on all other operational areas have increased. Due in part to Proposition 123, between fiscal years 2016 and 2017, districts' operational spending increased by \$341 million with \$200 million of the increase spent on instruction. With the additional instructional spending, between fiscal years 2016 and 2017, the State's average teacher salary increased from \$46,384 to \$48,372. Compared to national averages, in fiscal year 2017, Arizona districts spent approximately \$3,300 less per pupil and allocated their resources differently, spending a lower percentage of resources 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 within peer groups of similar districts. Our performance audits of school districts have identified practices efficient districts use, as well as practices that make other districts less efficient.

Finally, as part of the electronic version of this report available on our website, I am pleased to present for the first time a Microsoft Excel data file, which contains the numbers and other information presented in the graphics on the school district and state summary pages.

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 2017

**CONCLUSION:** In fiscal year 2017, Arizona districts spent 53.8 percent of available operating dollars on instruction—the first increase in the instructional spending percentage in 13 years. However, since its peak in fiscal year 2004, the State’s instructional spending percentage has declined 4.8 percentage points, while the percentages spent on all other operational areas have increased. Between fiscal years 2016 and 2017, districts’ operational spending increased by \$341 million with \$200 million of the increase spent on instruction. In May 2016, voters passed Proposition 123, which provided districts with approximately \$262 million of additional resources at the end of fiscal year 2016 and approximately \$263 million of additional resources in fiscal year 2017. With the additional instructional spending, between fiscal years 2016 and 2017, the State’s average teacher salary increased from \$46,384 to \$48,372. 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.

### Instructional spending increased slightly to 53.8 percent, but remains lower than highest level spent since monitoring began in 2001

**In fiscal year 2017, Arizona districts spent 53.8 percent of their available operating dollars on instruction, representing the first increase in 13 years**—In fiscal year 2017, Arizona school districts spent 53.8 percent of available operating dollars on instruction. This is a slight increase over the 53.5 percent spent on instruction in fiscal year 2016 and the first increase in the instructional spending percentage in 13 years. 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 monies intended to increase instructional spending. Soon after, in fiscal years 2003 and 2004, the State’s instructional spending percentage reached its highest level at 58.6 percent. However, the percentage of resources spent on instruction then declined nearly every year between fiscal years 2004 and 2016, before increasing slightly by 0.3 percentage points in fiscal year 2017 to 53.8 percent.

### District operational spending increased \$341 million between fiscal years 2016 and 2017 with \$200 million of the increase spent on instruction

—Between fiscal years 2016 and 2017, Arizona school districts’ operational spending increased by approximately \$341 million, or \$395 per pupil. Much of the increase in spending was the result of Proposition 123. In May 2016, voters passed Proposition 123, which provides school districts with additional resources each year. Those additional resources totaled approximately \$262 million in fiscal year 2016 and approximately \$263 million in fiscal year 2017. Because the monies were not available to districts until after the vote, it is likely that a large portion of these monies were

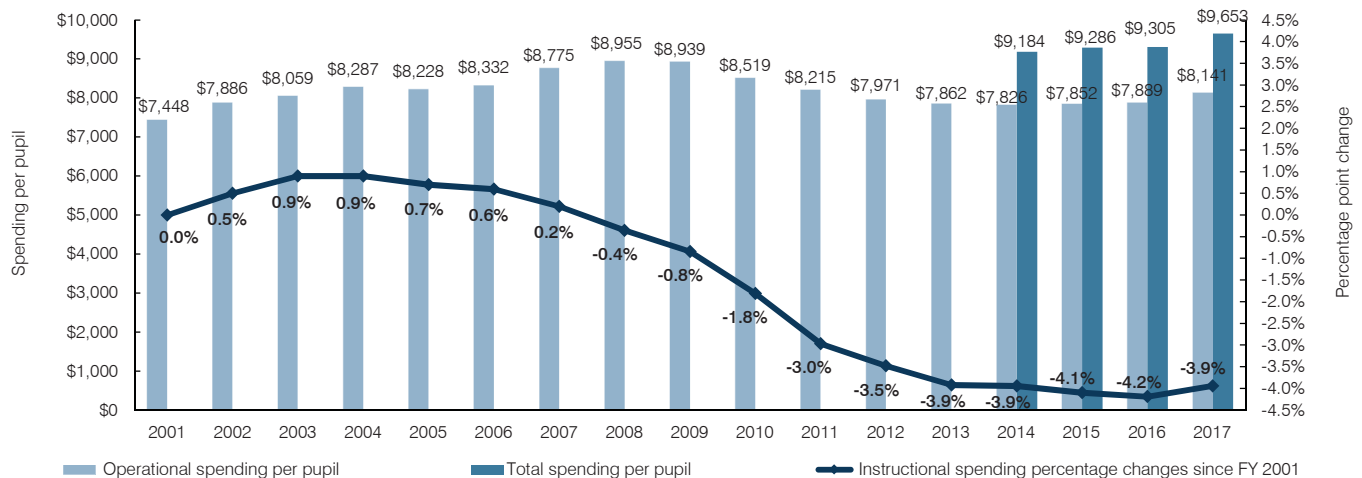
### Comparison of expenditures by operational area, in total and per pupil Fiscal year 2016 versus 2017

	2016	2017	Total increase	Per pupil increase
Instruction	\$3,757,466,481	\$3,958,363,889	\$200,897,408	\$232
Administration	730,535,703	763,609,229	33,073,526	38
Plant operations	851,357,174	884,032,443	32,675,269	38
Food service	375,997,915	381,401,751	5,403,836	7
Transportation	329,849,846	344,766,680	14,916,834	17
Student support	573,359,632	614,408,571	41,048,939	46
Instruction support	403,105,191	416,864,985	13,759,794	17
Total	\$7,021,671,942	\$7,363,447,548	\$341,775,606	\$395

not spent in fiscal year 2016. Proposition 123 monies are comingled with other district monies and are not separately identifiable from other district monies. Therefore, it cannot be determined whether and how the Proposition 123 monies were spent. Additionally, there was no requirement that districts had to spend these monies on instruction, and districts had the option of using the monies for operational or capital purposes. Between fiscal years 2016 and 2017, districts increased spending in all operational areas, with the majority of the increased spending in instruction, which resulted in a slight increase in the state-wide instructional spending percentage. With the additional instructional spending in fiscal year 2017, districts increased the State's average teacher salary from \$46,384 to \$48,372. Additionally, districts employed a total of 211 additional teachers, which resulted in a slight reduction in the State's students per teacher ratio.

**Despite a slight increase between fiscal years 2016 and 2017, percentage of resources spent on instruction remains lower than in most prior years**—Since fiscal year 2001, after controlling for inflation, Arizona school districts' operational spending per pupil has increased 9.3 percent, from \$7,448 (\$5,374 unadjusted) in fiscal year 2001 to \$8,141 in fiscal year 2017. Although districts spent a similar amount per pupil in fiscal year 2017 as they did in fiscal year 2004 when adjusted for inflation, districts spent only 53.8 percent on instruction in fiscal year 2017 compared to 58.6 percent in fiscal year 2004, which was the peak percentage since monitoring began. Since its peak in fiscal year 2004, the State's instructional spending percentage has declined 4.8 percentage points. At the same time, the percentage of available operating dollars spent in all other operational areas has increased. At a state level, the decline in the instructional spending percentage between fiscal years 2004 and 2017 is indicative of fewer actual dollars being spent on instruction. After controlling for inflation, total per pupil spending decreased \$146 per pupil, or 1.8 percent, between fiscal years 2004 and 2017. At this same time, spending on instruction decreased an even greater amount, \$477 per pupil, or 9.8 percent, while spending in all other operational areas increased or remained relatively steady.

**Arizona's operational and total spending per pupil and change in instructional spending percentage since fiscal year 2001 (inflation adjusted to fiscal year 2017 dollars)  
Fiscal years 2001 through 2017**



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

**Districts spent at widely differing levels**—In fiscal year 2017, 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 2017 spending by district ranged from \$6,175 per pupil to \$21,446 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 2017, after excluding Arizona's very small districts, nonoperational spending by district ranged from \$131 per pupil to \$11,308 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 or court order, 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 noninstructional 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 \$597 per pupil for administration; another spent \$1,006 per pupil.
- A medium-sized, rural, unified district spent \$3.08 per square foot for plant operations; another spent \$12.47 per square foot.
- A medium-sized, rural, unified district spent \$2.71 per meal; another spent \$5.03 per meal.
- Two medium-large-sized, urban, elementary districts drove a similar number of miles per rider; one district spent \$3.26 per mile, and the other spent \$9.01 per mile.

**Districts that operate efficiently allocate more of their resources to instruction**—Districts that operate efficiently have more dollars available to spend on instruction. 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 instructional spending 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 2017, 4 districts were found to have a high financial stress level, 39 a moderate level, and 164 a low level. Having a high or moderate financial stress level can be a sign that a district has inefficient operations. However, there are many districts with a low financial stress level 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 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 2017**

Stress level	Number of districts
High stress	4
Moderate stress	39
Low stress	164

**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 2017, Arizona school districts spent approximately \$3,300 less per pupil than the 2015 national average (most recent national data available). This lower spending is seen in instruction, as well as every noninstructional 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 2017, Arizona districts spent 53.8 percent of available operating dollars on instruction, 6.9 percentage points below the national average of 60.7 percent. Many factors may account for Arizona’s lower percentage of instructional spending, one of which is average teacher salary. Compared to the fiscal year 2016 national average (most recent year national data available), Arizona’s average teacher salary was \$46,384 that year, while the national average was \$58,353. Part of the reason for Arizona’s lower average teacher salary may be due to Arizona’s teachers having fewer years of experience, on average, when compared with the national average. Compared to the fiscal year 2016 national average (most recent year national data available), Arizona’s teachers averaged 11 years of experience that year, while the national average was 13.7 years of experience. Another factor that may account for Arizona’s lower percentage of instructional spending is class size. In fiscal year 2016, Arizona’s class size was 18.6 students per teacher compared to the national average of 16 students per teacher. The relatively low instructional spending 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.

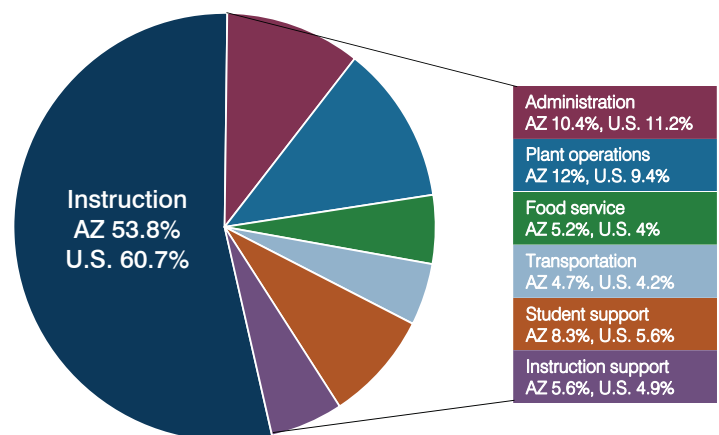
**Comparison of Arizona and U.S. per pupil spending by area**

**Fiscal years 2017 (Arizona) and 2015 (U.S.)**

Spending by area	Arizona average 2017	National average 2015	Difference
Instruction	\$ 4,377	\$ 6,953	\$(2,576)
Administration	844	1,277	(433)
Plant operations	977	1,078	(101)
Food service	422	459	(37)
Transportation	381	483	(102)
Student support	679	644	35
Instruction support	461	560	(99)
<b>Total operational</b>	<b>8,141</b>	<b>11,454</b>	<b>(3,313)</b>
Land and buildings	691	800	(109)
Equipment	424	207	217
Interest	236	347	(111)
Other	161	167	(6)
<b>Total nonoperational</b>	<b>1,512</b>	<b>1,521</b>	<b>(9)</b>
<b>Total per pupil spending</b>	<b>\$ 9,653</b>	<b>\$ 12,975</b>	<b>\$(3,322)</b>

**Comparison of Arizona and U.S. spending by operational area**

**Fiscal years 2017 (Arizona) and 2015 (U.S.)**



**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, revenues by source, graphical summaries of each district’s operational trends, and a financial stress assessment.





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# INTRODUCTION AND OBJECTIVES

Arizona Revised Statutes §41-1279.03 requires the Auditor General to monitor school districts to determine the percentage of every dollar spent in the classroom by a school district and conduct performance audits of Arizona's school districts. This report, the 17th annual report analyzing school district spending, has two main objectives:

- It analyzes state-wide operational spending trends in instruction and six noninstructional 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.<sup>1</sup>
- 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 instructional and noninstructional 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 percentage of students who passed state assessments 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.

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<sup>1</sup> 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.





## Instructional spending increased slightly to 53.8 percent, but remains lower than highest level spent since monitoring began in 2001

In fiscal year 2017, Arizona school districts spent 53.8 percent of available operating dollars on instruction, representing a slight increase over the prior year and the first increase in 13 years.<sup>2</sup> Between fiscal years 2016 and 2017, Arizona school districts' operational spending increased by approximately \$341 million, or \$395 per pupil, and much of the increase in spending was the result of Proposition 123.<sup>3</sup> Districts spent about \$200 million of the increase on instruction and increased the State's average teacher salary by \$1,988, to \$48,372. Additionally, districts employed 211 additional teachers between fiscal years 2016 and 2017. Despite the slight increase in the instructional spending percentage in fiscal year 2017, the percentage remains lower than in most of the prior years since monitoring began in fiscal year 2001. Since its peak in fiscal year 2004, the State's instructional spending percentage has declined 4.8 percentage points. At the same time, the percentage of available operating dollars spent in all other operational areas has increased.

### Instructional spending percentage increased slightly, representing the first increase in 13 years

In fiscal year 2017, Arizona school districts spent 53.8 percent of available operating dollars on instruction. This is a slight increase over the 53.5 percent spent on instruction in fiscal year 2016 and the first increase in the instructional spending percentage in 13 years. Specifically, in fiscal year 2001, 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 instructional spending.<sup>4</sup> Soon after, in fiscal years 2003 and 2004, the State's instructional spending percentage reached its highest level during this 17-year period at 58.6 percent. However, the percentage of resources spent on instruction then declined nearly every year between fiscal years 2004 and 2016, before increasing slightly by 0.3 percentage points in fiscal year 2017 to 53.8 percent.

#### Instruction

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.

<sup>2</sup> 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.

<sup>3</sup> In May 2016, voters passed Proposition 123, which provides school districts with additional resources each year. In fiscal year 2016, districts were provided approximately \$262 million of additional resources, and in fiscal year 2017, approximately \$263 million.

<sup>4</sup> 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.

# District operational spending increased \$341 million between fiscal years 2016 and 2017 with \$200 million of the increase spent on instruction

As shown in Table 1, between fiscal years 2016 and 2017, Arizona school districts' operational spending increased by approximately \$341 million, or \$395 per pupil. Much of the increase in spending was the result of Proposition 123.

In May 2016, voters passed Proposition 123, which provides school districts with additional resources each year. Those additional resources totaled approximately \$262 million in fiscal year 2016 and approximately \$263 million in fiscal year 2017. Because the monies were not available to districts until after the vote, it is likely that a large portion of the monies available in fiscal year 2016 were not spent that year and instead were carried forward

into fiscal year 2017. Unspent fiscal year 2016 Proposition 123 monies and additional fiscal year 2017 Proposition 123 monies were available to be spent starting at the beginning of fiscal year 2017 as school districts were aware of the amount of fiscal year 2017 monies they would be receiving in that year. Proposition 123 monies are comingled with other district monies and are not separately identifiable from other district monies. Therefore, it cannot be determined whether and how the Proposition 123 monies were spent. Additionally, there was no requirement that districts had to spend these monies on instruction, and districts had the option of using the

monies for operational or capital purposes.<sup>5</sup>

As shown in Table 1, between fiscal years 2016 and 2017, districts increased spending in all operational areas, with the majority of the increased spending in instruction. Specifically, districts spent approximately \$200 million, or \$232 per pupil, more in instruction in fiscal year 2017 than in fiscal year 2016, which resulted in a slight increase in the state-wide instructional spending percentage.

As shown in Table 2, with the additional instructional spending in fiscal year 2017, districts increased the State's average teacher salary by \$1,988, or 4.3 percent, to \$48,372.

**Table 1**  
Comparison of expenditures by operational area, in total and per pupil  
Fiscal year 2016 versus 2017

	2016	2017	Total increase	Per pupil increase
Instruction	\$3,757,466,481	\$3,958,363,889	\$200,897,408	\$232
Administration	730,535,703	763,609,229	33,073,526	38
Plant operations	851,357,174	884,032,443	32,675,269	38
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Student support	573,359,632	614,408,571	41,048,939	46
Instruction support	403,105,191	416,864,985	13,759,794	17
Total	\$7,021,671,942	\$7,363,447,548	\$341,775,606	\$395

Source: Auditor General staff analysis of district-reported accounting data and Arizona Department of Education student membership data for fiscal years 2016 and 2017.

**Table 2**  
Comparison of average teacher salary, teacher full-time equivalents (FTEs), and students per teacher  
Fiscal year 2016 versus 2017

	2016	2017	Increase/ (Decrease)
Average teacher salary	\$46,384	\$48,372	\$1,988
Teacher FTEs	48,516	48,727	211
Students per teacher	18.6	18.5	(0.1)

Source: Auditor General staff analysis of district-reported accounting data, district-reported teacher FTEs, and Arizona Department of Education student membership data for fiscal years 2016 and 2017.

<sup>5</sup> Capital purchases are those costs associated with the acquisition of capital assets such as purchasing or leasing land, buildings, and equipment or purchasing certain supplies including textbooks, library books, and instructional aids.



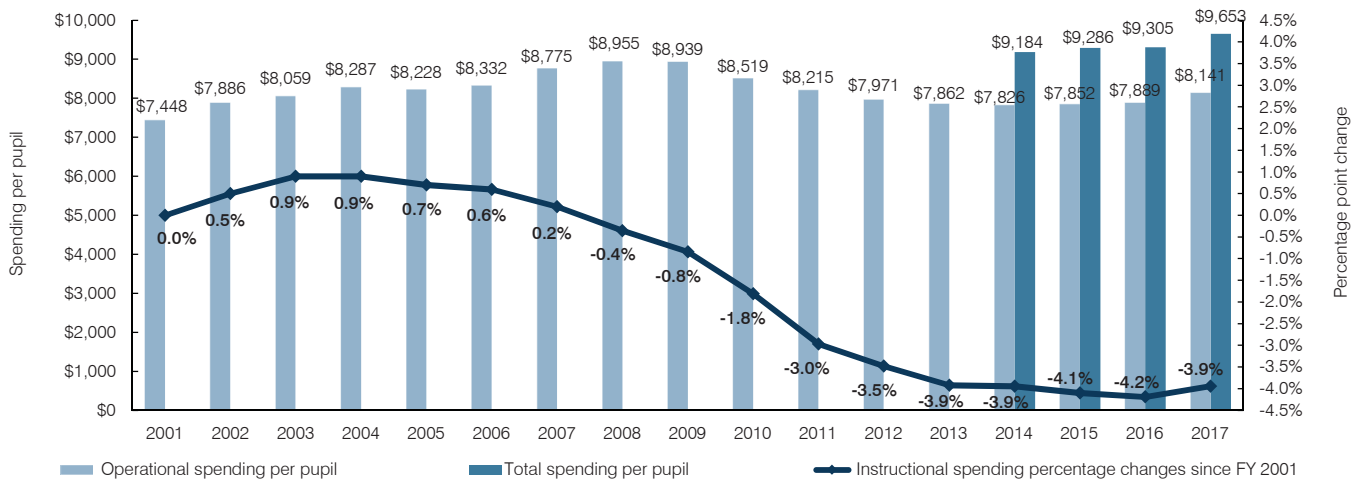
Additionally, districts employed a total of 211 additional teachers, which resulted in a slight reduction in the State’s students per teacher ratio.

## Despite a slight increase between fiscal years 2016 and 2017, percentage of resources spent on instruction remains lower than in most prior years

Although the State’s instructional spending percentage increased slightly in fiscal year 2017, the percentage remains lower than in prior years. Since its peak in fiscal year 2004, the instructional spending percentage has declined 4.8 percentage points. At the same time, the percentage of available operating dollars spent in all other operational areas has increased.

**Percentage of resources spent on instruction has declined overall**—As shown in Figure 1, since fiscal year 2001, after controlling for inflation, Arizona school districts’ operational spending per pupil has increased 9.3 percent, from \$7,448 (\$5,374 unadjusted) in fiscal year 2001 to \$8,141 in fiscal year 2017. As discussed earlier, districts began receiving CSF monies in fiscal year 2002, which contributed to a \$438 per pupil increase and a 0.5 percentage point increase to the state-wide instructional spending percentage. The instructional spending percentage reached its peak in fiscal years 2003 and 2004, but then, between fiscal years 2004 and 2016, the percentage of resources spent on instruction declined, both during times when operational spending decreased as well as times when it increased. As stated earlier, in fiscal year 2017, districts increased operational spending as well as the percentage of resources spent on instruction. Although districts spent a similar amount per pupil in fiscal year 2017 as they did in fiscal year 2004 when adjusted for inflation, districts spent only 53.8 percent on instruction in fiscal year 2017 compared to 58.6 percent in fiscal year 2004, which was the peak percentage since monitoring began.

**Figure 1**  
**Arizona’s operational and total spending per pupil<sup>1</sup> and change in instructional spending percentage since fiscal year 2001 (inflation adjusted to fiscal year 2017 dollars)**  
**Fiscal years 2001 through 2017**

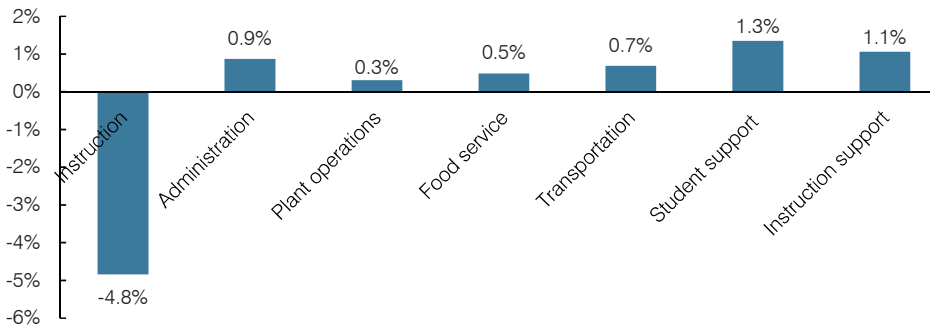


<sup>1</sup> Total spending per pupil was not presented prior to the fiscal year 2015 report. For that report, auditors validated the nonoperational portion of total spending for fiscal years 2014 and 2015. Therefore, total spending per pupil is presented for only fiscal years 2014 through 2017.

Source: Auditor General staff analysis of district-reported accounting data inflation adjusted to fiscal year 2017 dollars and Arizona Department of Education student membership data for fiscal years 2001 through 2017.

**District spending shifted from instruction to other areas**—Since its peak in fiscal year 2004, the State’s instructional spending percentage has declined 4.8 percentage points. As shown in Figure 2, at the same time, the percentage of available operating dollars spent in all other operational areas has increased. The impact of a declining instructional spending percentage varies depending on the cause of the decline. For example, by not operating efficiently in noninstructional areas, a school district will have a lower instructional spending percentage and will have fewer dollars to spend on instruction. 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 instruction, such as National School Lunch Program monies, will also have a lower instructional spending percentage, but it will not spend less on instruction because of having received these monies.

**Figure 2**  
**Percentage point change in spending by operational area**  
**Fiscal year 2004 versus 2017**



Source: Auditor General staff analysis of district-reported accounting data for fiscal years 2004 and 2017.

There may be reasons that noninstructional 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 since fiscal year 2004 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.

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 noninstructional areas may have been more within districts’ control. For example, between fiscal years 2004 and 2017, Arizona school districts added 22.6 million square feet of building space—a 19 percent increase—despite a student enrollment increase of only 6 percent during this same period. This increased the state-wide square footage per student from 138 to 155 square feet. On an inflation-adjusted basis, as shown in Table 3 on page 7, 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, districts that built new schools or added square footage to existing schools in anticipation of increased student enrollment that did not ultimately materialize, 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.

**State-level decline in instructional spending percentage indicative of fewer dollars being spent on instruction**—At a state level, the decline in the instructional spending percentage between fiscal years 2004 and 2017 is indicative of fewer actual dollars being spent on instruction. As shown in Table 3, after controlling for inflation, total per pupil spending decreased \$146 per pupil, or 1.8 percent, between fiscal years 2004 and 2017. At this same time, spending on instruction decreased an even greater amount, \$477 per pupil, or 9.8 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 instructional spending was due to an increase in monies required to be spent outside instruction, but rather represents districts shifting monies from instruction to other operational areas.

**Table 3**  
**Comparison of per pupil expenditures by operational area (inflation adjusted to fiscal year 2017 dollars)**  
**Fiscal year 2004 versus 2017**

	2004	2017	Increase/ (Decrease)
Instruction	\$4,854	\$4,377	\$(477)
Administration	785	844	59
Plant operations	974	977	3
Food service	391	422	31
Transportation	331	381	50
Student support	578	679	101
Instruction support	374	461	87
Total	\$8,287	\$8,141	\$(146)

Source: Auditor General staff analysis of district-reported accounting data inflation adjusted to fiscal year 2017 dollars and Arizona Department of Education student membership data for fiscal years 2004 and 2017.



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

In fiscal year 2017, 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 2017, 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 2017 operational spending by district ranged from \$6,175 per pupil to \$21,446 per pupil. As shown in Table 4, on average, the 30 highest-spending districts spent \$13,362 per pupil, \$6,351 more than the \$7,011

**Table 4**  
**Comparison of operational spending per pupil for Arizona's highest- and lowest-spending districts**  
**Fiscal year 2017**

	Highest-spending districts' average <sup>1</sup>	Lowest-spending districts' average <sup>1</sup>	Difference
Instructional spending percentage	46.7%	54.0%	
Total operational spending	\$13,362	\$7,011	\$6,351
Instruction	6,239	3,783	2,456
Administration	1,927	772	1,155
Plant operations	2,072	832	1,240
Food service	655	393	262
Transportation	809	349	460
Student support	1,023	525	498
Instruction support	637	357	280

<sup>1</sup> Dollar amounts shown are averages of the 30 highest and 30 lowest per pupil operational spending districts in Arizona, excluding very small districts.

Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data and Arizona Department of Education student membership data.

the 30 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.

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 2017, after excluding Arizona's very small districts, nonoperational spending by district ranged from \$131 per pupil to \$11,308 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.

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.

**Table 5**  
**Comparison of revenue sources per pupil for Arizona's highest- and lowest-spending districts**  
**Fiscal year 2017**

Revenue source <sup>1</sup>	Highest-spending districts' average <sup>2</sup>	Lowest-spending districts' average <sup>2</sup>	Difference
Federal impact aid	\$3,205	\$2	\$3,203
Federal grants	2,326	834	1,492
Transportation funding	1,337	317	1,020
Small school adjustment	558	0	558
Additional budgetary funding	1,734	1,268	466
Desegregation	216	10	206
Voter-approved budget overrides	370	331	39
Tax credits	35	49	(14)

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

<sup>2</sup> Dollar amounts shown are averages of the 30 highest and 30 lowest per pupil operational spending districts in Arizona, excluding very small districts.

Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting and budget data and Arizona Department of Education student membership and budget data.

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 5, on average, the 30 highest-spending districts received \$3,203 more per pupil in federal impact aid, \$1,492 more per pupil in federal grants, and \$1,020 more per pupil in transportation funding than the 30 lowest-spending districts. To a lesser extent, the highest-spending districts also received more monies through the small school adjustment and additional budgetary funding, 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 2017, the average cost per mile for urban districts traveling between 231 and 290 miles per rider was \$4.28, while rural districts traveling a similar range of miles per rider averaged \$2.98 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.

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 instruction. 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:

### Cost variance examples

- A very large, urban, unified district spent \$597 per pupil for administration; another spent \$1,006 per pupil.
- A medium-sized, rural, unified district spent \$3.08 per square foot for plant operations; another spent \$12.47 per square foot.
- A medium-sized, rural, unified district spent \$2.71 per meal; another spent \$5.03 per meal.
- Two medium-large-sized, urban, elementary districts drove a similar number of miles per rider; one district spent \$3.26 per mile, and the other spent \$9.01 per mile.

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.

### 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

Less efficient districts:

- Have costly benefit packages and higher noninstructional 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' staffing and salary levels 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.

- 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 on instruction. 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 instructional spending 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 instructional 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 6, in fiscal year 2017, 4 districts were found to have a high financial stress level, 39 a moderate level, and 164 a low level. Having a high or moderate financial stress level can be a sign that a district has inefficient operations. For example, when reviewing the districts determined to have a high or moderate financial stress level and after excluding very small districts, which as previously noted have highly variable spending patterns, 22 of the remaining 31 districts operated inefficiently compared to their peers. However, there are many districts with a low financial stress level 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 low financial stress level may need to take additional actions to operate efficiently or address other areas of concern.

**Table 6**  
**Number of districts by overall financial stress level**  
**Fiscal year 2017**

Stress level	Number of districts
High stress	4
Moderate stress	39
Low stress	164

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





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

In fiscal year 2017, Arizona school districts spent approximately \$3,300 less per pupil than the 2015 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 7, in fiscal year 2017, Arizona school districts spent approximately \$3,300 less per pupil in total than the 2015 national average—the most recent year for available national data. Arizona’s lower spending occurred in operational rather than nonoperational areas. This lower operational spending is seen in instruction, as well as every noninstructional operational area except student support, which was similar to the national average. It is interesting to note that 62 Arizona districts spent more than the national per pupil operational average. Forty-four 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. Sixteen of the 62 districts received federal impact aid monies as a result of their location on tax-exempt federal lands.

As shown in Table 7, Arizona districts’ nonoperational spending was similar to the national average. Arizona districts spent more per

**Table 7**  
**Comparison of Arizona and U.S. per pupil spending by area**  
**Fiscal years 2017 (Arizona) and 2015 (U.S.)**

Spending by area	Arizona average 2017	National average 2015	Difference
Instruction	\$ 4,377	\$ 6,953	\$ (2,576)
Administration	844	1,277	(433)
Plant operations	977	1,078	(101)
Food service	422	459	(37)
Transportation	381	483	(102)
Student support	679	644	35
Instruction support	461	560	(99)
<b>Total operational</b>	<b>8,141</b>	<b>11,454</b>	<b>(3,313)</b>
Land and buildings	691	800	(109)
Equipment	424	207	217
Interest	236	347	(111)
Other	161	167	(6)
<b>Total nonoperational</b>	<b>1,512</b>	<b>1,521</b>	<b>(9)</b>
<b>Total per pupil spending</b>	<b>\$ 9,653</b>	<b>\$ 12,975</b>	<b>\$(3,322)</b>

Source: Auditor General staff analysis of fiscal year 2017 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 2014-15*, January 2018.

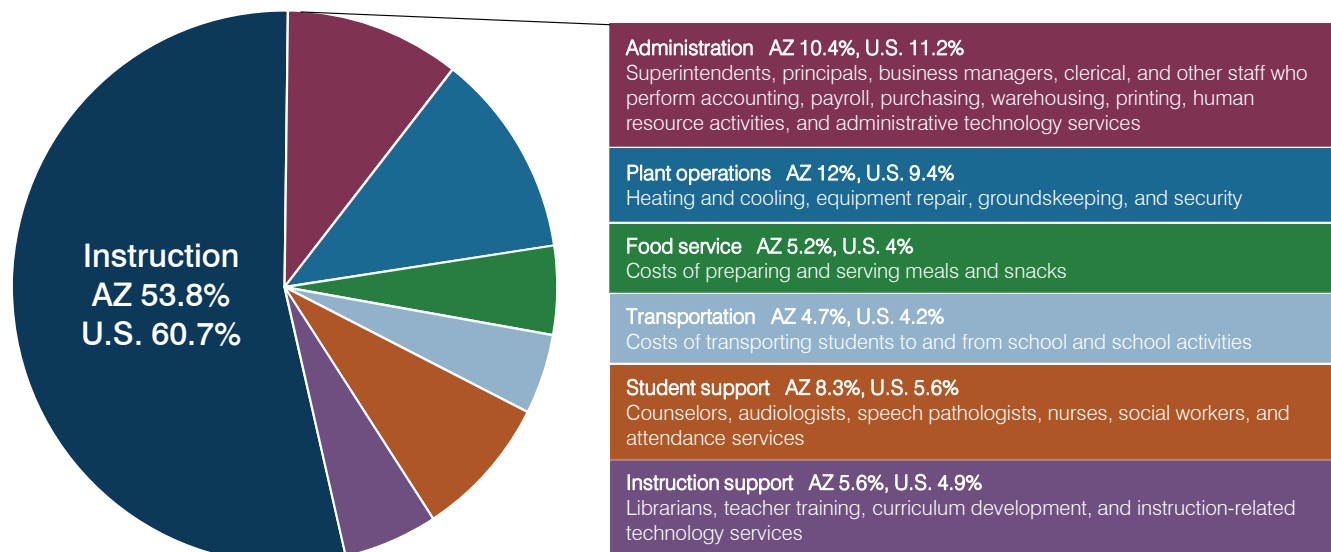
pupil on equipment but less on land and buildings and interest, and a similar amount on other programs, such as adult education and community service that are outside the scope of preschool through grade 12 education.

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 2017, 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 2015, which was the most recent year for available national data. In fiscal year 2015, school districts nation-wide received 8 percent of their revenues from federal sources and 92 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 3, in fiscal year 2017, Arizona districts spent 53.8 percent of available operating dollars on instruction, 6.9 percentage points below the most recent national average of 60.7 percent. Many factors may account for Arizona’s lower percentage of instructional spending, one of which is average teacher salary. Compared to the fiscal year 2016 national average (the most recent year for available national data), Arizona’s average teacher salary was \$46,384 that year, while the national average was \$58,353. Part of the reason for Arizona’s lower average teacher salary may be due to Arizona’s teachers having fewer years of experience, on average, when compared with the national average. Compared to the fiscal year 2016 national average (the most recent year for available national data), Arizona’s teachers averaged 11 years of experience that year, while the national average was 13.7 years of experience. Another factor that may account for Arizona’s lower percentage of instructional spending is class size. Compared to the fiscal year 2016 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 students per teacher.

**Figure 3**  
**Comparison of Arizona and U.S. spending by operational area**  
**Fiscal years 2017 (Arizona) and 2015 (U.S.)**



Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data and National Center for Education Statistics *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2014-15*, January 2018.

The relatively low instructional spending 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. For example, 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.

# State of Arizona

Total operational spending<sup>1</sup>: \$7,363,447,548

Number of districts: 236

Students attending:

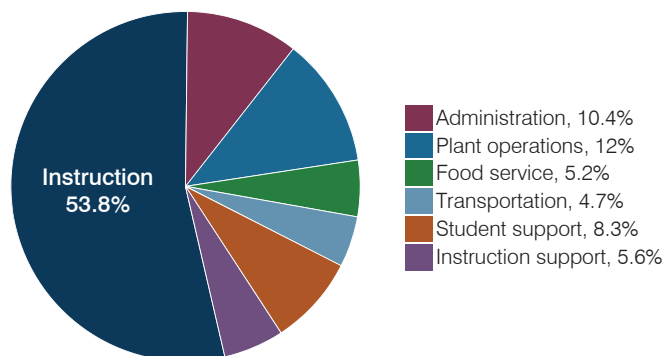
904,453

Number of schools:

1,373

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures

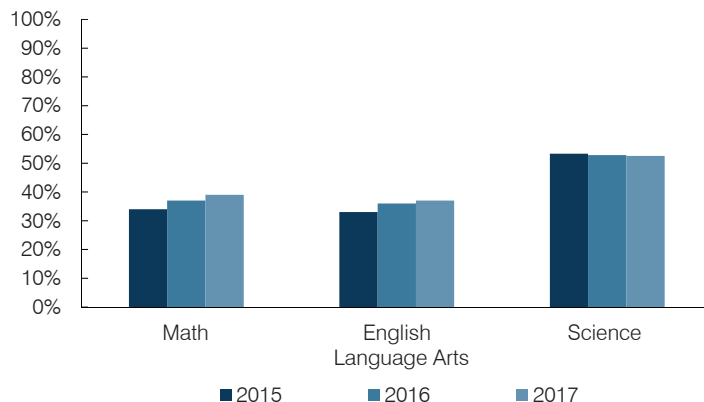
Operational area	Measure	2015	2016	2017
Administration	Cost per pupil	\$780	\$806	\$844
	Students per administrative position	67	67	67
Plant operations	Cost per square foot	\$6.09	\$6.10	\$6.30
	Square footage per student	153	154	155
Food service	Cost per meal	\$2.79	\$2.81	\$2.88
Transportation	Cost per mile	\$3.66	\$3.72	\$3.84
	Cost per rider	\$1,071	\$1,092	\$1,198

### Per pupil spending

Spending by area	State			National average 2015
	2015	2016	2017	
Instruction	\$4,105	\$4,145	\$4,377	\$6,953
Administration	780	806	844	1,277
Plant operations	930	939	977	1,078
Food service	417	415	422	459
Transportation	371	364	381	483
Student support	613	633	679	644
Instruction support	442	444	461	560
<b>Total operational</b>	<b>\$7,658</b>	<b>\$7,746</b>	<b>\$8,141</b>	<b>\$11,454</b>
Land and buildings	\$641	\$621	\$691	\$800
Equipment	383	400	424	207
Interest	225	216	236	347
Other	150	153	161	167
<b>Total nonoperational</b>	<b>\$1,399</b>	<b>\$1,390</b>	<b>\$1,512</b>	<b>\$1,521</b>
<b>Total per pupil spending</b>	<b>\$9,057</b>	<b>\$9,136</b>	<b>\$9,653</b>	<b>\$12,975</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	2015	2016	2017
Attendance rate	94%	N/A	94%
Graduation rate	78%	80%	N/A
Poverty rate	23%	22%	N/A
Special education population	N/A	N/A	12%
Students per teacher	18.6	18.6	18.5
Average teacher salary	\$46,008	\$46,384	\$48,372
Amount from Prop 301	\$5,034	\$5,315	\$5,840
Average years of teacher experience	11.0	11.0	11.3
Percentage of teachers in first 3 years	20%	20%	19%

### Per pupil revenues

Revenues by source	State		National average 2015
	2016	2017	
Federal	\$1,318	\$1,318	\$1,094
State	3,780	3,831	6,000
Local	4,268	4,443	5,809
<b>Total per pupil revenues</b>	<b>\$9,349</b>	<b>\$9,592</b>	<b>\$12,903</b>

### Select revenues from common sources

	2016	2017	N/A
Equalization formula funding	\$5,471	\$5,503	N/A
Amount from Prop 123	243	245	N/A
Prop 123 additional funding	46	46	N/A
Grants	1,182	1,185	N/A
Donations and tax credits	86	89	N/A

### Select 2017 revenues from less common sources

	Amount received range per pupil		Number of districts receiving
	Min	Max	
Desegregation	\$91	\$2,029	18
Small school adjustment	411	34,561	48
Federal impact aid	5	40,384	49
Voter-approved levy increases	1	8,015	133

<sup>1</sup> See Appendix B for sources and methodology.

**Instructional spending percentage**

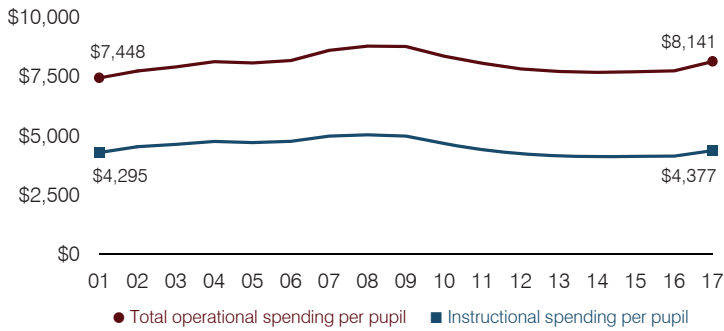
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.7	58.2	58.6	58.6	58.4	58.3	57.9	57.3	56.9	55.9	54.7	54.2	53.8	53.8	53.6	53.5	53.8

<b>TRENDS AND FINANCIAL STRESS ASSESSMENT</b> Fiscal years as indicated	<b>OPERATIONAL SPENDING DETAIL</b> Fiscal year 2017
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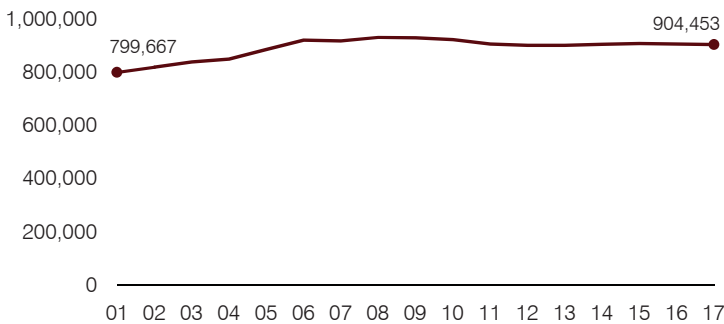
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent from \$7,971 in fiscal year 2012 to \$8,141 in fiscal year 2017. The percentage of dollars spent on instruction decreased from 54.2 to 53.8 percent. As a percentage of total operational spending, administration and student support increased slightly while all other noninstructional areas remained relatively 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 2017 dollars)**



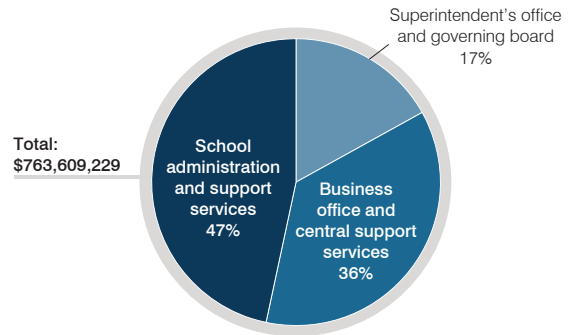
**Students attending**



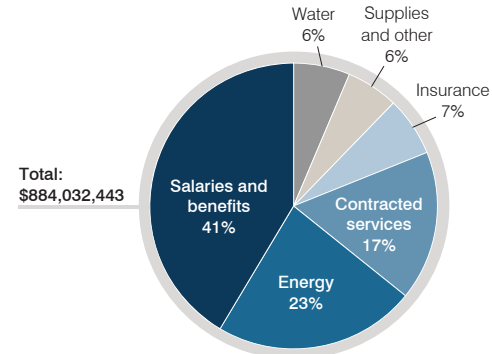
**Financial stress assessment**

Overall financial stress level:	Number of districts		
	Low	Moderate	High
Measure: 2015 through 2017	164	39	4
Change in number of district students	151	39	17
Spending exceeded operating/capital budgets	179	18	10
Spending increase election results	77	4	11
Operating reserve percentage, Trend	174	10	23
Years of capital reserve held	137	61	9
Current financial and internal control status	143	42	8

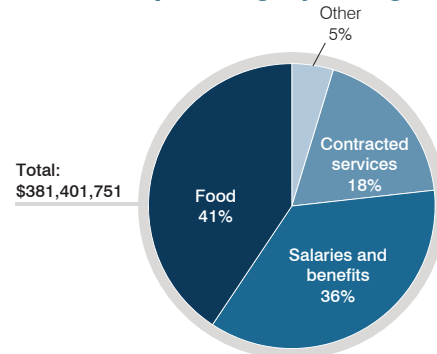
**Administrative spending by category**



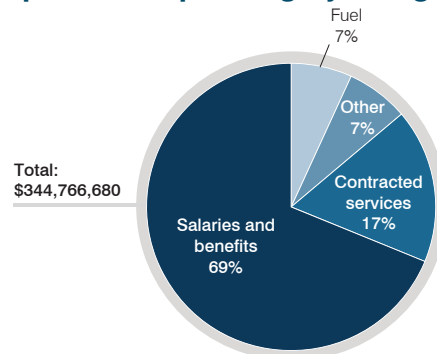
**Plant operations spending by category**



**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<sup>1</sup>

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

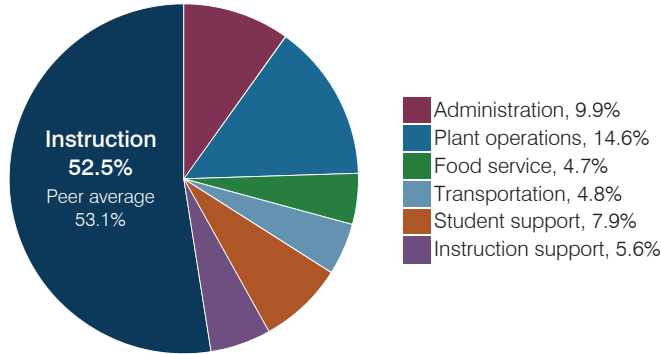
District size, location: Medium-large, Suburb

Students attending: 7,721

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	\$710	\$837	\$844
	Students per administrative position	71	69	67
Plant operations	Cost per square foot	\$8.14	\$6.01	\$6.30
	Square footage per student	128	157	155
Food service	Cost per meal	\$3.16	\$3.04	\$2.88
Transportation	Cost per mile	\$3.72	\$3.61	\$3.84
	Cost per rider	\$1,324	\$1,278	\$1,198

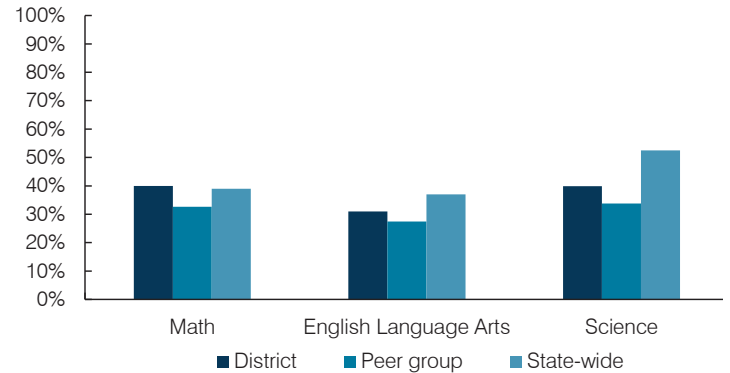
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,700	\$ 3,775	\$ 3,991	\$ 4,377
Administration	725	710	837	844
Plant operations	1,066	1,046	965	977
Food service	313	339	324	422
Transportation	318	345	433	381
Student support	537	568	640	679
Instruction support	322	401	338	461
<b>Total operational</b>	<b>\$ 6,981</b>	<b>\$ 7,184</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 530	\$ 3,481	\$ 890	\$ 691
Equipment	146	537	406	424
Interest	258	298	258	236
Other	18	23	146	161
<b>Total nonoperational</b>	<b>\$ 952</b>	<b>\$ 4,339</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,933</b>	<b>\$ 11,523</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	89%	87%	80%
Poverty rate (2016)	12%	16%	22%
Special education population	10%	11%	12%
Students per teacher	21.8	21.7	18.5
Average teacher salary	\$40,425	\$49,138	\$48,372
Amount from Prop 301	\$6,698	\$8,138	\$5,840
Average years of teacher experience	8.1	10.3	11.3
Percentage of teachers in first 3 years	33%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 515	\$ 566	\$ 781	\$ 1,318
State	3,429	5,627	3,243	3,831
Local	4,566	4,869	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,510</b>	<b>\$ 11,062</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,316	\$ 5,355	\$ 5,442	\$ 5,503
Amount from Prop 123	241	243	240	245
Prop 123 additional funding	50	49	47	46
Grants	593	612	866	1,185
Donations and tax credits	70	94	157	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 130	\$ 91	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	0	0	3 of 15
Voter-approved levy increases	1,551	1,825	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

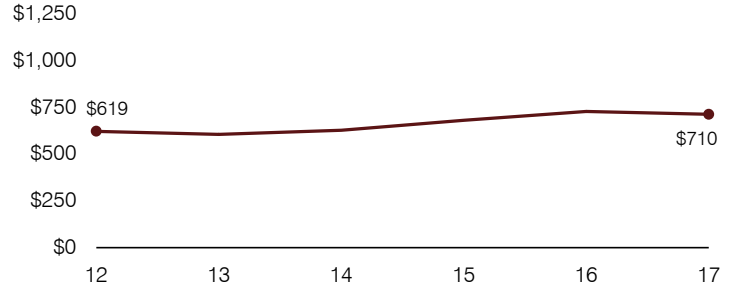
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.7	53.3	54.6	51.6	51.3	56.1	53.8	54.3	53.7	53.4	53.1	51.9	52.6	52.2	53.0	53.0	52.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

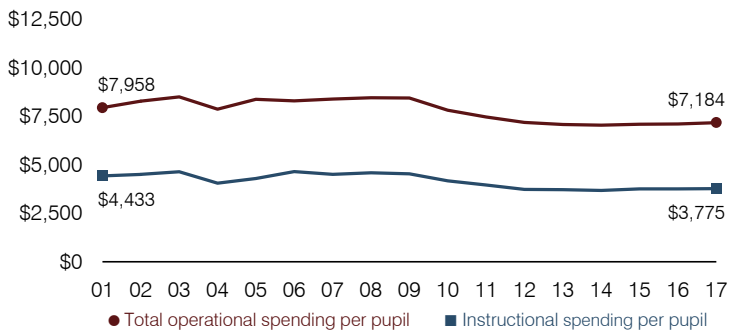
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to the 2012 levels. The percentage of dollars spent on instruction remained fairly stable, increasing slightly overall from 51.9 to 52.5 percent. As a percentage of total operational spending, transportation and student support decreased slightly, while administration and instruction support increased slightly. Plant operations and food service remained fairly stable.

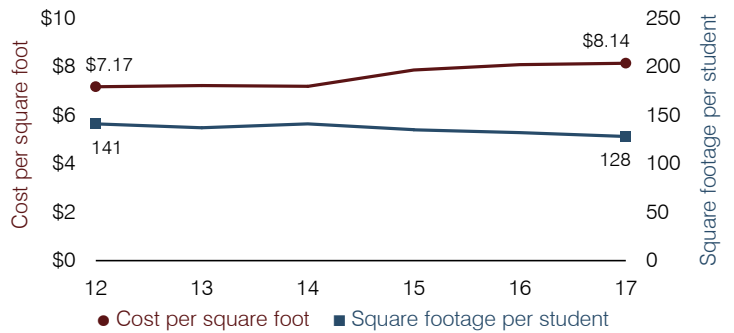
**Administrative cost per pupil**



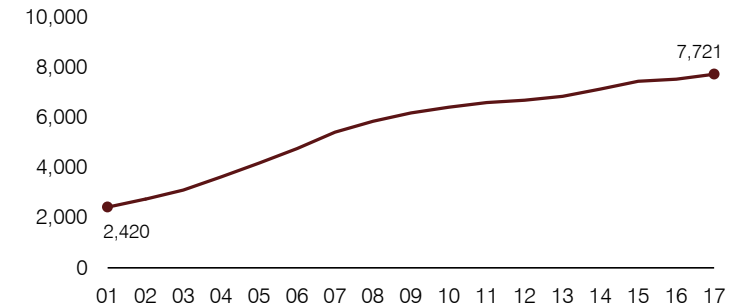
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



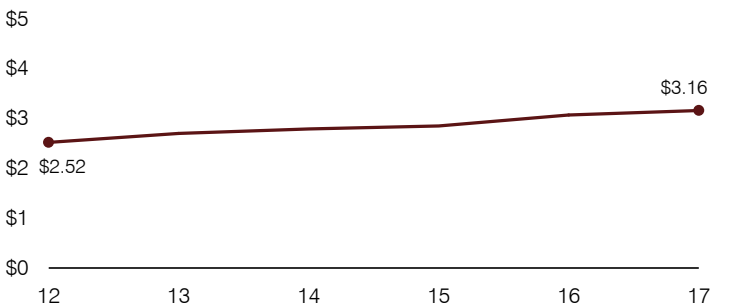
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



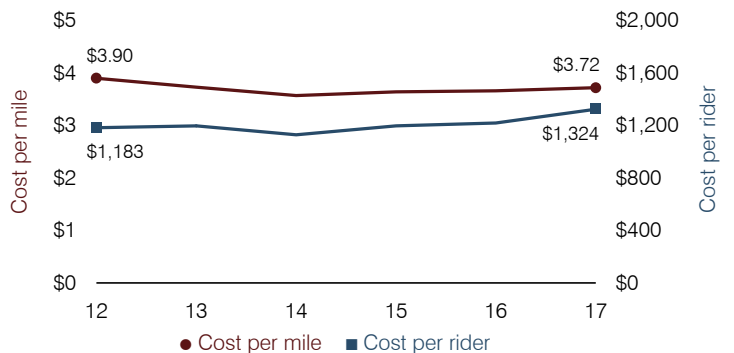
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Aguila Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

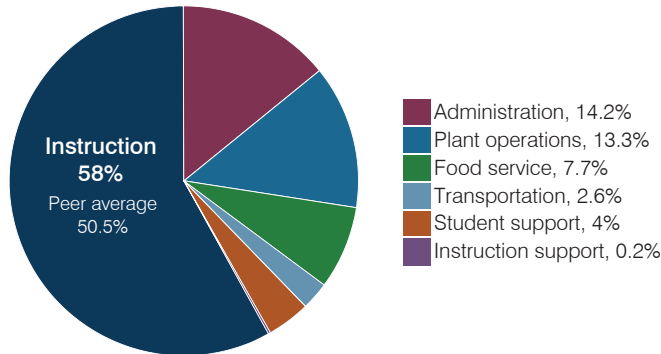
148

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

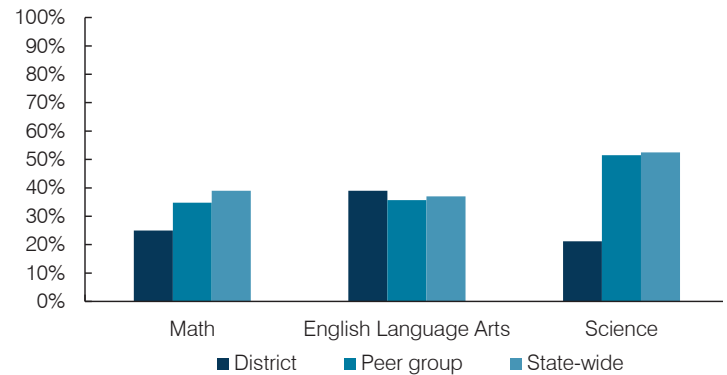
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,375	\$3,137	\$844
	Students per administrative position	39	32	67
Plant operations	Cost per square foot	\$5.96	\$6.96	\$6.30
	Square footage per student	215	412	155
Food service	Cost per meal	\$3.11	\$5.79	\$2.88
Transportation	Cost per mile	\$0.75	\$1.87	\$3.84
	Cost per rider	\$511	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,667	\$ 5,603	\$ 8,613	\$ 4,377
Administration	1,438	1,375	3,137	844
Plant operations	1,785	1,280	2,644	977
Food service	727	748	1,000	422
Transportation	301	256	961	381
Student support	368	381	601	679
Instruction support	61	18	498	461
<b>Total operational</b>	<b>\$ 10,347</b>	<b>\$ 9,661</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 719	\$ 0	\$ 1,161	\$ 691
Equipment	208	210	735	424
Interest	6	14	31	236
Other	632	756	90	161
<b>Total nonoperational</b>	<b>\$ 1,565</b>	<b>\$ 980</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,912</b>	<b>\$ 10,641</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	37%	34%	22%
Special education population	14%	15%	12%
Students per teacher	14.8	14.8	18.5
Average teacher salary	\$47,114	\$46,717	\$48,372
Amount from Prop 301	\$4,634	\$4,152	\$5,840
Average years of teacher experience	11.3	11.3	11.3
Percentage of teachers in first 3 years	10%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,942	\$ 1,945	\$ 2,908	\$ 1,318
State	6,658	6,036	5,692	3,831
Local	3,397	3,115	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,997</b>	<b>\$ 11,096</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,649	\$ 6,368	\$ 9,932	\$ 5,503
Amount from Prop 123	268	274	315	245
Prop 123 additional funding	53	51	57	46
Grants	4,267	3,081	2,701	1,185
Donations and tax credits	93	92	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	58.0

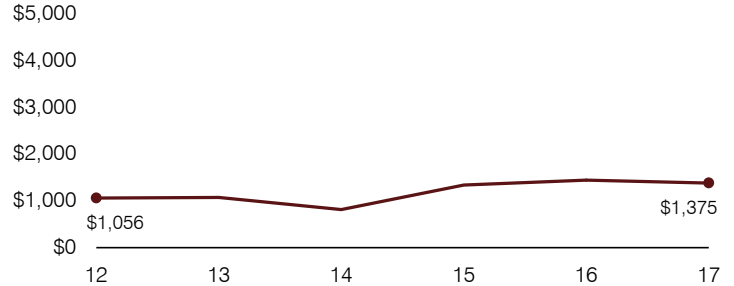
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

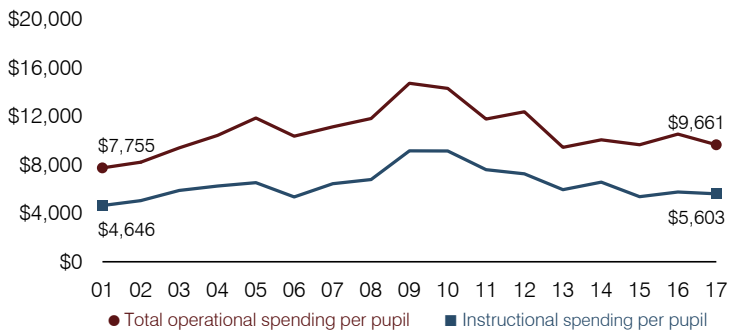
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 22 percent. The percentage of dollars spent on instruction varied year to year, ranging from an overall high of 65.4 to a low of 54.8. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration, food service, and student support increased substantially.

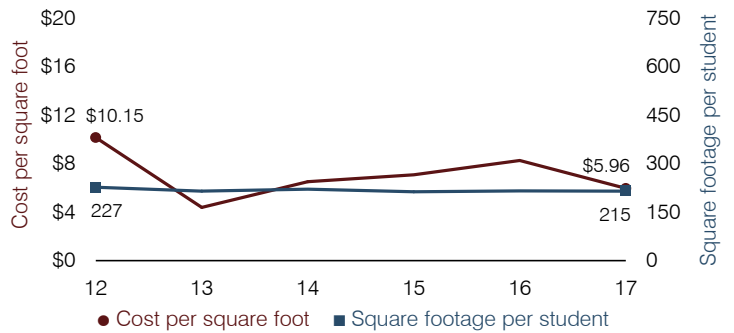
### Administrative cost per pupil



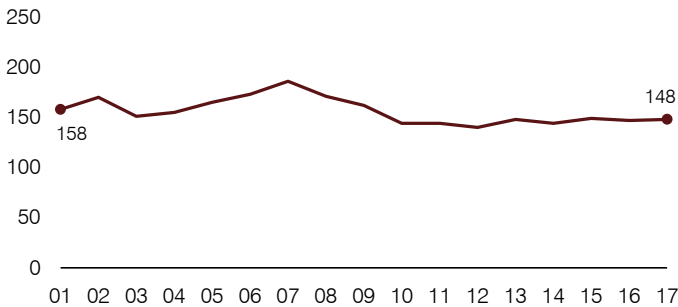
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



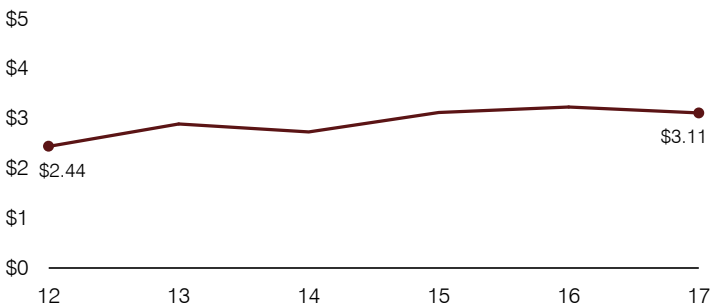
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**High**

Measure: 2015 through 2017

Assessment

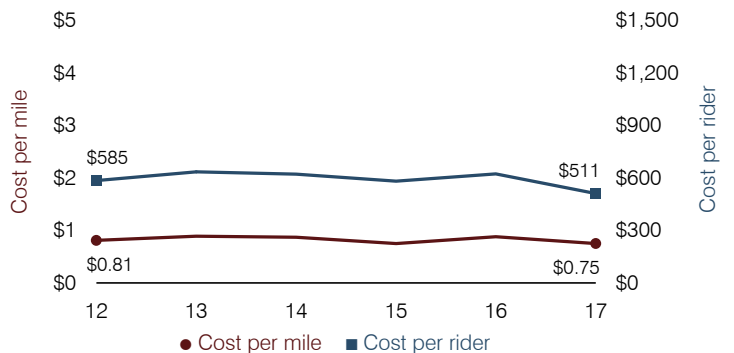
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	No election held
Operating reserve percentage, Trend	0.5%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status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

Low

Moderate

High

### Transportation costs per mile and per rider



# Ajo Unified School District

Pima County

Efficiency peer groups 6 and T-9, Achievement peer group 5<sup>1</sup>

Legislative district(s): 4

District size, location:

Small, Town

Students attending:

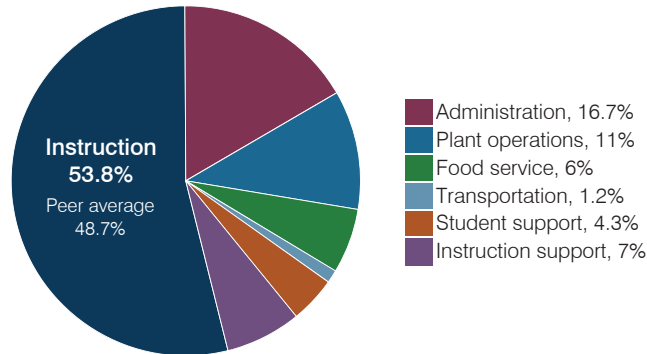
419

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	\$1,306	\$1,784	\$844
	Students per administrative position	60	44	67
Plant operations	Cost per square foot	\$3.38	\$4.85	\$6.30
	Square footage per student	256	348	155
Food service	Cost per meal	\$2.96	\$3.70	\$2.88
Transportation	Cost per mile	\$3.97	\$2.60	\$3.84
	Cost per rider	\$1,921	\$1,363	\$1,198

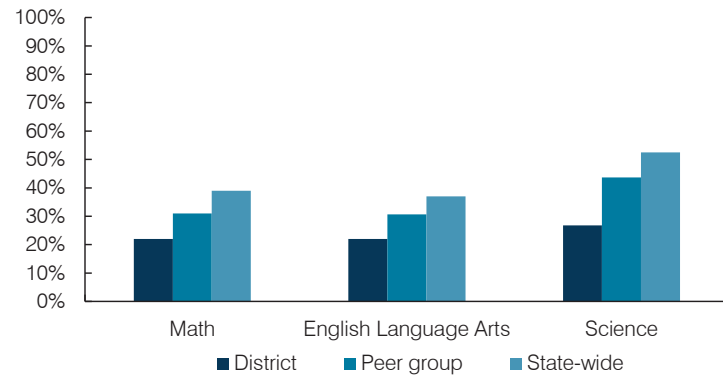
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,468	\$ 4,222	\$ 5,470	\$ 4,377
Administration	1,285	1,306	1,784	844
Plant operations	1,106	864	1,587	977
Food service	448	469	534	422
Transportation	91	92	571	381
Student support	339	342	642	679
Instruction support	1,077	545	423	461
<b>Total operational</b>	<b>\$ 8,814</b>	<b>\$ 7,840</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 332	\$ 828	\$ 437	\$ 691
Equipment	226	345	479	424
Interest	0	0	179	236
Other	1	7	45	161
<b>Total nonoperational</b>	<b>\$ 559</b>	<b>\$ 1,180</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,373</b>	<b>\$ 9,020</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	93%	85%	80%
Poverty rate (2016)	25%	24%	22%
Special education population	NR	13%	12%
Students per teacher	16.1	17.0	18.5
Average teacher salary	\$44,386	\$44,553	\$48,372
Amount from Prop 301	\$5,397	\$5,512	\$5,840
Average years of teacher experience	14.4	12.8	11.3
Percentage of teachers in first 3 years	21%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,344	\$ 1,056	\$ 2,411	\$ 1,318
State	4,858	6,132	3,824	3,831
Local	2,558	2,524	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,760</b>	<b>\$ 9,712</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,555	\$ 6,370	\$ 7,159	\$ 5,503
Amount from Prop 123	284	284	285	245
Prop 123 additional funding	57	56	57	46
Grants	2,521	2,079	1,876	1,185
Donations and tax credits	75	87	246	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	0	0	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

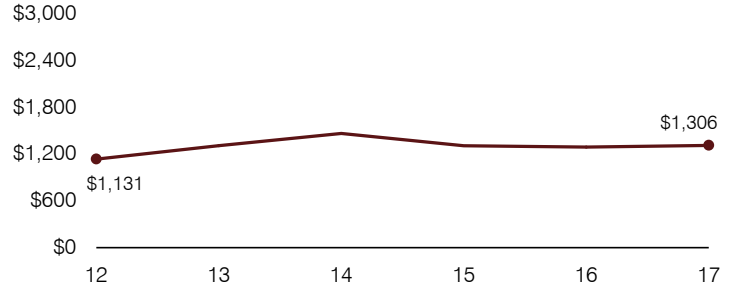
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	61.7	60.1	60.2	55.0	55.4	56.7	56.9	59.4	60.2	55.6	50.3	49.8	51.4	53.9	50.7	53.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

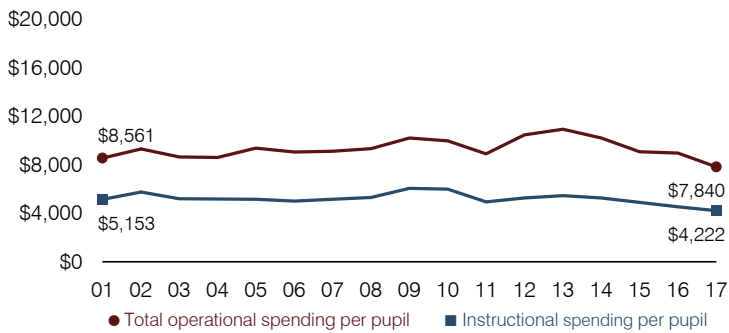
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 25 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 50.3 to 53.8 percent. Overall, as a percentage of total operational spending, student support and instruction support decreased substantially, while administration and food service increased substantially.

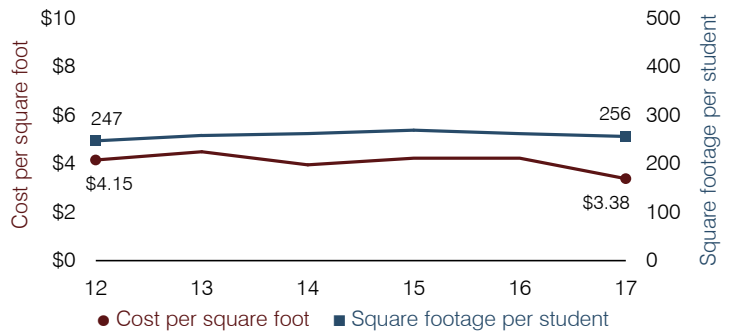
**Administrative cost per pupil**



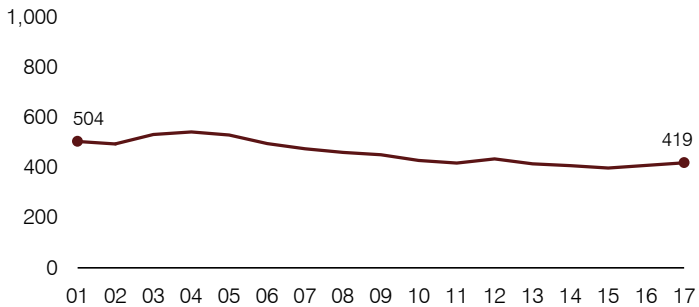
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



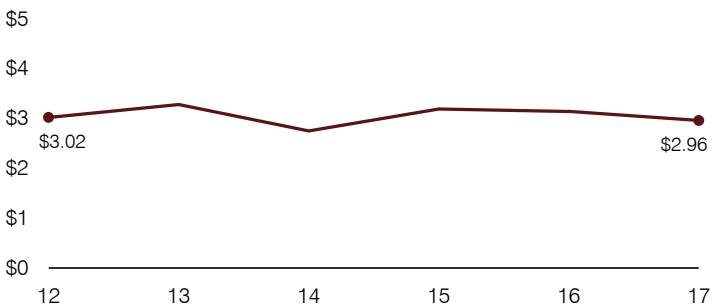
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



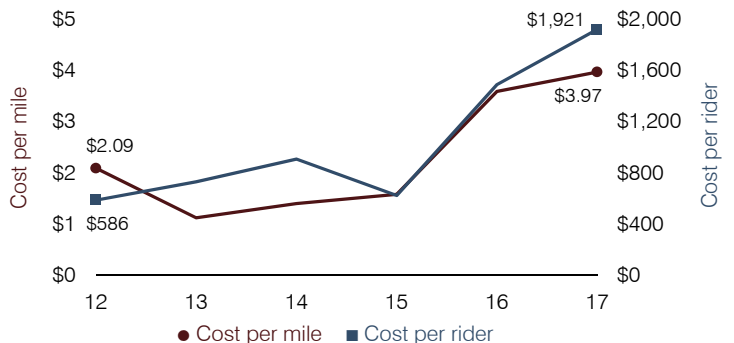
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	9.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Alhambra Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 15<sup>1</sup>

Legislative district(s): 29 and 30

District size, location:

Large, City

Students attending:

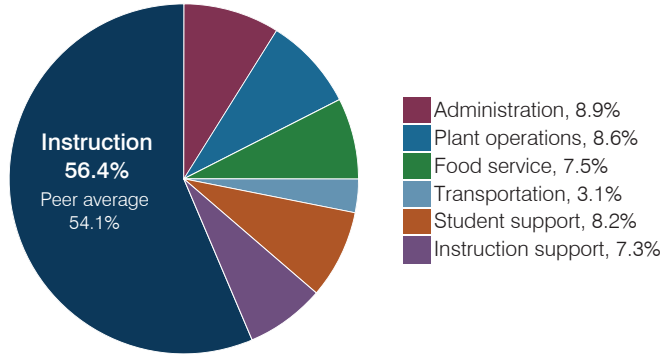
12,524

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	\$777	\$796	\$844
	Students per administrative position	85	75	67
Plant operations	Cost per square foot	\$5.97	\$6.23	\$6.30
	Square footage per student	126	135	155
Food service	Cost per meal	\$3.33	\$2.77	\$2.88
Transportation	Cost per mile	\$7.67	\$6.81	\$3.84
	Cost per rider	\$971	\$942	\$1,198

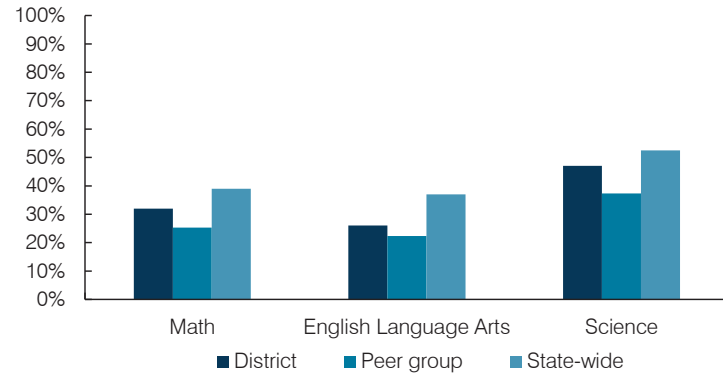
Very low
Low
Comparable
High
Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,311	\$ 4,939	\$ 4,304	\$ 4,377
Administration	756	777	796	844
Plant operations	739	756	837	977
Food service	693	659	566	422
Transportation	272	272	303	381
Student support	578	717	671	679
Instruction support	607	642	511	461
<b>Total operational</b>	<b>\$ 7,956</b>	<b>\$ 8,762</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 218	\$ 131	\$ 499	\$ 691
Equipment	334	455	357	424
Interest	2	1	361	236
Other	59	59	168	161
<b>Total nonoperational</b>	<b>\$ 613</b>	<b>\$ 646</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,569</b>	<b>\$ 9,408</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	45%	44%	22%
Special education population	10%	10%	12%
Students per teacher	20.6	19.1	18.5
Average teacher salary	\$58,362	\$52,696	\$48,372
Amount from Prop 301	\$4,786	\$4,542	\$5,840
Average years of teacher experience	10.4	10.3	11.3
Percentage of teachers in first 3 years	14%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,875	\$ 1,698	\$ 1,522	\$ 1,318
State	4,648	4,630	4,236	3,831
Local	2,158	2,234	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,681</b>	<b>\$ 8,562</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,020	\$ 5,055	\$ 5,133
Amount from Prop 123	235	236	235
Prop 123 additional funding	44	44	44
Grants	1,900	1,724	1,543
Donations and tax credits	22	23	45

#### Select revenues from less common sources

	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	1,114	1,154	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	56.4

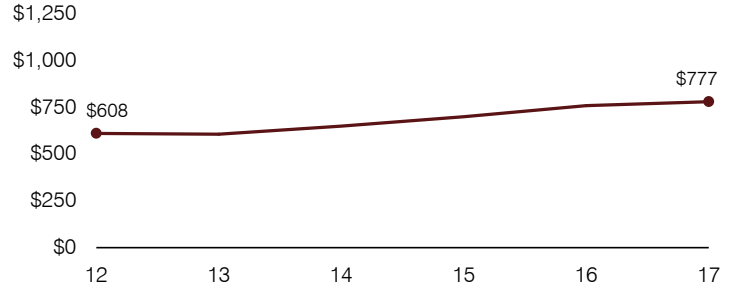
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

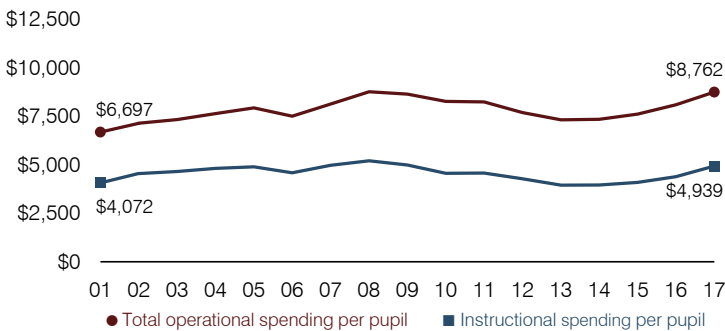
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 14 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 55.5 to 56.4 percent. Overall, as a percentage of total operational spending, plant operations, food service, and transportation decreased slightly, while administration and student support increased slightly.

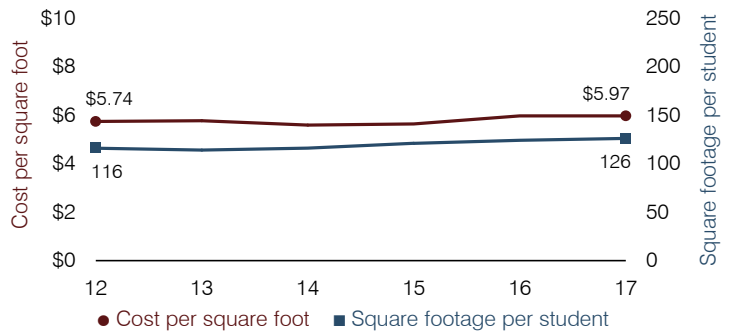
### Administrative cost per pupil



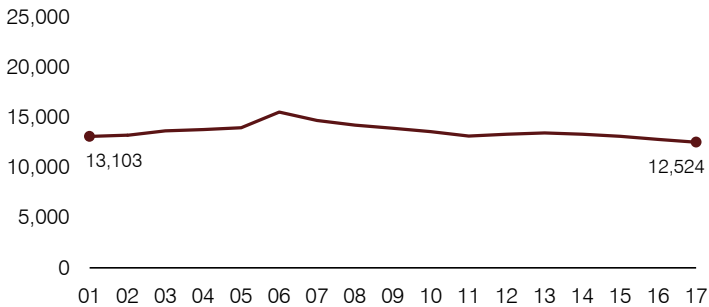
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



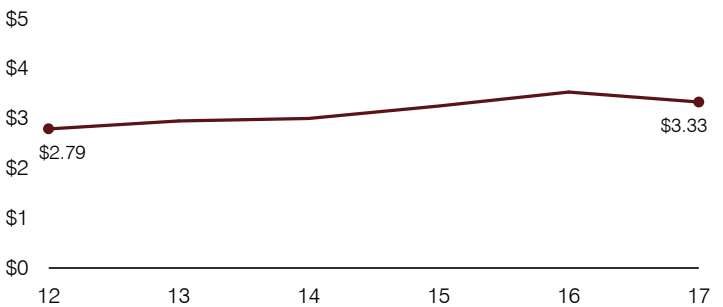
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

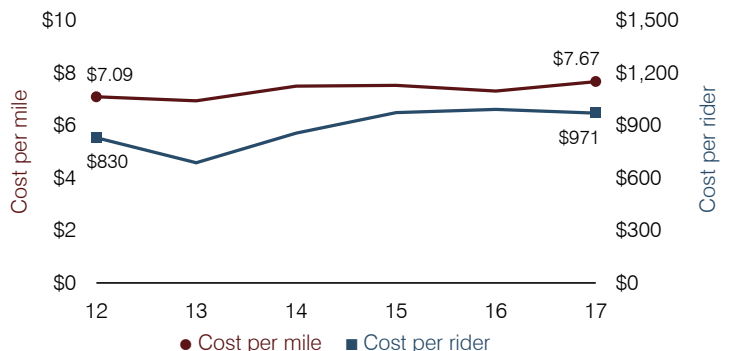
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control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

Low

Moderate

High

### Transportation costs per mile and per rider



# Alpine Elementary School District

Apache County

Efficiency peer groups 11 and T-11, Achievement peer group 18<sup>1</sup>

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

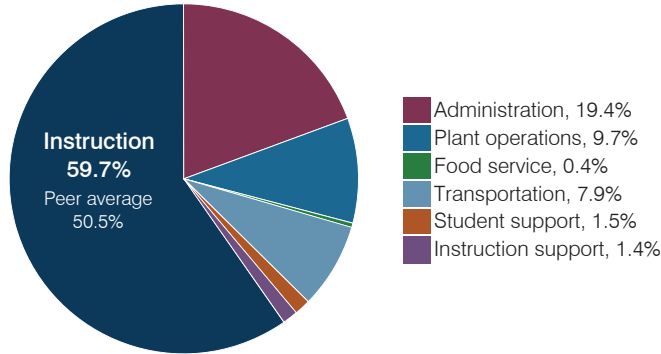
57

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

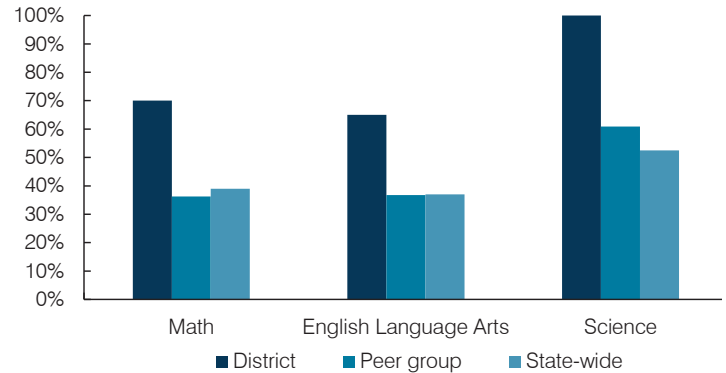
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,222	\$3,137	\$844
	Students per administrative position	38	32	67
Plant operations	Cost per square foot	\$6.23	\$6.96	\$6.30
	Square footage per student	259	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	\$0.49	\$1.87	\$3.84
	Cost per rider	\$1,600	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,794	\$ 9,876	\$ 8,613	\$ 4,377
Administration	2,382	3,222	3,137	844
Plant operations	1,524	1,611	2,644	977
Food service	54	62	1,000	422
Transportation	1,224	1,308	961	381
Student support	132	245	601	679
Instruction support	426	232	498	461
<b>Total operational</b>	<b>\$ 15,536</b>	<b>\$ 16,556</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 223	\$ 31	\$ 1,161	\$ 691
Equipment	52	547	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 275</b>	<b>\$ 578</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,811</b>	<b>\$ 17,134</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	29%	26%	22%
Special education population	17%	14%	12%
Students per teacher	11.5	14.6	18.5
Average teacher salary	\$60,612	\$49,194	\$48,372
Amount from Prop 301	\$4,050	\$5,175	\$5,840
Average years of teacher experience	21.0	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,468	\$ 989	\$ 2,908	\$ 1,318
State	7,615	10,903	5,692	3,831
Local	6,482	4,446	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,565</b>	<b>\$ 16,338</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 13,987	\$ 15,409	\$ 9,932	\$ 5,503
Amount from Prop 123	317	284	315	245
Prop 123 additional funding	55	58	57	46
Grants	3,857	1,706	2,701	1,185
Donations and tax credits	203	206	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

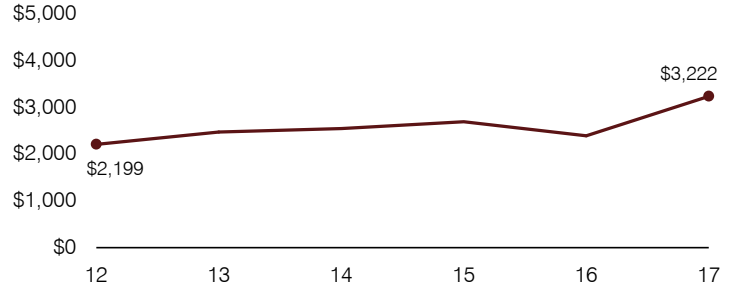
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.3	61.0	54.3	52.3	51.4	52.9	51.0	56.2	58.4	59.1	58.2	57.9	59.2	59.3	61.2	63.0	59.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

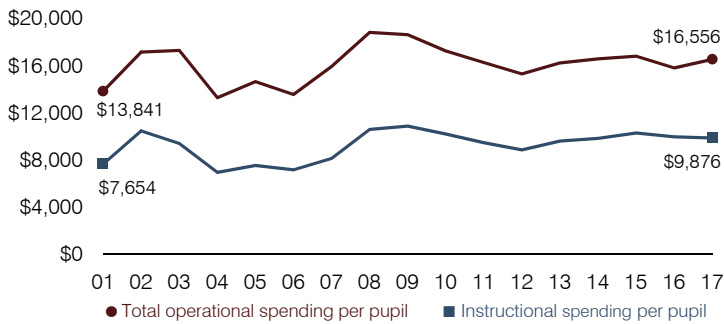
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction increased overall from 57.9 to 59.7 percent. As a percentage of total operational spending, some noninstructional areas varied year to year, as is common for very small districts. Overall, plant operations, transportation, and instruction support decreased substantially.

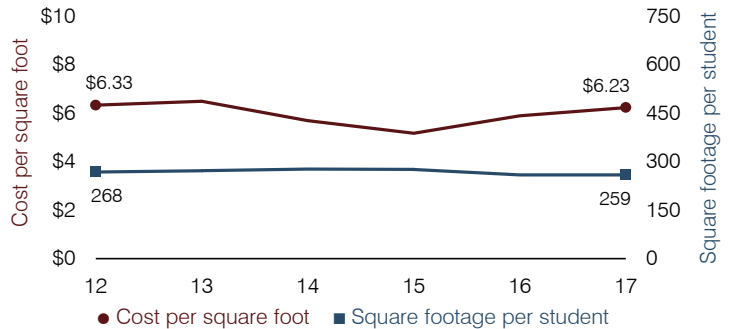
**Administrative cost per pupil**



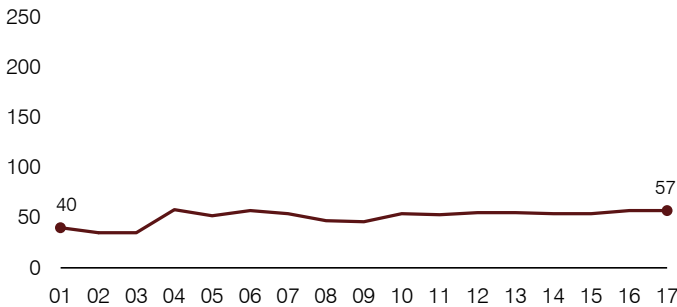
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**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 2012 through 2017.

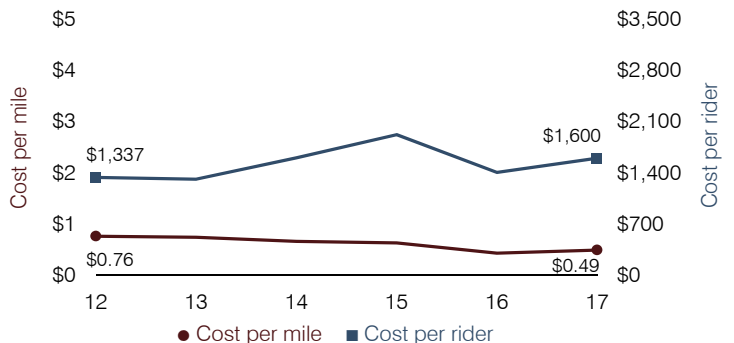
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	10.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 2 and 4

District size, location:

Medium, Rural

Students attending:

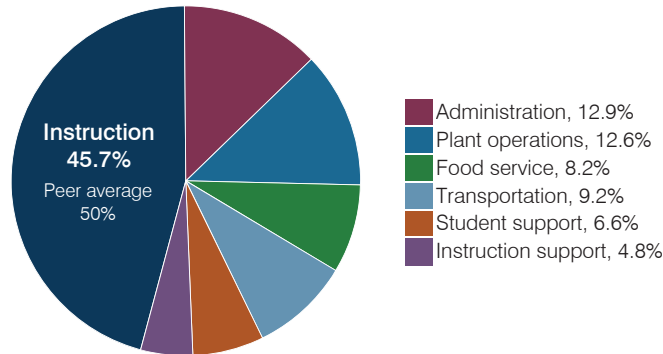
601

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	\$1,393	\$1,060	\$844
	Students per administrative position	48	58	67
Plant operations	Cost per square foot	\$7.39	\$6.71	\$6.30
	Square footage per student	183	153	155
Food service	Cost per meal	\$3.11	\$3.04	\$2.88
Transportation	Cost per mile	\$2.01	\$2.95	\$3.84
	Cost per rider	\$1,073	\$1,037	\$1,198

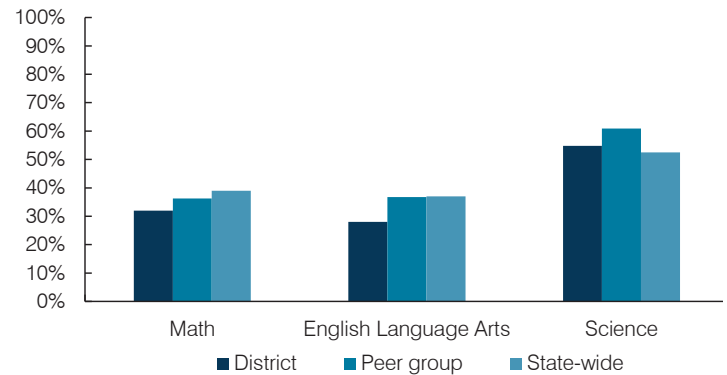
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,394	\$ 4,909	\$ 4,115	\$ 4,377
Administration	1,364	1,393	1,060	844
Plant operations	1,354	1,353	1,004	977
Food service	775	878	571	422
Transportation	850	987	427	381
Student support	662	711	528	679
Instruction support	499	513	463	461
<b>Total operational</b>	<b>\$ 9,898</b>	<b>\$ 10,744</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 394	\$ 1	\$ 917	\$ 691
Equipment	298	704	314	424
Interest	22	38	77	236
Other	188	425	148	161
<b>Total nonoperational</b>	<b>\$ 902</b>	<b>\$ 1,168</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,800</b>	<b>\$ 11,912</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	25%	26%	22%
Special education population	14%	14%	12%
Students per teacher	16.7	14.6	18.5
Average teacher salary	\$47,209	\$49,194	\$48,372
Amount from Prop 301	\$4,836	\$5,175	\$5,840
Average years of teacher experience	10.6	14.0	11.3
Percentage of teachers in first 3 years	20%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,505	\$ 2,374	\$ 1,753	\$ 1,318
State	6,216	5,134	4,842	3,831
Local	3,345	3,665	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,066</b>	<b>\$ 11,173</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,882	\$ 6,787	\$ 5,748
Amount from Prop 123	245	238	239
Prop 123 additional funding	45	43	44
Grants	2,951	2,500	2,064
Donations and tax credits	158	84	69

#### Select revenues from less common sources

	District	Peer average	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	703	707	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	45.7

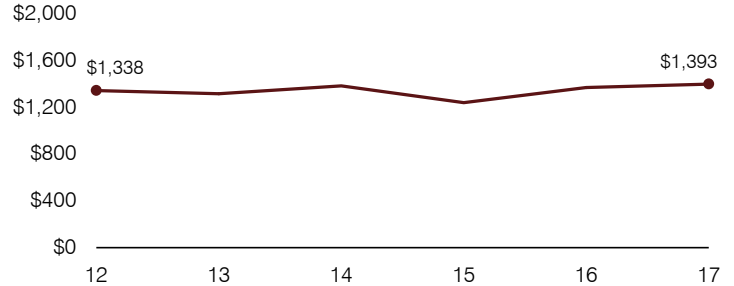
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

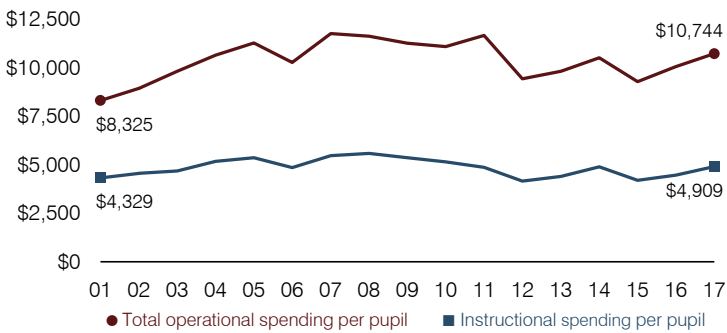
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 14 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 44.1 to 45.7 percent. Overall, as a percentage of total operational spending, administration decreased substantially and transportation decreased, while food service increased substantially. Other noninstructional areas varied year to year.

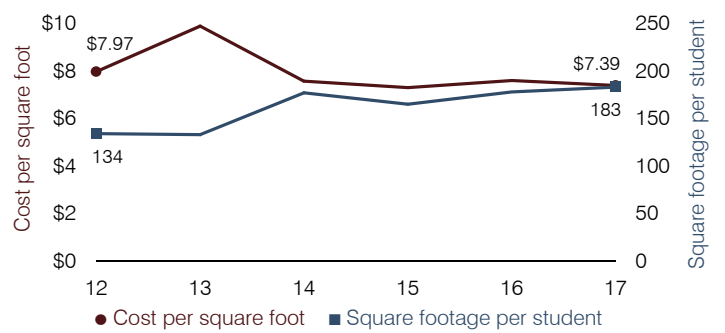
### Administrative cost per pupil



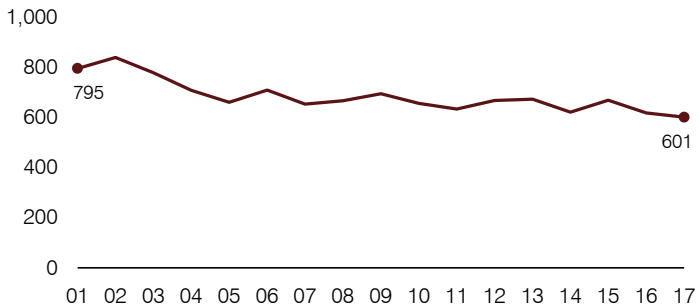
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



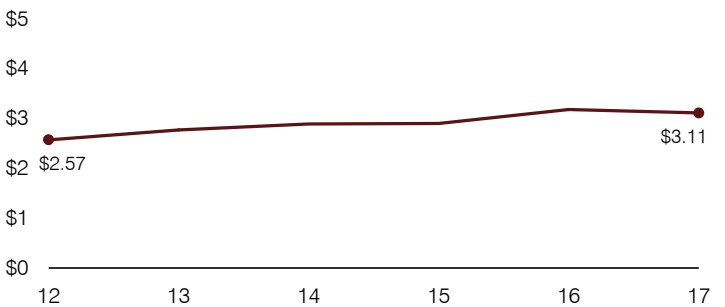
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

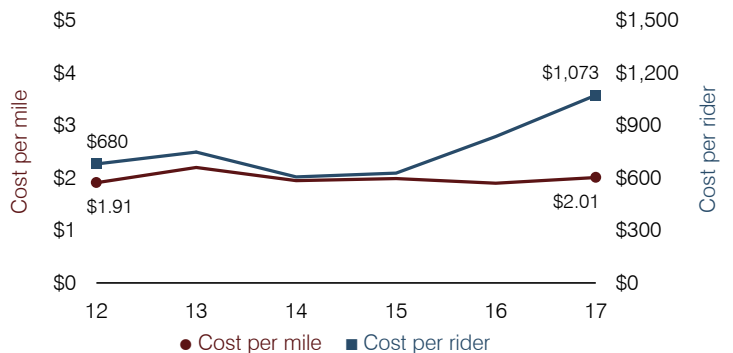
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.5%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control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

Low

Moderate

High

### Transportation costs per mile and per rider



# Amphitheater Unified School District

Pima County

Efficiency peer groups 2 and T-4, Achievement peer group 3<sup>1</sup>

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

District size, location:

Large, Suburb

Students attending:

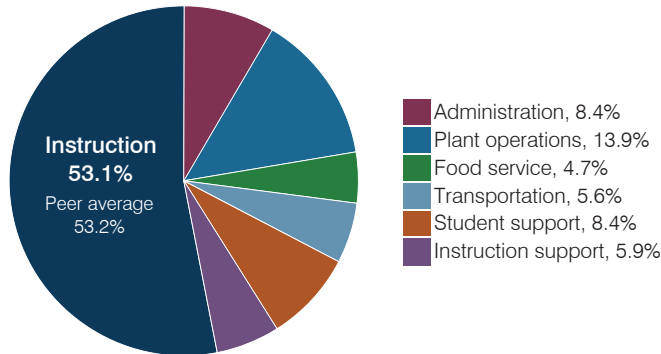
13,450

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	\$694	\$763	\$844
	Students per administrative position	57	67	67
Plant operations	Cost per square foot	\$6.04	\$6.41	\$6.30
	Square footage per student	189	148	155
Food service	Cost per meal	\$2.97	\$2.98	\$2.88
Transportation	Cost per mile	\$3.48	\$3.61	\$3.84
	Cost per rider	\$1,400	\$1,278	\$1,198

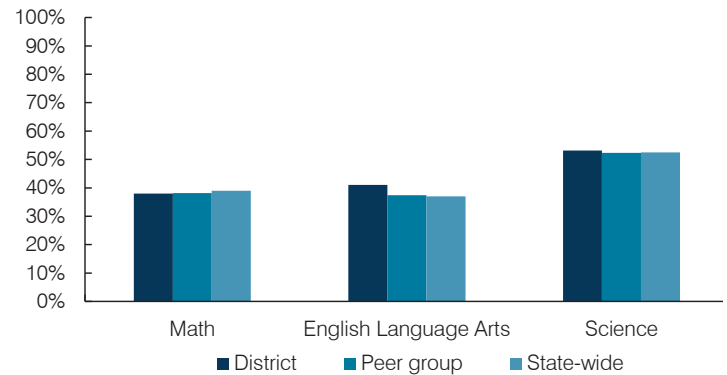
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,194	\$ 4,374	\$ 4,035	\$ 4,377
Administration	636	694	763	844
Plant operations	1,146	1,144	941	977
Food service	375	389	348	422
Transportation	416	461	383	381
Student support	675	689	622	679
Instruction support	498	485	501	461
<b>Total operational</b>	<b>\$ 7,940</b>	<b>\$ 8,236</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 659	\$ 2,042	\$ 761	\$ 691
Equipment	262	411	527	424
Interest	325	321	295	236
Other	78	66	145	161
<b>Total nonoperational</b>	<b>\$ 1,324</b>	<b>\$ 2,840</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,264</b>	<b>\$ 11,076</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	86%	86%	80%
Poverty rate (2016)	22%	24%	22%
Special education population	16%	14%	12%
Students per teacher	17.2	18.8	18.5
Average teacher salary	\$42,859	\$45,975	\$48,372
Amount from Prop 301	\$5,523	\$5,671	\$5,840
Average years of teacher experience	12.5	11.8	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,078	\$ 1,096	\$ 896	\$ 1,318
State	2,445	2,479	3,579	3,831
Local	5,953	5,779	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,476</b>	<b>\$ 9,354</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,380	\$ 5,400	\$ 5,436	\$ 5,503
Amount from Prop 123	234	234	242	245
Prop 123 additional funding	46	45	47	46
Grants	1,129	1,141	943	1,185
Donations and tax credits	169	144	98	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 303	\$ 299	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,495	1,478	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	53.1

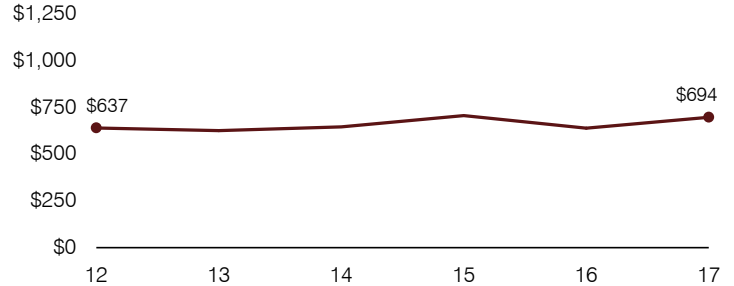
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

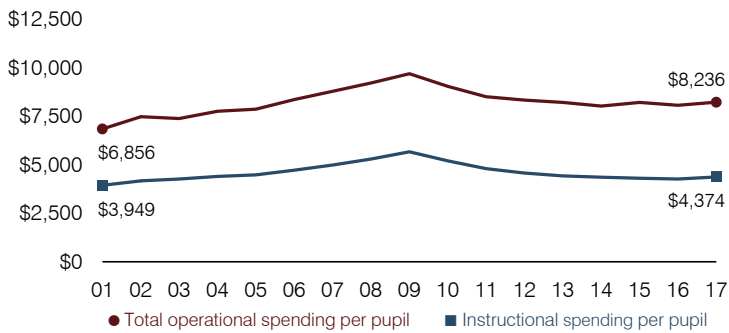
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction decreased overall from 54.9 to 53.1 percent. Overall, as a percentage of total operational spending, food service and transportation increased slightly, while plant operations decreased slightly. Other noninstructional areas remained fairly stable.

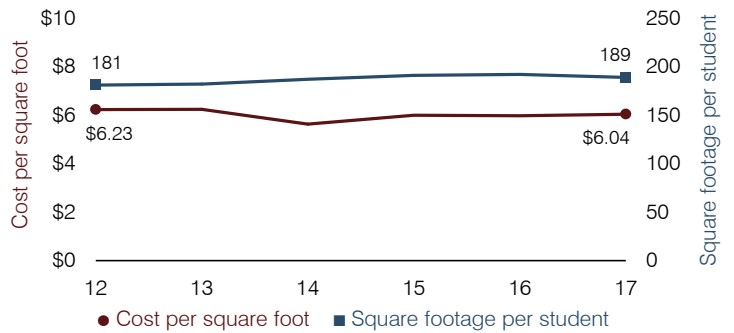
### Administrative cost per pupil



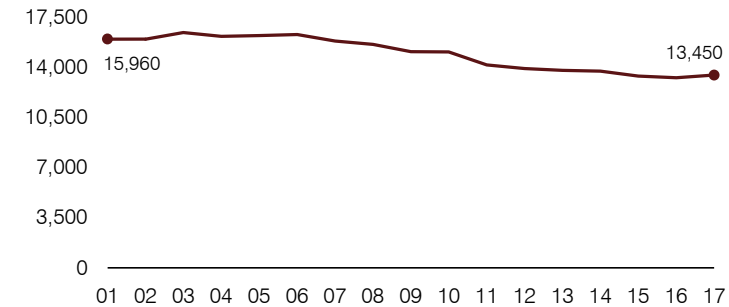
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



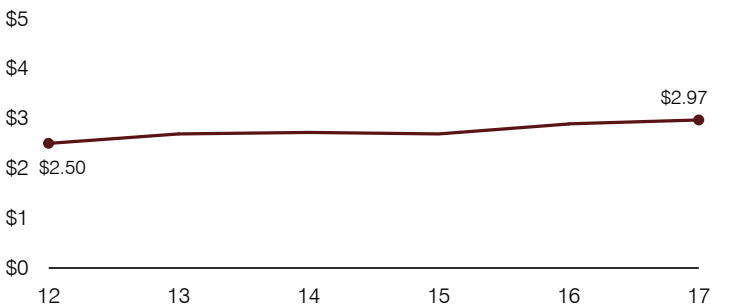
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

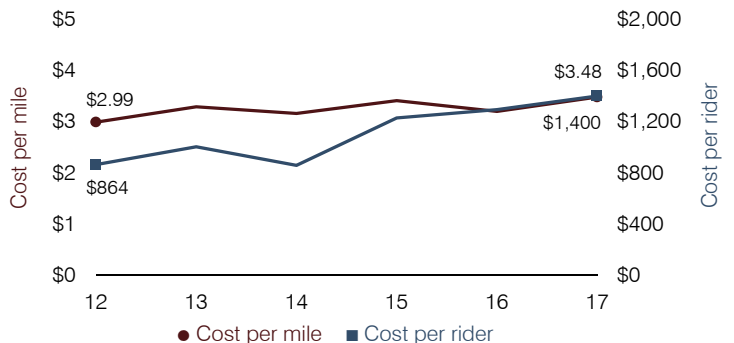
Measure: 2015 through 2017

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	2.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

**Low**      **Moderate**      **High**

### 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<sup>1</sup>

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

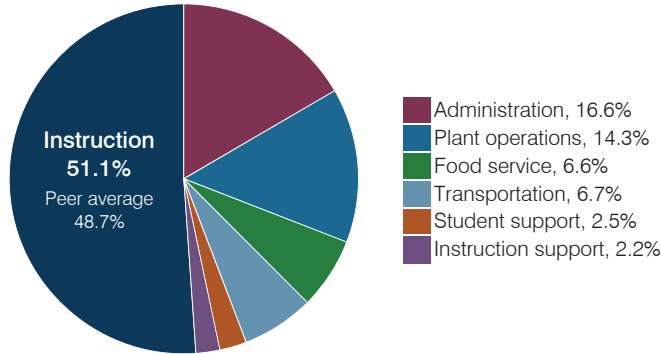
230

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	\$2,074	\$1,784	\$844
	Students per administrative position	46	44	67
Plant operations	Cost per square foot	\$3.78	\$4.85	\$6.30
	Square footage per student	472	348	155
Food service	Cost per meal	\$4.75	\$3.70	\$2.88
Transportation	Cost per mile	\$1.05	\$1.93	\$3.84
	Cost per rider	\$830	\$1,267	\$1,198

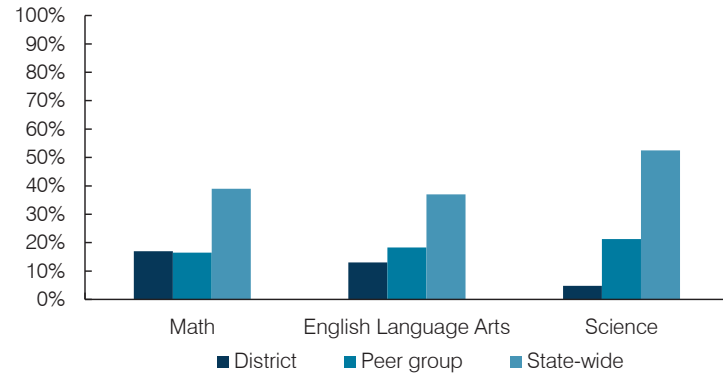
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,637	\$ 6,399	\$ 5,470	\$ 4,377
Administration	2,064	2,074	1,784	844
Plant operations	1,757	1,783	1,587	977
Food service	704	820	534	422
Transportation	738	843	571	381
Student support	331	317	642	679
Instruction support	177	280	423	461
<b>Total operational</b>	<b>\$ 12,408</b>	<b>\$ 12,516</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 124	\$ 156	\$ 437	\$ 691
Equipment	893	742	479	424
Interest	217	491	179	236
Other	19	2	45	161
<b>Total nonoperational</b>	<b>\$ 1,253</b>	<b>\$ 1,391</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,661</b>	<b>\$ 13,907</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	91%	94%
Graduation rate (2016)	81%	84%	80%
Poverty rate (2016)	31%	26%	22%
Special education population	NR	11%	12%
Students per teacher	12.1	14.8	18.5
Average teacher salary	\$44,237	\$43,276	\$48,372
Amount from Prop 301	\$3,618	\$5,503	\$5,840
Average years of teacher experience	16.8	11.5	11.3
Percentage of teachers in first 3 years	16%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 702	\$ 1,882	\$ 2,411	\$ 1,318
State	1,138	1,045	3,824	3,831
Local	12,290	11,237	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,130</b>	<b>\$ 14,164</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 10,301	\$ 9,022	\$ 7,159	\$ 5,503
Amount from Prop 123	349	303	285	245
Prop 123 additional funding	71	67	57	46
Grants	930	1,927	1,876	1,185
Donations and tax credits	0	0	246	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,002	1,011	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

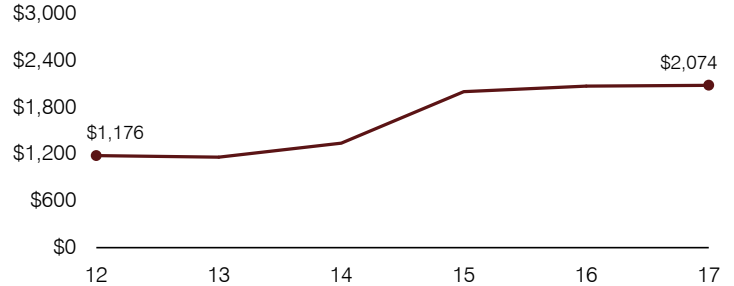
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	51.0	52.4	52.9	54.1	53.7	52.3	43.7	53.4	52.6	52.1	50.7	47.7	51.4	52.8	51.3	53.5	51.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

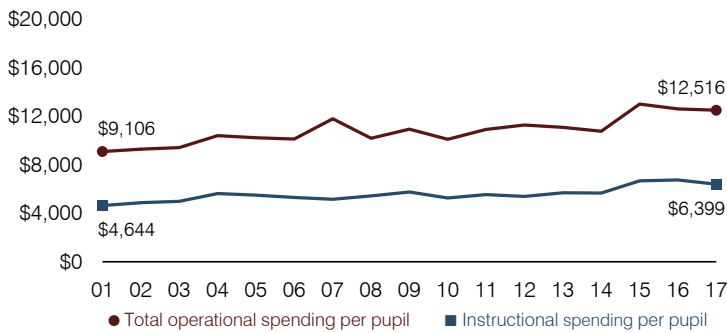
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 21 percent, which contributed to the 11 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 47.7 to 51.1 percent. Overall, as a percentage of total operational spending, transportation, student support, and instruction support decreased substantially.

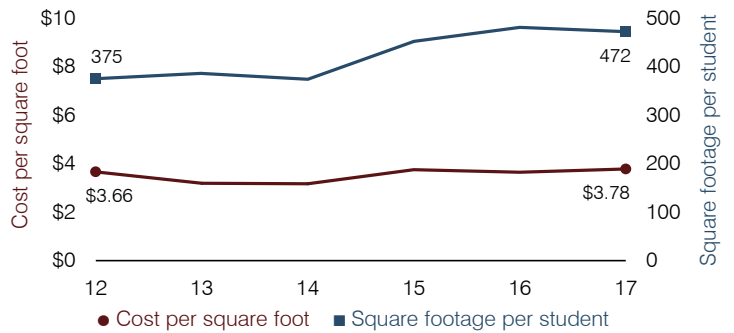
**Administrative cost per pupil**



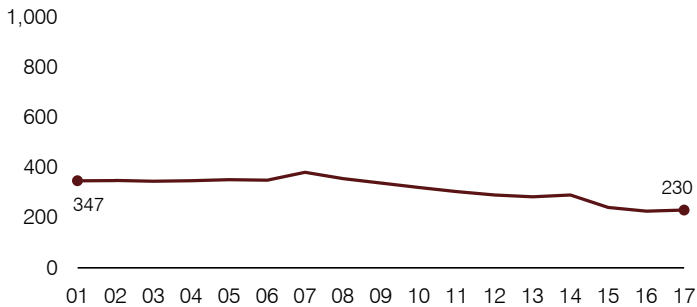
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



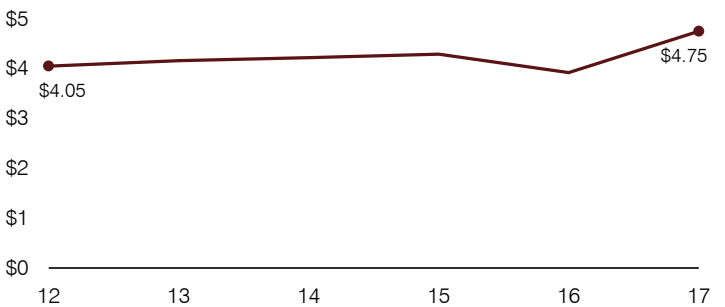
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

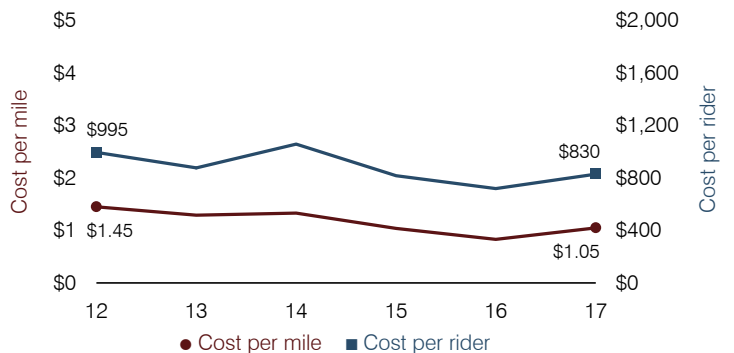
Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	2.3%, 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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**Transportation costs per mile and per rider**



# Apache Elementary School District

Cochise County

Efficiency peer group 11 and Achievement peer group 20<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

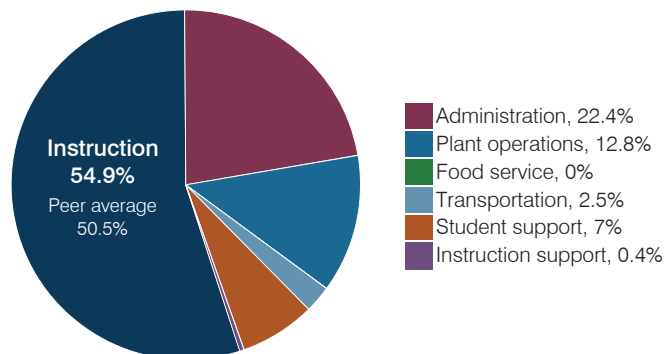
2

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	\$24,152	\$3,137	\$844
	Students per administrative position	1	32	67
Plant operations	Cost per square foot	\$14.09	\$6.96	\$6.30
	Square footage per student	975	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	N/A	N/A	\$3.84
	Cost per rider	N/A	N/A	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 11,080	\$ 59,142	\$ 8,613	\$ 4,377
Administration	4,573	24,152	3,137	844
Plant operations	2,844	13,727	2,644	977
Food service	0	0	1,000	422
Transportation	2,443	2,673	961	381
Student support	1,473	7,532	601	679
Instruction support	31	475	498	461
<b>Total operational</b>	<b>\$ 22,444</b>	<b>\$107,701</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 0	\$ 1,161	\$ 691
Equipment	39	887	735	424
Interest	5	2	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 44</b>	<b>\$ 889</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 22,488</b>	<b>\$108,590</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	N/A	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	N/A	44%	22%
Special education population	N/A	15%	12%
Students per teacher	N/A	11.2	18.5
Average teacher salary	N/A	\$48,132	\$48,372
Amount from Prop 301	N/A	\$4,375	\$5,840
Average years of teacher experience	N/A	11.5	11.3
Percentage of teachers in first 3 years	N/A	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,871	\$ 10,315	\$ 2,908	\$ 1,318
State	8,950	51,288	5,692	3,831
Local	13,183	68,044	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 25,004</b>	<b>\$129,647</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 13,003	\$ 74,234	\$ 9,932	\$ 5,503
Amount from Prop 123	275	1,455	315	245
Prop 123 additional funding	39	300	57	46
Grants	2,929	10,657	2,701	1,185
Donations and tax credits	468	1,728	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	7,859	34,561	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

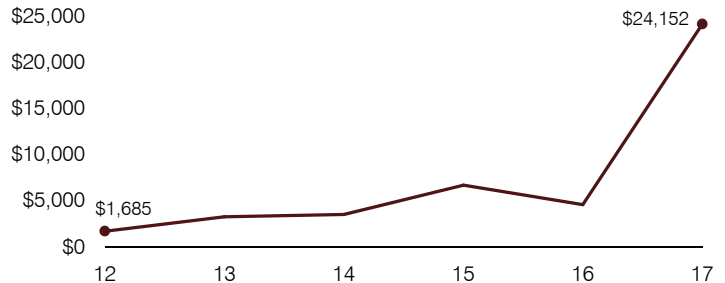
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	64.9	63.7	53.6	49.0	53.2	53.5	54.6	58.5	54.9	55.8	52.4	51.7	49.4	51.1	50.4	49.4	54.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

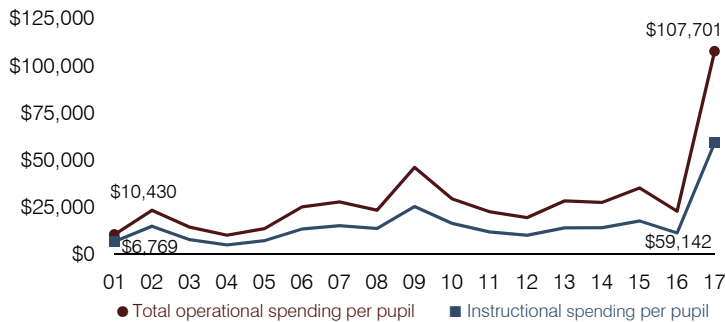
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 83 percent, which contributed to the 454 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 51.7 to 54.9 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

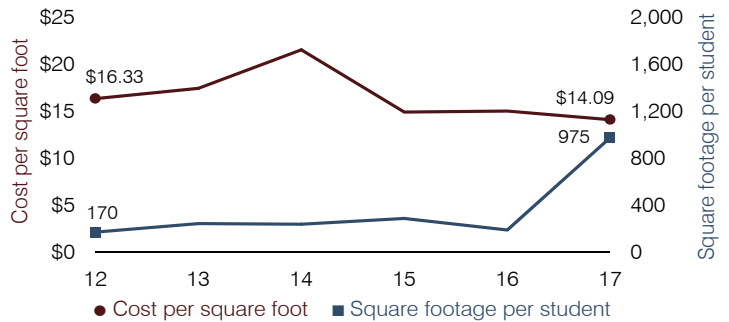
**Administrative cost per pupil**



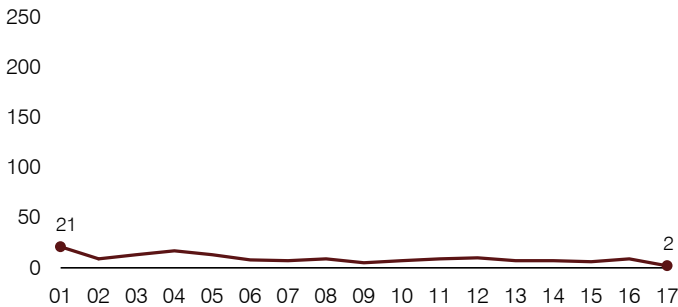
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**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 2012 through 2017.

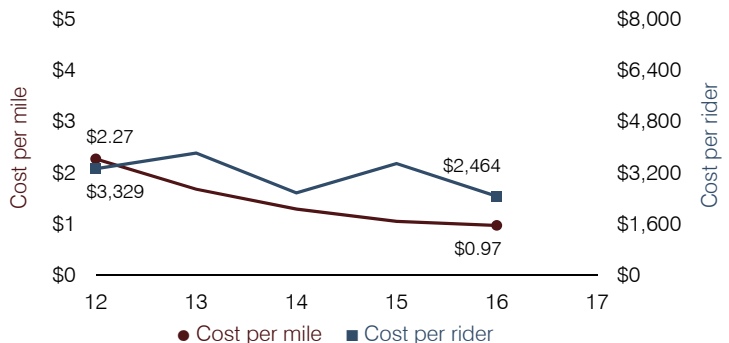
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	23.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 8 and 16

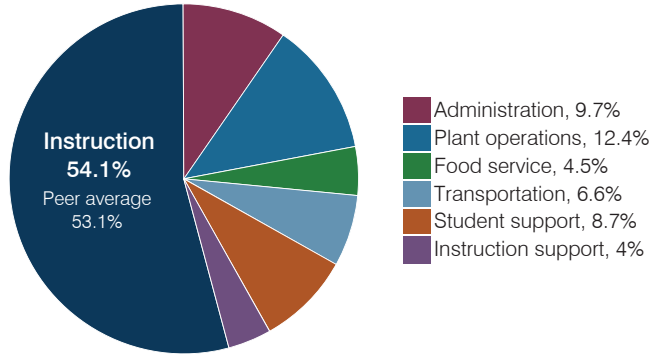
District size, location: Medium-large, Suburb

Students attending: 3,633

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	\$728	\$837	\$844
	Students per administrative position	62	69	67
Plant operations	Cost per square foot	\$5.86	\$6.01	\$6.30
	Square footage per student	160	157	155
Food service	Cost per meal	\$2.72	\$3.04	\$2.88
Transportation	Cost per mile	\$3.26	\$4.28	\$3.84
	Cost per rider	\$870	\$1,207	\$1,198

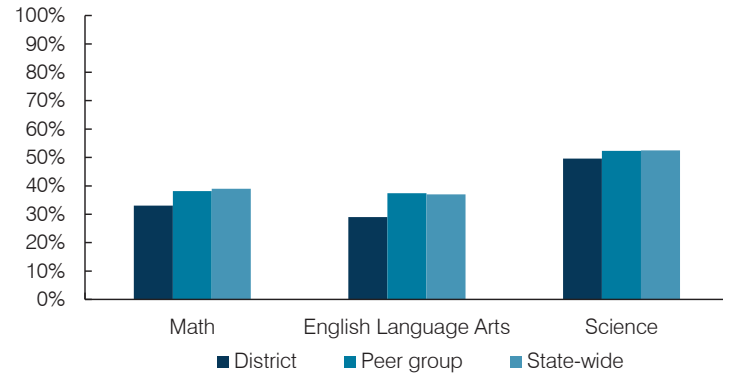
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,069	\$ 4,080	\$ 3,991	\$ 4,377
Administration	695	728	837	844
Plant operations	951	938	965	977
Food service	315	340	324	422
Transportation	463	496	433	381
Student support	656	659	640	679
Instruction support	326	301	338	461
<b>Total operational</b>	<b>\$ 7,475</b>	<b>\$ 7,542</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 17	\$ 23	\$ 890	\$ 691
Equipment	156	258	406	424
Interest	195	383	258	236
Other	78	84	146	161
<b>Total nonoperational</b>	<b>\$ 446</b>	<b>\$ 748</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,921</b>	<b>\$ 8,290</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	80%	86%	80%
Poverty rate (2016)	22%	24%	22%
Special education population	17%	14%	12%
Students per teacher	18.4	18.8	18.5
Average teacher salary	\$42,318	\$45,975	\$48,372
Amount from Prop 301	\$4,461	\$5,671	\$5,840
Average years of teacher experience	11.9	11.8	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,006	\$ 1,123	\$ 781	\$ 1,318
State	3,293	3,058	3,243	3,831
Local	4,954	5,221	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,253</b>	<b>\$ 9,402</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,027	\$ 5,805	\$ 5,442	\$ 5,503
Amount from Prop 123	270	255	240	245
Prop 123 additional funding	52	48	47	46
Grants	1,007	1,127	866	1,185
Donations and tax credits	106	98	157	89

#### Select revenues from less common sources

	District 2016	District 2017	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	981	1,046	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	54.1

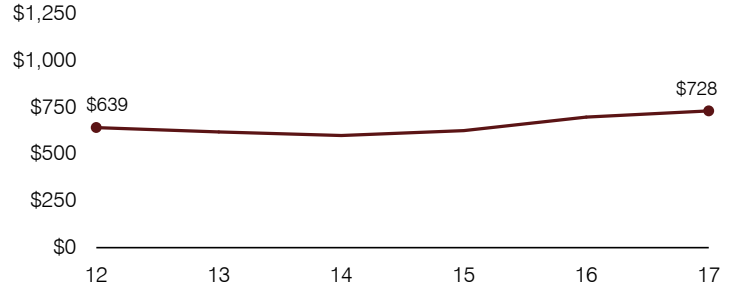
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

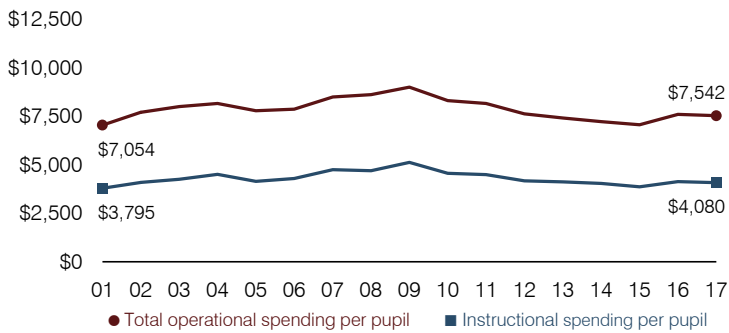
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 54.6 to 54.1 percent. Overall, as a percentage of total operational spending, administration, plant operations, transportation, and student support increased slightly, while instruction support decreased substantially.

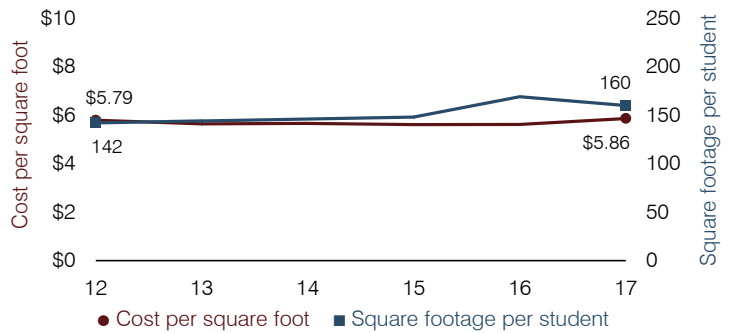
### Administrative cost per pupil



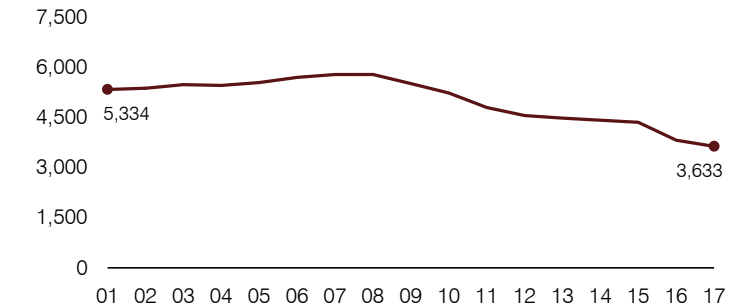
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



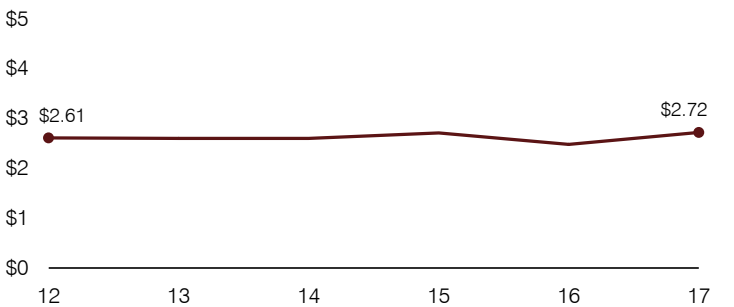
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

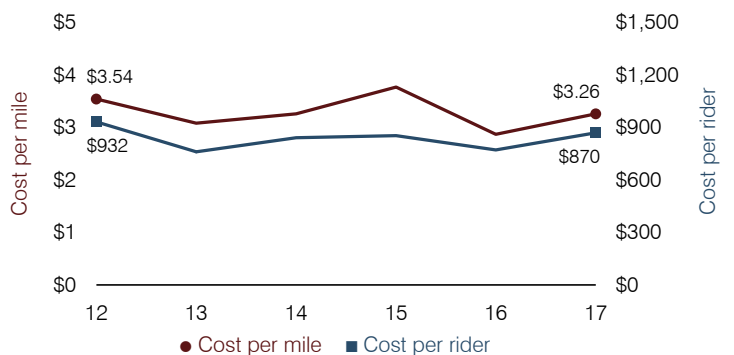
Overall financial stress level: Moderate

Measure: 2015 through 2017

	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	5.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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### Transportation costs per mile and per rider



# Arlington Elementary School District

Maricopa County

Efficiency peer groups 10 and T-9, Achievement peer group 18<sup>1</sup>

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

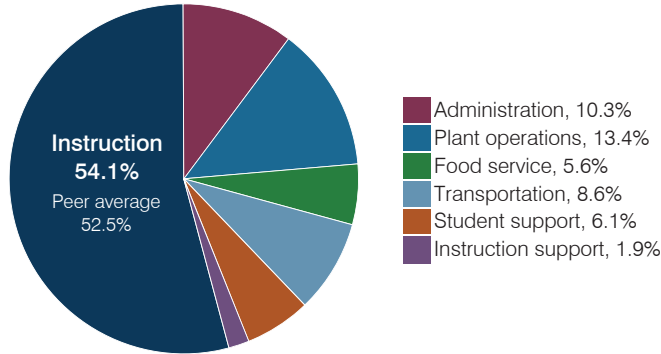
242

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	\$1,076	\$1,231	\$844
	Students per administrative position	69	54	67
Plant operations	Cost per square foot	\$8.22	\$6.81	\$6.30
	Square footage per student	170	153	155
Food service	Cost per meal	\$4.13	\$3.41	\$2.88
Transportation	Cost per mile	\$1.96	\$2.60	\$3.84
	Cost per rider	\$893	\$1,363	\$1,198

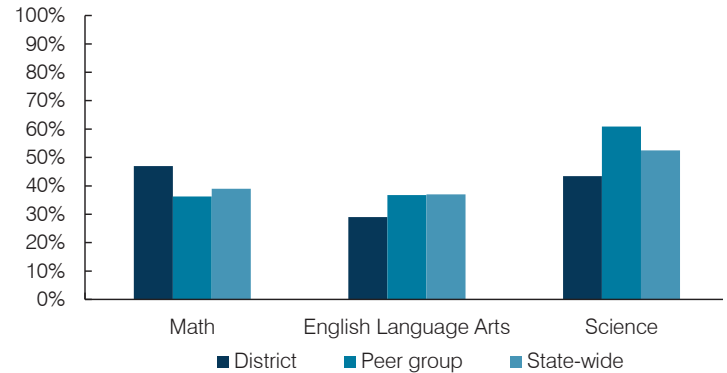
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,276	\$ 5,650	\$ 4,993	\$ 4,377
Administration	1,072	1,076	1,231	844
Plant operations	1,486	1,399	1,125	977
Food service	756	584	549	422
Transportation	992	894	575	381
Student support	761	643	606	679
Instruction support	428	196	397	461
<b>Total operational</b>	<b>\$ 11,771</b>	<b>\$ 10,442</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 245	\$ 311	\$ 194	\$ 691
Equipment	613	221	329	424
Interest	148	219	167	236
Other	418	575	91	161
<b>Total nonoperational</b>	<b>\$ 1,424</b>	<b>\$ 1,326</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,195</b>	<b>\$ 11,768</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	24%	26%	22%
Special education population	9%	14%	12%
Students per teacher	20.1	14.6	18.5
Average teacher salary	\$59,751	\$49,194	\$48,372
Amount from Prop 301	\$7,275	\$5,175	\$5,840
Average years of teacher experience	14.8	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,254	\$ 1,545	\$ 2,395	\$ 1,318
State	597	522	4,806	3,831
Local	12,433	9,473	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 15,284</b>	<b>\$ 11,540</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,853	\$ 6,747	\$ 6,815
Amount from Prop 123	279	250	269
Prop 123 additional funding	55	47	50
Grants	2,465	1,637	1,792
Donations and tax credits	92	121	341

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	2,407	2,066	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	54.1

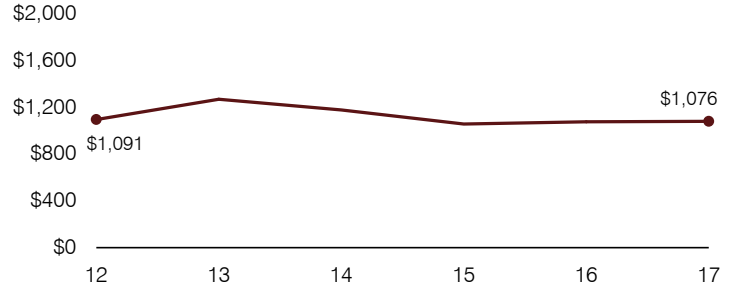
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

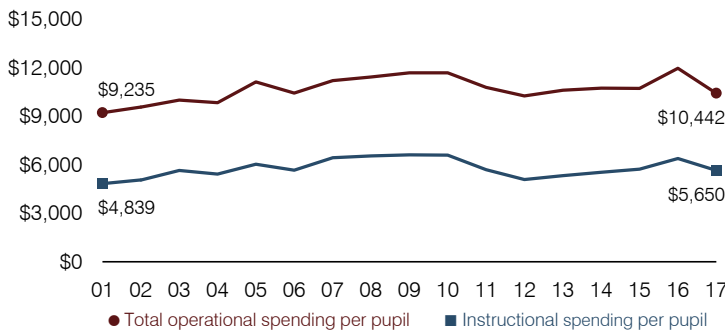
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction increased from 49.6 to 54.1 percent. Overall, as a percentage of total operational spending, student support decreased substantially and administration, food service, and transportation decreased, while plant operations and instruction support increased slightly.

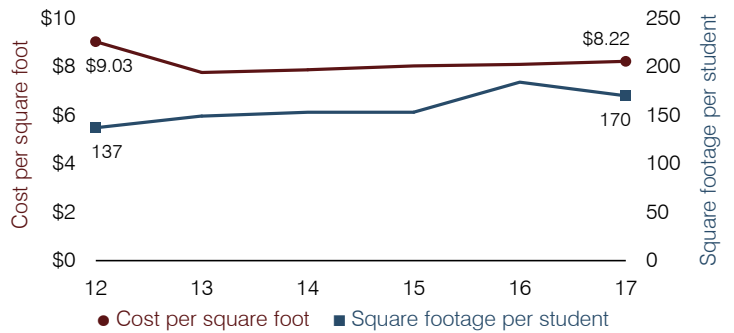
### Administrative cost per pupil



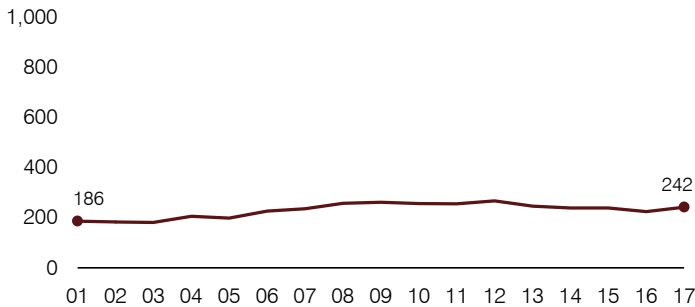
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



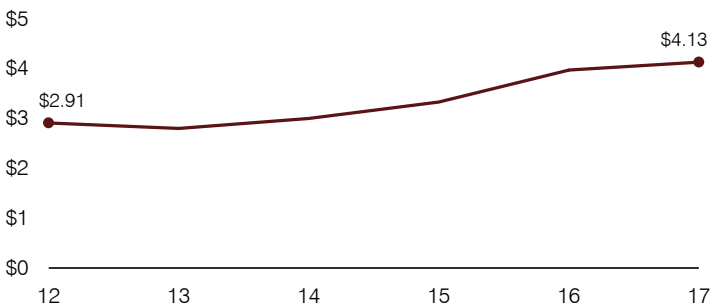
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

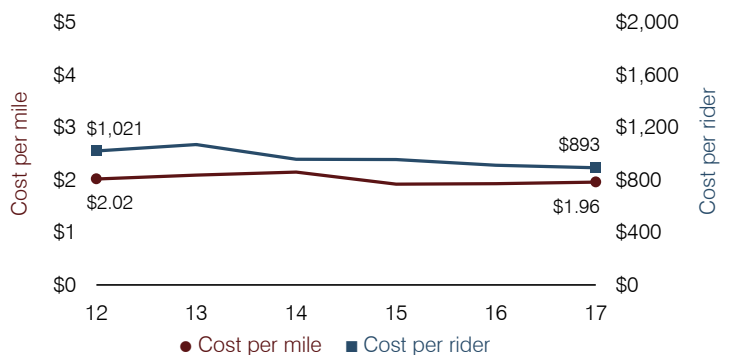
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.5%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Ash Creek Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 20<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

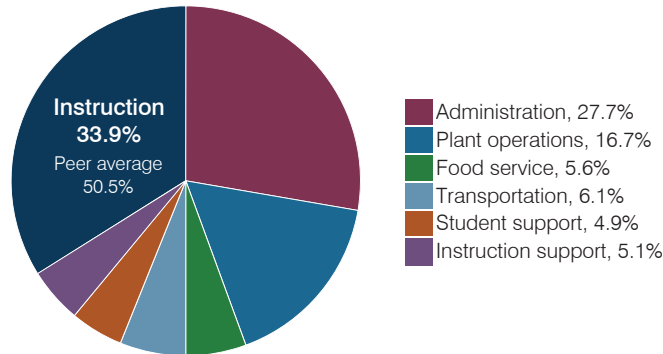
17

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

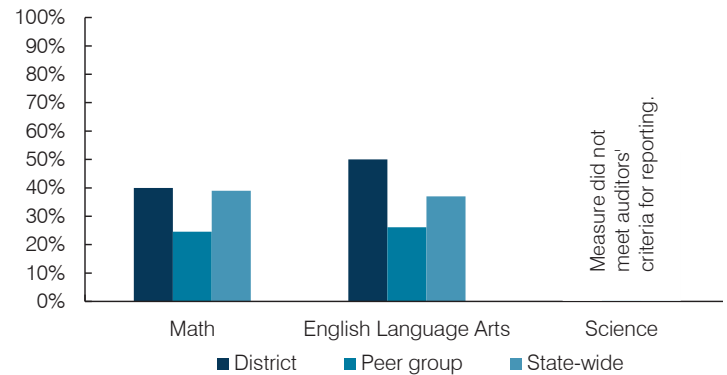
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$8,511	\$3,137	\$844
	Students per administrative position	9	32	67
Plant operations	Cost per square foot	\$4.17	\$6.96	\$6.30
	Square footage per student	1,228	412	155
Food service	Cost per meal	\$8.60	\$5.79	\$2.88
Transportation	Cost per mile	\$1.67	\$1.87	\$3.84
	Cost per rider	\$2,707	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,853	\$ 10,398	\$ 8,613	\$ 4,377
Administration	6,472	8,511	3,137	844
Plant operations	4,751	5,125	2,644	977
Food service	993	1,716	1,000	422
Transportation	2,540	1,862	961	381
Student support	1,439	1,491	601	679
Instruction support	1,388	1,576	498	461
<b>Total operational</b>	<b>\$ 26,436</b>	<b>\$ 30,679</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 13,157	\$ 1,723	\$ 1,161	\$ 691
Equipment	998	906	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 14,155</b>	<b>\$ 2,629</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 40,591</b>	<b>\$ 33,308</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	40%	44%	22%
Special education population	29%	15%	12%
Students per teacher	8.7	11.2	18.5
Average teacher salary	N/A	\$48,132	\$48,372
Amount from Prop 301	N/A	\$4,375	\$5,840
Average years of teacher experience	N/A	11.5	11.3
Percentage of teachers in first 3 years	N/A	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 5,168	\$ 3,570	\$ 2,908	\$ 1,318
State	16,055	16,955	5,692	3,831
Local	18,855	20,860	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 40,078</b>	<b>\$ 41,385</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 13,110	\$ 20,063	\$ 9,932	\$ 5,503
Amount from Prop 123	480	520	315	245
Prop 123 additional funding	64	63	57	46
Grants	15,851	4,647	2,701	1,185
Donations and tax credits	258	164	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	11,024	7,671	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	33.9

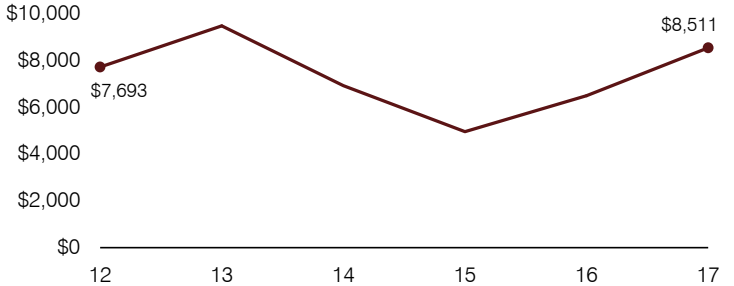
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

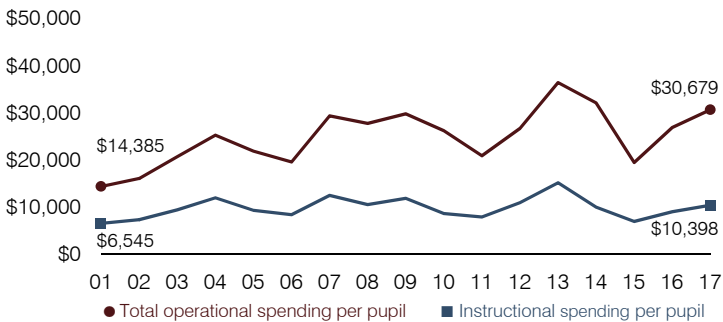
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 34 percent, which contributed to the 15 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 41 to 33.9 percent. As a percentage of total operational spending, all noninstructional areas also varied year to year, as is common for very small districts.

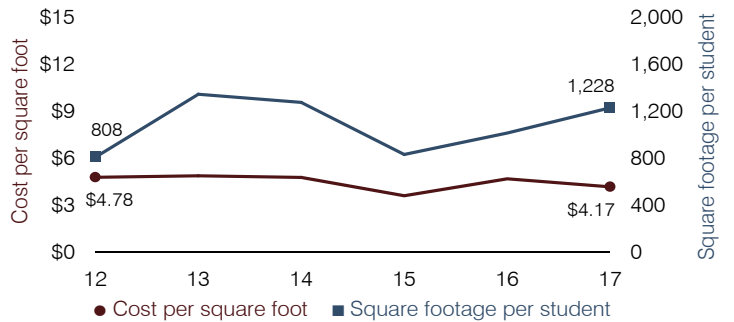
### Administrative cost per pupil



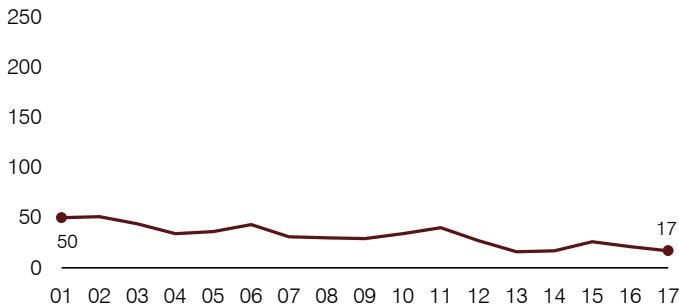
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



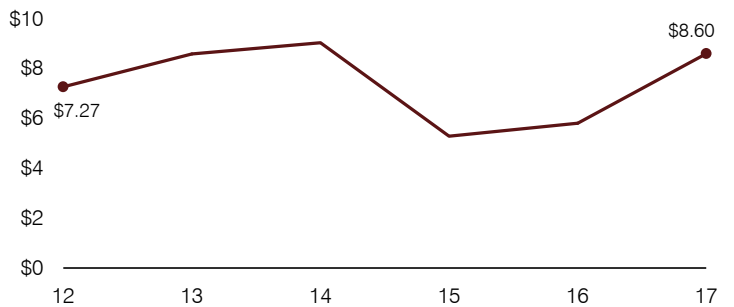
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

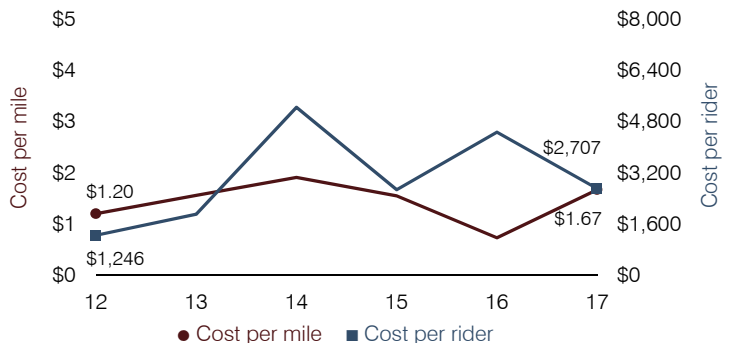
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	38.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low

Moderate

High

### 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<sup>1</sup>

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

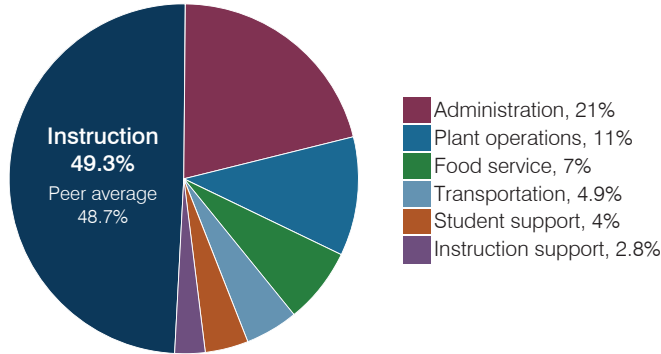
235

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	\$2,274	\$1,784	\$844
	Students per administrative position	59	44	67
Plant operations	Cost per square foot	\$5.27	\$4.85	\$6.30
	Square footage per student	226	348	155
Food service	Cost per meal	\$4.44	\$3.70	\$2.88
Transportation	Cost per mile	\$1.68	\$1.93	\$3.84
	Cost per rider	\$893	\$1,267	\$1,198

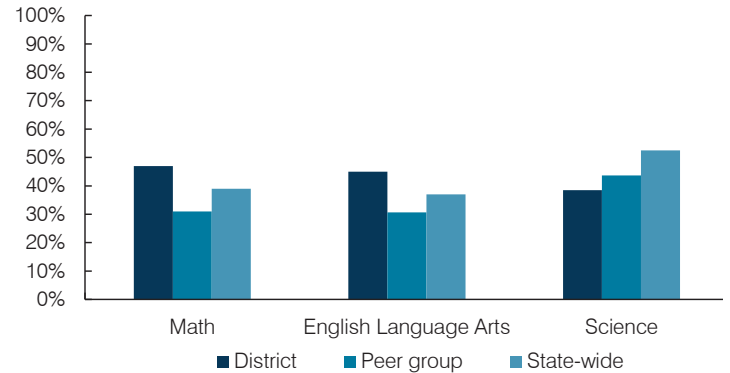
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,664	\$ 5,335	\$ 5,470	\$ 4,377
Administration	2,327	2,274	1,784	844
Plant operations	1,162	1,193	1,587	977
Food service	777	750	534	422
Transportation	702	532	571	381
Student support	542	433	642	679
Instruction support	391	302	423	461
<b>Total operational</b>	<b>\$ 11,565</b>	<b>\$ 10,819</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 80	\$ 77	\$ 437	\$ 691
Equipment	320	145	479	424
Interest	30	52	179	236
Other	0	51	45	161
<b>Total nonoperational</b>	<b>\$ 430</b>	<b>\$ 325</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,995</b>	<b>\$ 11,144</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	86%	85%	80%
Poverty rate (2016)	27%	24%	22%
Special education population	17%	13%	12%
Students per teacher	19.6	17.0	18.5
Average teacher salary	\$47,673	\$44,553	\$48,372
Amount from Prop 301	\$3,164	\$5,512	\$5,840
Average years of teacher experience	8.8	12.8	11.3
Percentage of teachers in first 3 years	18%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,220	\$ 1,255	\$ 2,411	\$ 1,318
State	2,576	2,460	3,824	3,831
Local	9,479	9,501	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,275</b>	<b>\$ 13,216</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,331	\$ 7,230	\$ 7,159
Amount from Prop 123	282	278	285
Prop 123 additional funding	56	53	57
Grants	1,273	1,258	1,876
Donations and tax credits	52	43	246

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	7,257	6,981	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	0	0	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

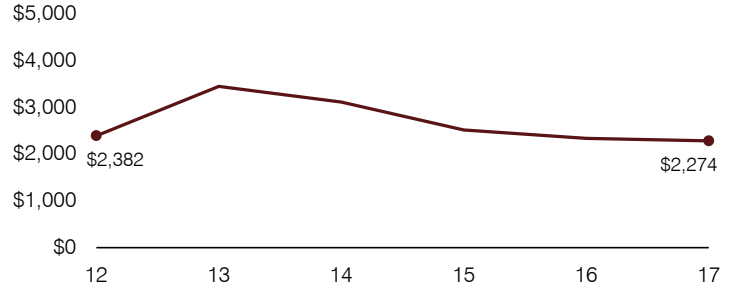
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.1	55.4	60.8	55.6	58.9	47.0	53.2	52.8	54.8	53.1	47.1	47.4	42.1	43.3	47.4	49.0	49.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

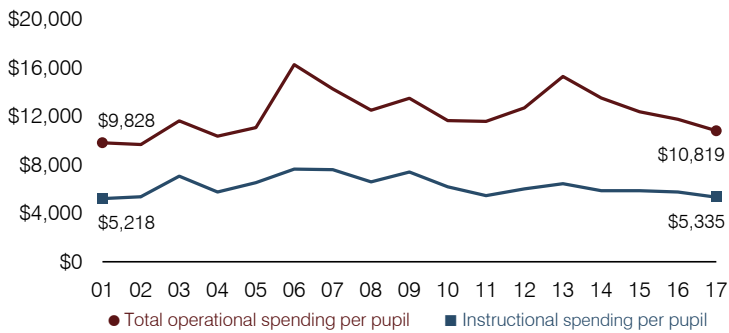
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 15 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 47.4 to 49.3 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased and transportation and student support decreased slightly, while spending on administration increased.

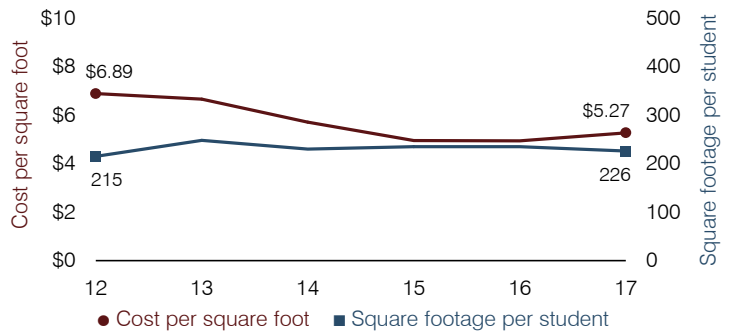
**Administrative cost per pupil**



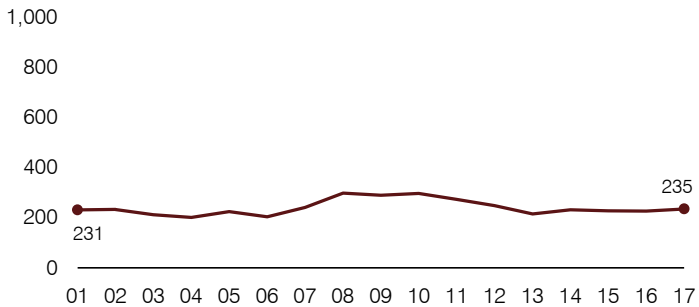
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



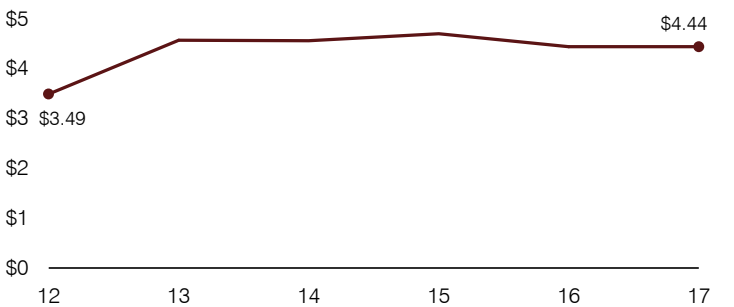
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



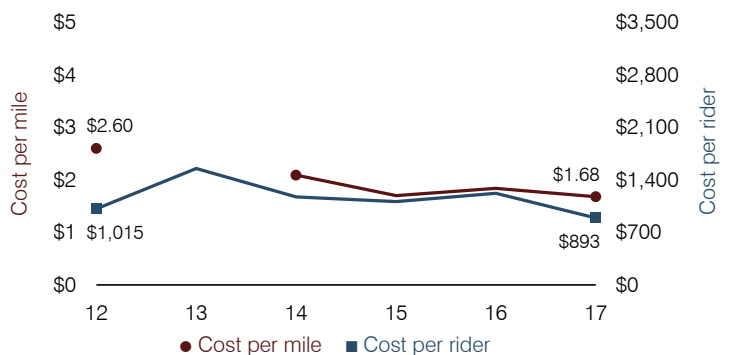
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	65.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Avondale Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 13<sup>1</sup>

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

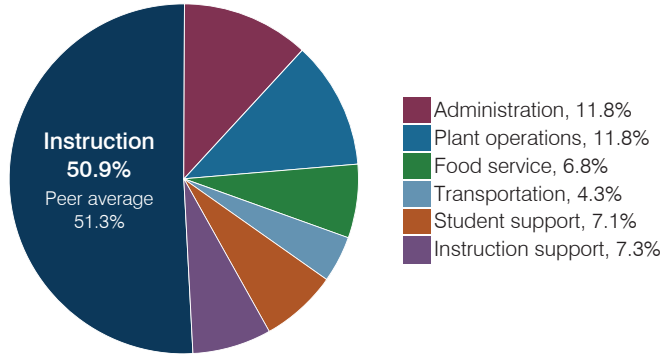
District size, location: Medium-large, Suburb

Students attending: 5,301

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	\$914	\$974	\$844
	Students per administrative position	60	68	67
Plant operations	Cost per square foot	\$6.38	\$6.31	\$6.30
	Square footage per student	143	147	155
Food service	Cost per meal	\$2.52	\$2.75	\$2.88
Transportation	Cost per mile	\$6.34	\$5.31	\$3.84
	Cost per rider	\$1,321	\$1,178	\$1,198

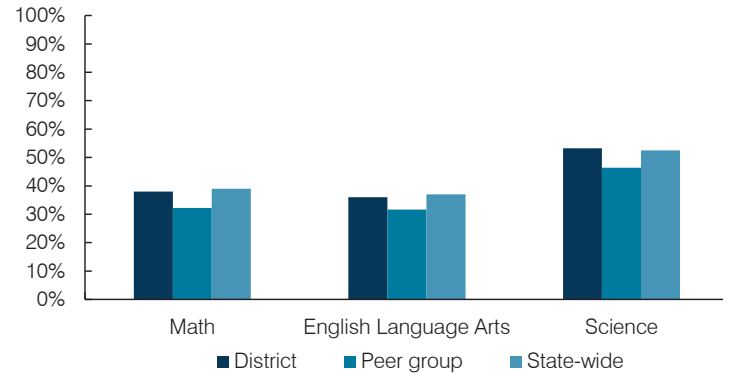
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,057	\$ 3,942	\$ 4,164	\$ 4,377
Administration	877	914	974	844
Plant operations	875	915	909	977
Food service	538	524	640	422
Transportation	273	330	327	381
Student support	499	547	626	679
Instruction support	525	570	559	461
<b>Total operational</b>	<b>\$ 7,644</b>	<b>\$ 7,742</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 678	\$ 747	\$ 924	\$ 691
Equipment	367	723	582	424
Interest	243	253	255	236
Other	122	144	146	161
<b>Total nonoperational</b>	<b>\$ 1,410</b>	<b>\$ 1,867</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,054</b>	<b>\$ 9,609</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	22%	25%	22%
Special education population	12%	12%	12%
Students per teacher	18.9	19.1	18.5
Average teacher salary	\$42,934	\$43,084	\$48,372
Amount from Prop 301	\$2,949	\$4,885	\$5,840
Average years of teacher experience	8.1	8.3	11.3
Percentage of teachers in first 3 years	26%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,196	\$ 1,362	\$ 1,848	\$ 1,318
State	4,118	3,995	3,857	3,831
Local	4,274	4,648	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,588</b>	<b>\$ 10,005</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,101	\$ 5,073	\$ 5,145	\$ 5,503
Amount from Prop 123	237	236	236	245
Prop 123 additional funding	44	43	43	46
Grants	1,238	1,432	1,915	1,185
Donations and tax credits	22	65	54	89

#### Select revenues from less common sources

	District 2016	District 2017	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	1,853	1,895	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.9

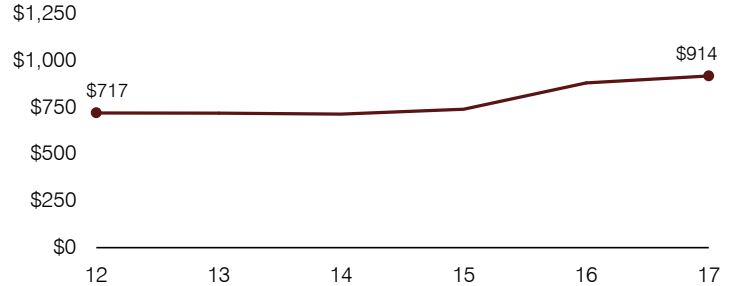
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

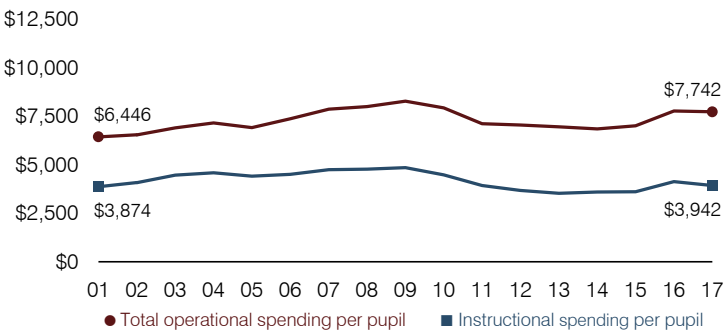
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 10 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.2 to 50.9 percent. Overall, as a percentage of total operational spending, administration and transportation increased and student support increased slightly, while plant operations and food service decreased slightly.

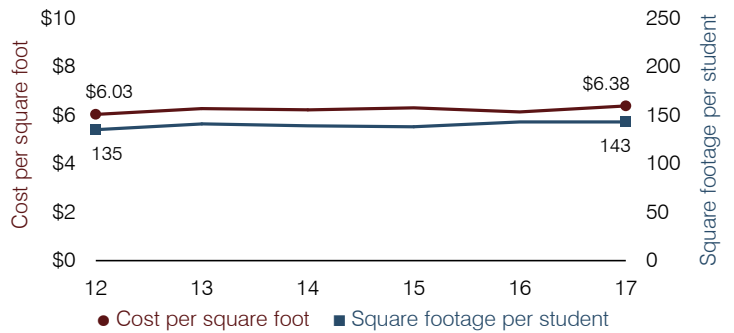
### Administrative cost per pupil



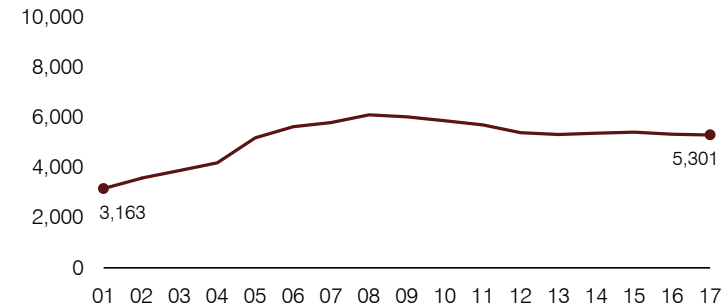
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



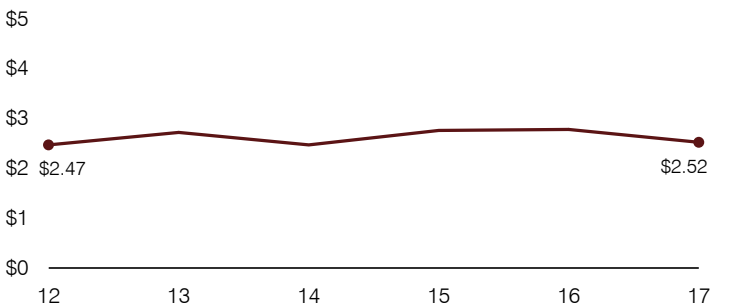
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Low

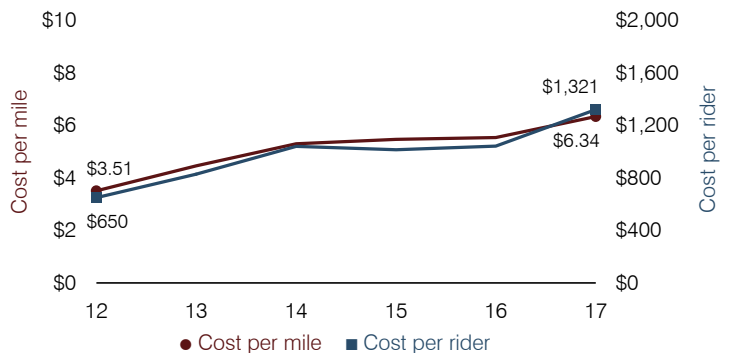
Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.7%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Baboquivari Unified School District

Pima County

Efficiency peer groups 5 and T-10, Achievement peer group 7<sup>1</sup>

Legislative district(s): 4

District size, location:

Medium, Rural

Students attending:

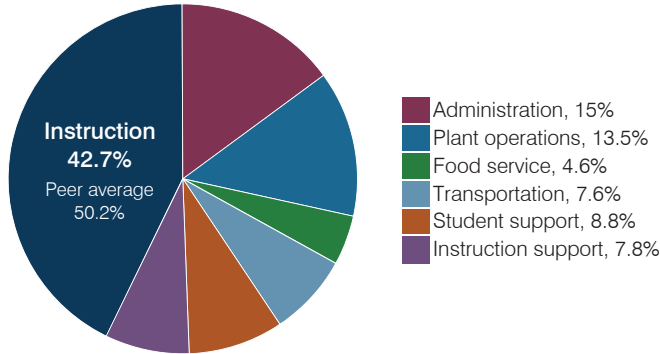
906

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	\$2,560	\$1,102	\$844
	Students per administrative position	41	53	67
Plant operations	Cost per square foot	\$6.58	\$5.20	\$6.30
	Square footage per student	348	263	155
Food service	Cost per meal	\$3.44	\$3.54	\$2.88
Transportation	Cost per mile	\$2.15	\$1.93	\$3.84
	Cost per rider	\$1,037	\$1,267	\$1,198

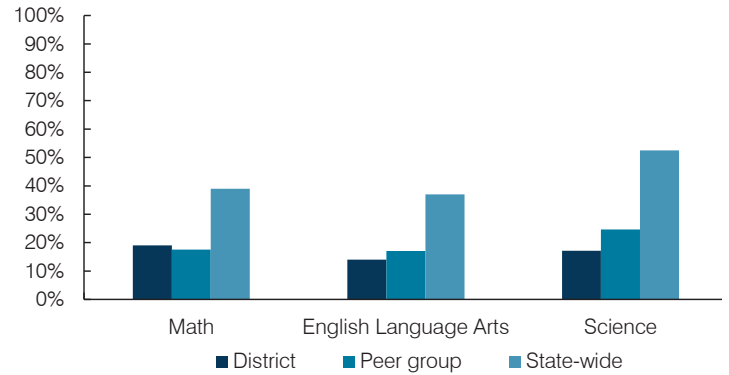
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,284	\$ 7,276	\$ 4,541	\$ 4,377
Administration	2,541	2,560	1,102	844
Plant operations	2,268	2,291	1,289	977
Food service	742	785	396	422
Transportation	1,314	1,292	488	381
Student support	1,546	1,495	632	679
Instruction support	1,169	1,333	346	461
<b>Total operational</b>	<b>\$ 16,864</b>	<b>\$ 17,032</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 69	\$ 13	\$ 764	\$ 691
Equipment	677	814	536	424
Interest	0	0	221	236
Other	45	46	78	161
<b>Total nonoperational</b>	<b>\$ 791</b>	<b>\$ 873</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 17,655</b>	<b>\$ 17,905</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	92%	94%
Graduation rate (2016)	76%	79%	80%
Poverty rate (2016)	45%	43%	22%
Special education population	NR	12%	12%
Students per teacher	12.2	15.3	18.5
Average teacher salary	\$49,951	\$48,972	\$48,372
Amount from Prop 301	\$4,586	\$4,489	\$5,840
Average years of teacher experience	8.1	12.6	11.3
Percentage of teachers in first 3 years	10%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 12,138	\$ 12,566	\$ 3,999	\$ 1,318
State	6,640	8,695	4,066	3,831
Local	1,116	1,266	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 19,894</b>	<b>\$ 22,527</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,943	\$ 7,588	\$ 5,929	\$ 5,503
Amount from Prop 123	254	272	243	245
Prop 123 additional funding	47	51	49	46
Grants	5,422	4,212	1,751	1,185
Donations and tax credits	45	47	138	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,006	8,580	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

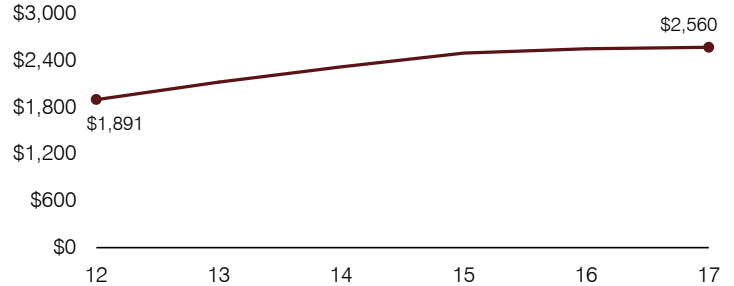
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.7	48.3	49.4	52.2	49.6	49.3	45.2	51.1	47.7	45.0	46.0	40.1	38.7	41.4	43.6	43.2	42.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

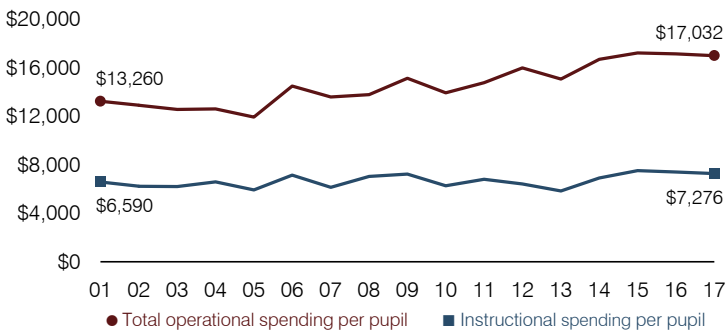
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 40.1 to 42.7 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased substantially and transportation decreased, while administration increased substantially.

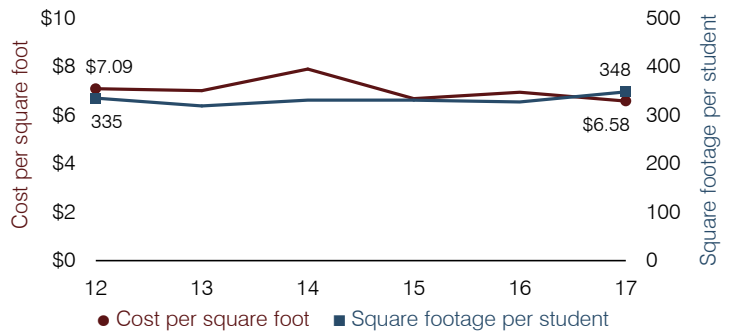
**Administrative cost per pupil**



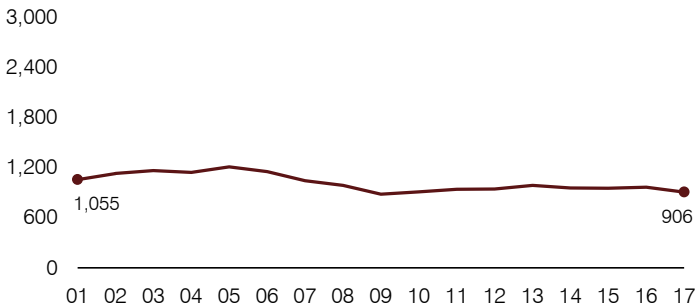
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



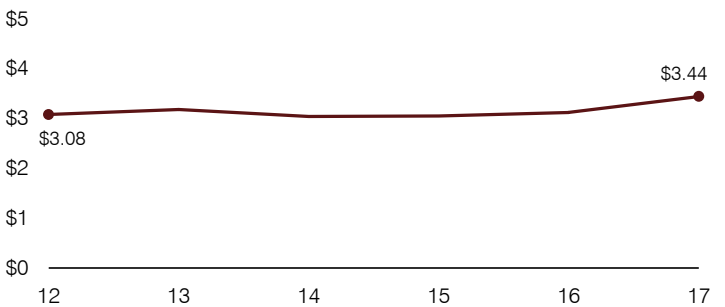
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

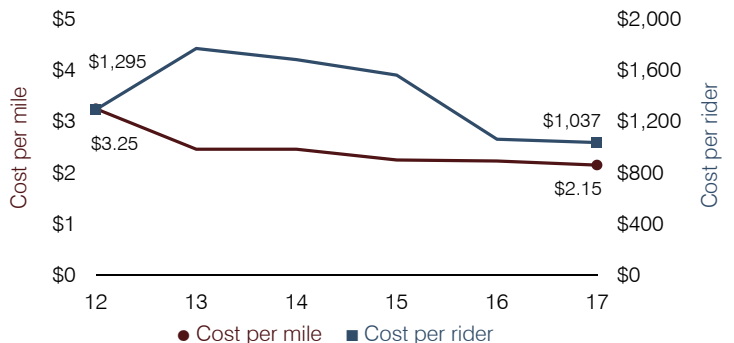
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal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

Low

Moderate

High

**Transportation costs per mile and per rider**



# Bagdad Unified School District

Yavapai County

Efficiency peer groups 6 and T-7, Achievement peer group 4<sup>1</sup>

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

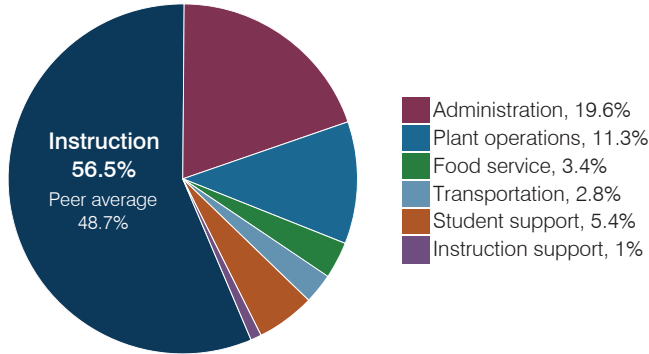
377

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	\$2,519	\$1,784	\$844
	Students per administrative position	31	44	67
Plant operations	Cost per square foot	\$5.55	\$4.85	\$6.30
	Square footage per student	261	348	155
Food service	Cost per meal	\$5.04	\$3.70	\$2.88
Transportation	Cost per mile	\$6.49	\$2.98	\$3.84
	Cost per rider	\$3,233	\$921	\$1,198

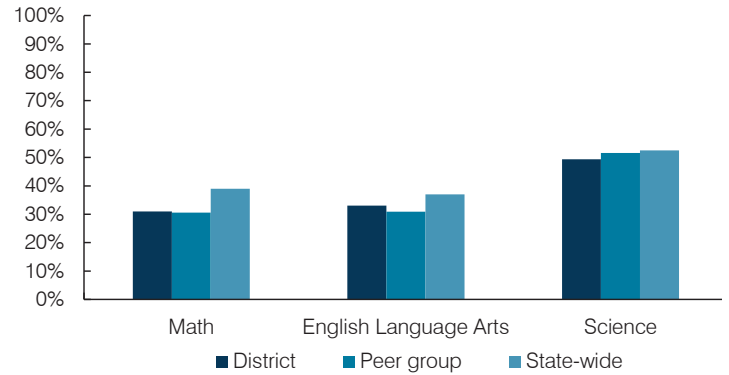
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,807	\$ 7,249	\$ 5,470	\$ 4,377
Administration	2,305	2,519	1,784	844
Plant operations	1,330	1,450	1,587	977
Food service	414	436	534	422
Transportation	265	352	571	381
Student support	919	689	642	679
Instruction support	242	129	423	461
<b>Total operational</b>	<b>\$ 12,282</b>	<b>\$ 12,824</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 23	\$ 613	\$ 437	\$ 691
Equipment	172	183	479	424
Interest	4	2	179	236
Other	3	6	45	161
<b>Total nonoperational</b>	<b>\$ 202</b>	<b>\$ 804</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,484</b>	<b>\$ 13,628</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	95%	88%	80%
Poverty rate (2016)	11%	15%	22%
Special education population	15%	13%	12%
Students per teacher	12.6	15.7	18.5
Average teacher salary	\$51,369	\$45,360	\$48,372
Amount from Prop 301	\$5,589	\$5,787	\$5,840
Average years of teacher experience	9.9	10.4	11.3
Percentage of teachers in first 3 years	14%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 617	\$ 448	\$ 2,411	\$ 1,318
State	706	794	3,824	3,831
Local	11,441	12,988	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,764</b>	<b>\$ 14,230</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,805	\$ 7,096	\$ 7,159
Amount from Prop 123	301	315	285
Prop 123 additional funding	62	64	57
Grants	718	467	1,876
Donations and tax credits	3,429	3,095	246

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	945	1,626	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

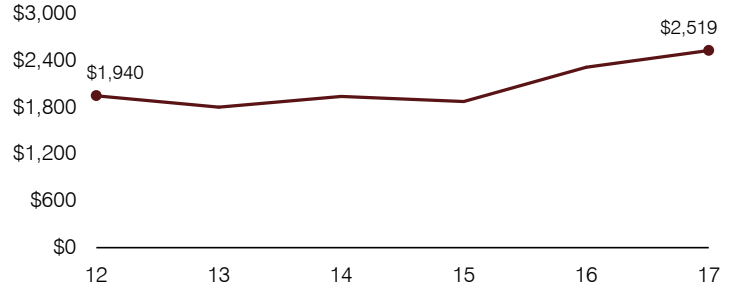
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.5	58.4	52.4	55.9	49.5	48.4	48.8	55.7	54.2	56.0	52.6	52.9	54.5	55.2	56.7	55.4	56.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

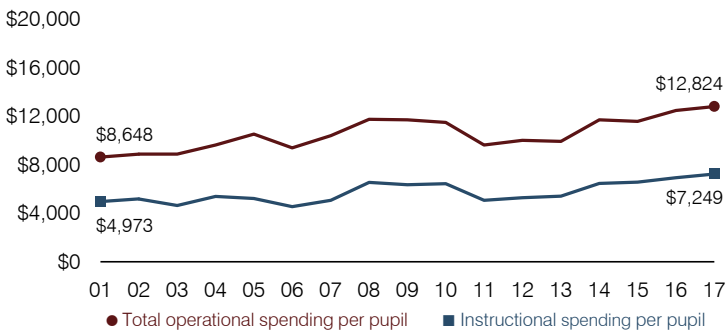
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 28 percent. The percentage of dollars spent on instruction increased overall from 52.9 to 56.5 percent. Overall, as a percentage of total operational spending, student support decreased substantially and administration and instruction support decreased, while plant operations and transportation increased slightly.

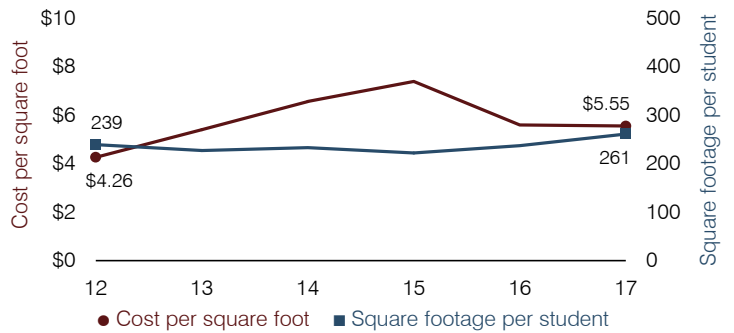
**Administrative cost per pupil**



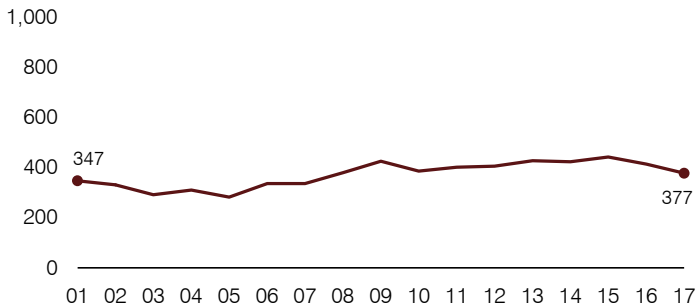
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



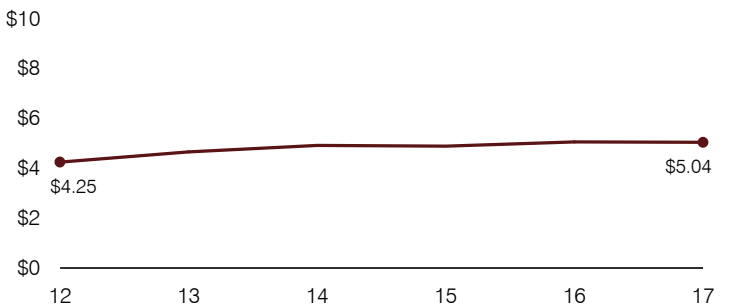
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



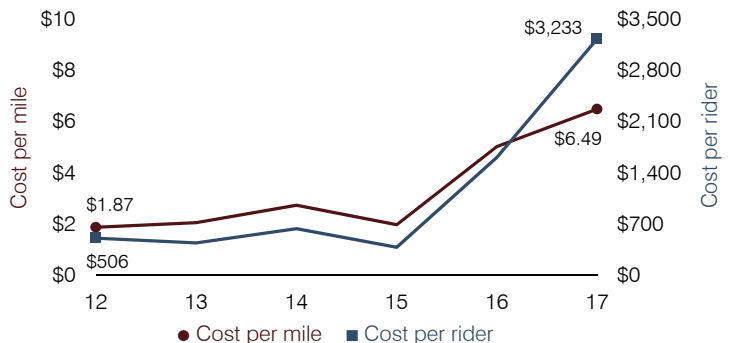
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	10.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Balsz Elementary School District

Maricopa County

Efficiency peer groups 8 and T-3, Achievement peer group 15<sup>1</sup>

Legislative district(s): 24 and 27

District size, location:

Medium-large, City

Students attending:

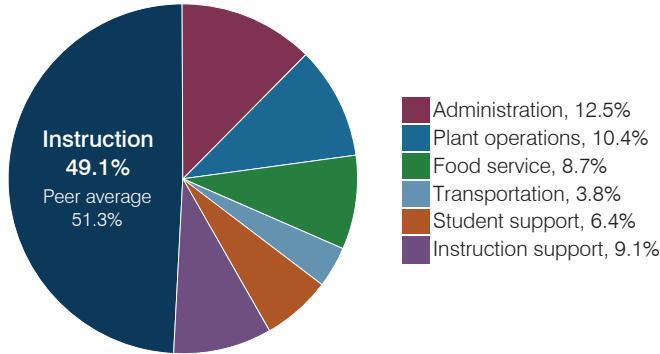
2,315

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	\$1,192	\$974	\$844
	Students per administrative position	62	68	67
Plant operations	Cost per square foot	\$5.17	\$6.31	\$6.30
	Square footage per student	193	147	155
Food service	Cost per meal	\$2.72	\$2.75	\$2.88
Transportation	Cost per mile	\$5.99	\$4.28	\$3.84
	Cost per rider	\$1,418	\$1,207	\$1,198

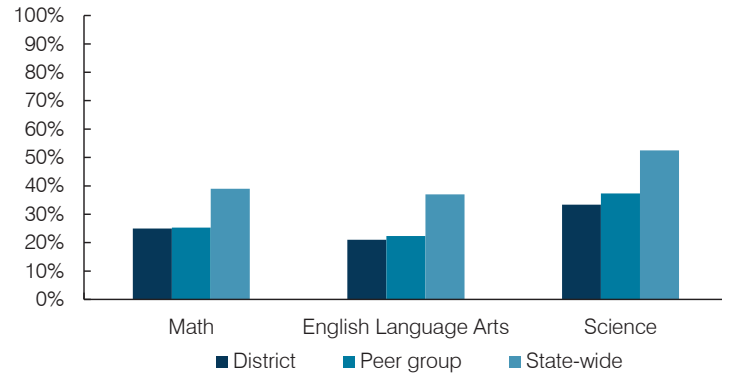
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,380	\$ 4,696	\$ 4,164	\$ 4,377
Administration	1,111	1,192	974	844
Plant operations	1,026	997	909	977
Food service	794	836	640	422
Transportation	337	362	327	381
Student support	599	614	626	679
Instruction support	857	870	559	461
<b>Total operational</b>	<b>\$ 9,104</b>	<b>\$ 9,567</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 460	\$ 447	\$ 924	\$ 691
Equipment	457	644	582	424
Interest	246	216	255	236
Other	111	74	146	161
<b>Total nonoperational</b>	<b>\$ 1,274</b>	<b>\$ 1,381</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,378</b>	<b>\$ 10,948</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	41%	44%	22%
Special education population	12%	10%	12%
Students per teacher	17.7	19.1	18.5
Average teacher salary	\$44,954	\$52,696	\$48,372
Amount from Prop 301	\$4,807	\$4,542	\$5,840
Average years of teacher experience	8.9	10.3	11.3
Percentage of teachers in first 3 years	31%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,618	\$ 2,692	\$ 1,848	\$ 1,318
State	3,590	3,487	3,857	3,831
Local	5,663	5,819	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,871</b>	<b>\$ 11,998</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,517	\$ 5,481	\$ 5,145
Amount from Prop 123	253	248	236
Prop 123 additional funding	45	44	43
Grants	2,684	2,838	1,915
Donations and tax credits	134	97	54

#### Select revenues from less common sources

	District	Peer average	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	2,521	2,464	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

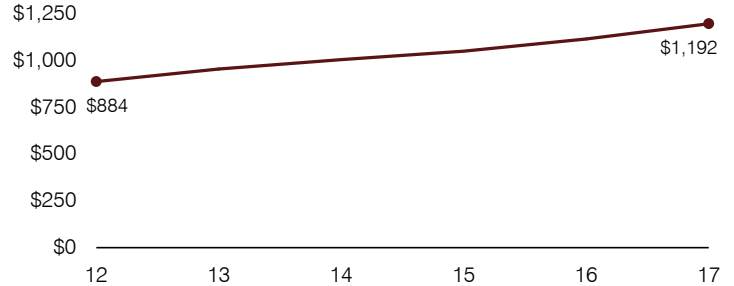
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.7	57.4	59.4	56.9	57.2	58.9	57.2	58.7	56.1	51.3	49.3	49.2	51.7	51.3	49.4	48.1	49.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

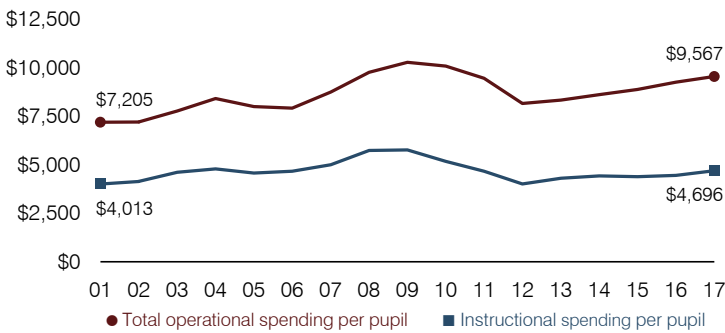
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 17 percent. The percentage of dollars spent on instruction varied year to year, ranging from an overall high of 51.7 to a low of 48.1 percent. Overall, as a percentage of total operational spending, administration and instruction support increased, while plant operations, food service, transportation, and student support decreased slightly.

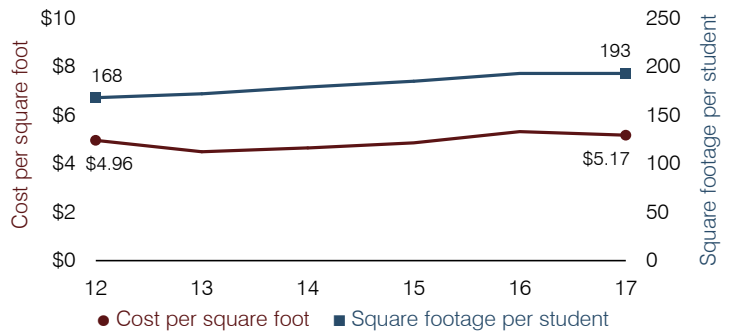
**Administrative cost per pupil**



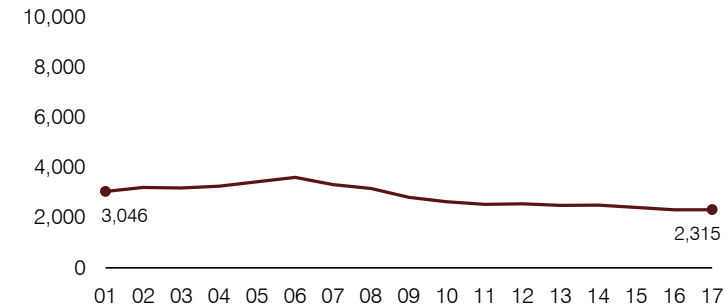
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



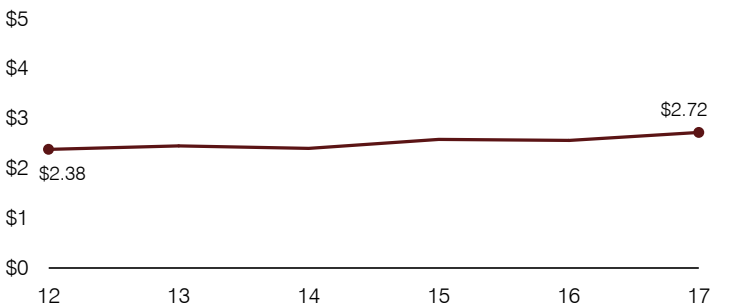
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



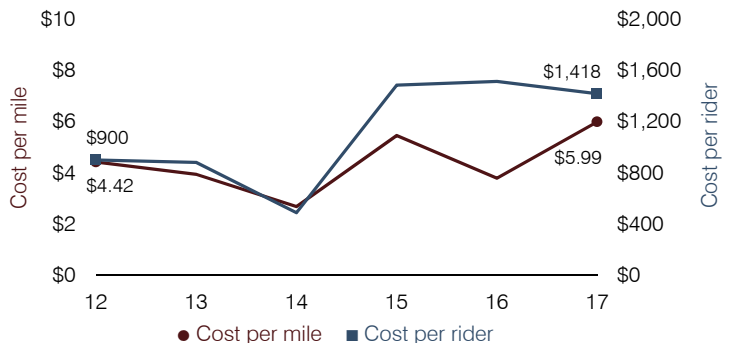
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 1 and 6

District size, location:

Small, Rural

Students attending:

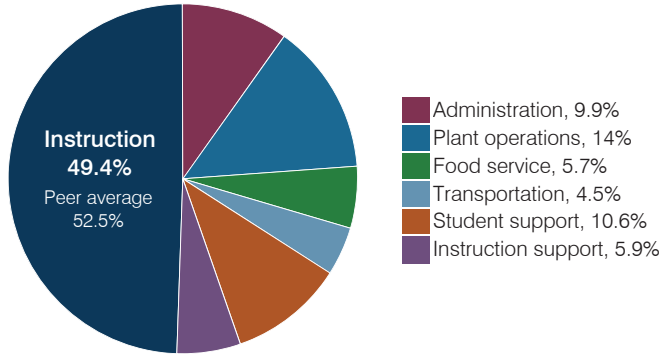
277

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	\$967	\$1,231	\$844
	Students per administrative position	44	54	67
Plant operations	Cost per square foot	\$5.09	\$6.81	\$6.30
	Square footage per student	270	153	155
Food service	Cost per meal	\$4.10	\$3.41	\$2.88
Transportation	Cost per mile	\$2.43	\$2.98	\$3.84
	Cost per rider	\$718	\$921	\$1,198

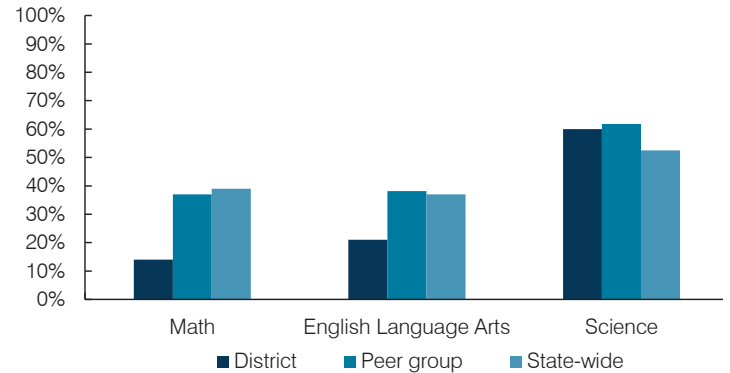
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,826	\$ 4,828	\$ 4,993	\$ 4,377
Administration	1,058	967	1,231	844
Plant operations	1,216	1,375	1,125	977
Food service	556	561	549	422
Transportation	454	438	575	381
Student support	1,039	1,034	606	679
Instruction support	535	575	397	461
<b>Total operational</b>	<b>\$ 9,684</b>	<b>\$ 9,778</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 161	\$ 59	\$ 194	\$ 691
Equipment	334	274	329	424
Interest	525	530	167	236
Other	53	59	91	161
<b>Total nonoperational</b>	<b>\$ 1,073</b>	<b>\$ 922</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,757</b>	<b>\$ 10,700</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	18%	19%	22%
Special education population	17%	14%	12%
Students per teacher	16.9	13.3	18.5
Average teacher salary	\$44,875	\$44,961	\$48,372
Amount from Prop 301	\$6,678	\$4,257	\$5,840
Average years of teacher experience	11.4	12.6	11.3
Percentage of teachers in first 3 years	7%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,060	\$ 1,963	\$ 2,395	\$ 1,318
State	5,165	5,001	4,806	3,831
Local	4,422	4,566	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,647</b>	<b>\$ 11,530</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,088	\$ 6,884	\$ 6,815
Amount from Prop 123	291	283	269
Prop 123 additional funding	53	52	50
Grants	2,193	1,984	1,792
Donations and tax credits	180	273	341

### Select revenues from less common sources

Source	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	1,117	1,127	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



# Beaver Creek ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	49.4

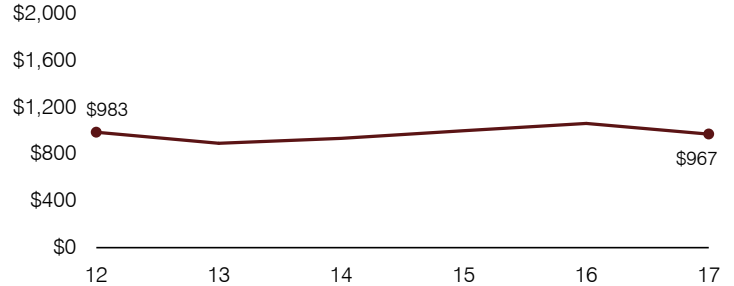
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

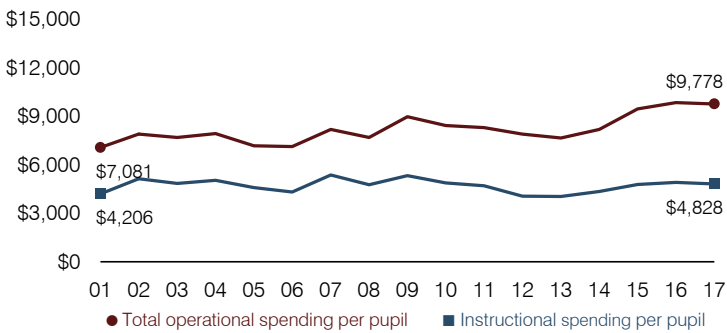
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 24 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 51.3 to 49.4 percent. Overall, as a percentage of total operational spending, student support increased substantially and instruction support increased, while administration and transportation decreased substantially.

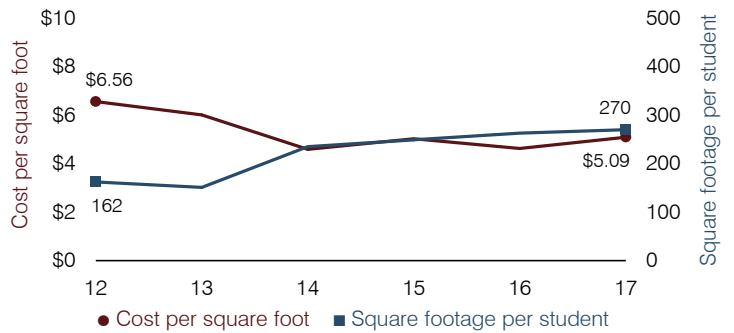
### Administrative cost per pupil



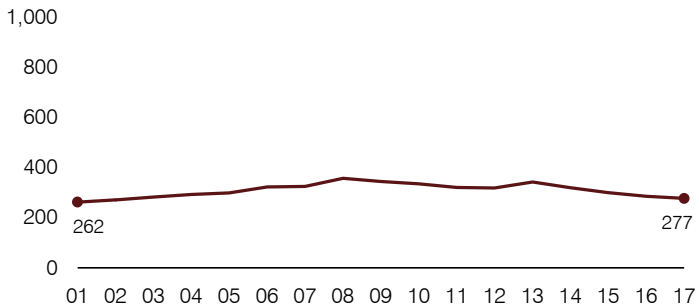
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



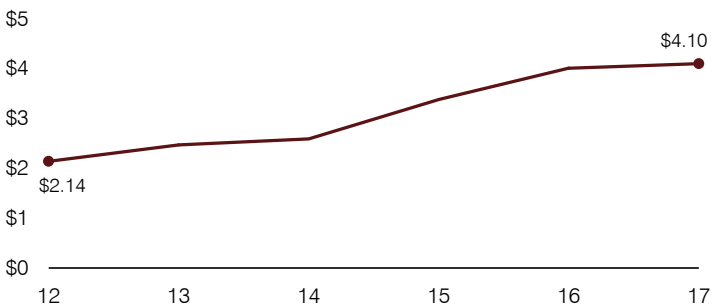
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Moderate

Measure: 2015 through 2017

Assessment

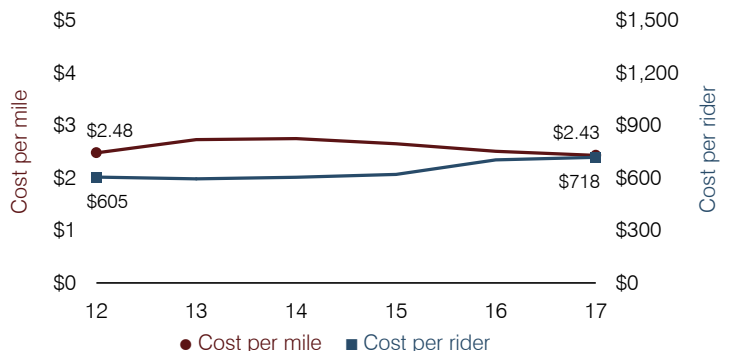
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Benson Unified School District

Cochise County

Efficiency peer groups 5 and T-7, Achievement peer group 6<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

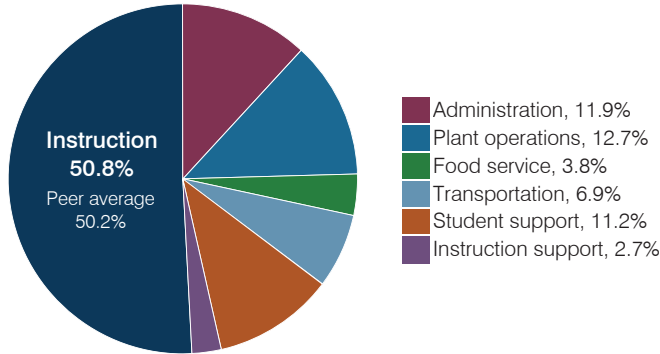
1,233

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	\$958	\$1,102	\$844
	Students per administrative position	47	53	67
Plant operations	Cost per square foot	\$6.52	\$5.20	\$6.30
	Square footage per student	157	263	155
Food service	Cost per meal	\$3.15	\$3.54	\$2.88
Transportation	Cost per mile	\$3.73	\$2.98	\$3.84
	Cost per rider	\$1,303	\$921	\$1,198

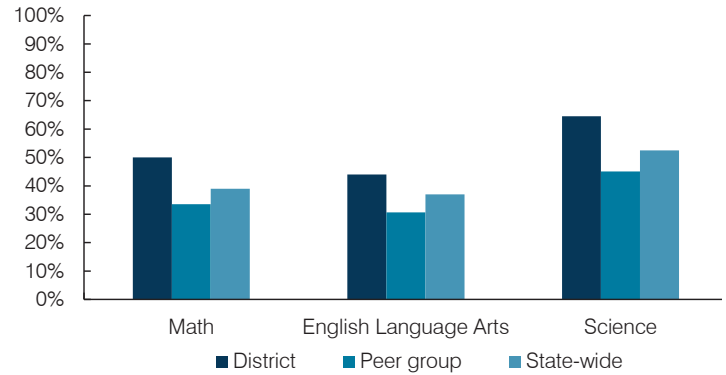
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,892	\$ 4,100	\$ 4,541	\$ 4,377
Administration	894	958	1,102	844
Plant operations	985	1,027	1,289	977
Food service	338	305	396	422
Transportation	471	553	488	381
Student support	780	908	632	679
Instruction support	224	221	346	461
<b>Total operational</b>	<b>\$ 7,584</b>	<b>\$ 8,072</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 107	\$ 45	\$ 764	\$ 691
Equipment	219	339	536	424
Interest	203	189	221	236
Other	40	111	78	161
<b>Total nonoperational</b>	<b>\$ 569</b>	<b>\$ 684</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,153</b>	<b>\$ 8,756</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	90%	84%	80%
Poverty rate (2016)	35%	32%	22%
Special education population	15%	14%	12%
Students per teacher	19.6	16.4	18.5
Average teacher salary	\$42,059	\$44,227	\$48,372
Amount from Prop 301	\$6,234	\$5,336	\$5,840
Average years of teacher experience	11.3	12.6	11.3
Percentage of teachers in first 3 years	22%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 686	\$ 855	\$ 3,999	\$ 1,318
State	4,027	3,796	4,066	3,831
Local	4,610	4,547	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,323</b>	<b>\$ 9,198</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,335	\$ 5,426	\$ 5,929
Amount from Prop 123	227	234	243
Prop 123 additional funding	47	49	46
Grants	802	962	1,751
Donations and tax credits	71	161	138

#### Select revenues from less common sources

	District	Peer average	State average
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	1,232	1,609	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

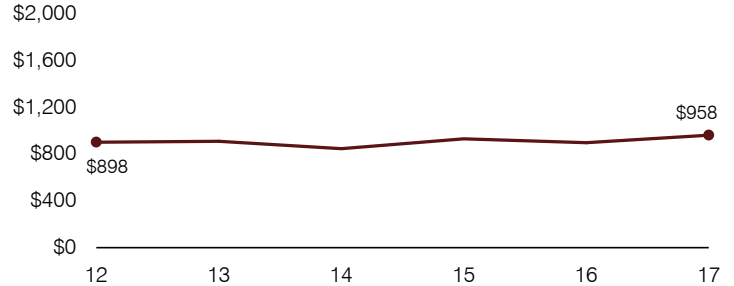
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.5	54.0	53.7	57.4	57.8	58.6	56.9	56.9	55.8	54.4	52.4	54.1	53.1	52.7	51.5	51.3	50.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

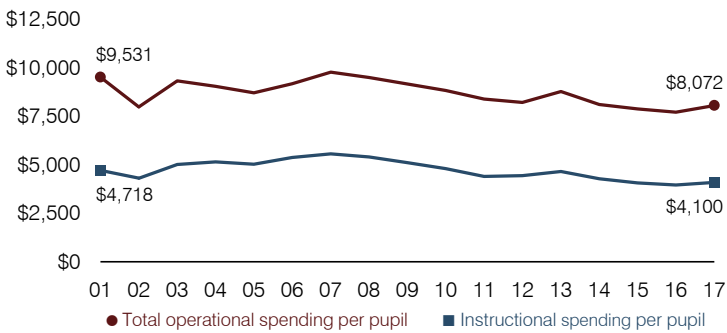
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction decreased from 54.1 to 50.8 percent. Overall, as a percentage of total operational spending, student support increased substantially, plant operations increased, and transportation increased slightly. Food service and instruction support decreased. Administration varied year to year.

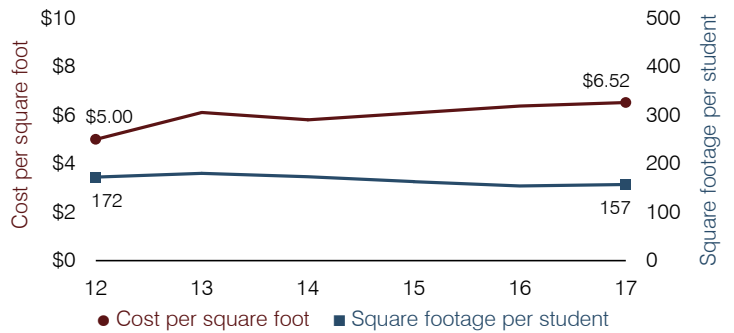
**Administrative cost per pupil**



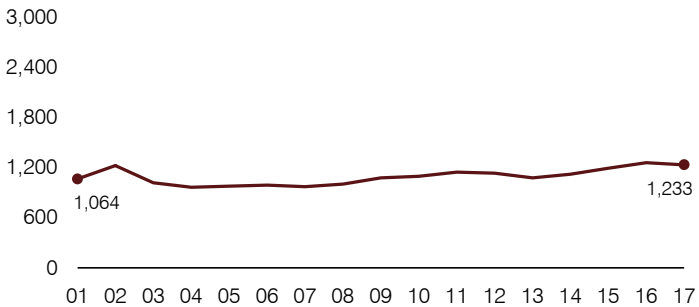
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



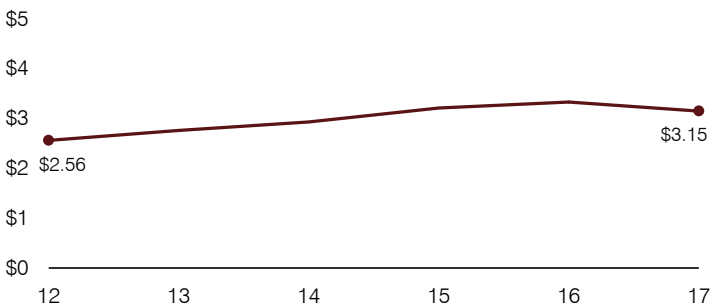
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017

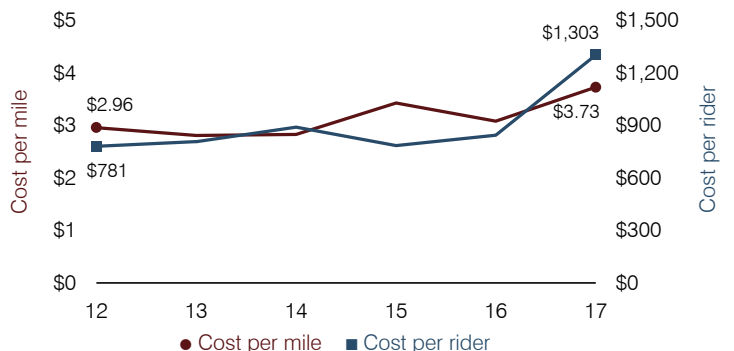
	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Bicentennial Union High School District

La Paz County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 10<sup>1</sup>

Students attending:

122

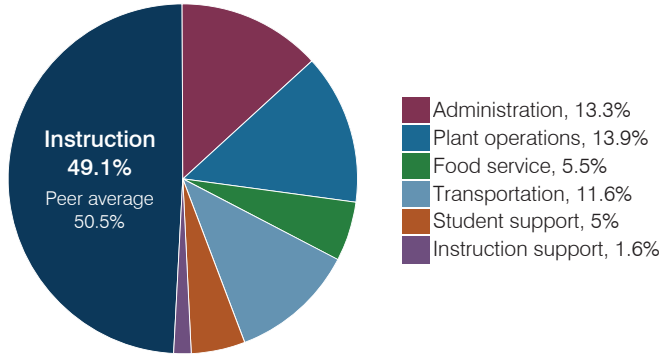
Legislative district(s): 5

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

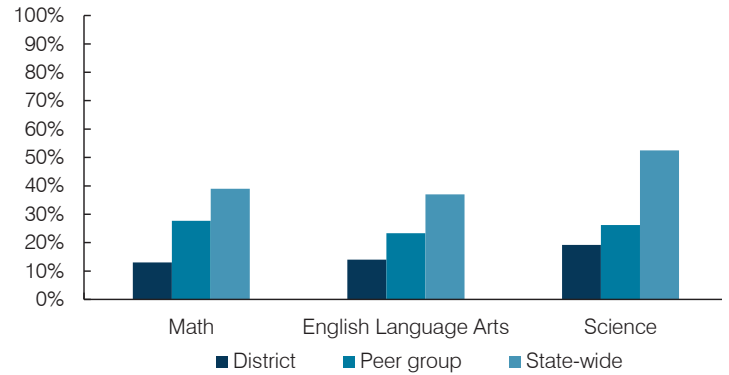
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,849	\$3,137	\$844
	Students per administrative position	41	32	67
Plant operations	Cost per square foot	\$4.21	\$6.96	\$6.30
	Square footage per student	458	412	155
Food service	Cost per meal	\$3.64	\$5.79	\$2.88
Transportation	Cost per mile	\$1.36	\$1.87	\$3.84
	Cost per rider	\$1,612	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,714	\$ 6,823	\$ 8,613	\$ 4,377
Administration	2,323	1,849	3,137	844
Plant operations	2,390	1,926	2,644	977
Food service	872	766	1,000	422
Transportation	1,672	1,618	961	381
Student support	988	697	601	679
Instruction support	226	228	498	461
<b>Total operational</b>	<b>\$ 16,185</b>	<b>\$ 13,907</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 119	\$ 300	\$ 1,161	\$ 691
Equipment	2,898	500	735	424
Interest	62	29	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 3,079</b>	<b>\$ 829</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 19,264</b>	<b>\$ 14,736</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	91%	91%	80%
Poverty rate (2016)	14%	14%	22%
Special education population	18%	14%	12%
Students per teacher	11.1	13.1	18.5
Average teacher salary	\$38,064	\$40,448	\$48,372
Amount from Prop 301	\$4,075	\$5,163	\$5,840
Average years of teacher experience	8.3	9.6	11.3
Percentage of teachers in first 3 years	17%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,470	\$ 2,033	\$ 2,908	\$ 1,318
State	1,364	1,460	5,692	3,831
Local	15,429	13,270	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 20,263</b>	<b>\$ 16,763</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,440	\$ 9,813	\$ 9,932	\$ 5,503
Amount from Prop 123	284	285	315	245
Prop 123 additional funding	58	56	57	46
Grants	3,505	2,384	2,701	1,185
Donations and tax credits	97	42	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,448	411	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	81	10	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

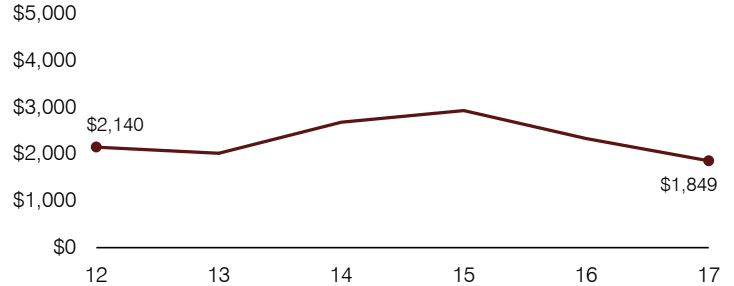
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	41.6	58.2	50.6	50.1	47.4	46.0	45.4	36.4	42.0	36.5	41.5	42.4	46.8	45.1	45.6	47.7	49.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

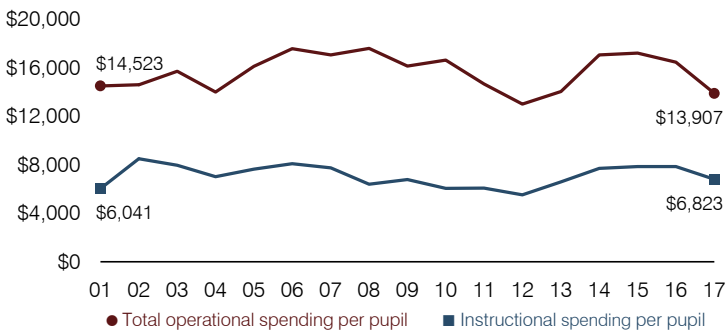
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 42.4 to 49.1 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially.

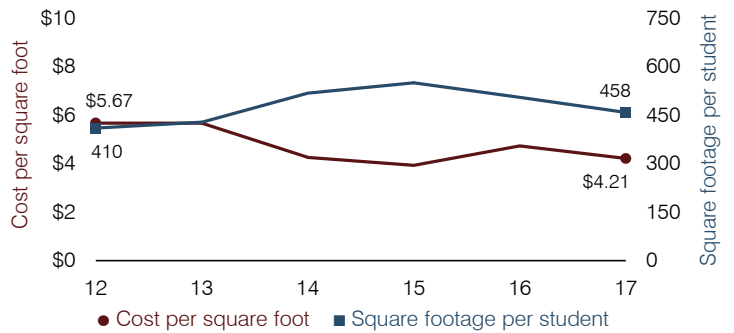
**Administrative cost per pupil**



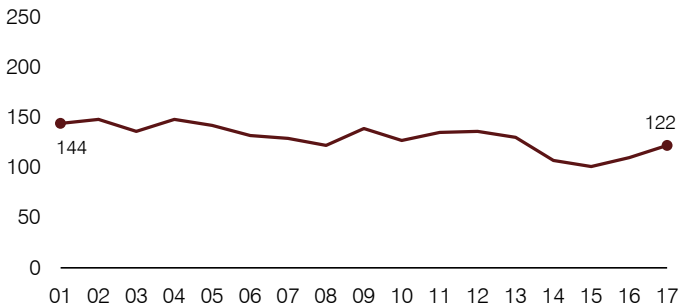
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



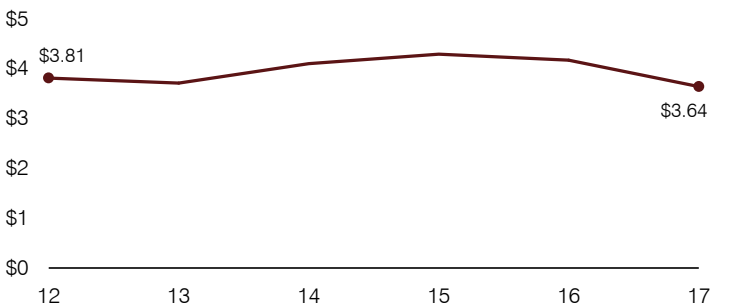
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



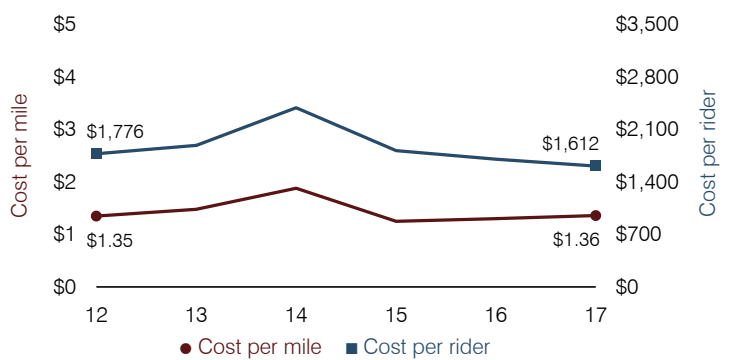
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Isolated
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	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Bisbee Unified School District

Cochise County

Efficiency peer groups 5 and T-8, Achievement peer group 7<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

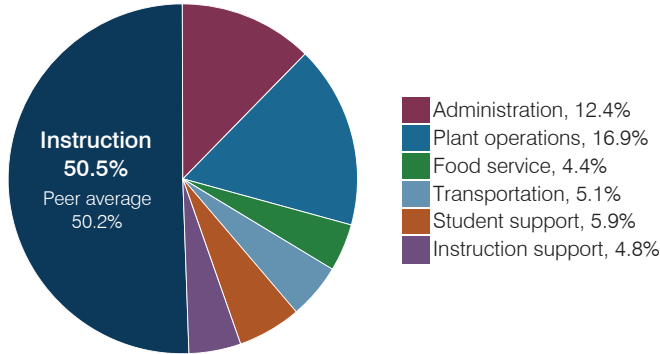
709

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	\$1,295	\$1,102	\$844
	Students per administrative position	43	53	67
Plant operations	Cost per square foot	\$5.98	\$5.20	\$6.30
	Square footage per student	295	263	155
Food service	Cost per meal	\$4.52	\$3.54	\$2.88
Transportation	Cost per mile	\$3.31	\$2.95	\$3.84
	Cost per rider	\$888	\$1,037	\$1,198

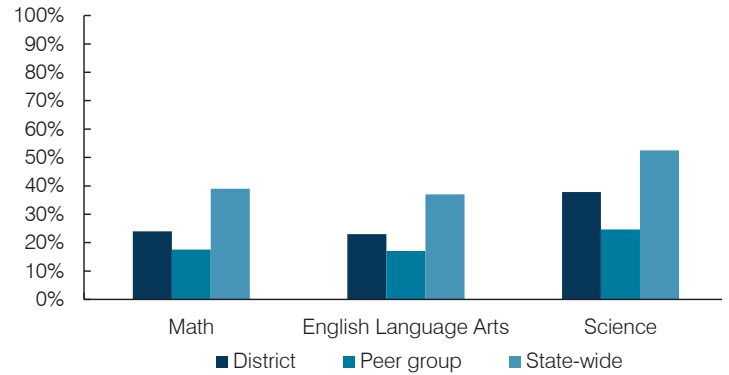
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,664	\$ 5,280	\$ 4,541	\$ 4,377
Administration	1,294	1,295	1,102	844
Plant operations	1,564	1,766	1,289	977
Food service	423	456	396	422
Transportation	438	529	488	381
Student support	620	617	632	679
Instruction support	396	506	346	461
<b>Total operational</b>	<b>\$ 9,399</b>	<b>\$ 10,449</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 177	\$ 430	\$ 764	\$ 691
Equipment	532	567	536	424
Interest	0	0	221	236
Other	52	11	78	161
<b>Total nonoperational</b>	<b>\$ 761</b>	<b>\$ 1,008</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,160</b>	<b>\$ 11,457</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	92%	94%
Graduation rate (2016)	84%	79%	80%
Poverty rate (2016)	41%	43%	22%
Special education population	14%	12%	12%
Students per teacher	15.6	15.3	18.5
Average teacher salary	\$48,600	\$48,972	\$48,372
Amount from Prop 301	\$8,080	\$4,489	\$5,840
Average years of teacher experience	11.4	12.6	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,344	\$ 1,202	\$ 3,999	\$ 1,318
State	3,988	3,497	4,066	3,831
Local	5,447	5,319	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,779</b>	<b>\$ 10,018</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,851	\$ 5,827	\$ 5,929
Amount from Prop 123	229	232	243
Prop 123 additional funding	55	56	49
Grants	1,541	1,369	1,751
Donations and tax credits	115	77	138

#### Select revenues from less common sources

	District	Peer average	State average
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	535	565	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

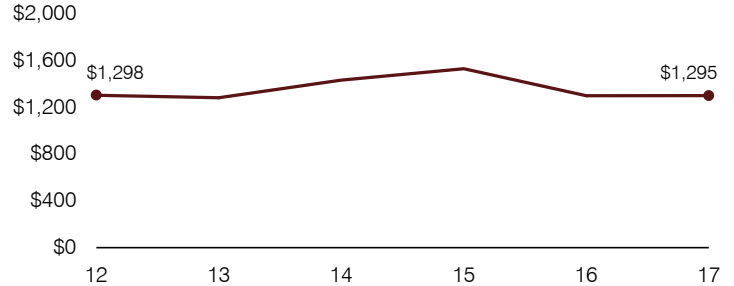
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.7	55.9	55.0	54.1	51.4	52.1	49.7	49.3	47.7	51.8	47.9	48.5	48.9	48.8	49.6	49.6	50.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

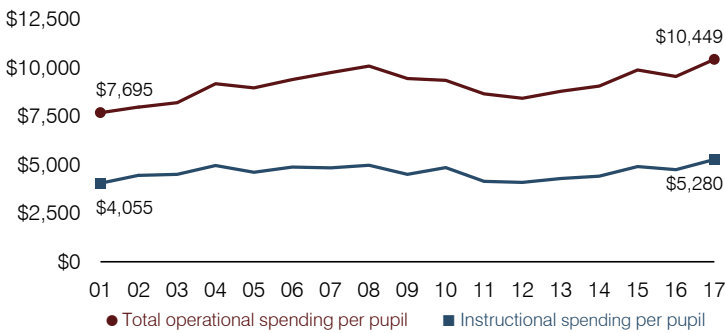
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 24 percent. The percentage of dollars spent on instruction increased from 48.5 to 50.5 percent. Overall, as a percentage of total operational spending, administration decreased substantially, transportation decreased, and plant operations decreased slightly, while instruction support increased substantially and student support increased.

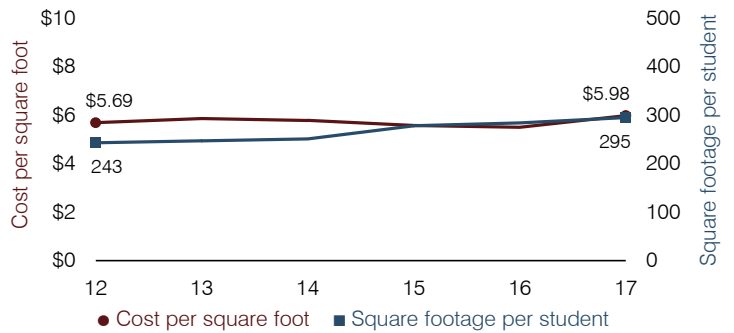
**Administrative cost per pupil**



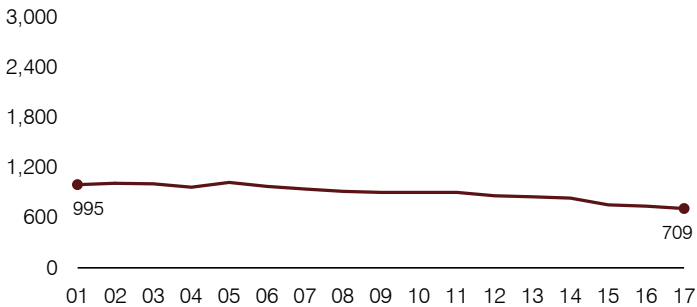
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



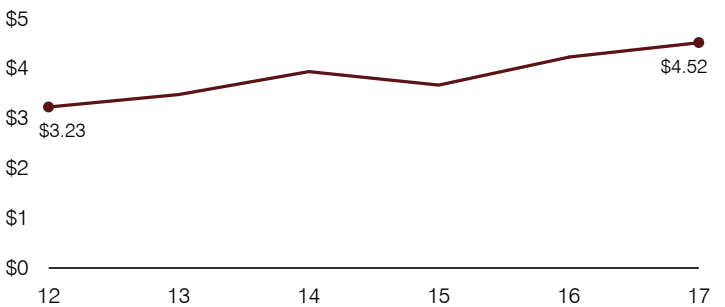
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

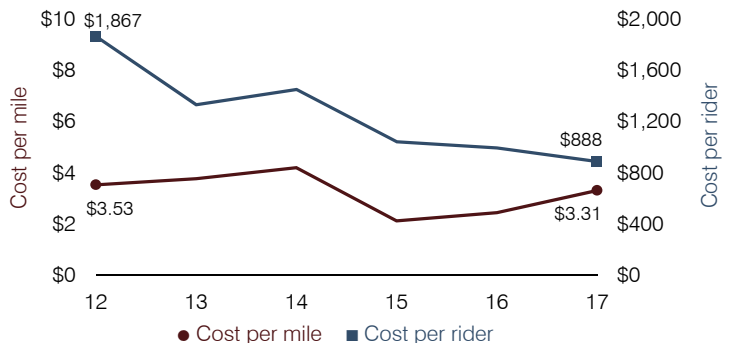
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	11.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Blue Elementary School District

Greenlee County

Efficiency peer group 11 and Achievement peer group 4<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

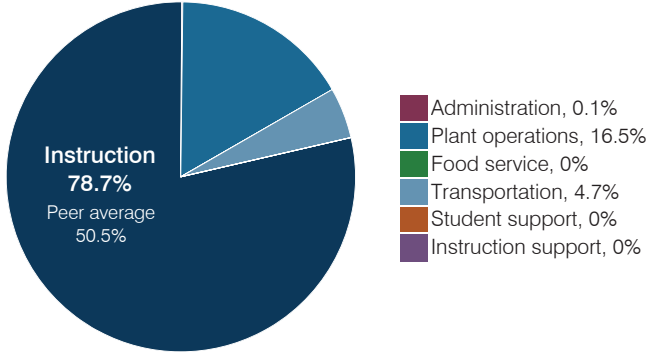
11

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	\$3,137	\$844
	Students per administrative position	N/A	32	67
Plant operations	Cost per square foot	\$13.99	\$6.96	\$6.30
	Square footage per student	144	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	N/A	N/A	\$3.84
	Cost per rider	N/A	N/A	\$1,198

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 7,403	\$ 9,607	\$ 8,613	\$ 4,377
Administration	4	5	3,137	844
Plant operations	1,711	2,014	2,644	977
Food service	0	0	1,000	422
Transportation	512	575	961	381
Student support	0	0	601	679
Instruction support	0	0	498	461
<b>Total operational</b>	<b>\$ 9,630</b>	<b>\$ 12,201</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 611	\$ 1,161	\$ 691
Equipment	865	0	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 865</b>	<b>\$ 611</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,495</b>	<b>\$ 12,812</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	88%	80%
Poverty rate (2016)	0%	15%	22%
Special education population	0%	13%	12%
Students per teacher	11.1	15.7	18.5
Average teacher salary	N/A	\$45,360	\$48,372
Amount from Prop 301	N/A	\$5,787	\$5,840
Average years of teacher experience	N/A	10.4	11.3
Percentage of teachers in first 3 years	N/A	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 3,945	\$ 2,555	\$ 2,908	\$ 1,318
State	922	957	5,692	3,831
Local	9,161	11,512	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,028</b>	<b>\$ 15,024</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,191	\$ 8,421	\$ 9,932
Amount from Prop 123	358	338	315
Prop 123 additional funding	76	71	57
Grants	3,965	2,580	2,701
Donations and tax credits	1	37	184

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	78.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

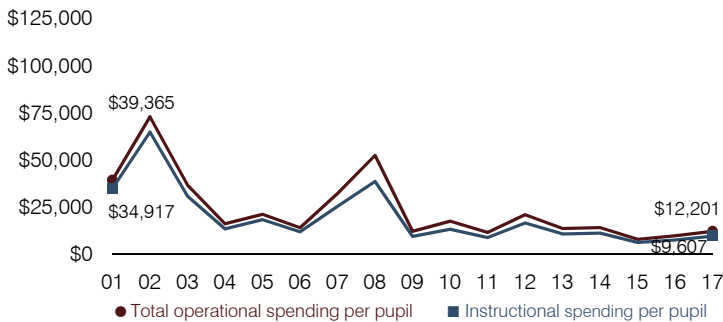
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 122 percent, which contributed to the 42 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 79.6 to a low of 76.9 percent. Overall, as a percentage of total operational spending, plant operations and transportation varied year to year.

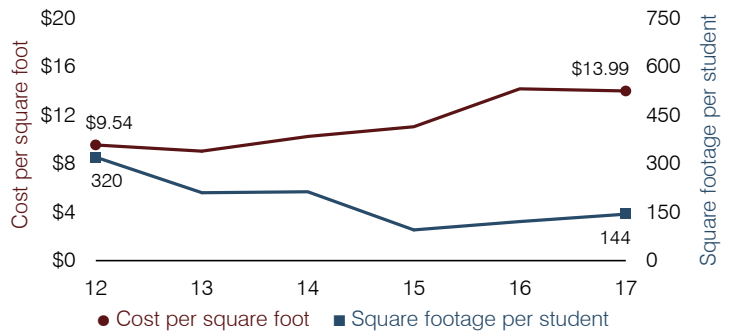
**Administrative cost per pupil**

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 2012 through 2017.

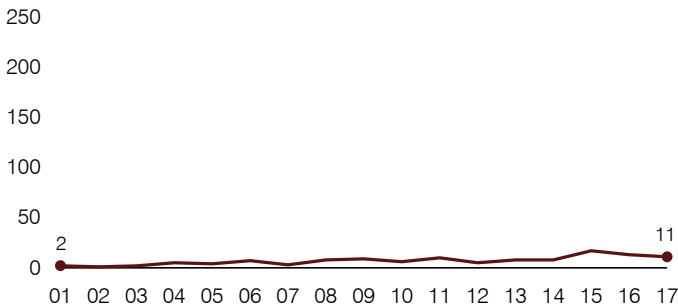
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**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 2012 through 2017.

**Financial stress assessment**

Overall financial stress level:

Moderate

Measure: 2015 through 2017

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	21.8%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low	Moderate	High
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**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 2012 through 2017.

# Blue Ridge Unified School District

Navajo County

Efficiency peer groups 4 and T-8, Achievement peer group 6<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

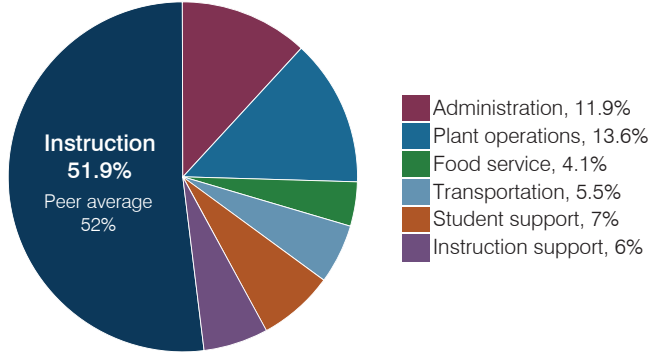
2,094

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	\$943	\$844	\$844
	Students per administrative position	117	69	67
Plant operations	Cost per square foot	\$4.26	\$5.36	\$6.30
	Square footage per student	254	190	155
Food service	Cost per meal	\$3.14	\$3.00	\$2.88
Transportation	Cost per mile	\$2.65	\$2.95	\$3.84
	Cost per rider	\$1,025	\$1,037	\$1,198

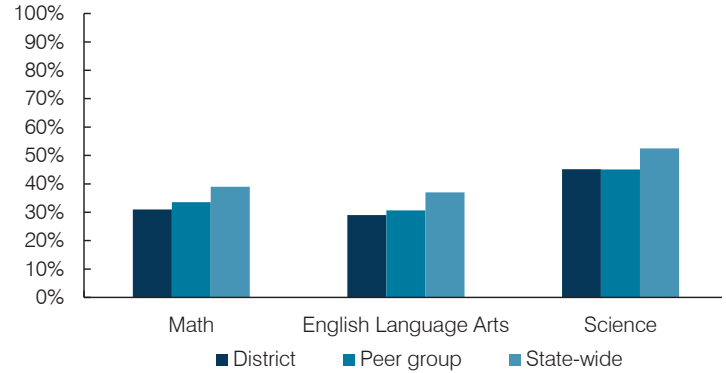
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,892	\$ 4,134	\$ 4,032	\$ 4,377
Administration	834	943	844	844
Plant operations	989	1,082	987	977
Food service	319	326	409	422
Transportation	501	436	414	381
Student support	462	559	607	679
Instruction support	336	480	481	461
<b>Total operational</b>	<b>\$ 7,333</b>	<b>\$ 7,960</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 160	\$ 2,177	\$ 346	\$ 691
Equipment	490	1,725	390	424
Interest	272	290	164	236
Other	125	44	77	161
<b>Total nonoperational</b>	<b>\$ 1,047</b>	<b>\$ 4,236</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,380</b>	<b>\$ 12,196</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	82%	84%	80%
Poverty rate (2016)	29%	32%	22%
Special education population	10%	14%	12%
Students per teacher	20.0	16.4	18.5
Average teacher salary	\$50,026	\$44,227	\$48,372
Amount from Prop 301	\$7,041	\$5,336	\$5,840
Average years of teacher experience	14.3	12.6	11.3
Percentage of teachers in first 3 years	18%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,253	\$ 745	\$ 2,260	\$ 1,318
State	1,892	2,150	4,086	3,831
Local	6,061	6,327	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,206</b>	<b>\$ 9,222</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,143	\$ 5,115	\$ 5,373	\$ 5,503
Amount from Prop 123	219	220	233	245
Prop 123 additional funding	46	47	46	46
Grants	1,151	551	1,374	1,185
Donations and tax credits	70	73	56	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	185	295	7 of 18
Voter-approved levy increases	2,043	1,299	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

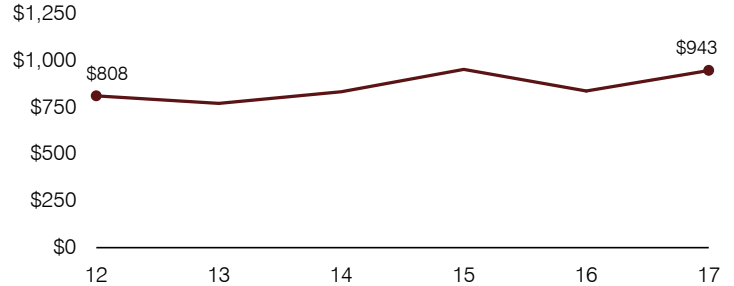
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.7	63.0	61.4	63.1	62.1	61.8	59.8	59.3	64.1	61.6	56.0	55.0	56.8	55.1	52.5	53.1	51.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

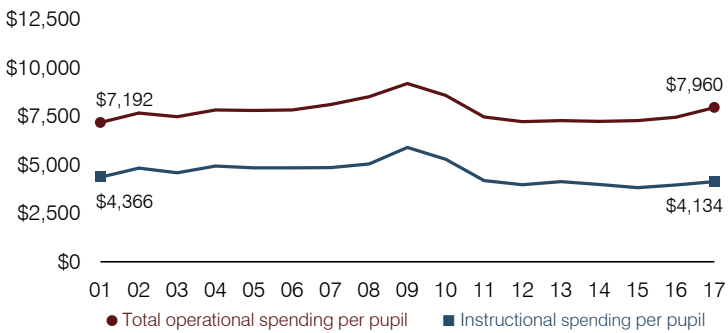
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 10 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 55 to 51.9 percent. Overall, as a percentage of total operational spending, most noninstructional areas varied year to year, while instruction support increased substantially and student support increased slightly.

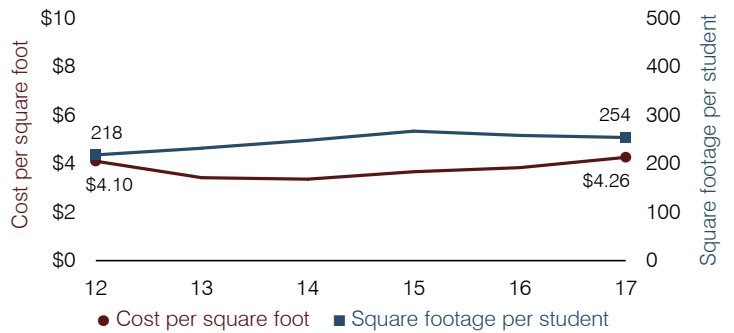
**Administrative cost per pupil**



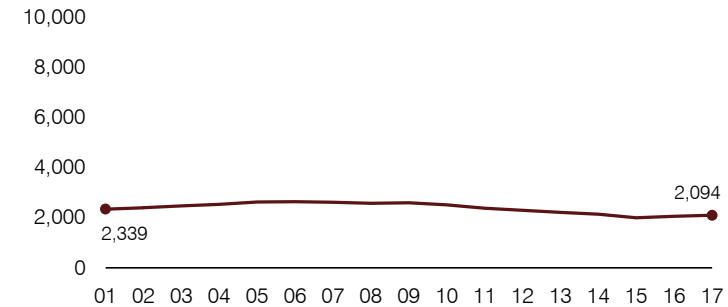
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



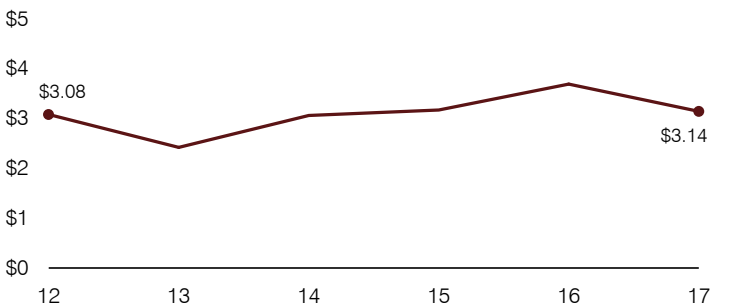
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

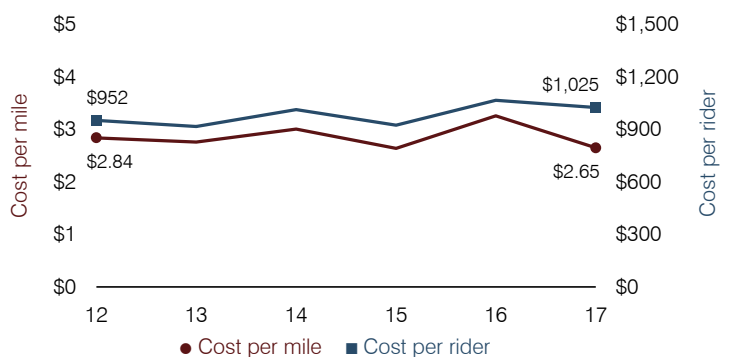
Overall financial stress level: **Low**

Measure: 2015 through 2017

	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	Capital
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.4%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

**Low**      **Moderate**      **High**

**Transportation costs per mile and per rider**



# Bonita Elementary School District

Graham County

Efficiency peer groups 11 and T-11, Achievement peer group 16<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

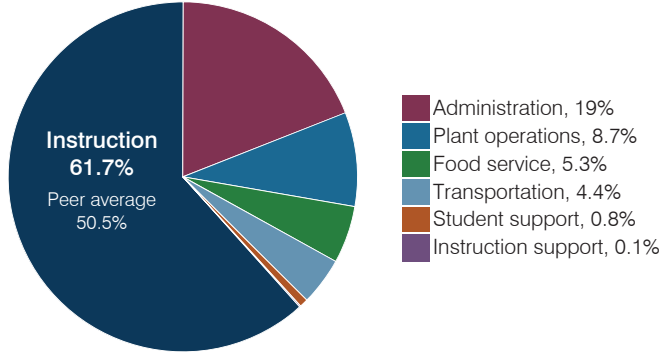
101

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

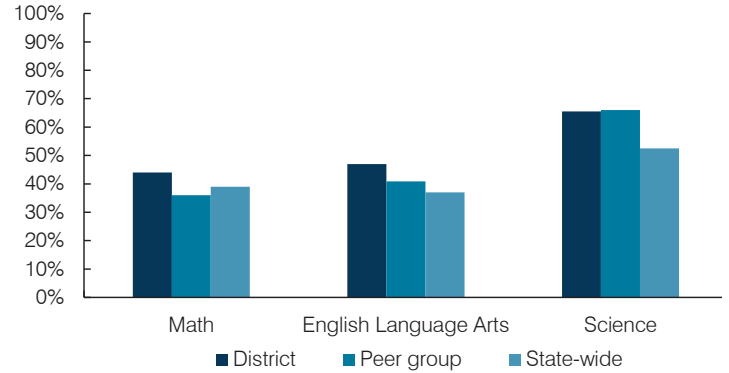
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,887	\$3,137	\$844
	Students per administrative position	34	32	67
Plant operations	Cost per square foot	\$4.88	\$6.96	\$6.30
	Square footage per student	269	412	155
Food service	Cost per meal	\$9.15	\$5.79	\$2.88
Transportation	Cost per mile	\$1.20	\$1.87	\$3.84
	Cost per rider	\$723	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,078	\$ 9,349	\$ 8,613	\$ 4,377
Administration	2,859	2,887	3,137	844
Plant operations	1,285	1,312	2,644	977
Food service	754	810	1,000	422
Transportation	550	672	961	381
Student support	39	113	601	679
Instruction support	27	17	498	461
<b>Total operational</b>	<b>\$ 14,592</b>	<b>\$ 15,160</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 55	\$ 1,323	\$ 1,161	\$ 691
Equipment	233	238	735	424
Interest	15	8	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 303</b>	<b>\$ 1,569</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 14,895</b>	<b>\$ 16,729</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	15%	11%	22%
Special education population	16%	15%	12%
Students per teacher	9.2	12.0	18.5
Average teacher salary	\$52,674	\$50,741	\$48,372
Amount from Prop 301	\$4,166	\$5,239	\$5,840
Average years of teacher experience	28.9	19.8	11.3
Percentage of teachers in first 3 years	0%	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 457	\$ 384	\$ 2,908	\$ 1,318
State	2,482	6,848	5,692	3,831
Local	7,831	4,979	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,770</b>	<b>\$ 12,211</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,111	\$ 8,970	\$ 9,932
Amount from Prop 123	289	293	315
Prop 123 additional funding	50	59	57
Grants	503	1,701	2,701
Donations and tax credits	290	76	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,459	4,879	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

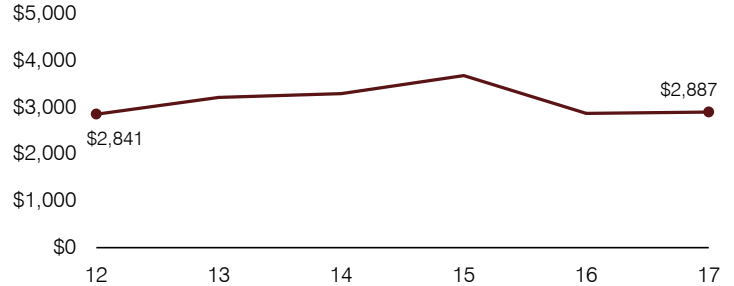
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.6	66.8	68.2	63.4	68.1	62.1	60.5	60.0	60.8	60.0	56.4	58.1	59.2	61.1	61.1	62.2	61.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

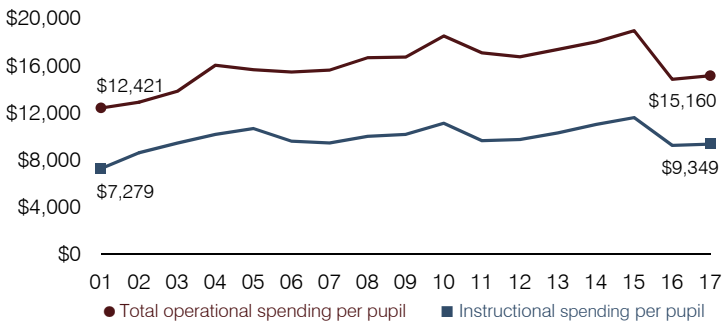
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent on instruction increased overall from 58.1 to 61.7 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, instruction support decreased substantially and transportation decreased.

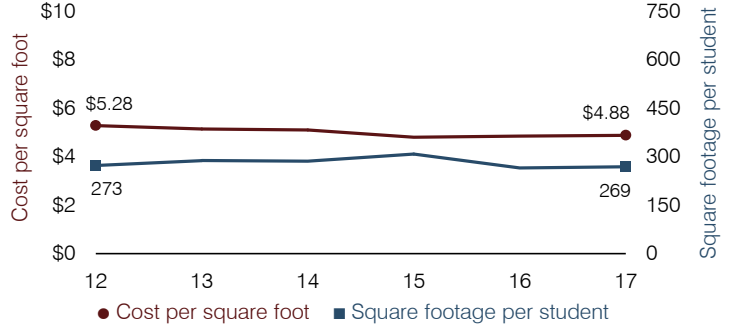
**Administrative cost per pupil**



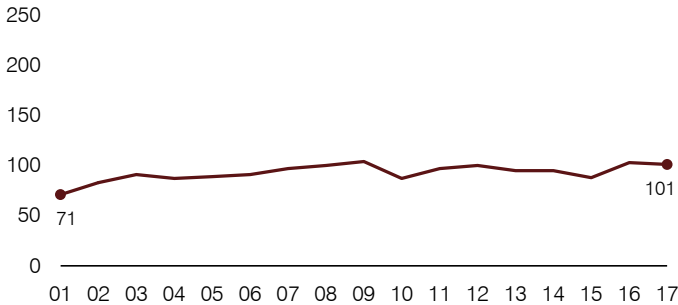
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



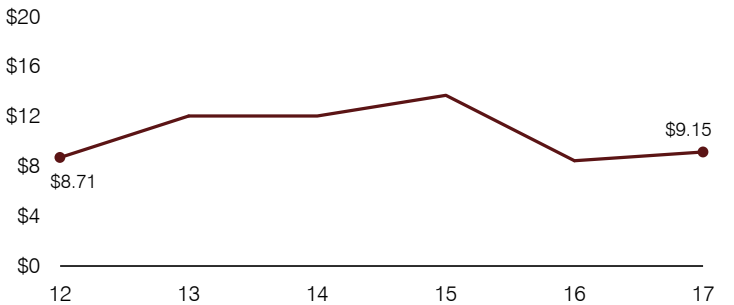
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



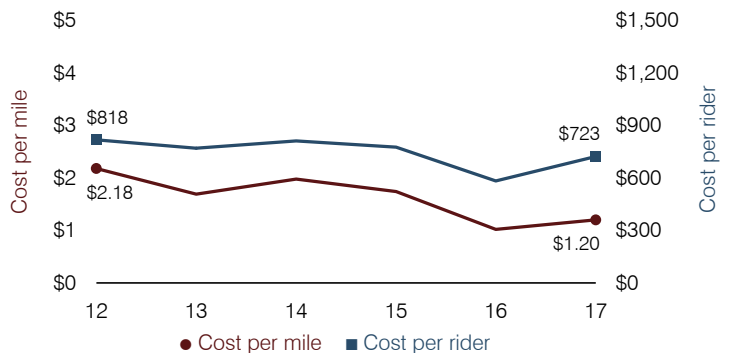
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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

**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<sup>1</sup>

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

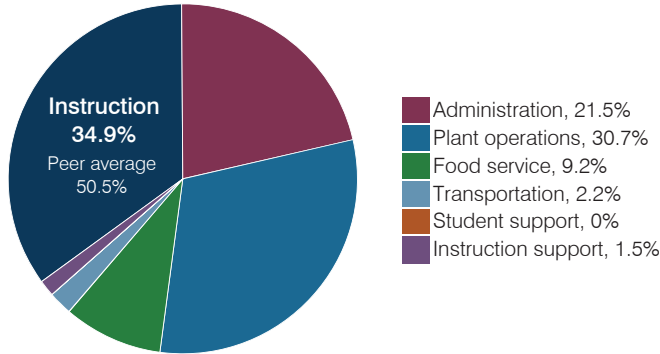
25

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

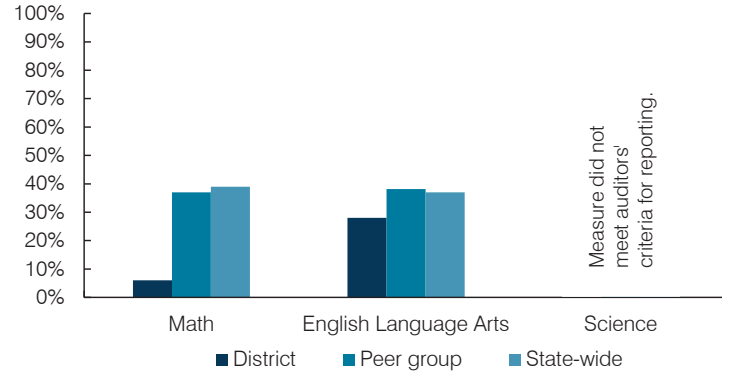
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$5,280	\$3,137	\$844
	Students per administrative position	12	32	67
Plant operations	Cost per square foot	\$14.32	\$6.96	\$6.30
	Square footage per student	527	412	155
Food service	Cost per meal	\$9.35	\$5.79	\$2.88
Transportation	Cost per mile	\$1.59	\$1.87	\$3.84
	Cost per rider	NR	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,889	\$ 8,578	\$ 8,613	\$ 4,377
Administration	4,443	5,280	3,137	844
Plant operations	5,879	7,540	2,644	977
Food service	1,829	2,272	1,000	422
Transportation	654	545	961	381
Student support	8	6	601	679
Instruction support	193	361	498	461
<b>Total operational</b>	<b>\$ 21,895</b>	<b>\$ 24,582</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 4	\$ 1,161	\$ 691
Equipment	368	1,393	735	424
Interest	1	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 369</b>	<b>\$ 1,397</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 22,264</b>	<b>\$ 25,979</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	22%	19%	22%
Special education population	19%	14%	12%
Students per teacher	8.4	13.3	18.5
Average teacher salary	\$31,384	\$44,961	\$48,372
Amount from Prop 301	\$1,770	\$4,257	\$5,840
Average years of teacher experience	11.7	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,784	\$ 2,305	\$ 2,908	\$ 1,318
State	1,891	2,231	5,692	3,831
Local	20,644	26,845	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 25,319</b>	<b>\$ 31,381</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,602	\$ 7,974	\$ 9,932
Amount from Prop 123	250	299	315
Prop 123 additional funding	51	61	57
Grants	3,437	3,499	2,701
Donations and tax credits	39	48	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	17,651	14,293	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Bouse ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	34.9

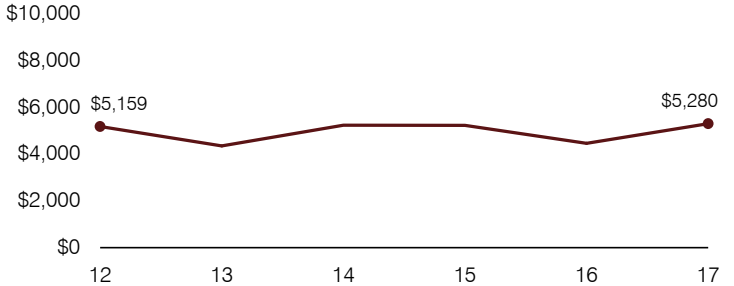
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

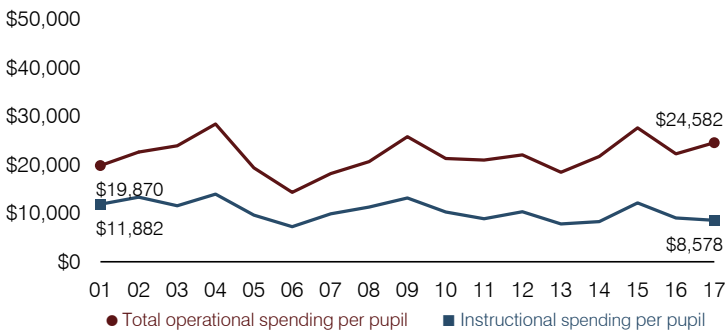
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 11 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 46.9 to 34.9 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, plant operations and food service increased substantially.

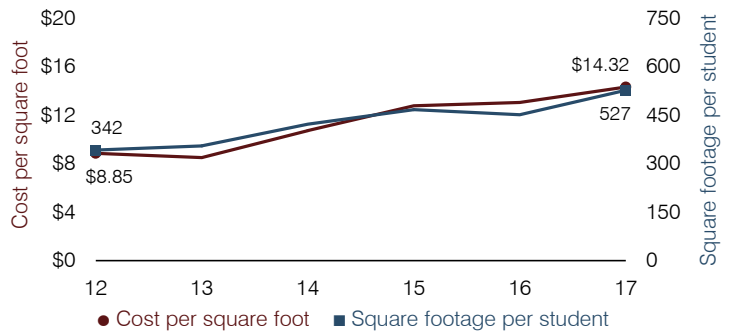
### Administrative cost per pupil



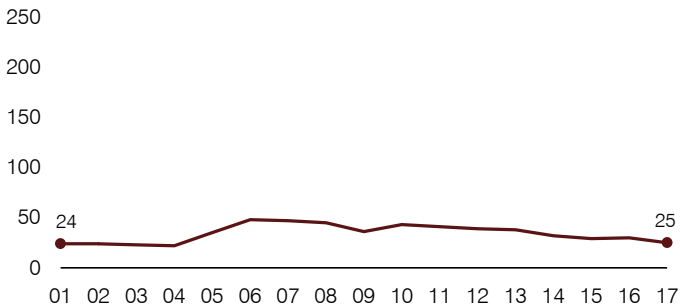
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



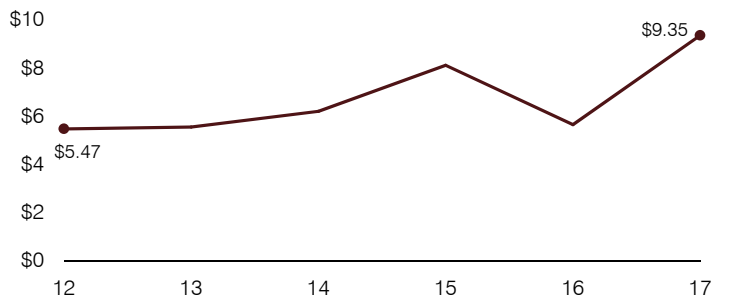
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



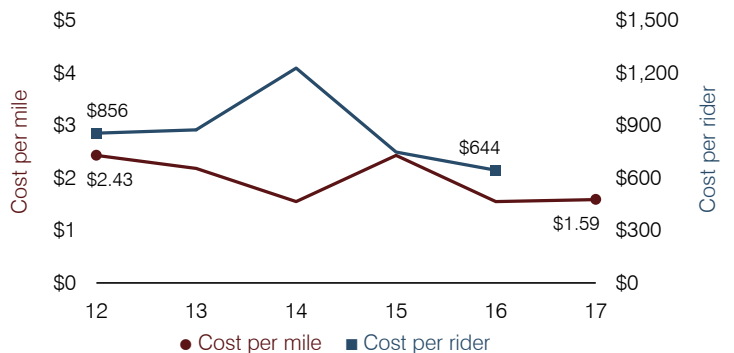
### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	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	58.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low
Moderate
High

### Transportation costs per mile and per rider



# Bowie Unified School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 4<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

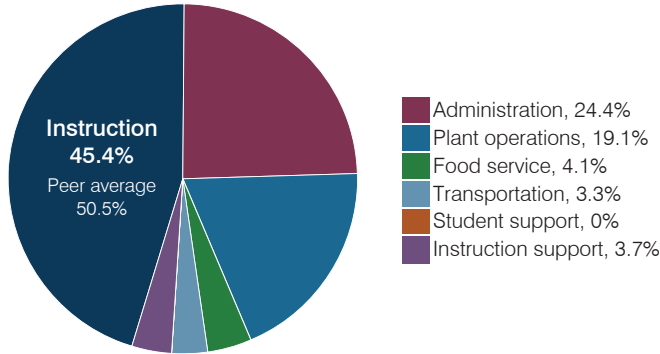
57

Number of schools:

2

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

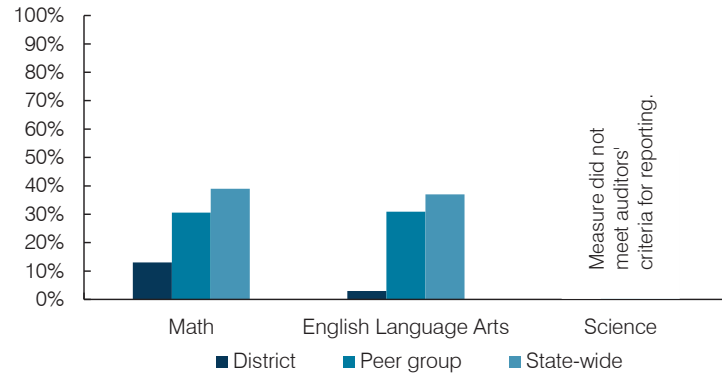
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$5,330	\$3,137	\$844
	Students per administrative position	19	32	67
Plant operations	Cost per square foot	\$5.17	\$6.96	\$6.30
	Square footage per student	804	412	155
Food service	Cost per meal	\$4.81	\$5.79	\$2.88
Transportation	Cost per mile	\$0.84	\$1.87	\$3.84
	Cost per rider	\$1,624	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 12,919	\$ 9,899	\$ 8,613	\$ 4,377
Administration	6,201	5,330	3,137	844
Plant operations	4,620	4,158	2,644	977
Food service	1,163	903	1,000	422
Transportation	1,163	714	961	381
Student support	763	0	601	679
Instruction support	787	813	498	461
<b>Total operational</b>	<b>\$ 27,616</b>	<b>\$ 21,817</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,967	\$ 687	\$ 1,161	\$ 691
Equipment	3,609	2,554	735	424
Interest	14	41	31	236
Other	307	306	90	161
<b>Total nonoperational</b>	<b>\$ 5,897</b>	<b>\$ 3,588</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 33,513</b>	<b>\$ 25,405</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	94%	94%
Graduation rate (2016)	N/A	88%	80%
Poverty rate (2016)	20%	15%	22%
Special education population	21%	13%	12%
Students per teacher	11.4	15.7	18.5
Average teacher salary	\$38,250	\$45,360	\$48,372
Amount from Prop 301	\$5,015	\$5,787	\$5,840
Average years of teacher experience	12.5	10.4	11.3
Percentage of teachers in first 3 years	25%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,898	\$ 1,551	\$ 2,908	\$ 1,318
State	2,221	3,327	5,692	3,831
Local	26,122	22,069	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 31,241</b>	<b>\$ 26,947</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,089	\$ 8,493	\$ 9,932
Amount from Prop 123	290	284	315
Prop 123 additional funding	48	44	57
Grants	3,456	2,169	2,701
Donations and tax credits	137	976	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	18,578	11,727	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

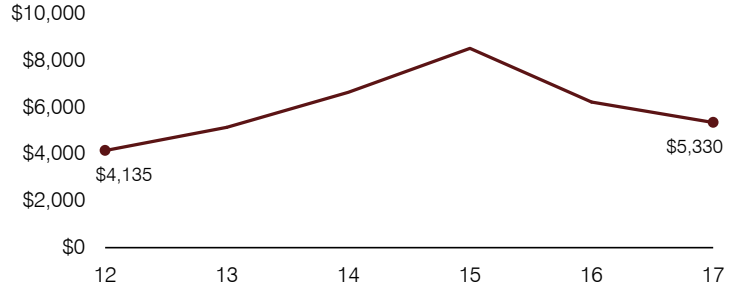
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.8	56.9	60.3	57.1	57.5	60.7	56.4	53.7	51.1	53.8	52.1	54.9	50.9	45.4	43.2	46.8	45.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

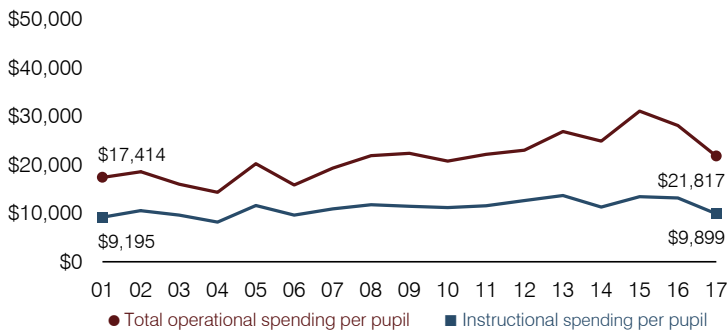
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 54.9 to 45.4 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration, plant operations, and instruction support increased substantially.

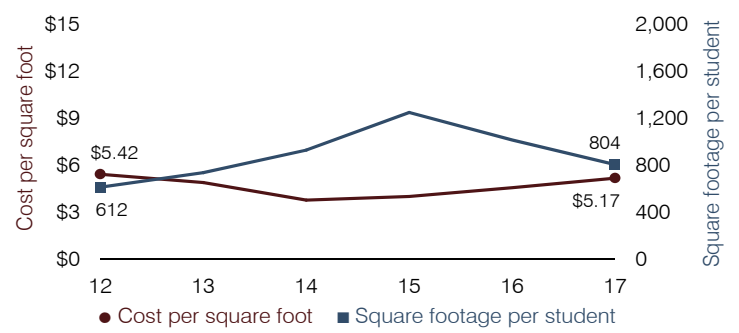
**Administrative cost per pupil**



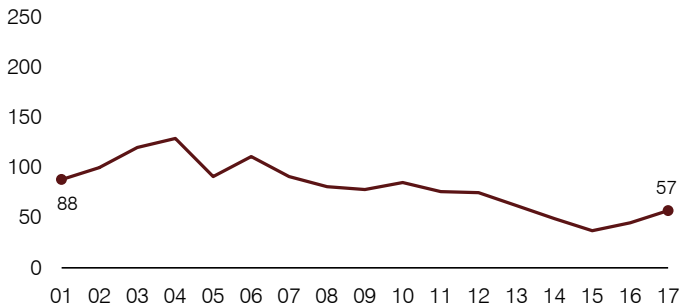
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



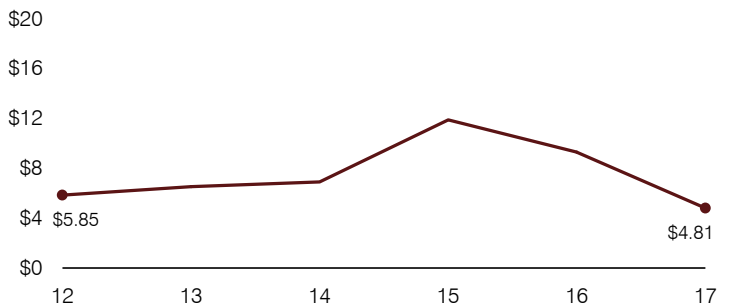
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



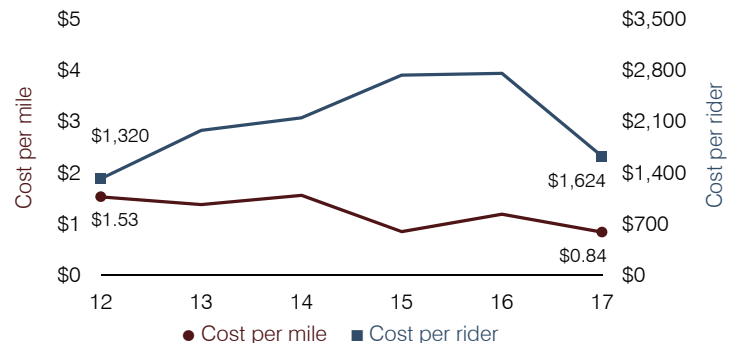
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	10.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Buckeye Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 13<sup>1</sup>

Legislative district(s): 4 and 13

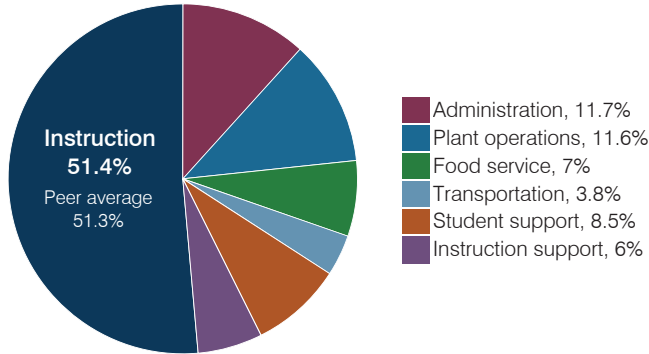
District size, location: Medium-large, Suburb

Students attending: 4,665

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	\$864	\$974	\$844
	Students per administrative position	79	68	67
Plant operations	Cost per square foot	\$7.56	\$6.31	\$6.30
	Square footage per student	113	147	155
Food service	Cost per meal	\$2.42	\$2.75	\$2.88
Transportation	Cost per mile	\$3.84	\$5.31	\$3.84
	Cost per rider	\$847	\$1,178	\$1,198

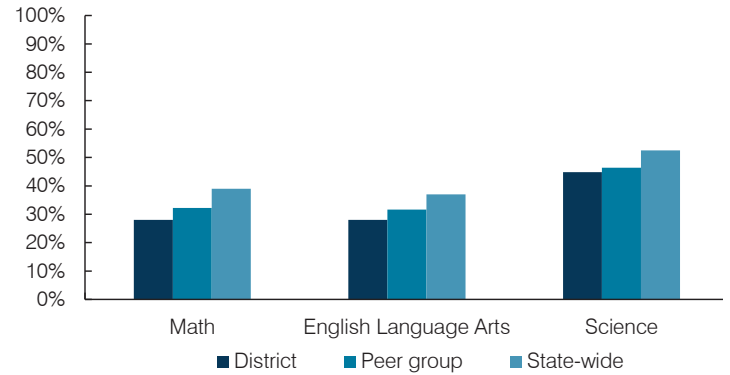
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,621	\$ 3,793	\$ 4,164	\$ 4,377
Administration	791	864	974	844
Plant operations	767	851	909	977
Food service	487	517	640	422
Transportation	263	282	327	381
Student support	536	625	626	679
Instruction support	365	443	559	461
<b>Total operational</b>	<b>\$ 6,830</b>	<b>\$ 7,375</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 408	\$ 1,383	\$ 924	\$ 691
Equipment	317	387	582	424
Interest	78	148	255	236
Other	114	156	146	161
<b>Total nonoperational</b>	<b>\$ 917</b>	<b>\$ 2,074</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,747</b>	<b>\$ 9,449</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	21%	25%	22%
Special education population	13%	12%	12%
Students per teacher	18.5	19.1	18.5
Average teacher salary	\$37,778	\$43,084	\$48,372
Amount from Prop 301	\$5,477	\$4,885	\$5,840
Average years of teacher experience	7.5	8.3	11.3
Percentage of teachers in first 3 years	32%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 879	\$ 1,150	\$ 1,848	\$ 1,318
State	4,440	4,608	3,857	3,831
Local	2,368	2,649	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,687</b>	<b>\$ 8,407</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,019	\$ 5,208	\$ 5,145	\$ 5,503
Amount from Prop 123	232	241	236	245
Prop 123 additional funding	43	44	43	46
Grants	930	1,214	1,915	1,185
Donations and tax credits	28	44	54	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 336	\$ 345	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	829	816	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

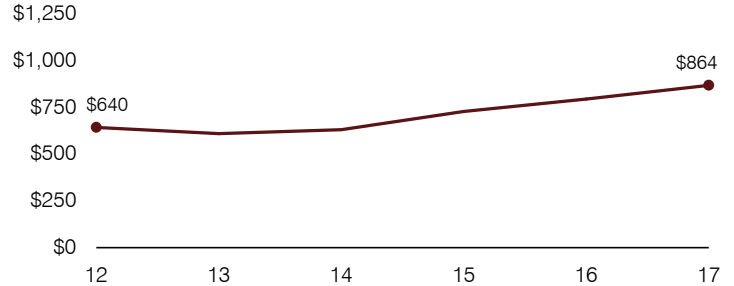
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.9	58.6	60.1	57.9	61.4	60.3	63.0	60.8	54.9	55.4	56.6	52.0	53.3	54.1	53.7	53.0	51.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

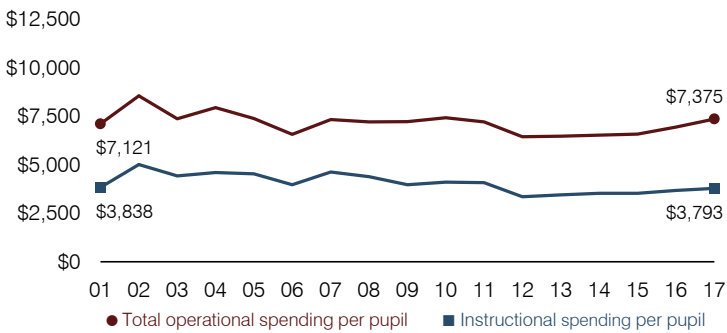
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 14 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 52 to 51.4 percent. Overall, as a percentage of total operational spending, administration and student support increased while plant operations decreased substantially and food service decreased slightly.

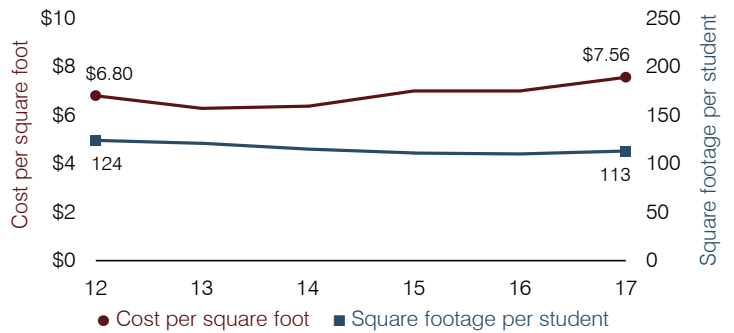
**Administrative cost per pupil**



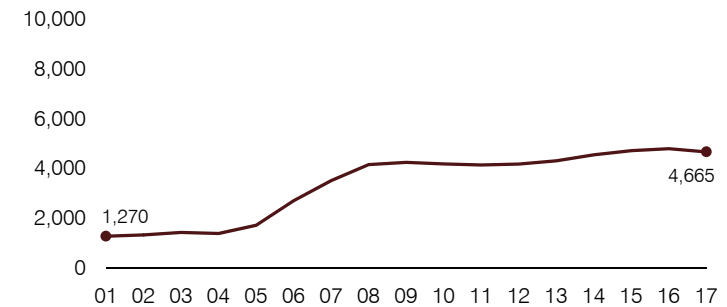
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



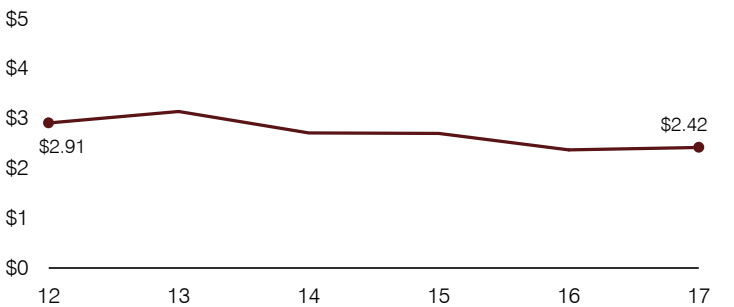
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



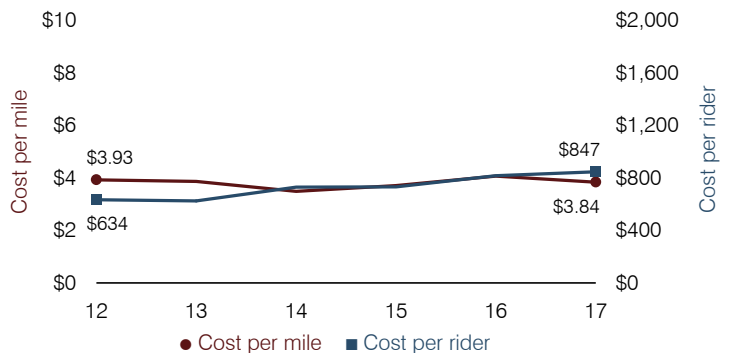
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 4 and 13

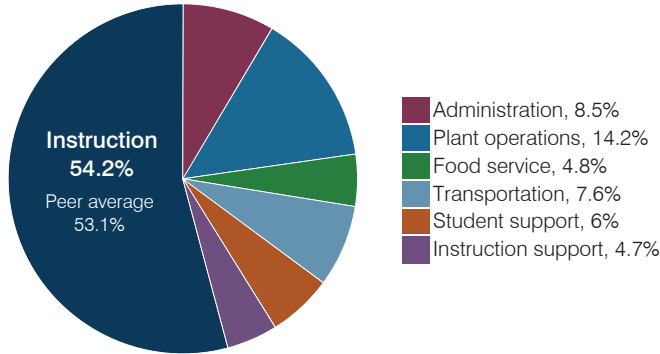
District size, location: Medium-large, Suburb

Students attending: 4,050

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	\$737	\$837	\$844
	Students per administrative position	74	69	67
Plant operations	Cost per square foot	\$6.33	\$6.01	\$6.30
	Square footage per student	194	157	155
Food service	Cost per meal	\$3.34	\$3.04	\$2.88
Transportation	Cost per mile	\$3.12	\$4.15	\$3.84
	Cost per rider	\$1,517	\$1,809	\$1,198

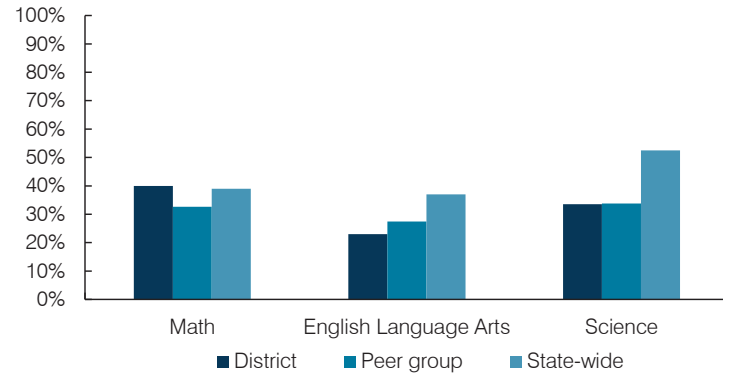
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,376	\$ 4,696	\$ 3,991	\$ 4,377
Administration	705	737	837	844
Plant operations	1,340	1,226	965	977
Food service	365	418	324	422
Transportation	651	661	433	381
Student support	505	520	640	679
Instruction support	328	402	338	461
<b>Total operational</b>	<b>\$ 8,270</b>	<b>\$ 8,660</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 4,023	\$ 1,829	\$ 890	\$ 691
Equipment	766	385	406	424
Interest	773	600	258	236
Other	70	68	146	161
<b>Total nonoperational</b>	<b>\$ 5,632</b>	<b>\$ 2,882</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,902</b>	<b>\$ 11,542</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	93%	94%
Graduation rate (2016)	91%	87%	80%
Poverty rate (2016)	15%	16%	22%
Special education population	12%	11%	12%
Students per teacher	20.9	21.7	18.5
Average teacher salary	\$53,011	\$49,138	\$48,372
Amount from Prop 301	\$8,995	\$8,138	\$5,840
Average years of teacher experience	11.0	10.3	11.3
Percentage of teachers in first 3 years	17%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 519	\$ 842	\$ 781	\$ 1,318
State	2,933	2,873	3,243	3,831
Local	6,418	5,879	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,870</b>	<b>\$ 9,594</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,828	\$ 5,746	\$ 5,442
Amount from Prop 123	249	245	240
Prop 123 additional funding	53	48	47
Grants	536	830	866
Donations and tax credits	51	118	157

#### Select revenues from less common sources

	District	Peer average	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	1,941	1,917	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

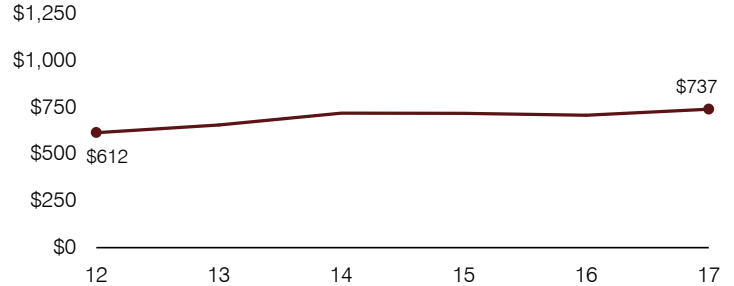
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.3	51.2	52.1	54.2	52.1	51.7	55.6	55.5	56.8	53.8	53.5	53.3	51.9	52.0	53.0	52.9	54.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

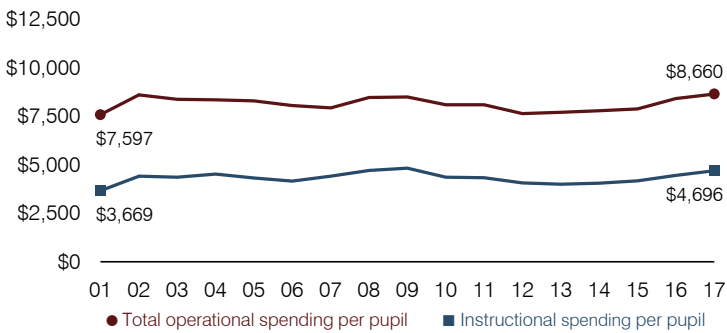
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 13 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 53.3 to 54.2 percent. Overall, as a percentage of total operational spending, plant operations decreased, while transportation and instruction support increased slightly. Other noninstructional areas remained fairly stable.

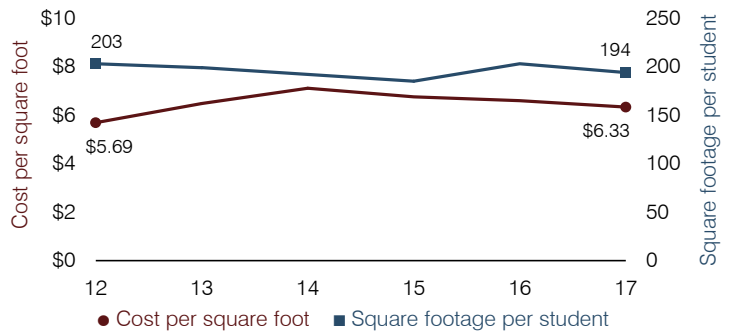
**Administrative cost per pupil**



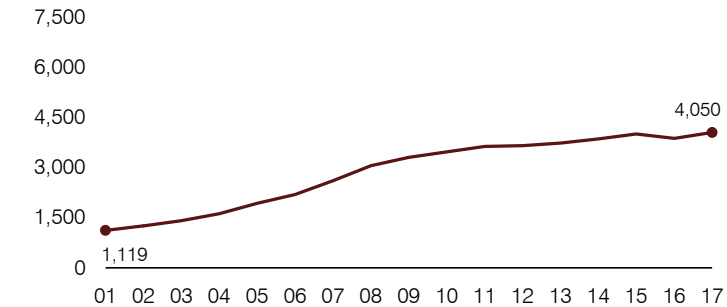
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



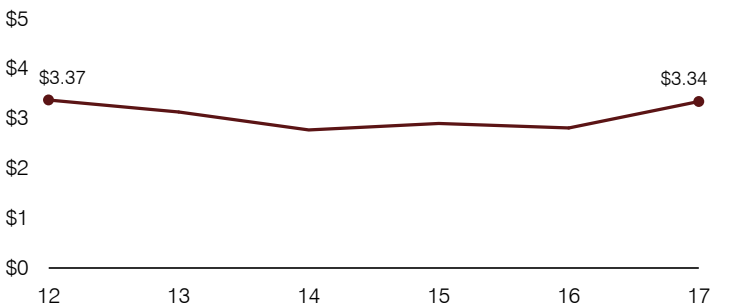
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



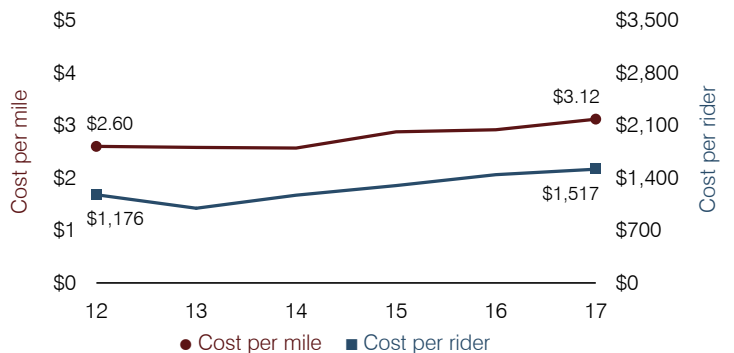
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	2.0%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 5

District size, location:

Medium-large, Town

Students attending:

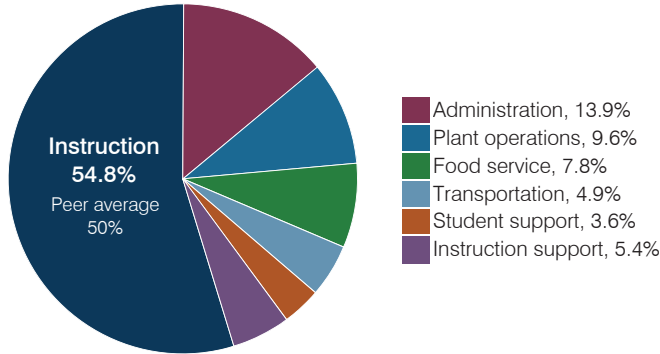
2,626

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	\$1,094	\$1,060	\$844
	Students per administrative position	70	58	67
Plant operations	Cost per square foot	\$5.24	\$6.71	\$6.30
	Square footage per student	144	153	155
Food service	Cost per meal	\$2.91	\$3.04	\$2.88
Transportation	Cost per mile	\$4.96	\$3.94	\$3.84
	Cost per rider	\$369	\$728	\$1,198

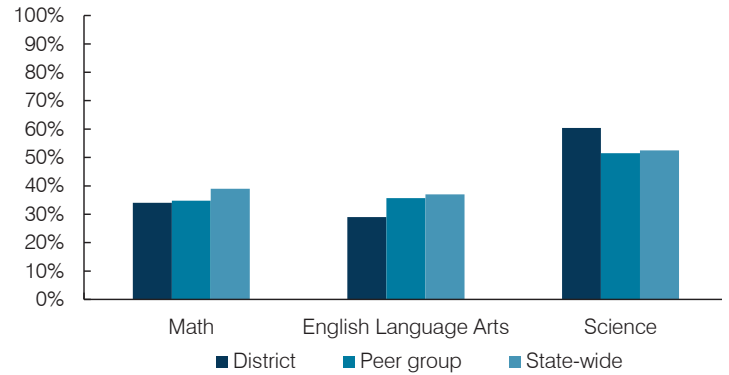
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,321	\$ 4,310	\$ 4,115	\$ 4,377
Administration	1,067	1,094	1,060	844
Plant operations	763	753	1,004	977
Food service	551	609	571	422
Transportation	336	386	427	381
Student support	259	283	528	679
Instruction support	470	425	463	461
<b>Total operational</b>	<b>\$ 7,767</b>	<b>\$ 7,860</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 117	\$ 79	\$ 917	\$ 691
Equipment	118	92	314	424
Interest	10	5	77	236
Other	59	48	148	161
<b>Total nonoperational</b>	<b>\$ 304</b>	<b>\$ 224</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,071</b>	<b>\$ 8,084</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	34%	34%	22%
Special education population	12%	15%	12%
Students per teacher	19.2	14.8	18.5
Average teacher salary	\$51,326	\$46,717	\$48,372
Amount from Prop 301	\$5,840	\$4,152	\$5,840
Average years of teacher experience	9.8	11.3	11.3
Percentage of teachers in first 3 years	18%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,728	\$ 1,671	\$ 1,753	\$ 1,318
State	3,574	3,538	4,842	3,831
Local	2,890	2,824	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,192</b>	<b>\$ 8,033</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,307	\$ 5,333	\$ 5,748	\$ 5,503
Amount from Prop 123	240	241	239	245
Prop 123 additional funding	45	44	44	46
Grants	1,973	1,910	2,064	1,185
Donations and tax credits	48	47	69	89

### Select revenues from less common sources

	District 2016	District 2017	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	0	0	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Bullhead City ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	54.8

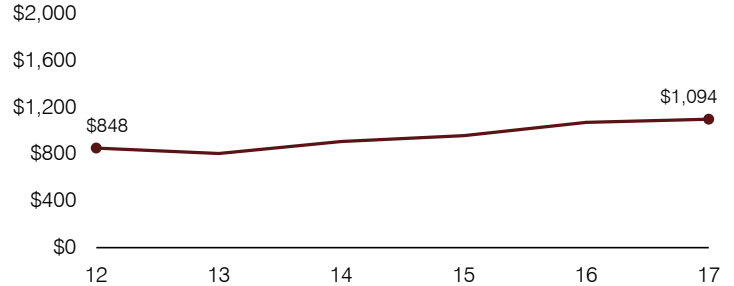
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

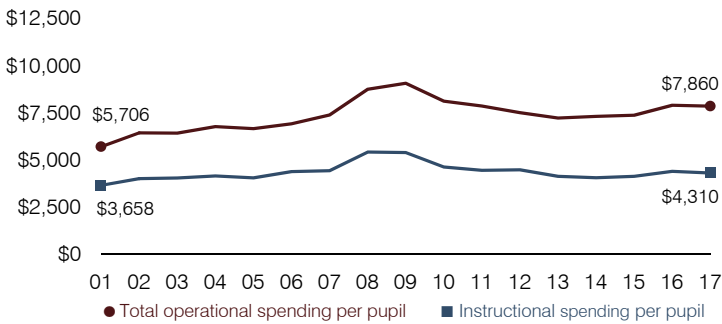
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 59.6 to 54.8 percent. Overall, as a percentage of total operational spending, administration, plant operations, and student support increased. Other noninstructional areas varied year to year.

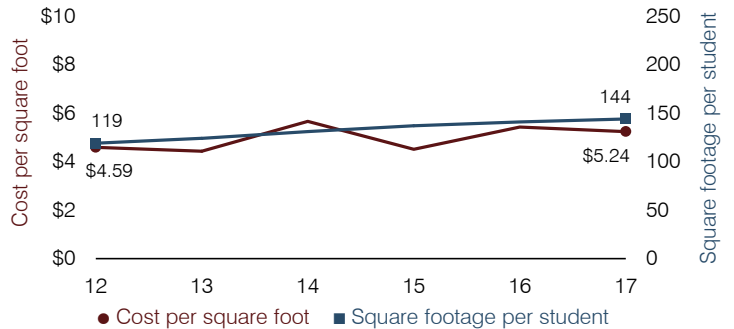
### Administrative cost per pupil



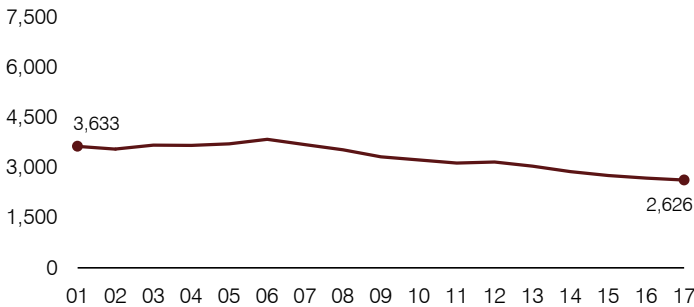
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



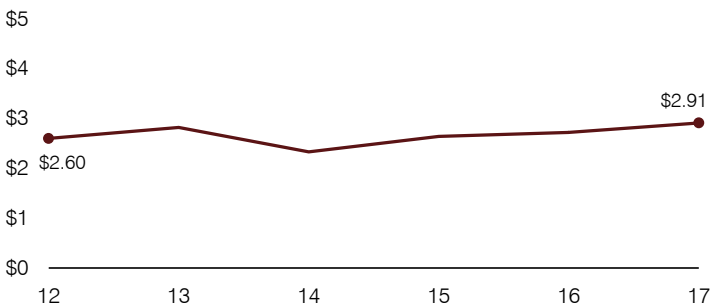
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Moderate**

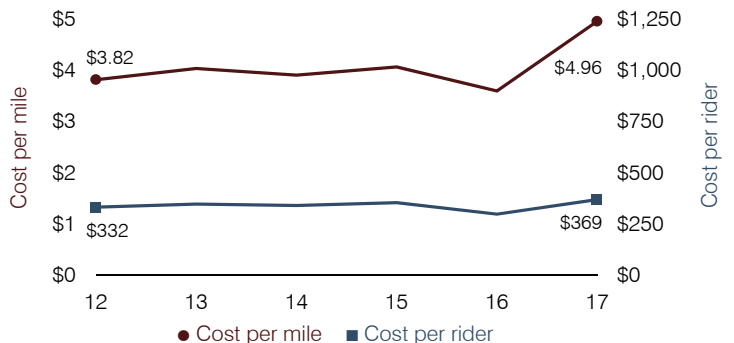
Measure: 2015 through 2017

Assessment

Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
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**

### Transportation costs per mile and per rider



# Camp Verde Unified School District

Yavapai County

Efficiency peer groups 5 and T-8, Achievement peer group 4<sup>1</sup>

Legislative district(s): 1 and 6

District size, location:

Medium, Rural

Students attending:

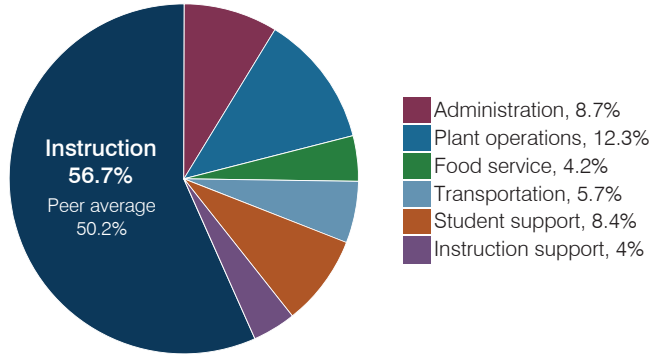
1,528

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	\$682	\$1,102	\$844
	Students per administrative position	67	53	67
Plant operations	Cost per square foot	\$6.30	\$5.20	\$6.30
	Square footage per student	153	263	155
Food service	Cost per meal	\$3.01	\$3.54	\$2.88
Transportation	Cost per mile	\$2.80	\$2.95	\$3.84
	Cost per rider	\$912	\$1,037	\$1,198

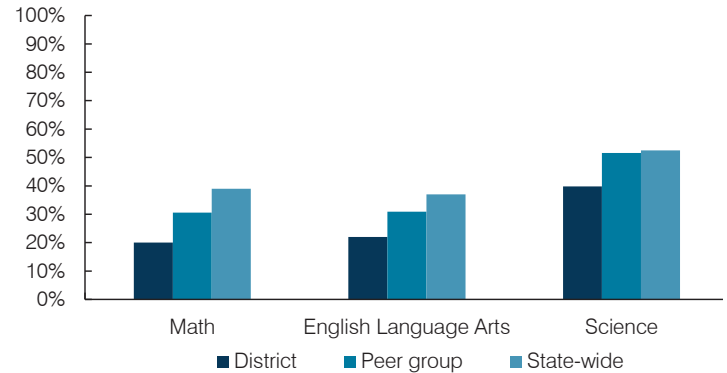
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,352	\$ 4,456	\$ 4,541	\$ 4,377
Administration	666	682	1,102	844
Plant operations	898	963	1,289	977
Food service	335	331	396	422
Transportation	513	451	488	381
Student support	680	663	632	679
Instruction support	290	315	346	461
<b>Total operational</b>	<b>\$ 7,734</b>	<b>\$ 7,861</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 154	\$ 200	\$ 764	\$ 691
Equipment	280	326	536	424
Interest	82	74	221	236
Other	5	12	78	161
<b>Total nonoperational</b>	<b>\$ 521</b>	<b>\$ 612</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,255</b>	<b>\$ 8,473</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	92%	88%	80%
Poverty rate (2016)	20%	15%	22%
Special education population	13%	13%	12%
Students per teacher	17.5	15.7	18.5
Average teacher salary	\$47,847	\$45,360	\$48,372
Amount from Prop 301	\$6,490	\$5,787	\$5,840
Average years of teacher experience	10.5	10.4	11.3
Percentage of teachers in first 3 years	3%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,314	\$ 1,265	\$ 3,999	\$ 1,318
State	3,443	3,610	4,066	3,831
Local	3,283	3,084	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,040</b>	<b>\$ 7,959</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,217	\$ 5,239	\$ 5,929	\$ 5,503
Amount from Prop 123	226	226	243	245
Prop 123 additional funding	48	46	49	46
Grants	1,233	1,267	1,751	1,185
Donations and tax credits	47	63	138	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	214	171	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

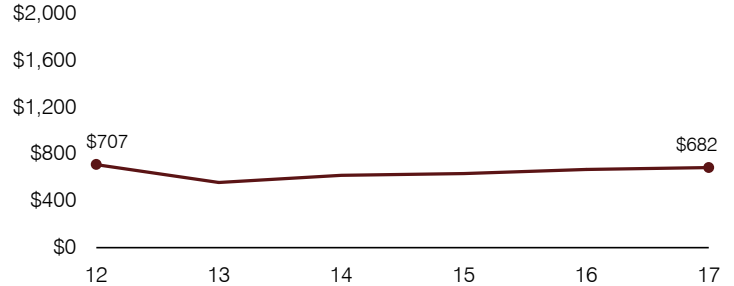
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.2	56.2	53.8	56.3	55.4	54.2	55.4	55.2	55.7	52.6	53.4	53.5	55.9	57.5	55.9	56.3	56.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

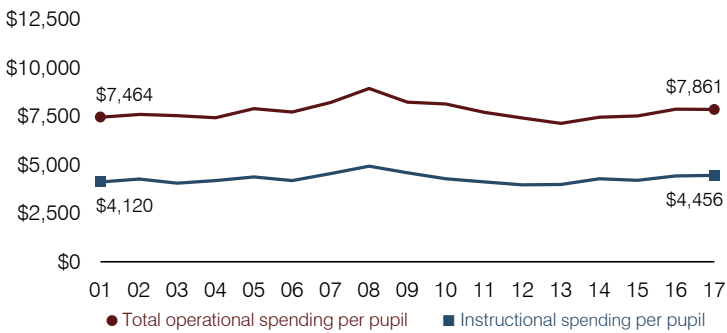
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 53.5 to 56.7 percent. Overall, as a percentage of total operational spending, administration and food service decreased and student support decreased slightly, while other noninstructional areas varied year to year.

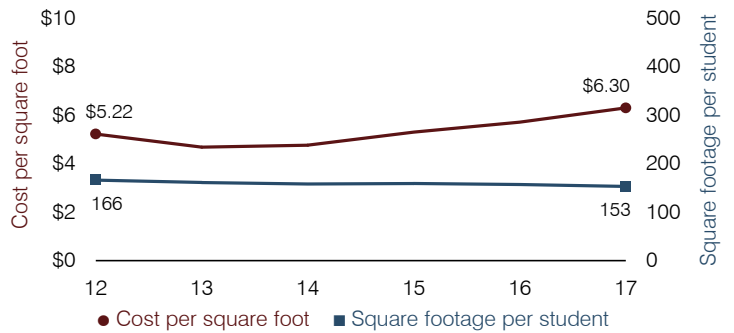
**Administrative cost per pupil**



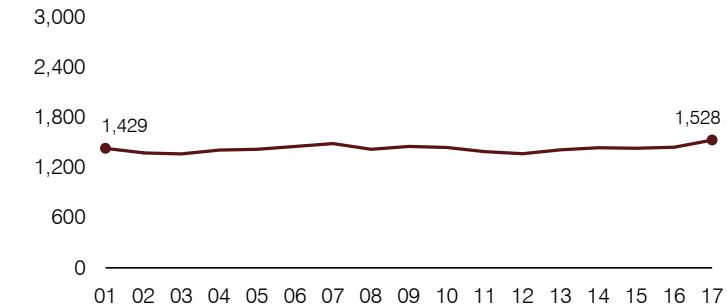
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



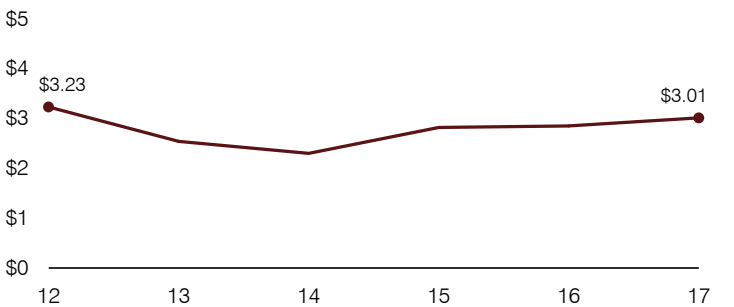
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



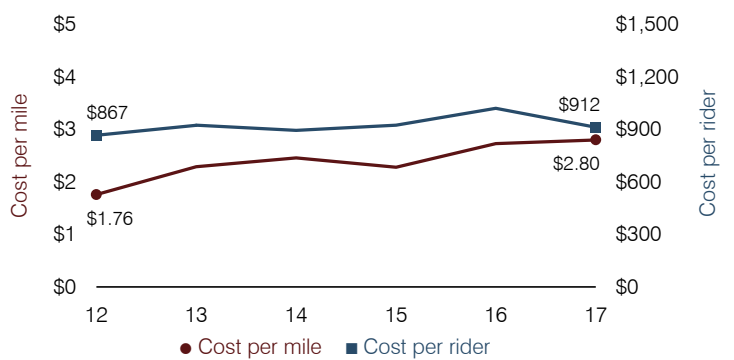
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	4.1%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Cañon Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

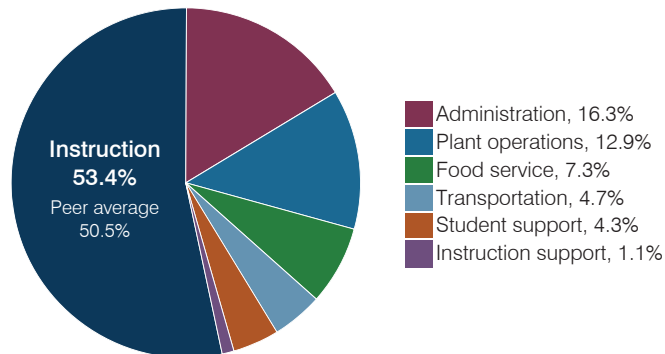
124

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

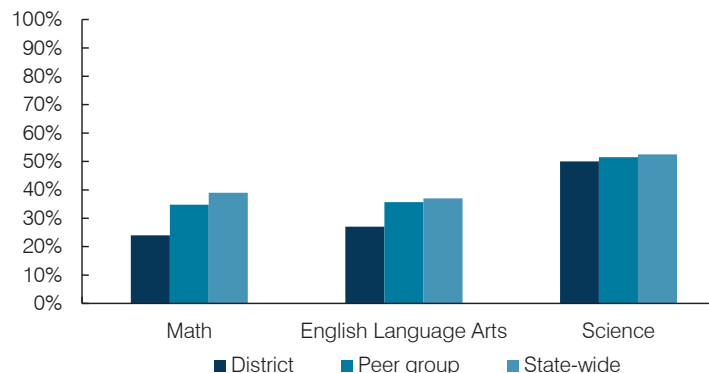
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,965	\$3,137	\$844
	Students per administrative position	32	32	67
Plant operations	Cost per square foot	\$5.03	\$6.96	\$6.30
	Square footage per student	309	412	155
Food service	Cost per meal	\$4.41	\$5.79	\$2.88
Transportation	Cost per mile	\$2.16	\$1.87	\$3.84
	Cost per rider	\$725	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,928	\$ 6,424	\$ 8,613	\$ 4,377
Administration	2,441	1,965	3,137	844
Plant operations	1,639	1,554	2,644	977
Food service	1,136	876	1,000	422
Transportation	794	575	961	381
Student support	466	515	601	679
Instruction support	120	131	498	461
<b>Total operational</b>	<b>\$ 13,524</b>	<b>\$ 12,040</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,117	\$ 350	\$ 1,161	\$ 691
Equipment	390	1,359	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 1,507</b>	<b>\$ 1,709</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,031</b>	<b>\$ 13,749</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	31%	34%	22%
Special education population	22%	15%	12%
Students per teacher	11.2	14.8	18.5
Average teacher salary	\$46,335	\$46,717	\$48,372
Amount from Prop 301	\$3,784	\$4,152	\$5,840
Average years of teacher experience	16.3	11.3	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,825	\$ 2,423	\$ 2,908	\$ 1,318
State	5,360	5,087	5,692	3,831
Local	6,550	6,040	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,735</b>	<b>\$ 13,550</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,040	\$ 7,939	\$ 9,932
Amount from Prop 123	287	309	315
Prop 123 additional funding	52	43	57
Grants	3,851	2,498	2,701
Donations and tax credits	141	163	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	781	647	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

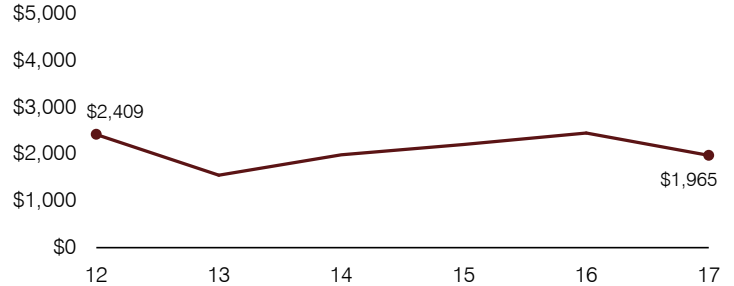
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.9	48.8	48.5	49.5	48.1	50.5	51.3	47.4	51.7	50.1	53.3	47.1	52.0	51.8	51.8	51.2	53.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

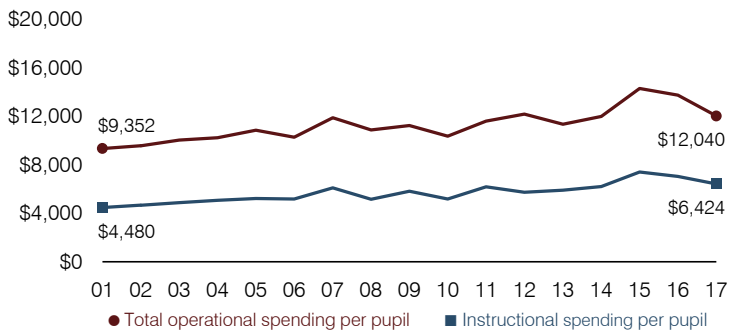
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 47.1 to 53.4 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration, food service, and transportation decreased substantially.

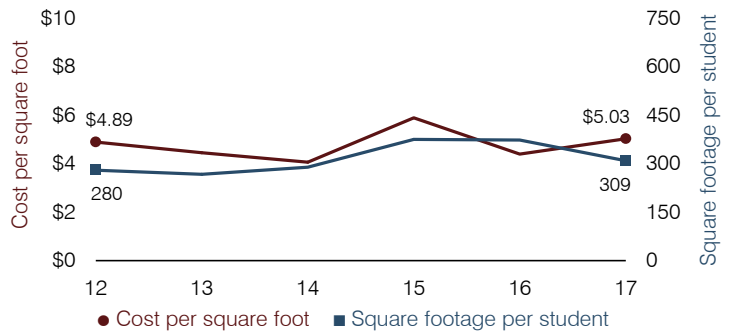
**Administrative cost per pupil**



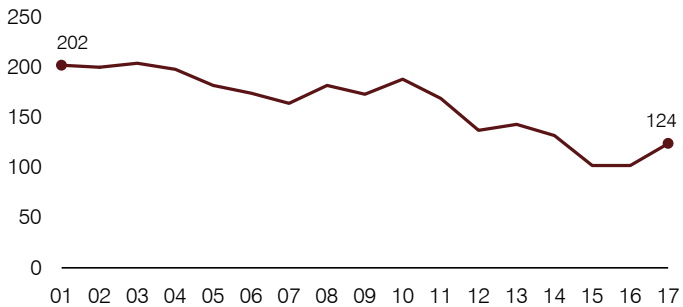
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



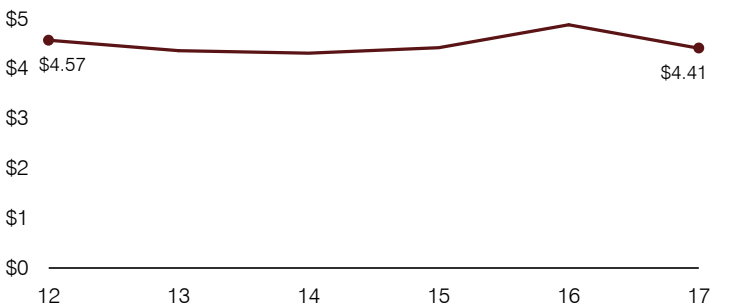
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



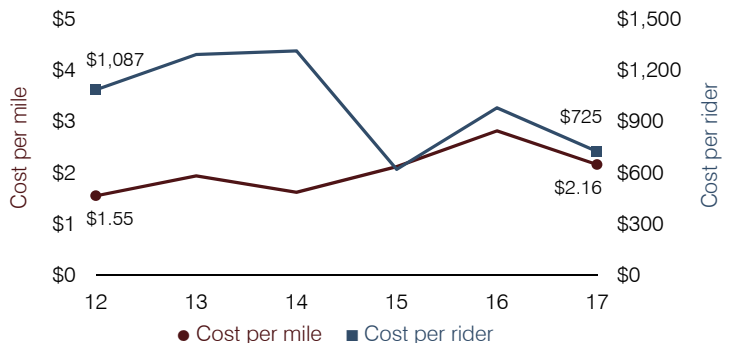
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Cartwright Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 15<sup>1</sup>

Legislative district(s): 19 and 29

District size, location:

Large, City

Students attending:

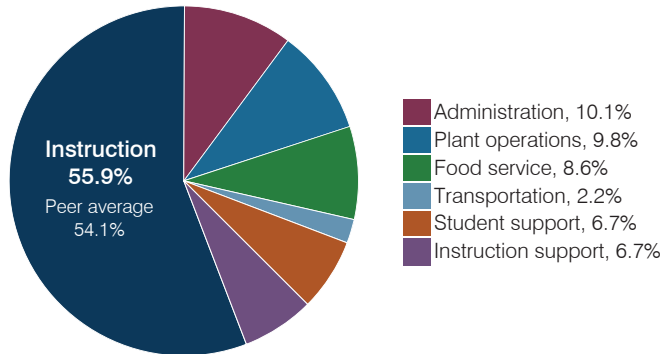
16,985

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	\$792	\$796	\$844
	Students per administrative position	83	75	67
Plant operations	Cost per square foot	\$6.13	\$6.23	\$6.30
	Square footage per student	126	135	155
Food service	Cost per meal	\$2.58	\$2.77	\$2.88
Transportation	Cost per mile	\$7.29	\$6.81	\$3.84
	Cost per rider	\$1,013	\$942	\$1,198

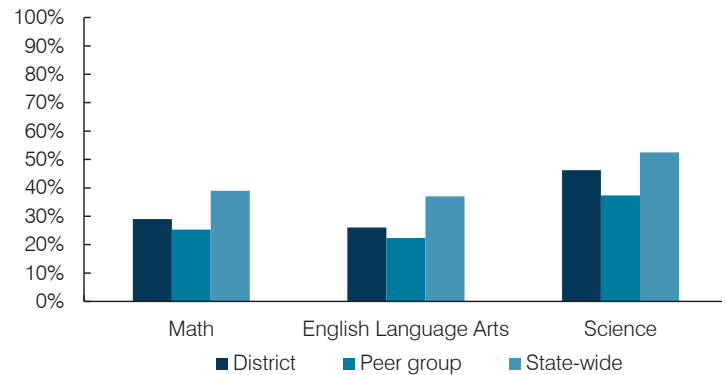
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,134	\$ 4,391	\$ 4,304	\$ 4,377
Administration	656	792	796	844
Plant operations	669	774	837	977
Food service	649	679	566	422
Transportation	164	173	303	381
Student support	496	525	671	679
Instruction support	452	523	511	461
<b>Total operational</b>	<b>\$ 7,220</b>	<b>\$ 7,857</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 78	\$ 140	\$ 499	\$ 691
Equipment	324	243	357	424
Interest	74	72	361	236
Other	6	6	168	161
<b>Total nonoperational</b>	<b>\$ 482</b>	<b>\$ 461</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,702</b>	<b>\$ 8,318</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	41%	44%	22%
Special education population	10%	10%	12%
Students per teacher	21.1	19.1	18.5
Average teacher salary	\$57,515	\$52,696	\$48,372
Amount from Prop 301	\$5,087	\$4,542	\$5,840
Average years of teacher experience	10.0	10.3	11.3
Percentage of teachers in first 3 years	23%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,887	\$ 1,745	\$ 1,522	\$ 1,318
State	4,794	4,803	4,236	3,831
Local	1,833	1,890	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,514</b>	<b>\$ 8,438</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,956	\$ 5,000	\$ 5,133
Amount from Prop 123	232	235	245
Prop 123 additional funding	45	45	44
Grants	1,920	1,778	1,543
Donations and tax credits	12	19	45

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 265	\$ 272	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	825	855	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

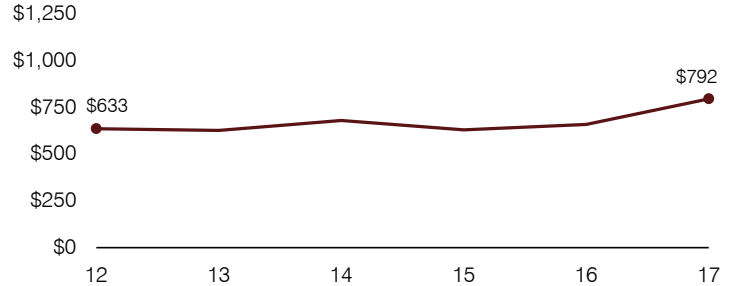
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	66.4	63.3	62.0	60.7	61.6	61.3	62.2	61.6	61.1	60.0	58.9	56.8	56.5	56.8	56.2	57.3	55.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

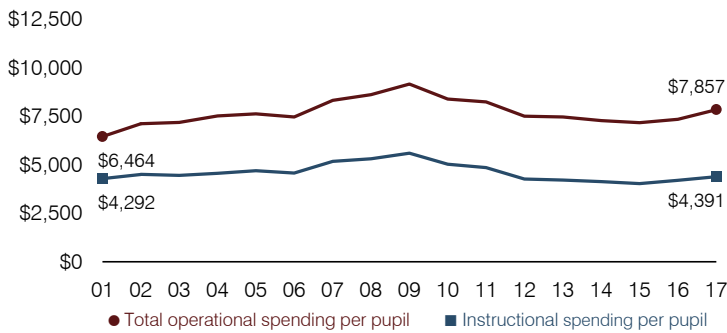
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 56.8 to 55.9 percent. As a percentage of total operational spending, administration and food service increased, while instruction support decreased and student support decreased slightly. Other noninstructional areas remained fairly stable.

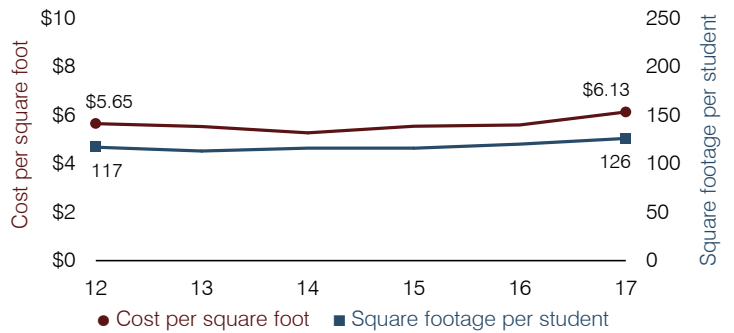
**Administrative cost per pupil**



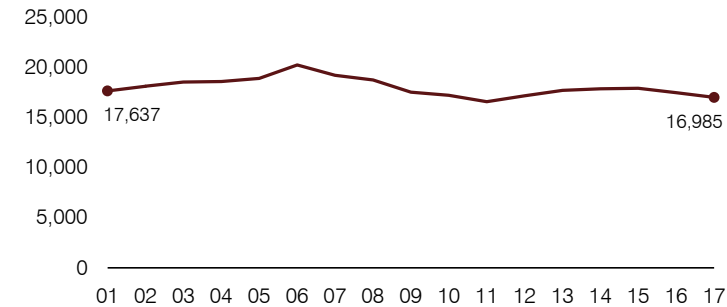
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



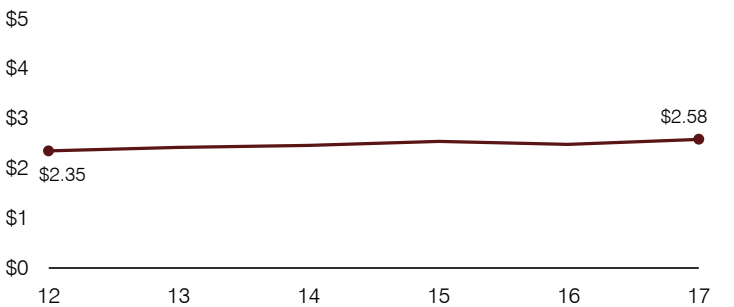
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



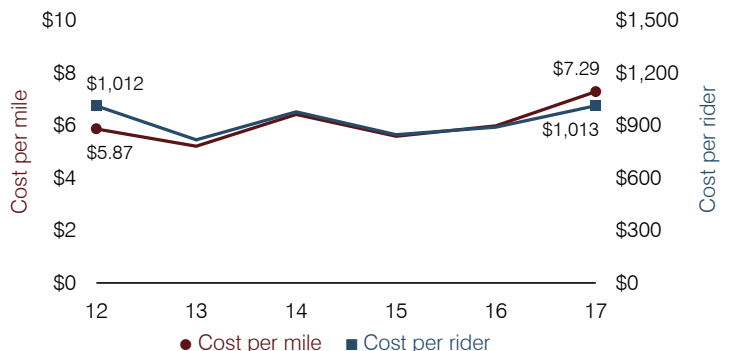
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	8.4%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 8 and 11

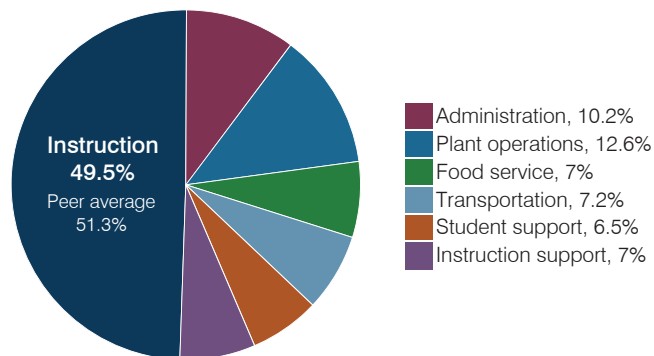
District size, location: Medium-large, Suburb

Students attending: 6,556

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	\$746	\$974	\$844
	Students per administrative position	71	68	67
Plant operations	Cost per square foot	\$6.74	\$6.31	\$6.30
	Square footage per student	137	147	155
Food service	Cost per meal	\$2.87	\$2.75	\$2.88
Transportation	Cost per mile	\$3.44	\$3.61	\$3.84
	Cost per rider	\$1,229	\$1,278	\$1,198

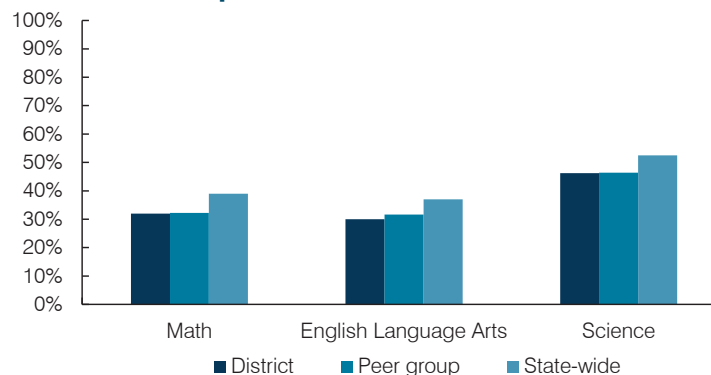
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,755	\$ 3,625	\$ 4,164	\$ 4,377
Administration	851	746	974	844
Plant operations	1,006	921	909	977
Food service	503	513	640	422
Transportation	492	525	327	381
Student support	518	479	626	679
Instruction support	451	510	559	461
<b>Total operational</b>	<b>\$ 7,576</b>	<b>\$ 7,319</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 45	\$ 238	\$ 924	\$ 691
Equipment	178	242	582	424
Interest	44	28	255	236
Other	61	60	146	161
<b>Total nonoperational</b>	<b>\$ 328</b>	<b>\$ 568</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,904</b>	<b>\$ 7,887</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	25%	25%	22%
Special education population	12%	12%	12%
Students per teacher	20.1	19.1	18.5
Average teacher salary	\$43,179	\$43,084	\$48,372
Amount from Prop 301	\$6,757	\$4,885	\$5,840
Average years of teacher experience	9.8	8.3	11.3
Percentage of teachers in first 3 years	25%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,219	\$ 1,234	\$ 1,848	\$ 1,318
State	4,424	4,449	3,857	3,831
Local	2,580	2,656	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,223</b>	<b>\$ 8,339</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,389	\$ 5,434	\$ 5,145	\$ 5,503
Amount from Prop 123	238	240	236	245
Prop 123 additional funding	44	43	43	46
Grants	1,255	1,266	1,915	1,185
Donations and tax credits	20	22	54	89

#### Select revenues from less common sources

	District 2016	District 2017	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	882	865	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

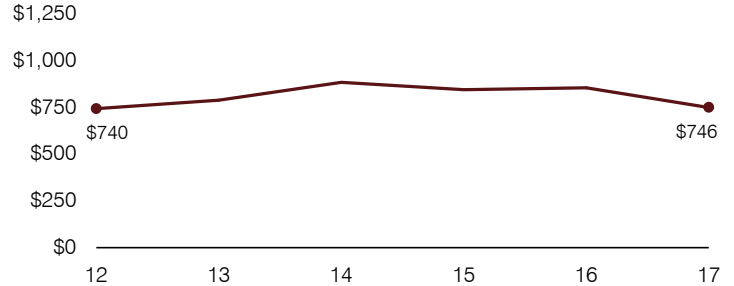
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	56.8	56.4	56.0	54.5	55.2	54.0	52.8	54.4	52.4	51.8	49.8	49.4	49.1	50.1	49.6	49.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

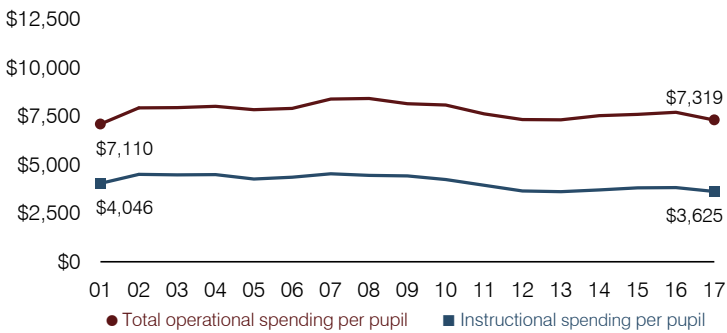
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction decreased slightly overall from 49.8 to 49.5 percent. Overall, as a percentage of total operational spending, food service increased and plant operations increased slightly, while administration and instruction support decreased slightly. All other noninstructional areas remained fairly stable.

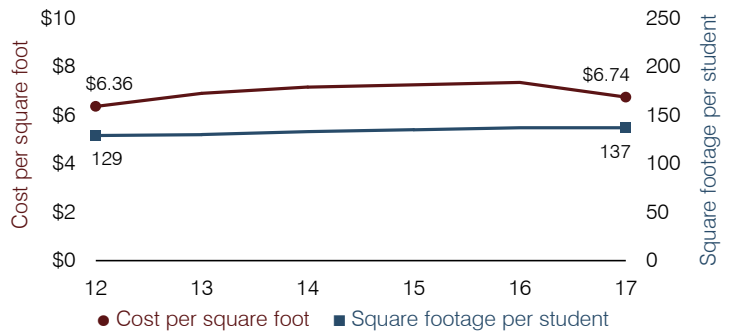
**Administrative cost per pupil**



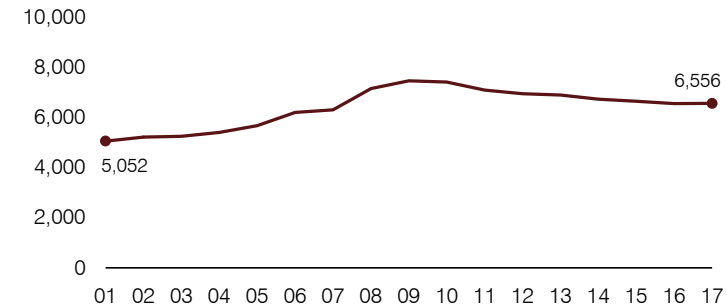
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



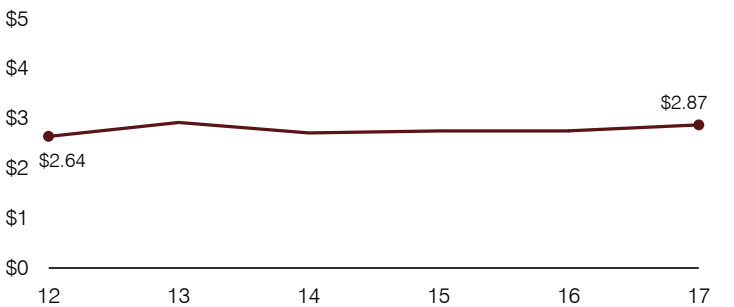
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



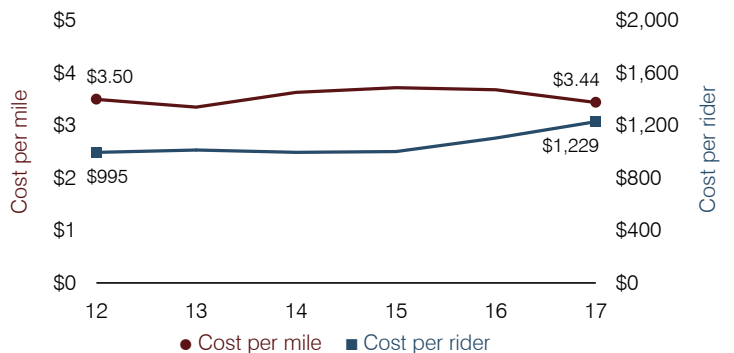
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	5.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

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

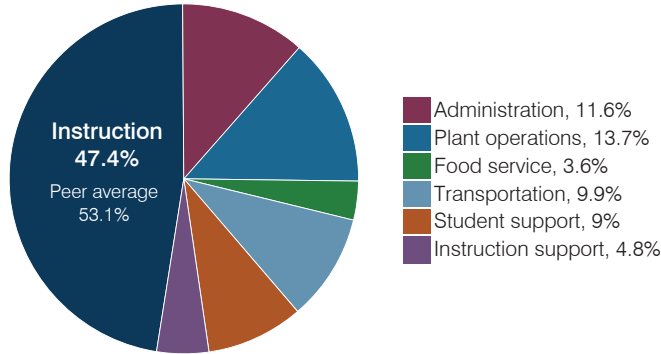
District size, location: Medium-large, Suburb

Students attending: 3,608

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	\$995	\$837	\$844
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$7.03	\$6.01	\$6.30
	Square footage per student	167	157	155
Food service	Cost per meal	\$3.89	\$3.04	\$2.88
Transportation	Cost per mile	\$3.89	\$4.15	\$3.84
	Cost per rider	\$3,024	\$1,809	\$1,198

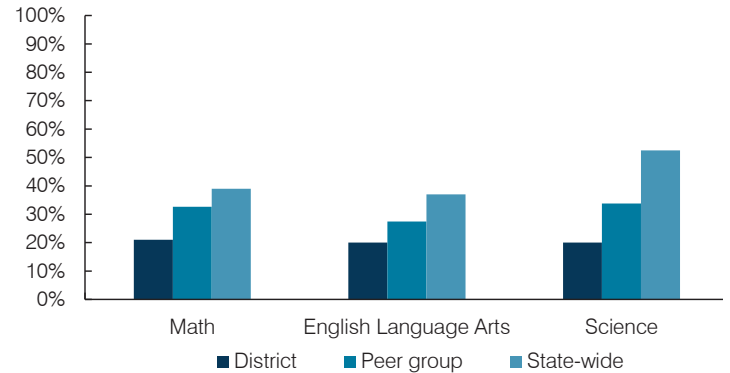
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,372	\$ 4,064	\$ 3,991	\$ 4,377
Administration	746	995	837	844
Plant operations	1,115	1,177	965	977
Food service	326	311	324	422
Transportation	733	852	433	381
Student support	556	775	640	679
Instruction support	245	409	338	461
<b>Total operational</b>	<b>\$ 7,093</b>	<b>\$ 8,583</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 211	\$ 311	\$ 890	\$ 691
Equipment	623	302	406	424
Interest	295	483	258	236
Other	31	0	146	161
<b>Total nonoperational</b>	<b>\$ 1,160</b>	<b>\$ 1,096</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,253</b>	<b>\$ 9,679</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	77%	87%	80%
Poverty rate (2016)	20%	16%	22%
Special education population	13%	11%	12%
Students per teacher	23.7	21.7	18.5
Average teacher salary	\$49,955	\$49,138	\$48,372
Amount from Prop 301	\$11,667	\$8,138	\$5,840
Average years of teacher experience	11.5	10.3	11.3
Percentage of teachers in first 3 years	13%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,362	\$ 1,049	\$ 781	\$ 1,318
State	3,890	4,185	3,243	3,831
Local	4,573	5,055	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,825</b>	<b>\$ 10,289</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,083	\$ 6,169	\$ 5,442	\$ 5,503
Amount from Prop 123	243	250	240	245
Prop 123 additional funding	51	53	47	46
Grants	1,413	1,364	866	1,185
Donations and tax credits	9	14	157	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	24	22	3 of 15
Voter-approved levy increases	1,337	1,374	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

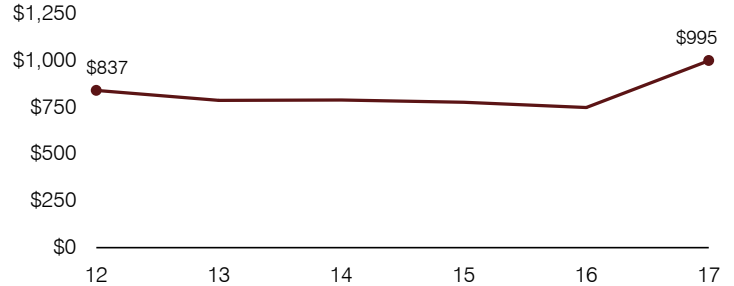
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.4	56.2	55.8	55.1	53.3	54.0	53.5	56.4	53.3	48.1	45.2	47.2	48.9	46.0	49.5	47.5	47.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

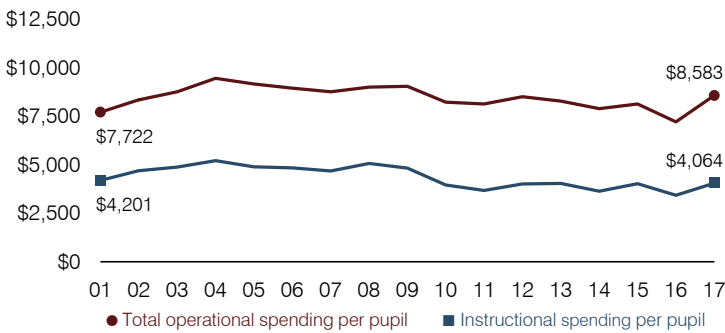
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 49.5 to a low of 46 percent. Overall, as a percentage of total operational spending, administration and instruction support increased and student support increased slightly, while plant operations, food service, and transportation decreased.

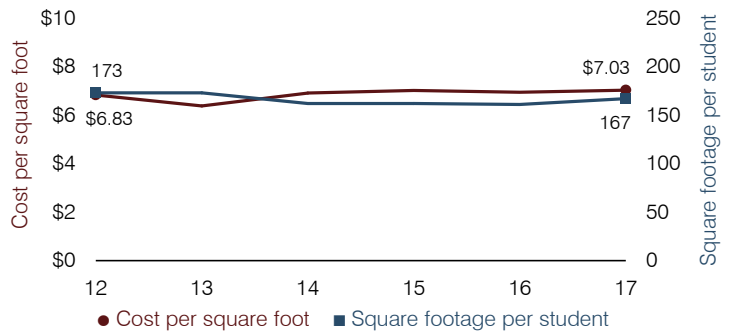
**Administrative cost per pupil**



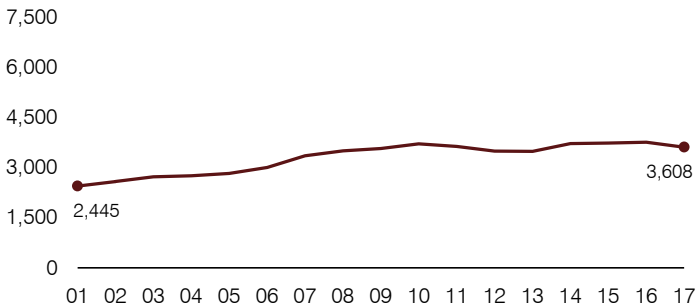
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



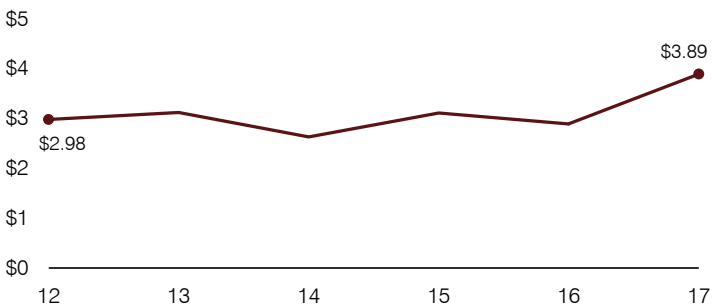
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



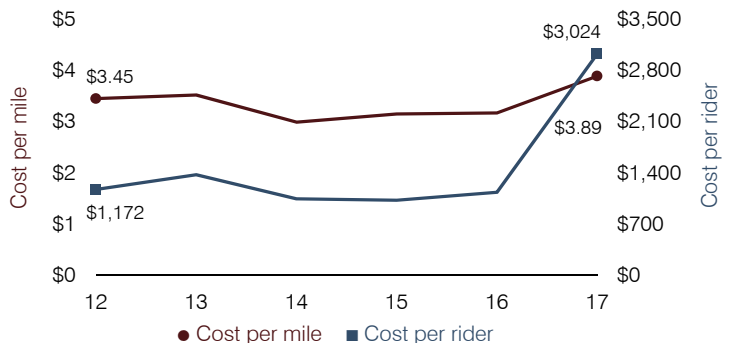
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	11.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 9

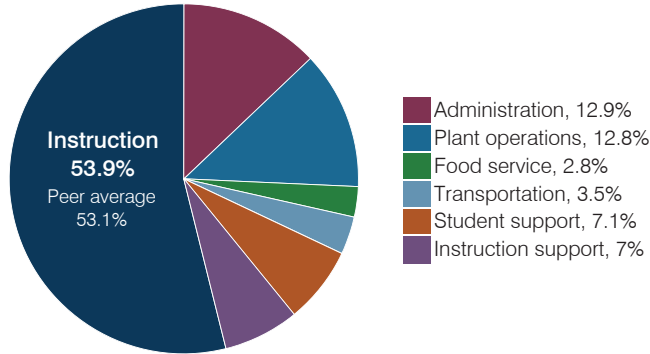
District size, location: Medium-large, Suburb

Students attending: 4,939

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	\$919	\$837	\$844
	Students per administrative position	63	69	67
Plant operations	Cost per square foot	\$5.59	\$6.01	\$6.30
	Square footage per student	164	157	155
Food service	Cost per meal	\$3.00	\$3.04	\$2.88
Transportation	Cost per mile	\$3.64	\$5.31	\$3.84
	Cost per rider	\$613	\$1,178	\$1,198

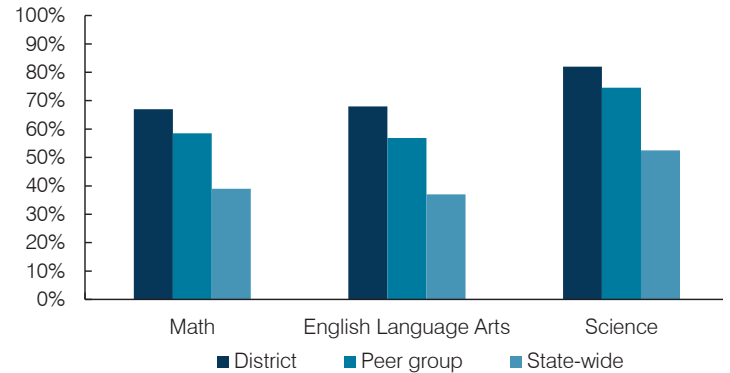
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,796	\$ 3,845	\$ 3,991	\$ 4,377
Administration	930	919	837	844
Plant operations	939	915	965	977
Food service	209	203	324	422
Transportation	224	251	433	381
Student support	508	506	640	679
Instruction support	495	500	338	461
<b>Total operational</b>	<b>\$ 7,101</b>	<b>\$ 7,139</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,445	\$ 867	\$ 890	\$ 691
Equipment	277	707	406	424
Interest	267	253	258	236
Other	666	758	146	161
<b>Total nonoperational</b>	<b>\$ 2,655</b>	<b>\$ 2,585</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,756</b>	<b>\$ 9,724</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	95%	93%	80%
Poverty rate (2016)	8%	7%	22%
Special education population	8%	11%	12%
Students per teacher	18.4	18.3	18.5
Average teacher salary	\$43,345	\$44,253	\$48,372
Amount from Prop 301	\$5,236	\$5,557	\$5,840
Average years of teacher experience	10.9	11.2	11.3
Percentage of teachers in first 3 years	22%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 335	\$ 356	\$ 781	\$ 1,318
State	2,127	2,167	3,243	3,831
Local	6,363	7,596	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,825</b>	<b>\$ 10,119</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 4,998	\$ 4,931	\$ 5,442	\$ 5,503
Amount from Prop 123	229	227	240	245
Prop 123 additional funding	47	45	47	46
Grants	318	344	866	1,185
Donations and tax credits	301	260	157	89

#### Select revenues from less common sources

	District 2016	District 2017	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	1,840	1,845	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

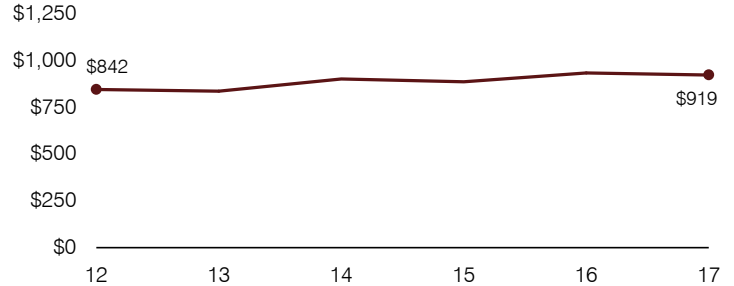
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.7	61.2	61.4	60.5	58.4	58.1	57.9	55.0	55.0	54.3	53.1	52.6	52.2	52.8	54.4	53.5	53.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

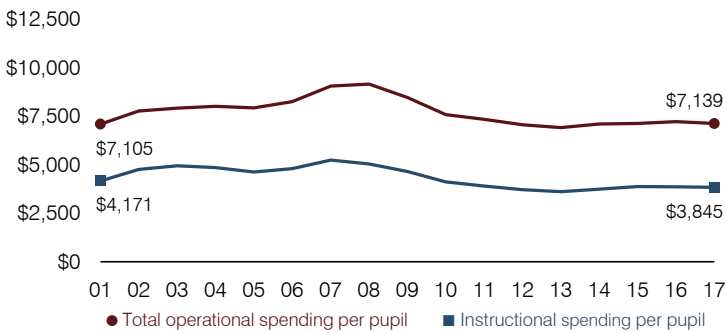
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 52.6 to 53.9 percent. As a percentage of total operational spending, food service decreased and instruction support decreased slightly. Most other noninstructional areas remained fairly stable.

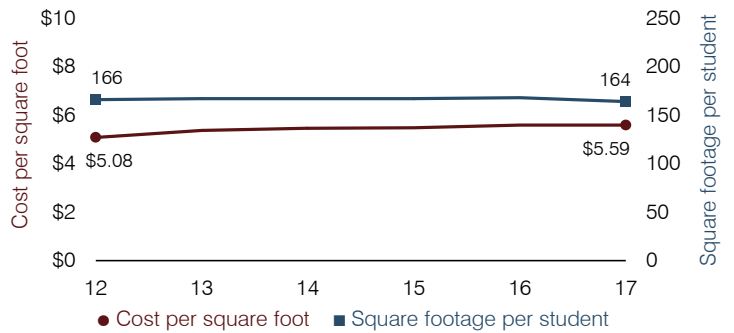
**Administrative cost per pupil**



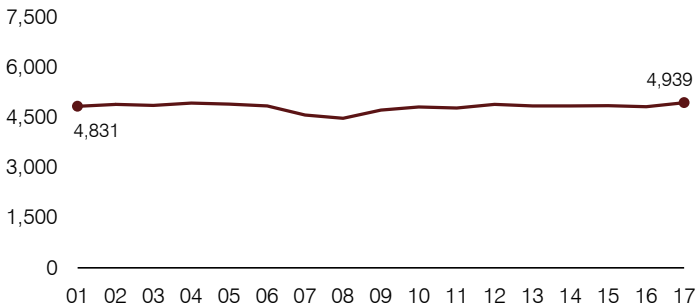
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



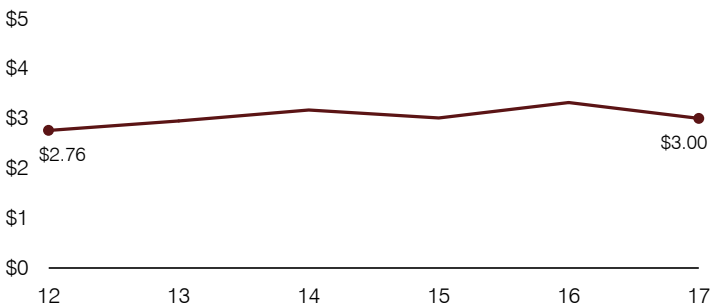
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



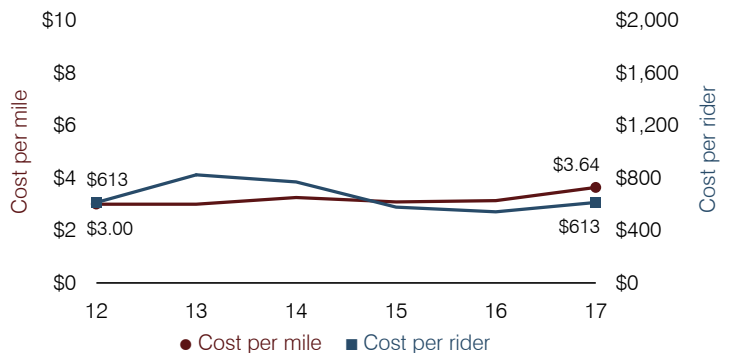
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	3.4%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

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

District size, location:

Medium-large, City

Students attending:

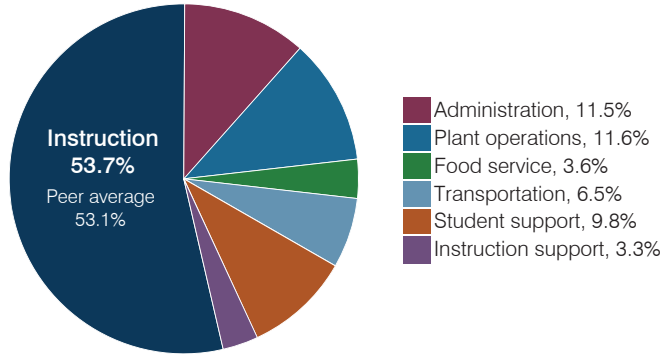
5,273

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	\$841	\$837	\$844
	Students per administrative position	62	69	67
Plant operations	Cost per square foot	\$4.73	\$6.01	\$6.30
	Square footage per student	179	157	155
Food service	Cost per meal	\$2.85	\$3.04	\$2.88
Transportation	Cost per mile	\$3.26	\$3.61	\$3.84
	Cost per rider	\$1,266	\$1,278	\$1,198

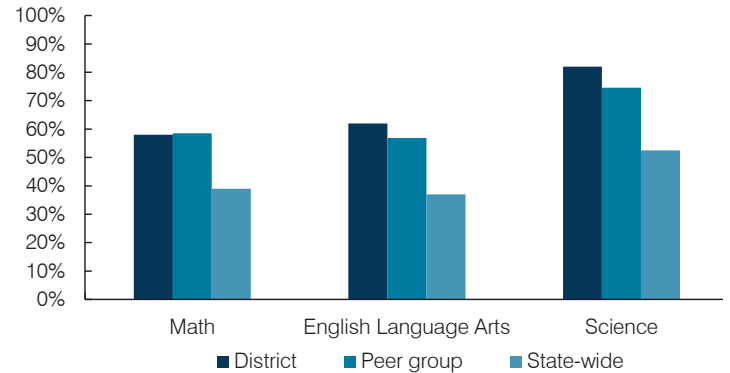
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,829	\$ 3,923	\$ 3,991	\$ 4,377
Administration	860	841	837	844
Plant operations	854	847	965	977
Food service	271	261	324	422
Transportation	479	472	433	381
Student support	720	718	640	679
Instruction support	244	242	338	461
<b>Total operational</b>	<b>\$ 7,257</b>	<b>\$ 7,304</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,769	\$ 2,970	\$ 890	\$ 691
Equipment	754	421	406	424
Interest	172	301	258	236
Other	386	356	146	161
<b>Total nonoperational</b>	<b>\$ 4,081</b>	<b>\$ 4,048</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,338</b>	<b>\$ 11,352</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	94%	93%	80%
Poverty rate (2016)	5%	7%	22%
Special education population	13%	11%	12%
Students per teacher	20.8	18.3	18.5
Average teacher salary	\$46,825	\$44,253	\$48,372
Amount from Prop 301	\$8,563	\$5,557	\$5,840
Average years of teacher experience	13.2	11.2	11.3
Percentage of teachers in first 3 years	17%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 446	\$ 362	\$ 781	\$ 1,318
State	2,219	2,001	3,243	3,831
Local	6,312	6,778	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,977</b>	<b>\$ 9,141</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,194	\$ 5,899	\$ 5,442	\$ 5,503
Amount from Prop 123	250	246	240	245
Prop 123 additional funding	45	44	47	46
Grants	839	435	866	1,185
Donations and tax credits	198	232	157	89

### Select revenues from less common sources

	District 2016	District 2017	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	595	756	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

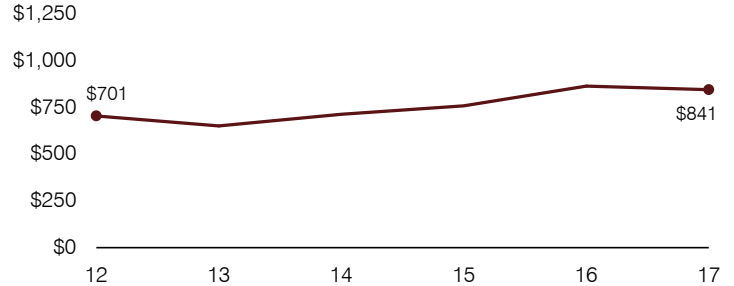
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.8	56.0	58.3	57.2	59.7	59.6	55.5	56.7	55.6	54.4	54.9	53.2	53.9	53.0	53.3	52.8	53.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

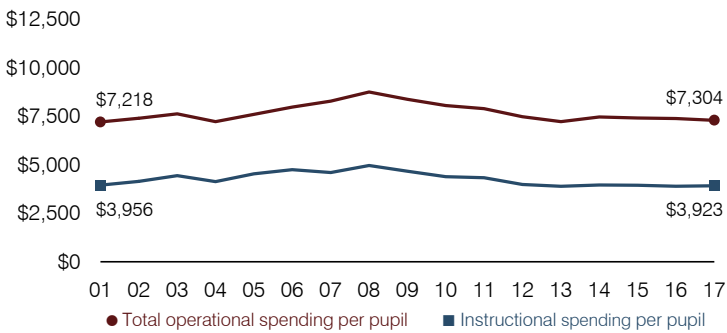
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction increased slightly overall from 53.2 to 53.7 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased, while administration increased. Most other noninstructional areas remained stable.

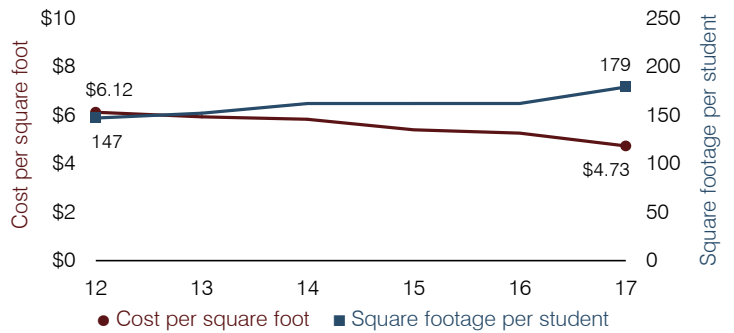
**Administrative cost per pupil**



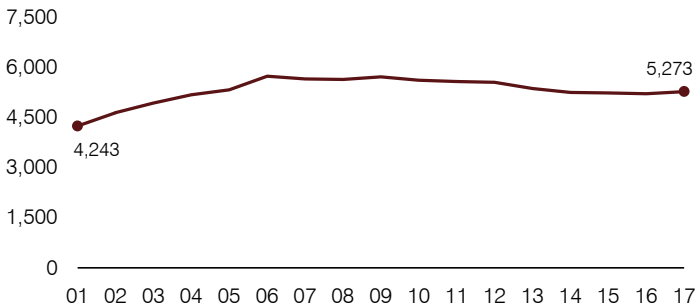
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



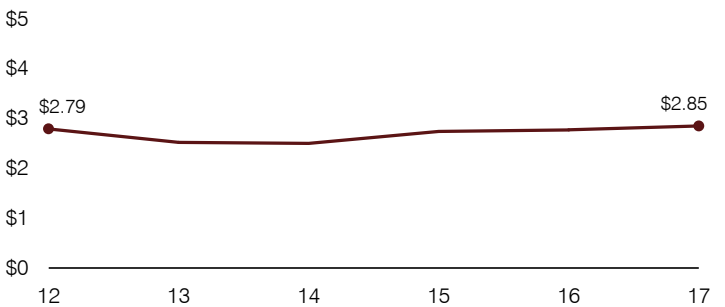
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

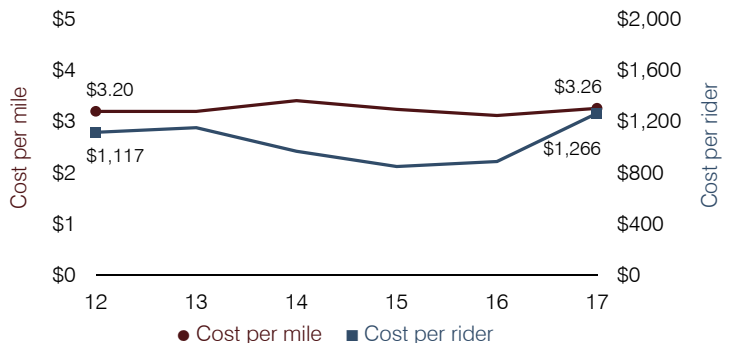
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	3.6%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Cedar Unified School District

Navajo County

Efficiency peer groups 11 and T-11, Achievement peer group 20<sup>1</sup>

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

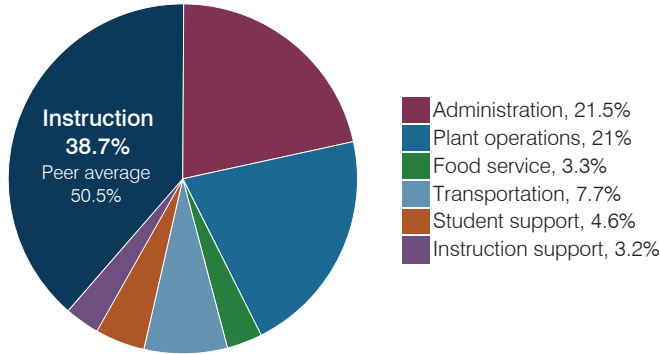
117

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

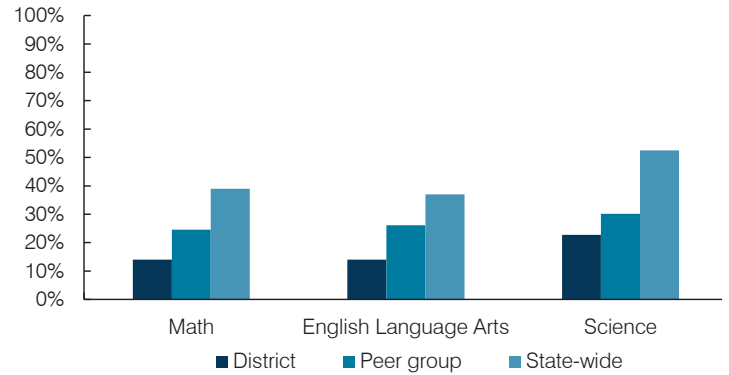
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,285	\$3,137	\$844
	Students per administrative position	15	32	67
Plant operations	Cost per square foot	\$4.78	\$6.96	\$6.30
	Square footage per student	1,282	412	155
Food service	Cost per meal	\$3.63	\$5.79	\$2.88
Transportation	Cost per mile	\$3.45	\$1.87	\$3.84
	Cost per rider	\$2,598	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 11,369	\$ 11,317	\$ 8,613	\$ 4,377
Administration	6,869	6,285	3,137	844
Plant operations	5,684	6,134	2,644	977
Food service	977	980	1,000	422
Transportation	3,254	2,244	961	381
Student support	1,510	1,359	601	679
Instruction support	984	927	498	461
<b>Total operational</b>	<b>\$ 30,647</b>	<b>\$ 29,246</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,305	\$ 486	\$ 1,161	\$ 691
Equipment	435	97	735	424
Interest	523	311	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 2,263</b>	<b>\$ 894</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 32,910</b>	<b>\$ 30,140</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	42%	44%	22%
Special education population	26%	15%	12%
Students per teacher	9.7	11.2	18.5
Average teacher salary	\$48,968	\$48,132	\$48,372
Amount from Prop 301	\$3,150	\$4,375	\$5,840
Average years of teacher experience	17.3	11.5	11.3
Percentage of teachers in first 3 years	0%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 21,489	\$ 19,274	\$ 2,908	\$ 1,318
State	9,401	8,312	5,692	3,831
Local	1,459	1,534	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 32,349</b>	<b>\$ 29,120</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,100	\$ 8,836	\$ 9,932	\$ 5,503
Amount from Prop 123	334	276	315	245
Prop 123 additional funding	64	50	57	46
Grants	11,785	10,599	2,701	1,185
Donations and tax credits	4	8	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	9,788	8,822	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

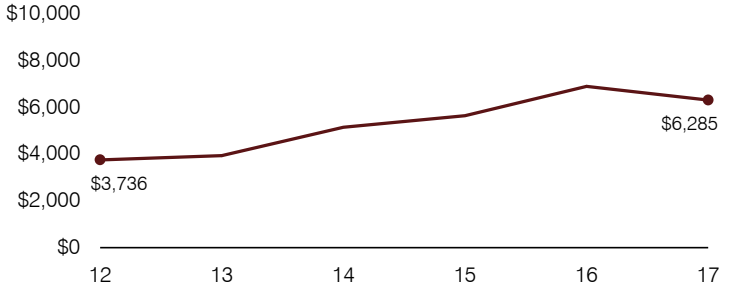
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.4	43.5	45.3	41.6	43.0	48.1	44.8	44.8	44.5	40.2	39.2	43.1	34.6	37.0	33.6	37.1	38.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

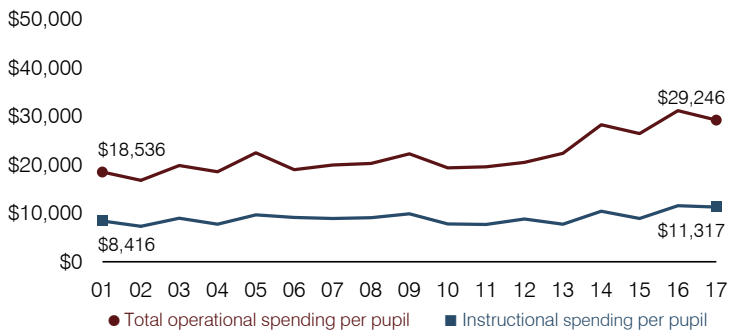
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 50 percent, which contributed to the 42 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 43.1 to 38.7 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

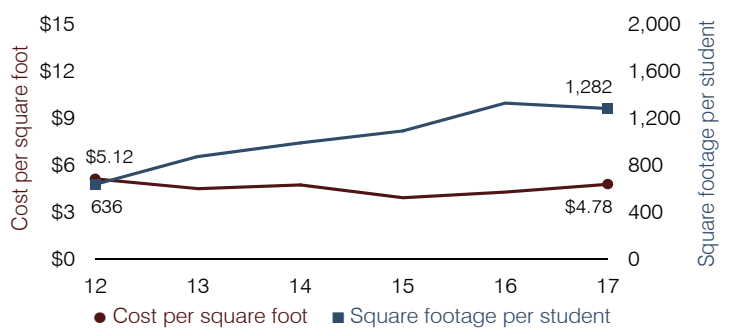
**Administrative cost per pupil**



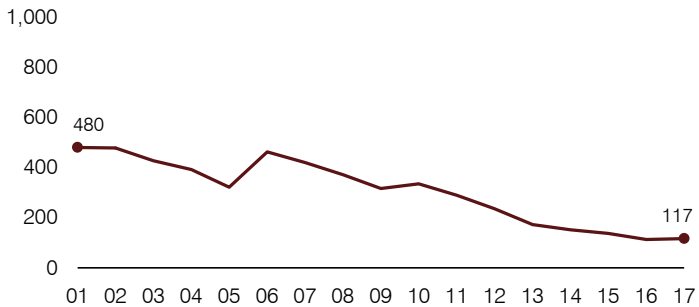
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



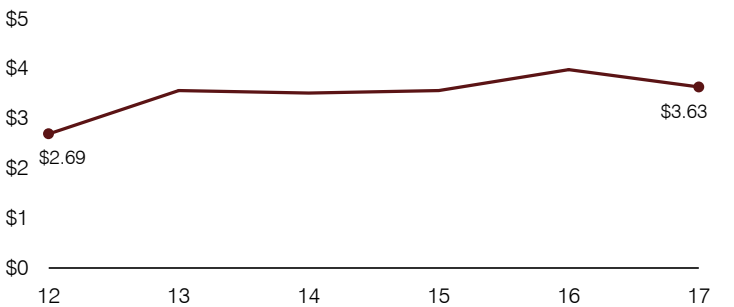
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



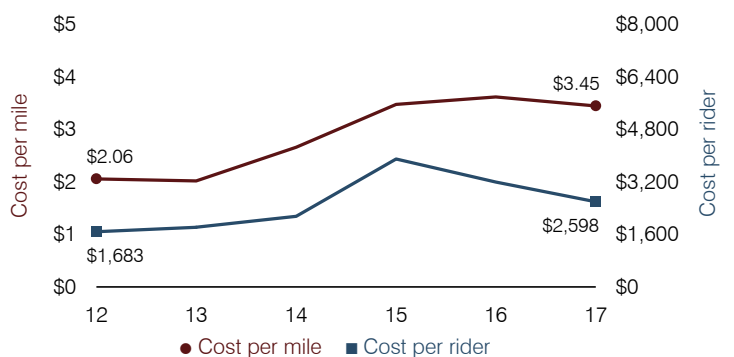
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	42.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Chandler Unified School District

Maricopa County

Efficiency peer groups 1 and T-3, Achievement peer group 2<sup>1</sup>

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

District size, location:

Very large, Suburb

Students attending:

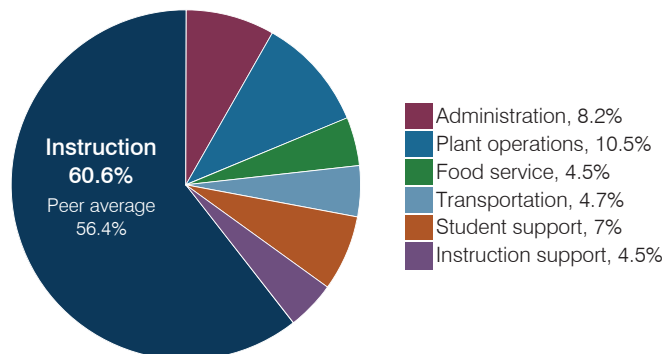
43,419

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	\$597	\$680	\$844
	Students per administrative position	104	80	67
Plant operations	Cost per square foot	\$7.07	\$6.15	\$6.30
	Square footage per student	108	147	155
Food service	Cost per meal	\$2.91	\$2.79	\$2.88
Transportation	Cost per mile	\$4.92	\$4.28	\$3.84
	Cost per rider	\$1,412	\$1,207	\$1,198

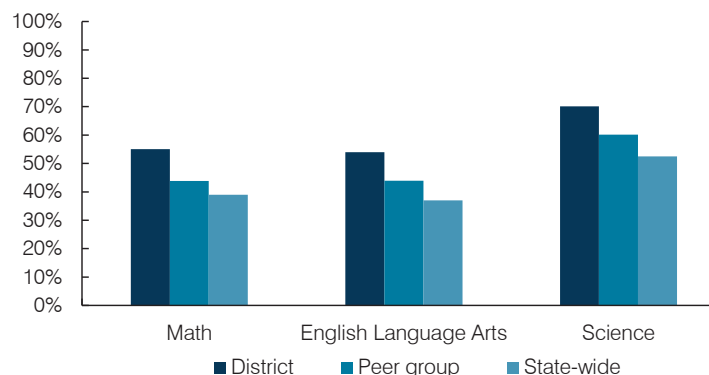
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,366	\$ 4,402	\$ 4,386	\$ 4,377
Administration	589	597	680	844
Plant operations	744	765	877	977
Food service	346	323	323	422
Transportation	325	342	341	381
Student support	485	511	679	679
Instruction support	303	320	358	461
<b>Total operational</b>	<b>\$ 7,158</b>	<b>\$ 7,260</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 316	\$ 1,814	\$ 651	\$ 691
Equipment	307	414	393	424
Interest	182	220	223	236
Other	229	270	209	161
<b>Total nonoperational</b>	<b>\$ 1,034</b>	<b>\$ 2,718</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,192</b>	<b>\$ 9,978</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2016)	94%	90%	80%
Poverty rate (2016)	11%	13%	22%
Special education population	11%	12%	12%
Students per teacher	19.3	18.4	18.5
Average teacher salary	\$55,701	\$46,837	\$48,372
Amount from Prop 301	\$6,143	\$6,016	\$5,840
Average years of teacher experience	11.3	11.3	11.3
Percentage of teachers in first 3 years	11%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 485	\$ 567	\$ 885	\$ 1,318
State	3,584	3,765	3,394	3,831
Local	4,311	4,309	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,380</b>	<b>\$ 8,641</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,161	\$ 5,190	\$ 5,387	\$ 5,503
Amount from Prop 123	235	236	241	245
Prop 123 additional funding	45	44	46	46
Grants	502	571	901	1,185
Donations and tax credits	117	165	98	89

#### Select revenues from less common sources

	District 2016	District 2017	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	1,349	1,319	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

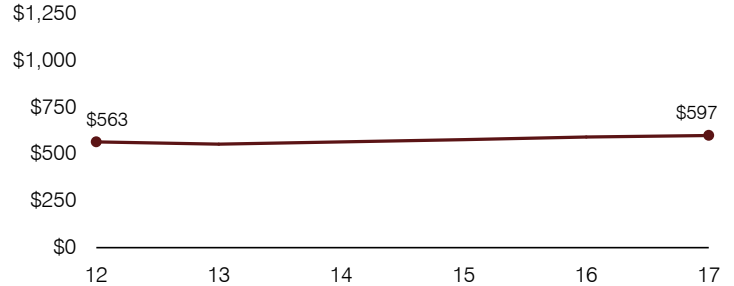
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.7	62.1	63.2	63.6	63.7	63.7	63.2	62.3	62.4	62.0	60.6	60.9	60.6	61.1	61.1	61.0	60.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

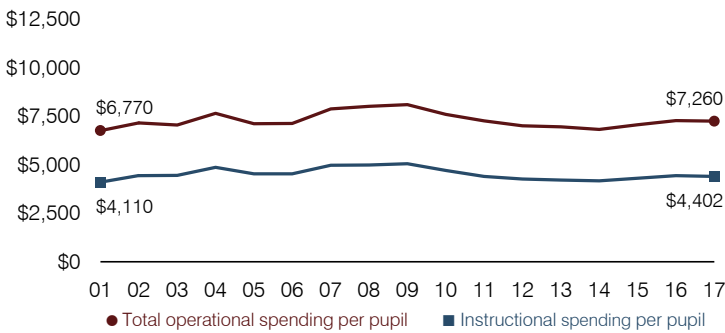
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction decreased slightly from 60.9 to 60.6 percent. As a percentage of total operational spending, transportation increased and student support increased slightly, while plant operations and food service decreased slightly. Administration and instruction support remained stable.

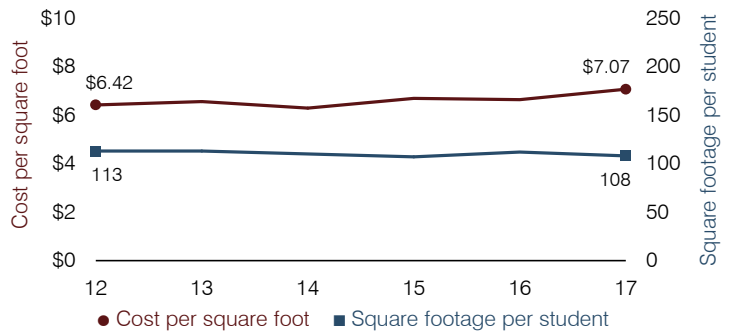
**Administrative cost per pupil**



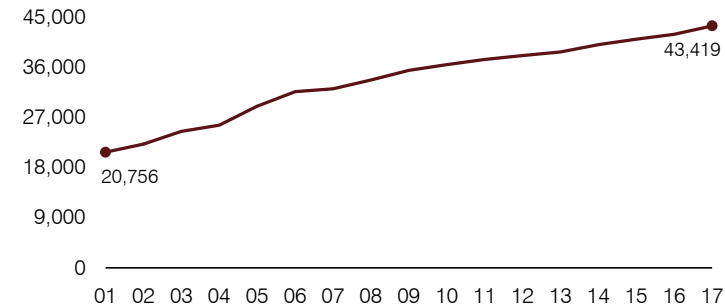
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



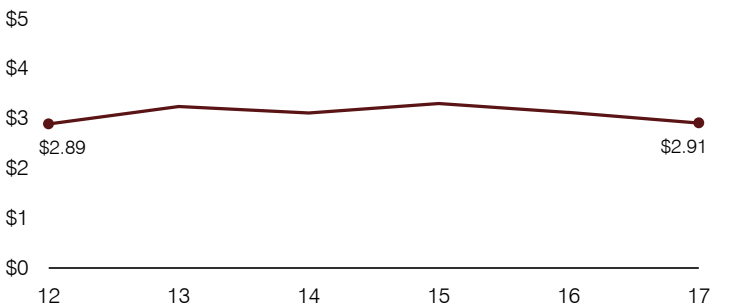
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

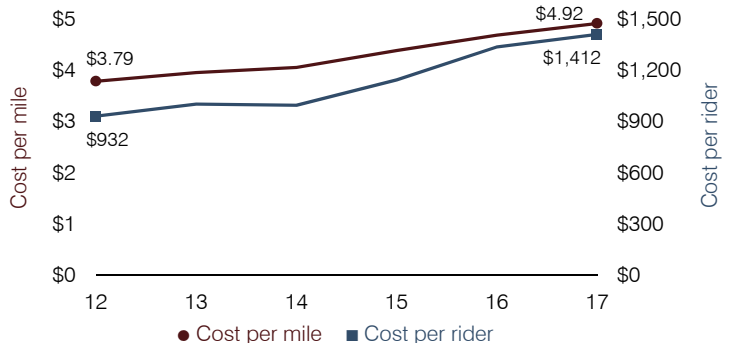
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	2.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Chinle Unified School District

Apache County

Efficiency peer groups 4 and T-9, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

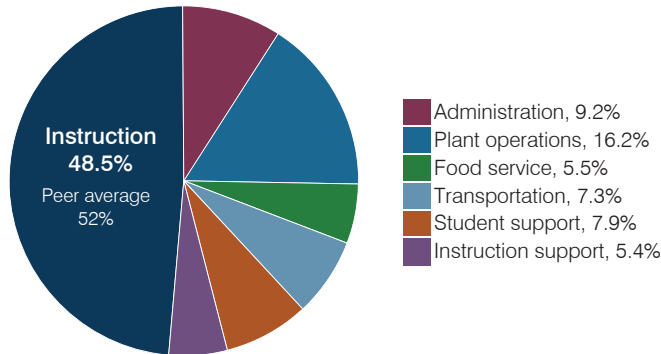
3,340

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	\$1,255	\$844	\$844
	Students per administrative position	53	69	67
Plant operations	Cost per square foot	\$7.56	\$5.36	\$6.30
	Square footage per student	292	190	155
Food service	Cost per meal	\$3.38	\$3.00	\$2.88
Transportation	Cost per mile	\$2.89	\$2.60	\$3.84
	Cost per rider	\$1,254	\$1,363	\$1,198

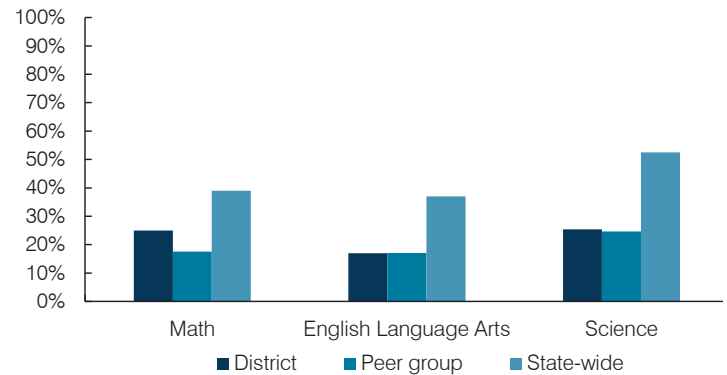
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,661	\$ 6,629	\$ 4,032	\$ 4,377
Administration	1,240	1,255	844	844
Plant operations	1,978	2,208	987	977
Food service	686	752	409	422
Transportation	986	999	414	381
Student support	1,083	1,069	607	679
Instruction support	709	741	481	461
<b>Total operational</b>	<b>\$ 13,343</b>	<b>\$ 13,653</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,249	\$ 959	\$ 346	\$ 691
Equipment	1,168	1,239	390	424
Interest	0	0	164	236
Other	17	63	77	161
<b>Total nonoperational</b>	<b>\$ 2,434</b>	<b>\$ 2,261</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,777</b>	<b>\$ 15,914</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	92%	94%
Graduation rate (2016)	67%	79%	80%
Poverty rate (2016)	45%	43%	22%
Special education population	NR	12%	12%
Students per teacher	16.4	15.3	18.5
Average teacher salary	\$60,899	\$48,972	\$48,372
Amount from Prop 301	\$3,118	\$4,489	\$5,840
Average years of teacher experience	14.1	12.6	11.3
Percentage of teachers in first 3 years	11%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 9,726	\$ 10,453	\$ 2,260	\$ 1,318
State	6,046	6,499	4,086	3,831
Local	1,222	1,192	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 16,994</b>	<b>\$ 18,144</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,981	\$ 5,975	\$ 5,373
Amount from Prop 123	229	230	233
Prop 123 additional funding	46	47	46
Grants	3,015	3,014	1,374
Donations and tax credits	28	54	56

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	6,774	7,730	7 of 18
Voter-approved levy increases	0	0	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

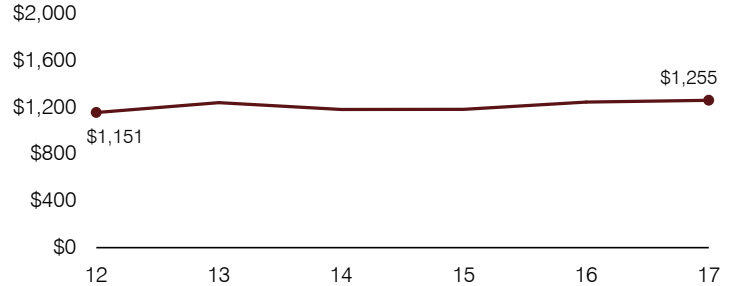
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.7	48.0	50.2	50.8	51.1	49.6	48.3	48.6	49.4	47.0	47.5	49.0	48.4	48.4	46.6	49.9	48.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

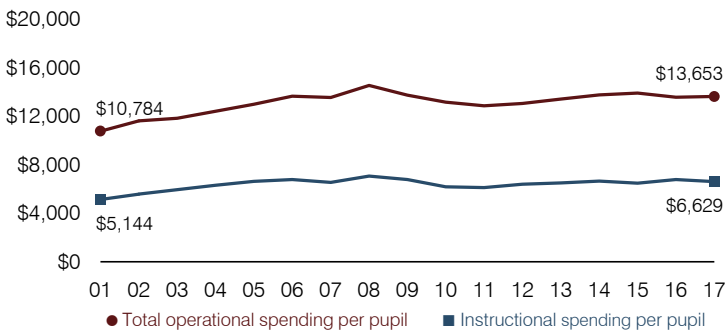
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 49.9 to a low of 46.6 percent. Overall, as a percentage of total operational spending, instruction support increased and plant operations and food service increased slightly, while transportation and student support decreased.

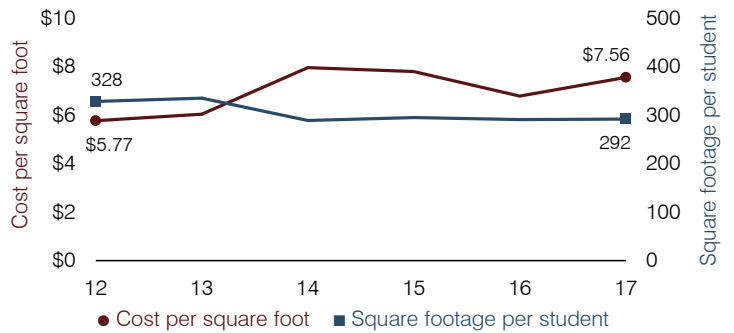
**Administrative cost per pupil**



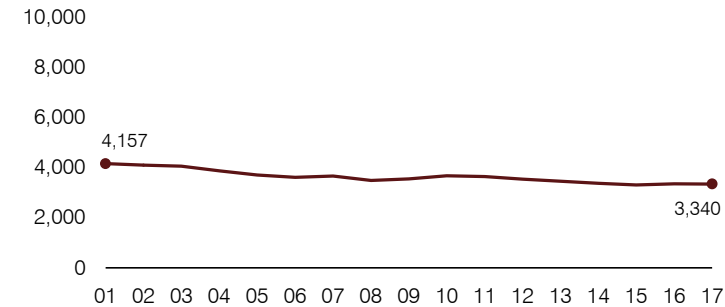
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



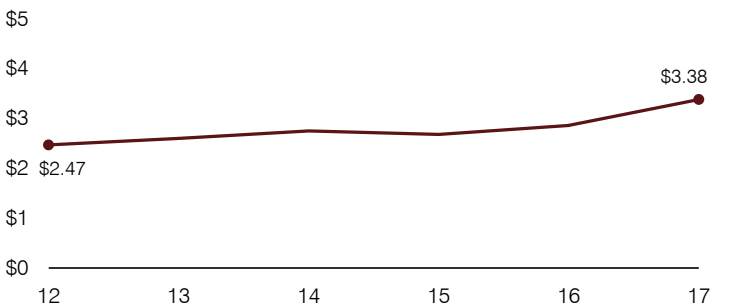
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



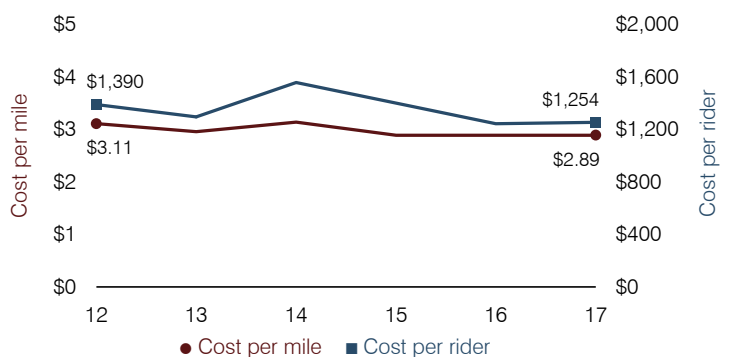
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Chino Valley Unified School District

Yavapai County

Efficiency peer groups 4 and T-7, Achievement peer group 4<sup>1</sup>

Legislative district(s): 1

District size, location:

Medium-large, Town

Students attending:

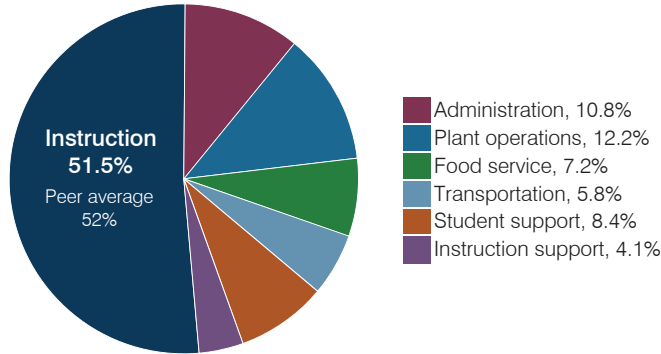
2,252

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	\$819	\$844	\$844
	Students per administrative position	66	69	67
Plant operations	Cost per square foot	\$6.20	\$5.36	\$6.30
	Square footage per student	148	190	155
Food service	Cost per meal	\$2.86	\$3.00	\$2.88
Transportation	Cost per mile	\$3.52	\$2.98	\$3.84
	Cost per rider	\$877	\$921	\$1,198

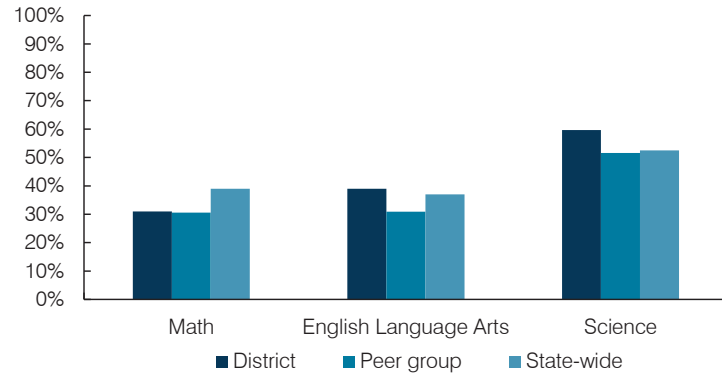
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,530	\$ 3,884	\$ 4,032	\$ 4,377
Administration	816	819	844	844
Plant operations	912	919	987	977
Food service	511	545	409	422
Transportation	469	438	414	381
Student support	674	635	607	679
Instruction support	216	307	481	461
<b>Total operational</b>	<b>\$ 7,128</b>	<b>\$ 7,547</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 170	\$ 136	\$ 346	\$ 691
Equipment	281	287	390	424
Interest	40	35	164	236
Other	60	89	77	161
<b>Total nonoperational</b>	<b>\$ 551</b>	<b>\$ 547</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,679</b>	<b>\$ 8,094</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	93%	88%	80%
Poverty rate (2016)	15%	15%	22%
Special education population	13%	13%	12%
Students per teacher	20.3	15.7	18.5
Average teacher salary	\$42,938	\$45,360	\$48,372
Amount from Prop 301	\$7,293	\$5,787	\$5,840
Average years of teacher experience	11.8	10.4	11.3
Percentage of teachers in first 3 years	15%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,173	\$ 1,262	\$ 2,260	\$ 1,318
State	2,784	3,085	4,086	3,831
Local	3,621	3,970	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,578</b>	<b>\$ 8,317</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,506	\$ 5,563	\$ 5,373
Amount from Prop 123	239	243	233
Prop 123 additional funding	45	46	46
Grants	1,244	1,271	1,374
Donations and tax credits	113	108	56

### Select revenues from less common sources

	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	0	0	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	51.5

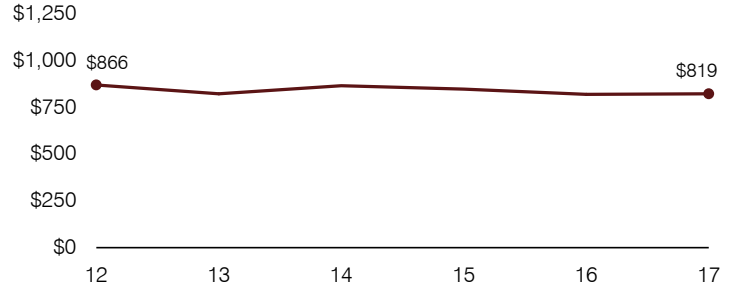
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

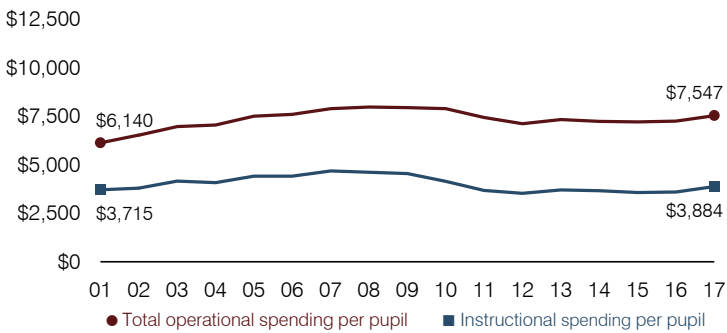
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 49.6 to 51.5 percent. Overall, as a percentage of total operational spending, administration decreased substantially and transportation decreased, while food service and instruction support increased slightly.

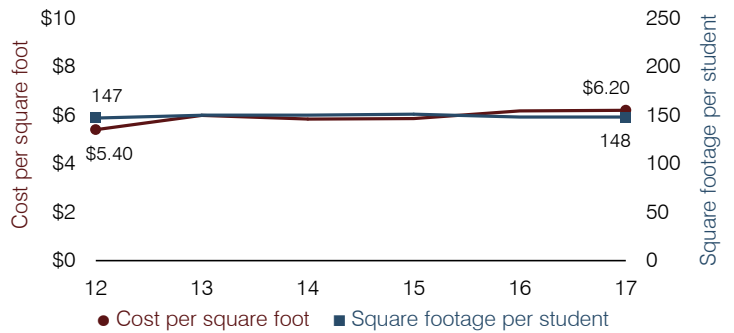
### Administrative cost per pupil



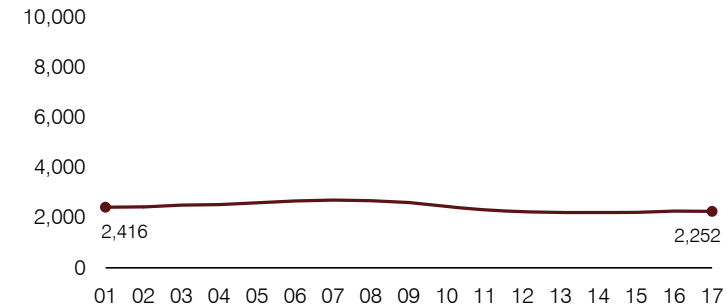
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



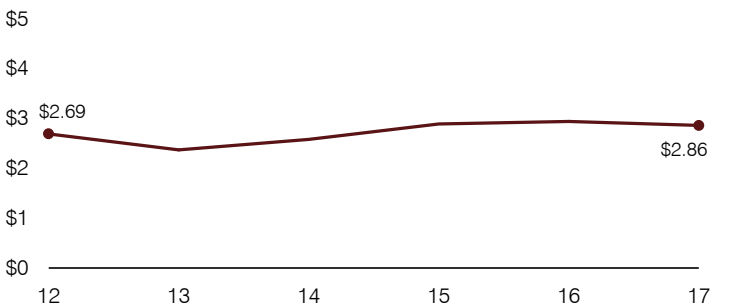
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



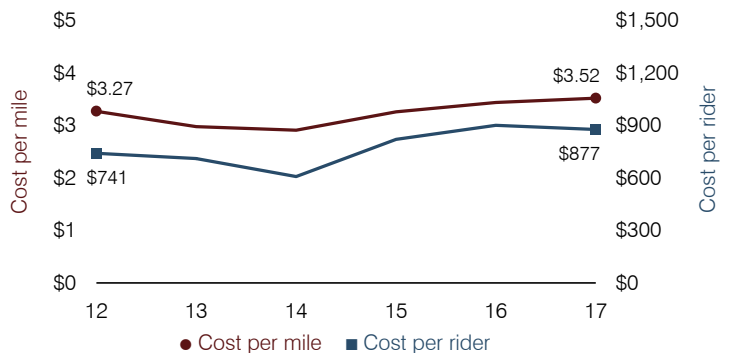
### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	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	1.2%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

### Transportation costs per mile and per rider



# Clarkdale-Jerome Elementary School District

Yavapai County

Efficiency peer groups 10 and T-6, Achievement peer group 16<sup>1</sup>

Legislative district(s): 1 and 6

District size, location:

Small, Town

Students attending:

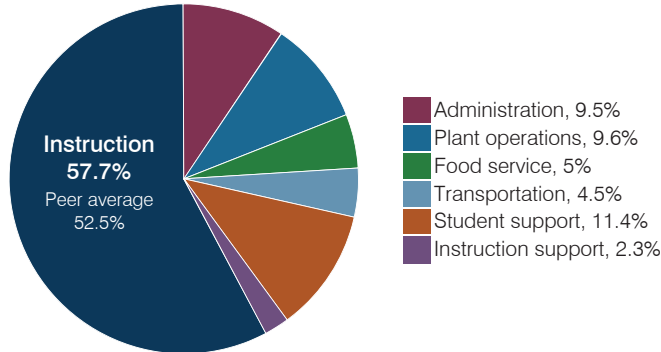
438

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	\$762	\$1,231	\$844
	Students per administrative position	97	54	67
Plant operations	Cost per square foot	\$7.02	\$6.81	\$6.30
	Square footage per student	110	153	155
Food service	Cost per meal	\$3.14	\$3.41	\$2.88
Transportation	Cost per mile	\$3.88	\$3.94	\$3.84
	Cost per rider	\$576	\$728	\$1,198

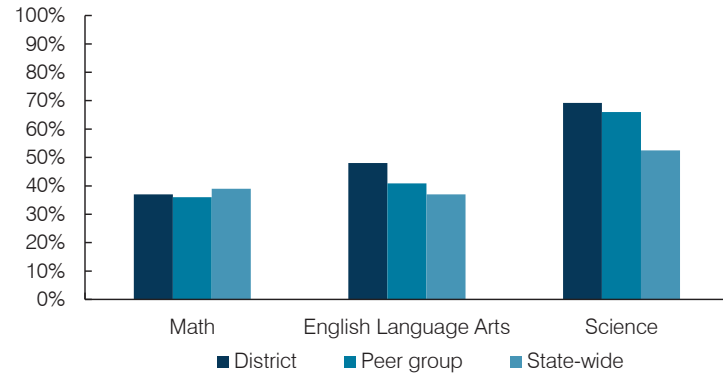
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,552	\$ 4,628	\$ 4,993	\$ 4,377
Administration	826	762	1,231	844
Plant operations	690	773	1,125	977
Food service	406	402	549	422
Transportation	360	359	575	381
Student support	814	918	606	679
Instruction support	220	181	397	461
<b>Total operational</b>	<b>\$ 7,868</b>	<b>\$ 8,023</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 100	\$ 90	\$ 194	\$ 691
Equipment	170	390	329	424
Interest	4	2	167	236
Other	23	24	91	161
<b>Total nonoperational</b>	<b>\$ 297</b>	<b>\$ 506</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,165</b>	<b>\$ 8,529</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	11%	11%	22%
Special education population	8%	15%	12%
Students per teacher	21.9	12.0	18.5
Average teacher salary	\$58,487	\$50,741	\$48,372
Amount from Prop 301	\$7,553	\$5,239	\$5,840
Average years of teacher experience	15.6	19.8	11.3
Percentage of teachers in first 3 years	9%	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,009	\$ 1,066	\$ 2,395	\$ 1,318
State	3,462	3,674	4,806	3,831
Local	4,412	4,437	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,883</b>	<b>\$ 9,177</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,013	\$ 6,298	\$ 6,815	\$ 5,503
Amount from Prop 123	249	258	269	245
Prop 123 additional funding	48	50	50	46
Grants	916	862	1,792	1,185
Donations and tax credits	270	277	341	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	185	242	3 of 12
Voter-approved levy increases	552	607	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Clarkdale-Jerome ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	57.7

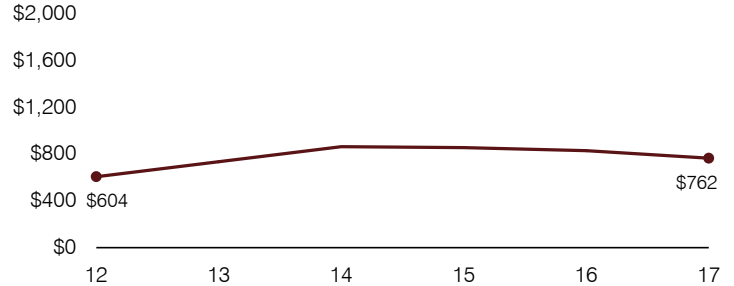
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

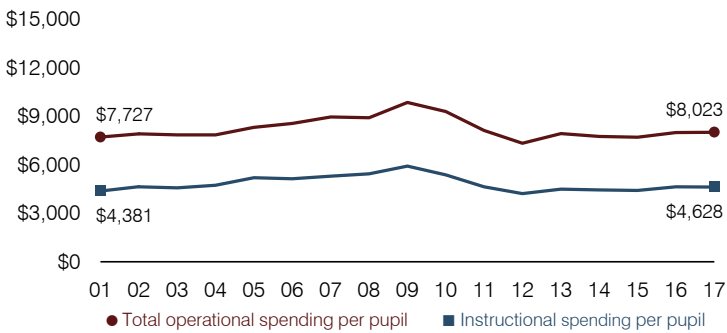
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction increased slightly overall from 57.5 to 57.7 percent. Overall, as a percentage of total operational spending, plant operations decreased and food service decreased slightly, while administration and student support increased slightly. Other noninstructional areas remained fairly stable.

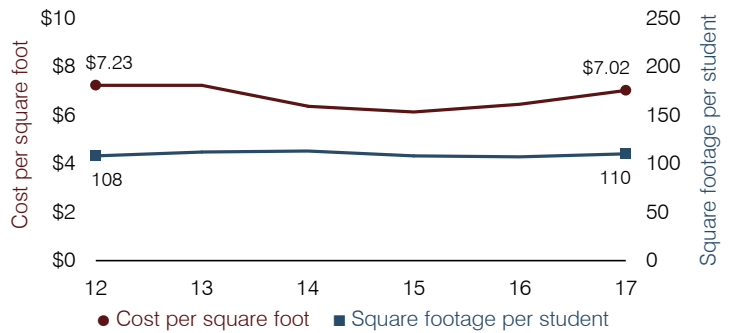
### Administrative cost per pupil



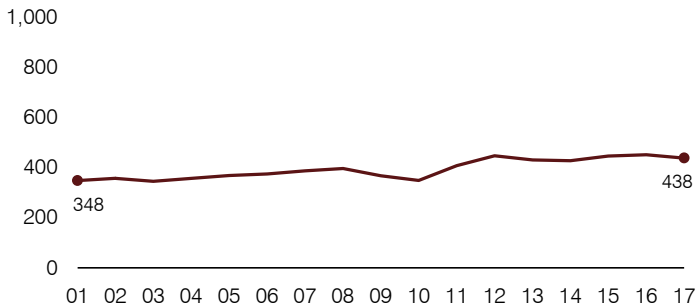
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



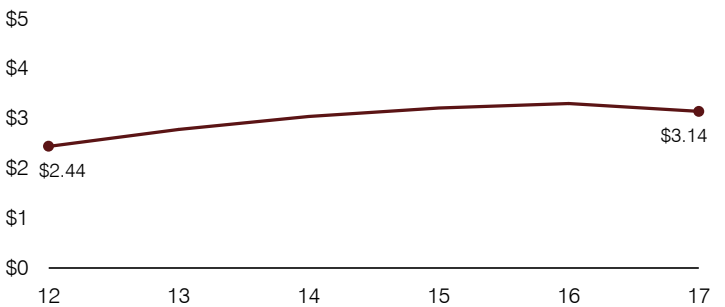
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

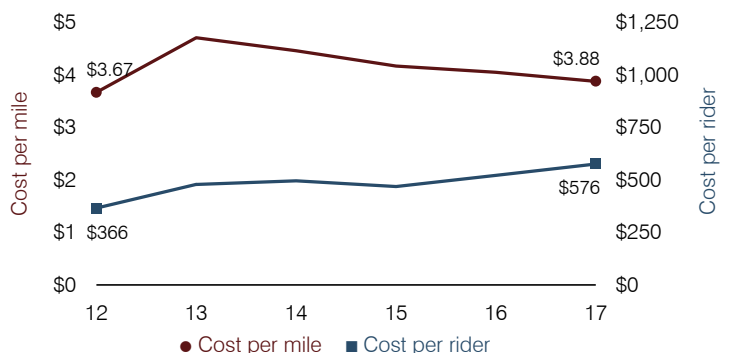
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	9.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Cochise Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

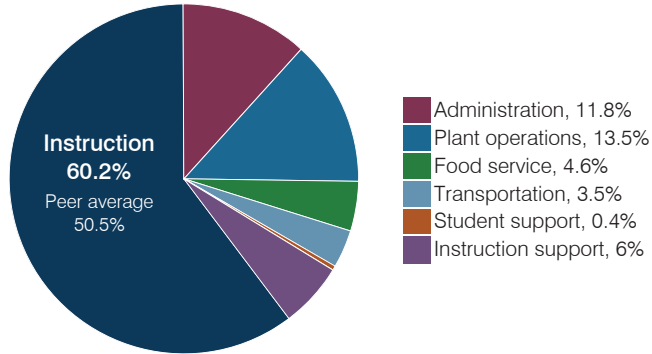
83

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

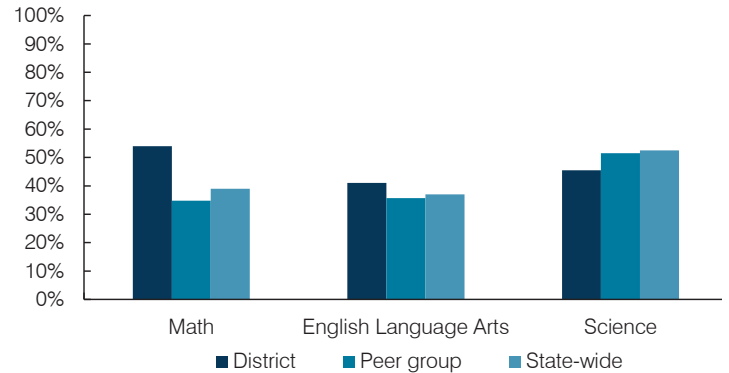
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,104	\$3,137	\$844
	Students per administrative position	41	32	67
Plant operations	Cost per square foot	\$7.79	\$6.96	\$6.30
	Square footage per student	309	412	155
Food service	Cost per meal	\$5.96	\$5.79	\$2.88
Transportation	Cost per mile	\$1.84	\$1.87	\$3.84
	Cost per rider	\$706	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,806	\$ 10,757	\$ 8,613	\$ 4,377
Administration	2,104	2,104	3,137	844
Plant operations	2,589	2,409	2,644	977
Food service	969	826	1,000	422
Transportation	554	631	961	381
Student support	76	74	601	679
Instruction support	1,138	1,074	498	461
<b>Total operational</b>	<b>\$ 17,236</b>	<b>\$ 17,875</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,371	\$ 1,609	\$ 1,161	\$ 691
Equipment	299	1,315	735	424
Interest	4	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 2,674</b>	<b>\$ 2,924</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 19,910</b>	<b>\$ 20,799</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	32%	34%	22%
Special education population	14%	15%	12%
Students per teacher	9.2	14.8	18.5
Average teacher salary	\$53,482	\$46,717	\$48,372
Amount from Prop 301	\$2,210	\$4,152	\$5,840
Average years of teacher experience	14.8	11.3	11.3
Percentage of teachers in first 3 years	15%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 492	\$ 411	\$ 2,908	\$ 1,318
State	2,722	722	5,692	3,831
Local	31,893	10,044	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 35,107</b>	<b>\$ 11,177</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,580	\$ 7,117	\$ 9,932	\$ 5,503
Amount from Prop 123	299	280	315	245
Prop 123 additional funding	57	49	57	46
Grants	2,495	537	2,701	1,185
Donations and tax credits	39	19	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	11,658	14,553	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

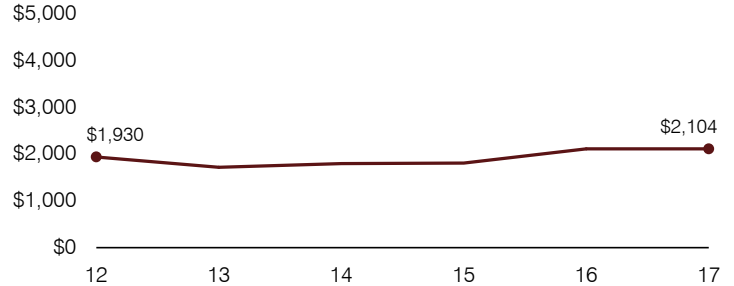
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	58.5	60.4	62.7	57.5	54.3	57.2	58.8	59.7	54.3	57.4	54.6	57.2	56.9	58.7	56.9	60.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

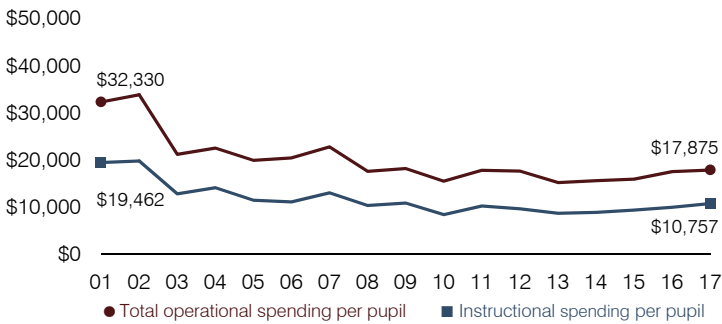
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 54.6 to 60.2 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, plant operations and instruction support decreased substantially.

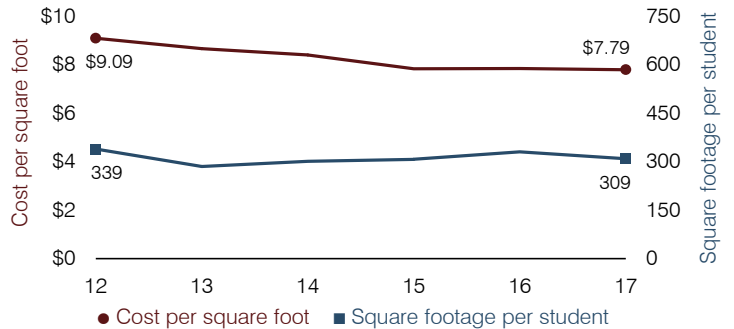
**Administrative cost per pupil**



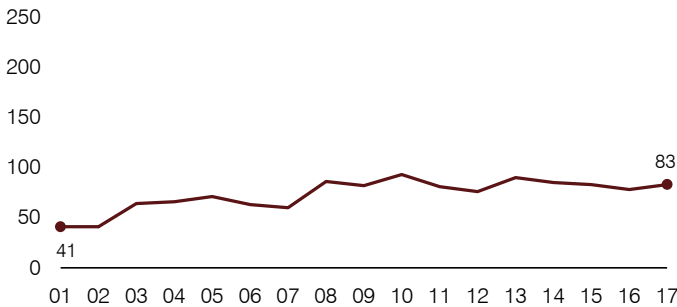
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



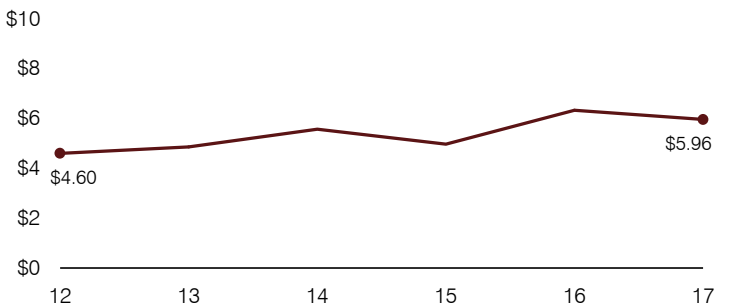
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



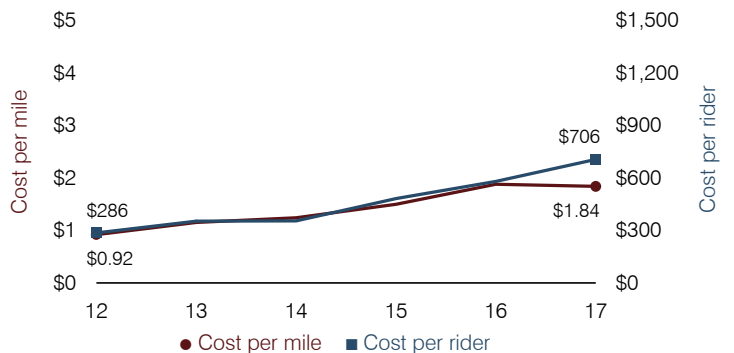
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	20.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Colorado City Unified School District

Mohave County

Efficiency peer groups 6 and T-6, Achievement peer group 6<sup>1</sup>

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

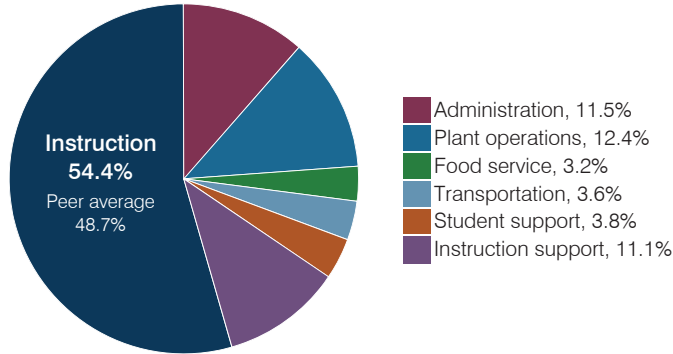
486

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	\$1,167	\$1,784	\$844
	Students per administrative position	40	44	67
Plant operations	Cost per square foot	\$5.43	\$4.85	\$6.30
	Square footage per student	233	348	155
Food service	Cost per meal	\$3.15	\$3.70	\$2.88
Transportation	Cost per mile	\$2.95	\$3.94	\$3.84
	Cost per rider	\$488	\$728	\$1,198

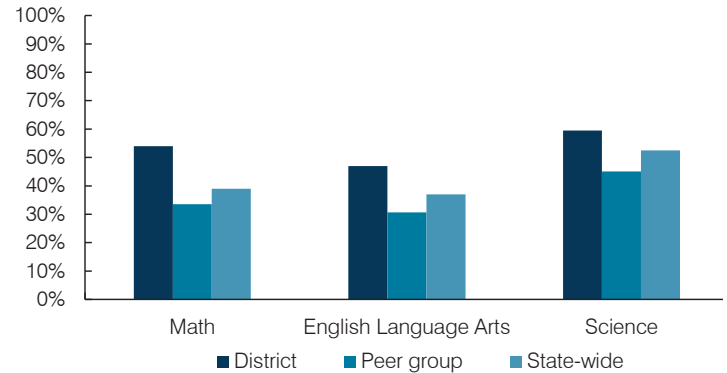
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,706	\$ 5,524	\$ 5,470	\$ 4,377
Administration	1,040	1,167	1,784	844
Plant operations	947	1,265	1,587	977
Food service	268	321	534	422
Transportation	420	368	571	381
Student support	319	382	642	679
Instruction support	991	1,130	423	461
<b>Total operational</b>	<b>\$ 8,691</b>	<b>\$ 10,157</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 555	\$ 1,441	\$ 437	\$ 691
Equipment	328	443	479	424
Interest	48	30	179	236
Other	29	2	45	161
<b>Total nonoperational</b>	<b>\$ 960</b>	<b>\$ 1,916</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,651</b>	<b>\$ 12,073</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	71%	84%	80%
Poverty rate (2016)	34%	32%	22%
Special education population	16%	14%	12%
Students per teacher	17.0	16.4	18.5
Average teacher salary	\$38,455	\$44,227	\$48,372
Amount from Prop 301	\$5,192	\$5,336	\$5,840
Average years of teacher experience	11.6	12.6	11.3
Percentage of teachers in first 3 years	16%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,087	\$ 3,505	\$ 2,411	\$ 1,318
State	4,920	6,045	3,824	3,831
Local	2,828	2,450	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,835</b>	<b>\$ 12,000</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,362	\$ 7,265	\$ 7,159	\$ 5,503
Amount from Prop 123	279	309	285	245
Prop 123 additional funding	50	59	57	46
Grants	3,110	3,718	1,876	1,185
Donations and tax credits	10	14	246	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	370	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	211	320	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	54.4

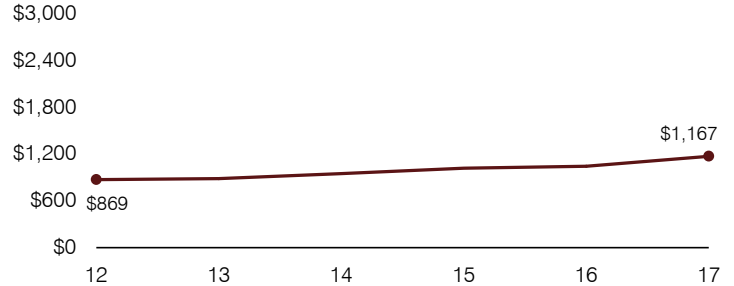
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

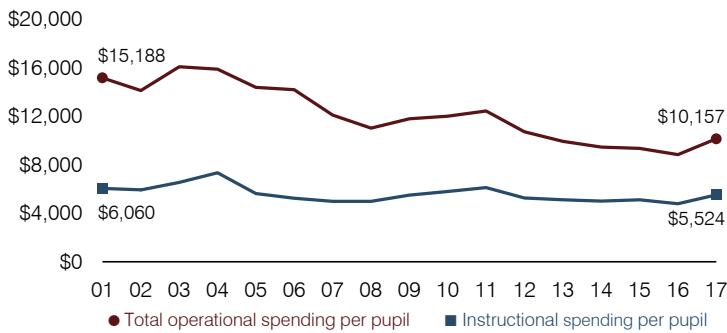
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent on instruction increased from 49.1 to 54.4 percent. Overall, as a percentage of total operational spending, transportation, student support, and instruction support decreased substantially, while administration increased substantially and plant operations increased. Food service remained stable.

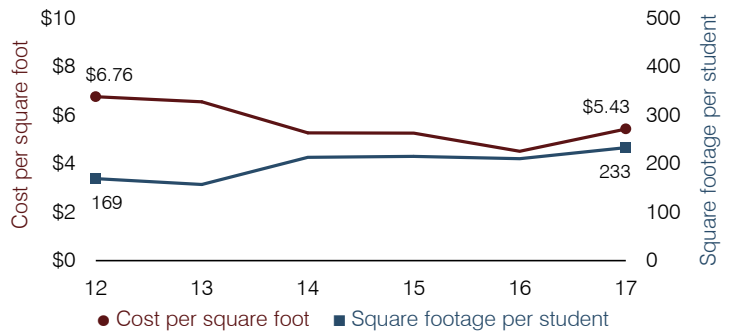
### Administrative cost per pupil



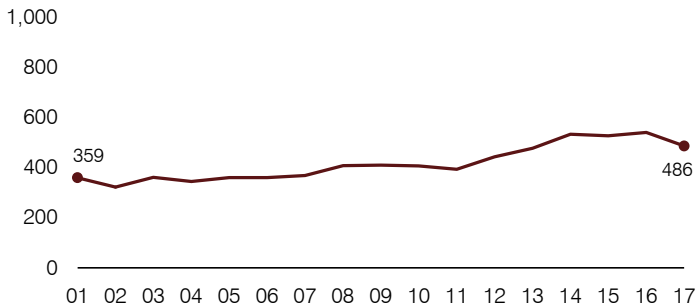
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



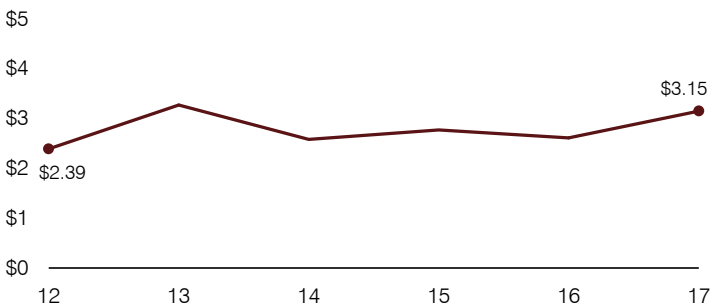
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

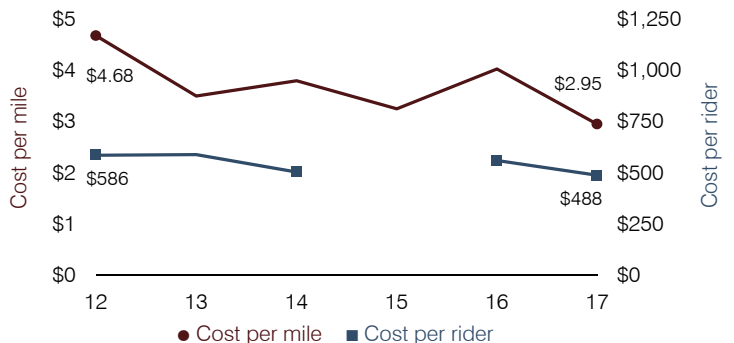
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control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

Low

Moderate

High

### 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<sup>1</sup>

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

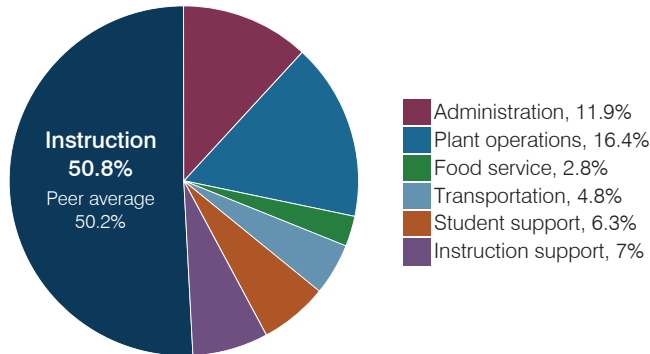
1,753

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	\$1,010	\$1,102	\$844
	Students per administrative position	52	53	67
Plant operations	Cost per square foot	\$5.82	\$5.20	\$6.30
	Square footage per student	239	263	155
Food service	Cost per meal	\$2.78	\$3.54	\$2.88
Transportation	Cost per mile	\$2.29	\$1.93	\$3.84
	Cost per rider	\$1,490	\$1,267	\$1,198

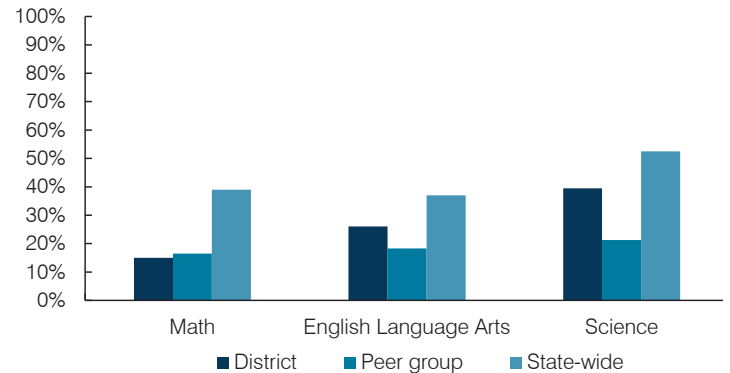
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,106	\$ 4,309	\$ 4,541	\$ 4,377
Administration	808	1,010	1,102	844
Plant operations	1,266	1,389	1,289	977
Food service	209	239	396	422
Transportation	407	404	488	381
Student support	474	531	632	679
Instruction support	491	595	346	461
<b>Total operational</b>	<b>\$ 7,761</b>	<b>\$ 8,477</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 165	\$ 856	\$ 764	\$ 691
Equipment	440	557	536	424
Interest	46	31	221	236
Other	176	111	78	161
<b>Total nonoperational</b>	<b>\$ 827</b>	<b>\$ 1,555</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,588</b>	<b>\$ 10,032</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	91%	94%
Graduation rate (2016)	87%	84%	80%
Poverty rate (2016)	25%	26%	22%
Special education population	11%	11%	12%
Students per teacher	19.9	14.8	18.5
Average teacher salary	\$47,587	\$43,276	\$48,372
Amount from Prop 301	\$5,909	\$5,503	\$5,840
Average years of teacher experience	10.9	11.5	11.3
Percentage of teachers in first 3 years	21%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,061	\$ 1,217	\$ 3,999	\$ 1,318
State	1,884	2,135	4,066	3,831
Local	5,960	6,169	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,905</b>	<b>\$ 9,521</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,706	\$ 6,107	\$ 5,929
Amount from Prop 123	253	271	243
Prop 123 additional funding	54	57	49
Grants	1,270	1,654	1,751
Donations and tax credits	48	58	138

#### Select revenues from less common sources

	District	Peer average	State average
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	231	8	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Colorado River UHSD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.8

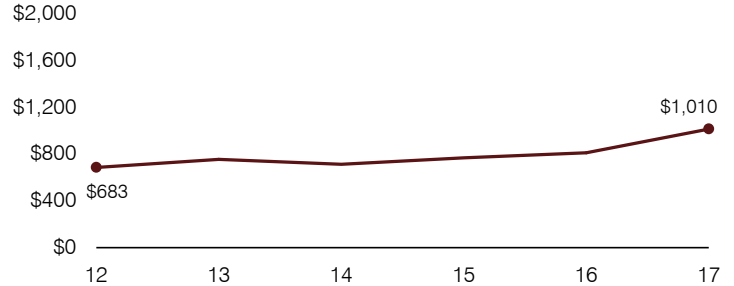
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

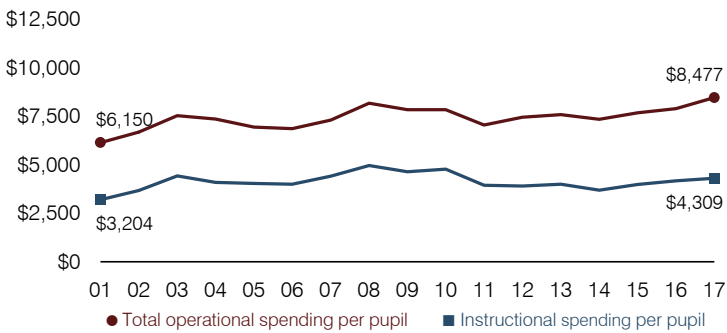
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 21 percent, which contributed to the 14 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.3 to 50.8 percent. Overall, as a percentage of total operational spending, administration increased substantially and instruction support increased.

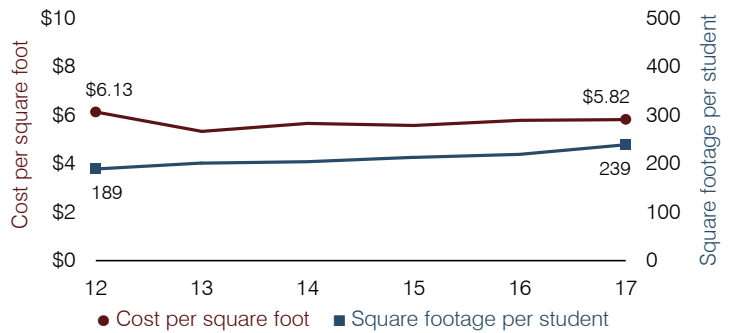
### Administrative cost per pupil



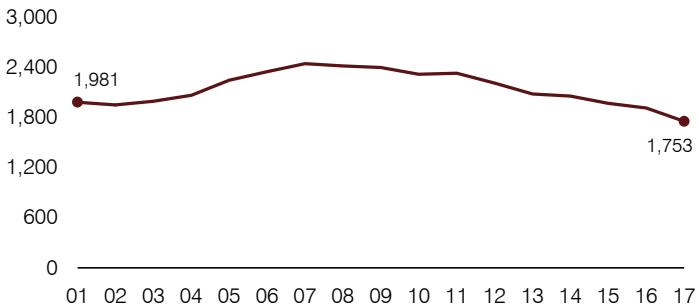
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



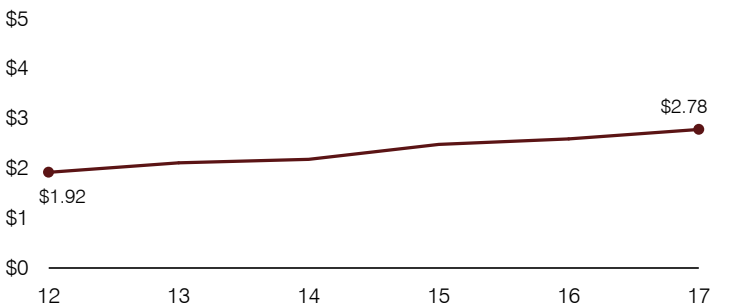
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017

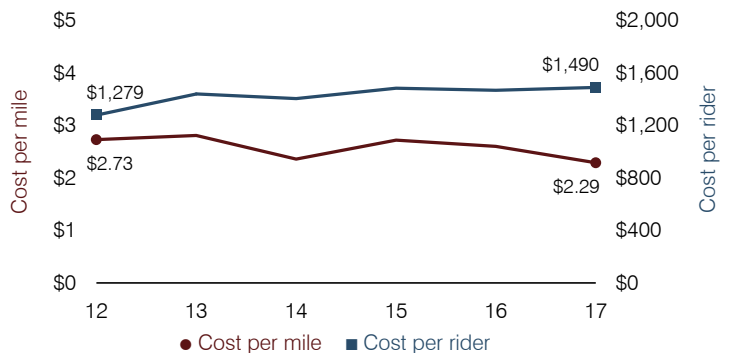
	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.3%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control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

Low

Moderate

High

### Transportation costs per mile and per rider



# Concho Elementary School District

Apache County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

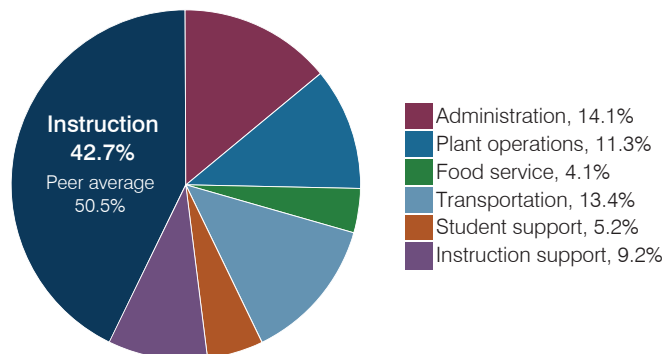
163

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

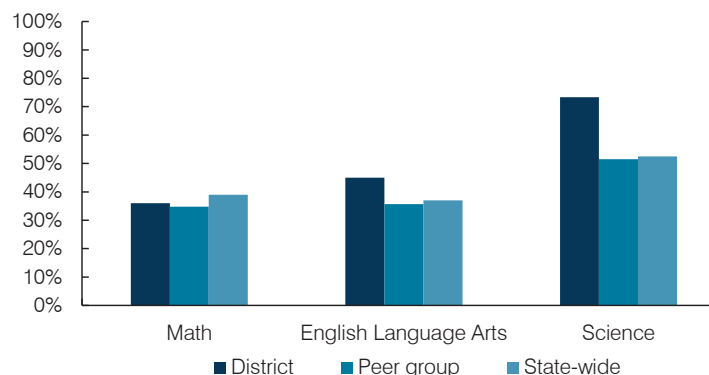
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,311	\$3,137	\$844
	Students per administrative position	33	32	67
Plant operations	Cost per square foot	\$7.35	\$6.96	\$6.30
	Square footage per student	252	412	155
Food service	Cost per meal	\$3.26	\$5.79	\$2.88
Transportation	Cost per mile	\$0.92	\$1.87	\$3.84
	Cost per rider	\$1,420	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,966	\$ 6,994	\$ 8,613	\$ 4,377
Administration	2,400	2,311	3,137	844
Plant operations	2,133	1,850	2,644	977
Food service	652	668	1,000	422
Transportation	2,294	2,205	961	381
Student support	699	846	601	679
Instruction support	1,413	1,508	498	461
<b>Total operational</b>	<b>\$ 16,557</b>	<b>\$ 16,382</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 282	\$ 1,231	\$ 1,161	\$ 691
Equipment	278	1,310	735	424
Interest	253	233	31	236
Other	0	1	90	161
<b>Total nonoperational</b>	<b>\$ 813</b>	<b>\$ 2,775</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 17,370</b>	<b>\$ 19,157</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	34%	34%	22%
Special education population	19%	15%	12%
Students per teacher	10.9	14.8	18.5
Average teacher salary	\$35,782	\$46,717	\$48,372
Amount from Prop 301	\$3,545	\$4,152	\$5,840
Average years of teacher experience	10.3	11.3	11.3
Percentage of teachers in first 3 years	20%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,910	\$ 3,220	\$ 2,908	\$ 1,318
State	9,893	12,262	5,692	3,831
Local	6,252	6,533	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 18,055</b>	<b>\$ 22,015</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 13,165	\$ 13,161	\$ 9,932	\$ 5,503
Amount from Prop 123	291	267	315	245
Prop 123 additional funding	43	50	57	46
Grants	2,047	4,536	2,701	1,185
Donations and tax credits	58	65	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	524	667	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

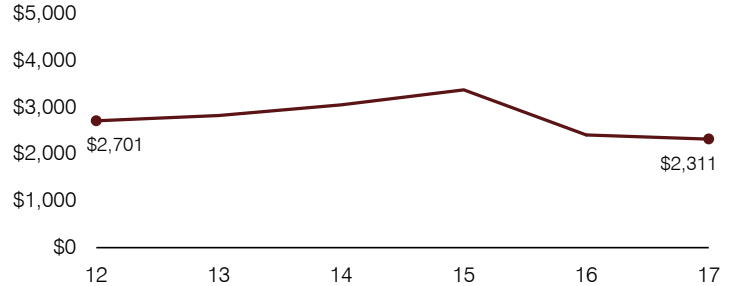
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.2	57.0	53.3	54.1	46.9	44.1	40.8	40.5	42.9	46.9	42.6	40.3	39.6	43.3	41.7	42.1	42.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

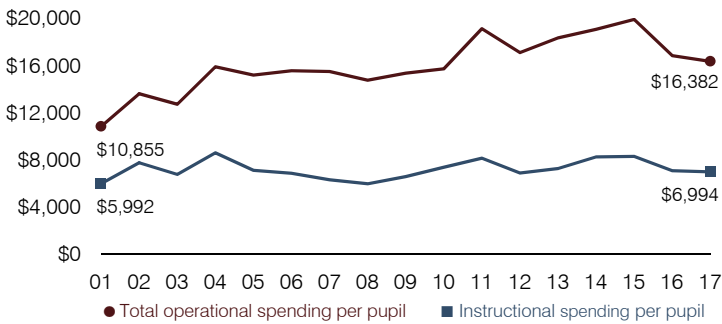
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 40.3 to 42.7 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration, plant operations, and transportation decreased substantially.

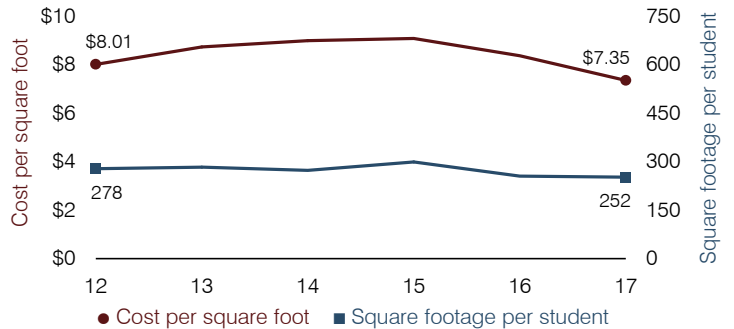
**Administrative cost per pupil**



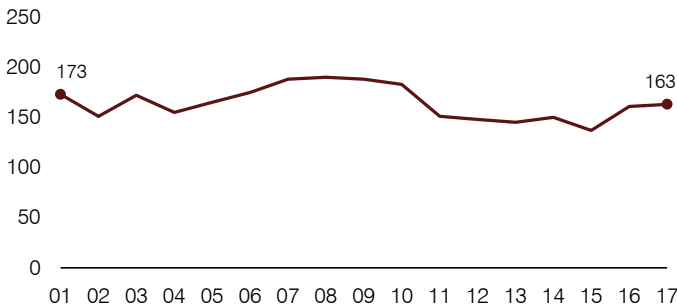
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



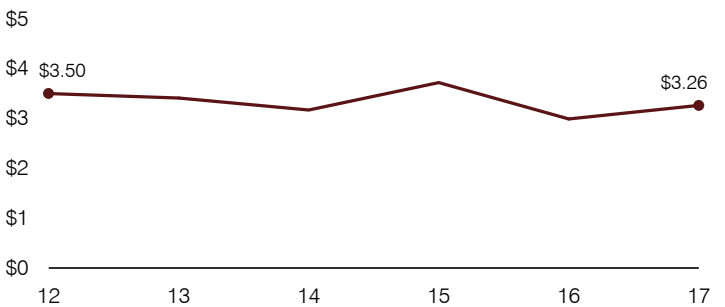
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



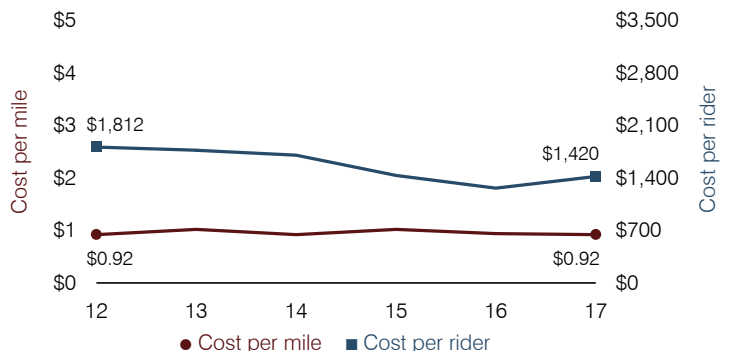
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	8.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Congress Elementary School District

Yavapai County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Students attending:

95

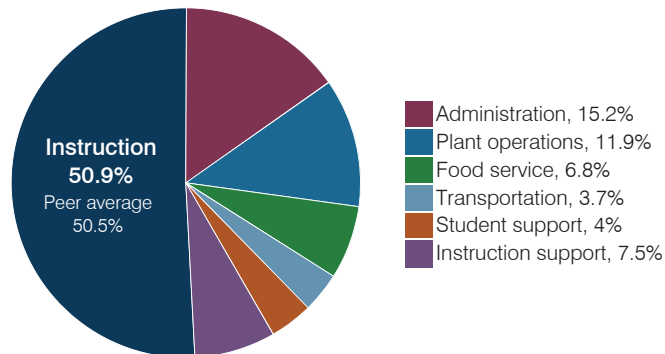
Legislative district(s): 1

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

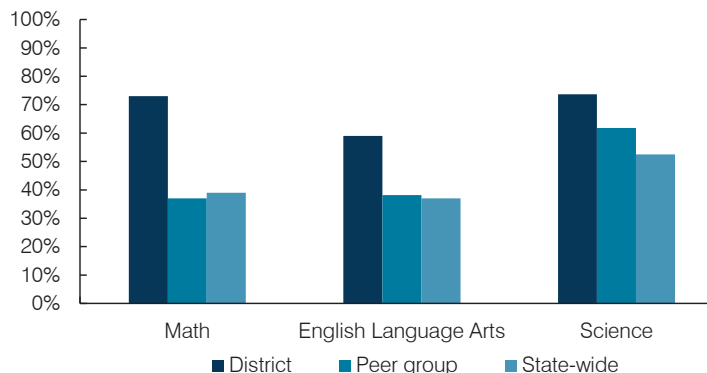
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,327	\$3,137	\$844
	Students per administrative position	48	32	67
Plant operations	Cost per square foot	\$6.69	\$6.96	\$6.30
	Square footage per student	273	412	155
Food service	Cost per meal	\$5.28	\$5.79	\$2.88
Transportation	Cost per mile	\$1.11	\$1.87	\$3.84
	Cost per rider	\$854	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,860	\$ 7,806	\$ 8,613	\$ 4,377
Administration	2,000	2,327	3,137	844
Plant operations	1,645	1,825	2,644	977
Food service	884	1,037	1,000	422
Transportation	489	565	961	381
Student support	482	609	601	679
Instruction support	972	1,158	498	461
<b>Total operational</b>	<b>\$ 14,332</b>	<b>\$ 15,327</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 303	\$ 342	\$ 1,161	\$ 691
Equipment	922	899	735	424
Interest	3	66	31	236
Other	20	6	90	161
<b>Total nonoperational</b>	<b>\$ 1,248</b>	<b>\$ 1,313</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,580</b>	<b>\$ 16,640</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	19%	19%	22%
Special education population	10%	14%	12%
Students per teacher	8.7	13.3	18.5
Average teacher salary	\$44,490	\$44,961	\$48,372
Amount from Prop 301	\$2,141	\$4,257	\$5,840
Average years of teacher experience	17.4	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,699	\$ 1,860	\$ 2,908	\$ 1,318
State	4,834	4,229	5,692	3,831
Local	9,324	8,716	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 15,857</b>	<b>\$ 14,805</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,153	\$ 7,230	\$ 9,932
Amount from Prop 123	288	260	315
Prop 123 additional funding	59	52	57
Grants	1,934	1,882	2,701
Donations and tax credits	346	219	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	6,293	6,258	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



# Congress ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.9

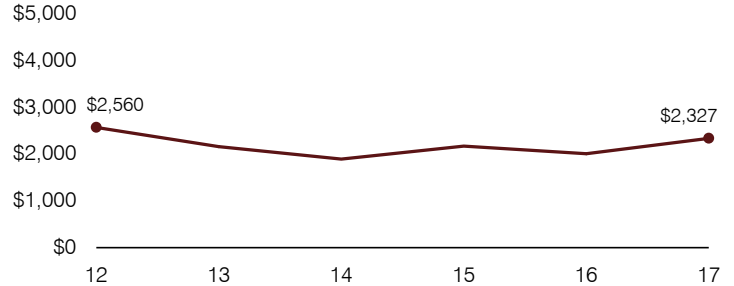
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

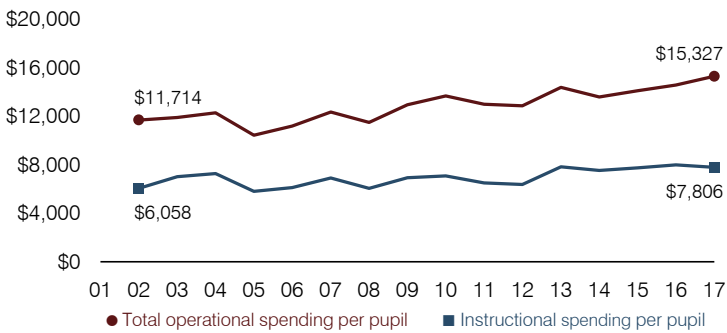
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 19 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 49.6 to 50.9 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, administration decreased substantially, while plant operations increased.

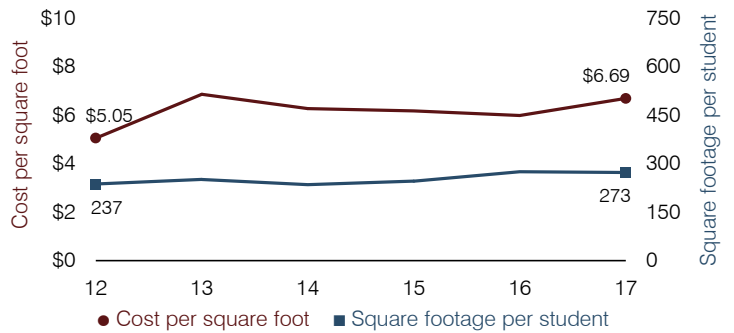
### Administrative cost per pupil



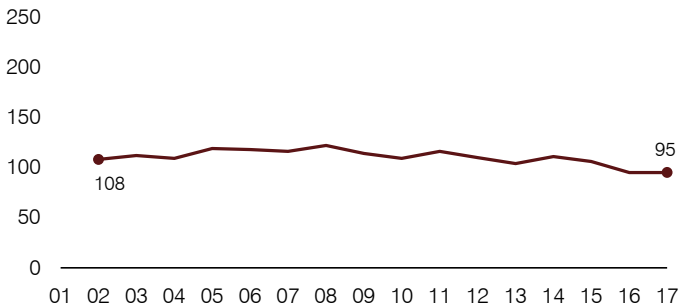
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



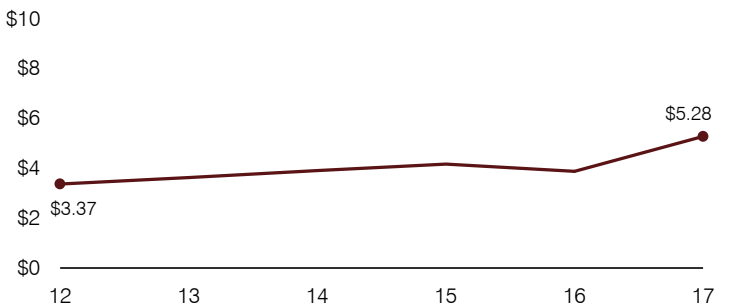
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

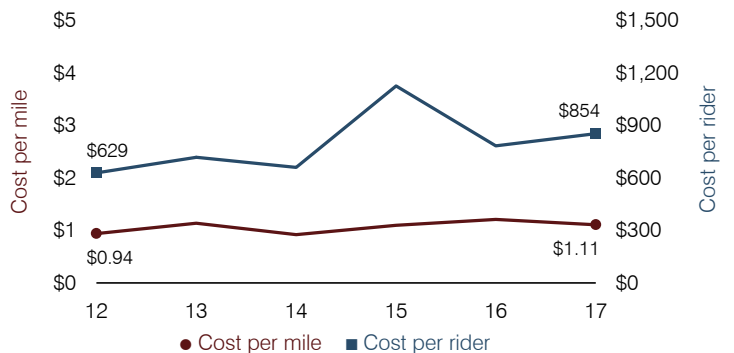
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	25.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Continental Elementary School District

Pima County

Efficiency peer groups 10 and T-7, Achievement peer group 16<sup>1</sup>

Legislative district(s): 2 and 14

District size, location:

Small, Rural

Students attending:

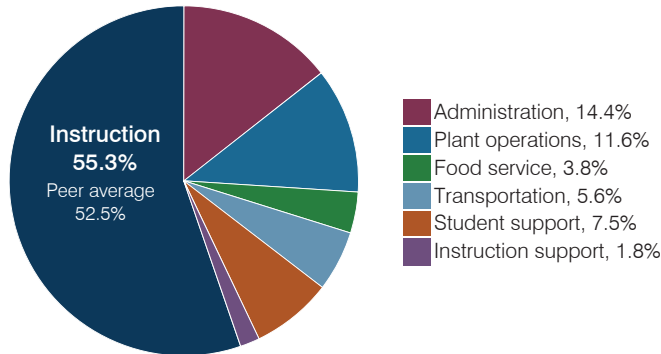
511

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	\$1,343	\$1,231	\$844
	Students per administrative position	45	54	67
Plant operations	Cost per square foot	\$7.36	\$6.81	\$6.30
	Square footage per student	148	153	155
Food service	Cost per meal	\$3.36	\$3.41	\$2.88
Transportation	Cost per mile	\$2.50	\$2.98	\$3.84
	Cost per rider	\$696	\$921	\$1,198

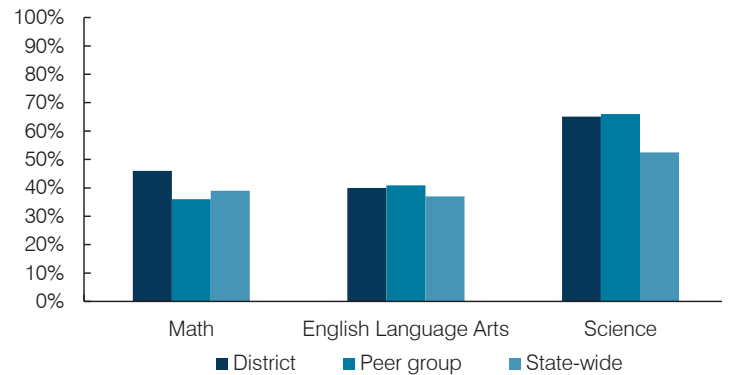
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,686	\$ 5,173	\$ 4,993	\$ 4,377
Administration	1,245	1,343	1,231	844
Plant operations	1,121	1,086	1,125	977
Food service	371	352	549	422
Transportation	470	520	575	381
Student support	582	704	606	679
Instruction support	87	172	397	461
<b>Total operational</b>	<b>\$ 8,562</b>	<b>\$ 9,350</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 290	\$ 270	\$ 194	\$ 691
Equipment	407	304	329	424
Interest	1,119	987	167	236
Other	224	227	91	161
<b>Total nonoperational</b>	<b>\$ 2,040</b>	<b>\$ 1,788</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,602</b>	<b>\$ 11,138</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	13%	11%	22%
Special education population	13%	15%	12%
Students per teacher	13.6	12.0	18.5
Average teacher salary	\$43,489	\$50,741	\$48,372
Amount from Prop 301	\$5,130	\$5,239	\$5,840
Average years of teacher experience	9.1	19.8	11.3
Percentage of teachers in first 3 years	14%	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 956	\$ 843	\$ 2,395	\$ 1,318
State	2,850	3,005	4,806	3,831
Local	7,315	8,500	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,121</b>	<b>\$ 12,348</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,680	\$ 6,646	\$ 6,815	\$ 5,503
Amount from Prop 123	264	265	269	245
Prop 123 additional funding	49	48	50	46
Grants	956	844	1,792	1,185
Donations and tax credits	551	1,138	341	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	2,826	2,857	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	55.3

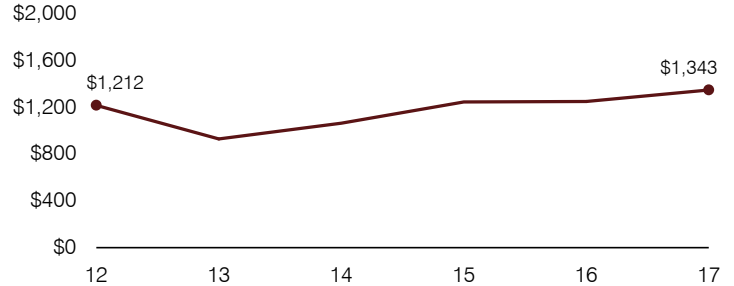
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

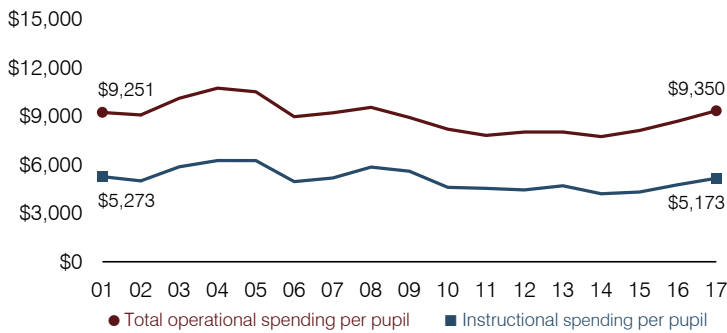
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 16 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 58.6 to a low of 53.2 percent. Overall, as a percentage of total operational spending, student support increased substantially and plant operations increased, while administration and food service decreased and instruction support decreased slightly.

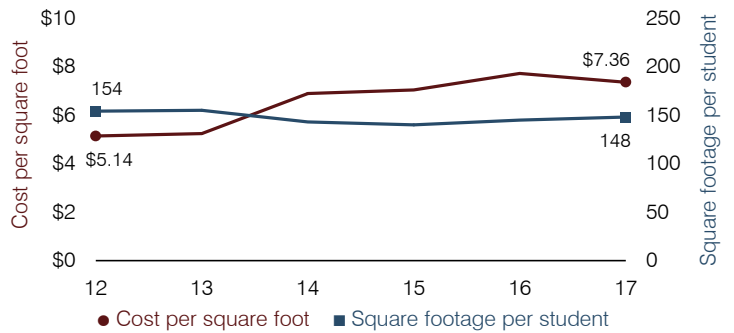
### Administrative cost per pupil



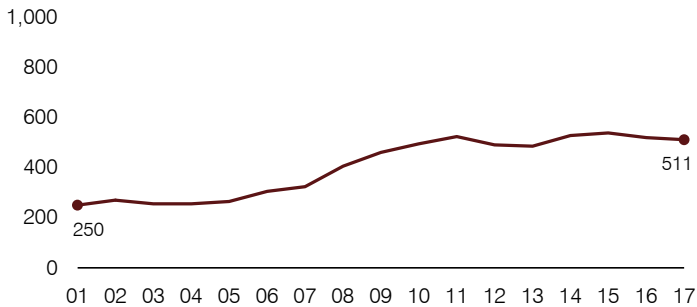
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



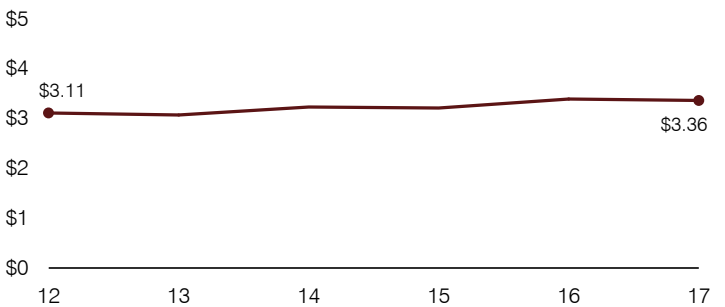
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Low

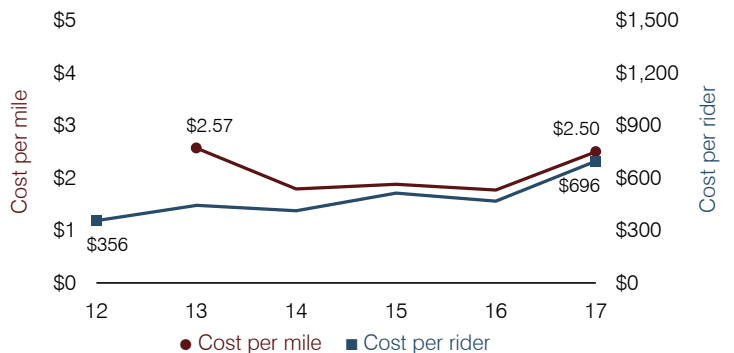
Measure: 2015 through 2017

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	3.5%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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### Transportation costs per mile and per rider



# Coolidge Unified School District

Pinal County

Efficiency peer groups 4 and T-9, Achievement peer group 5<sup>1</sup>

Legislative district(s): 8 and 12

District size, location:

Medium-large, Town

Students attending:

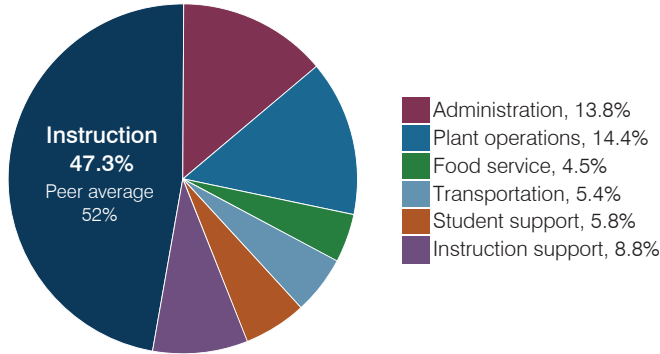
2,062

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	\$1,267	\$844	\$844
	Students per administrative position	53	69	67
Plant operations	Cost per square foot	\$5.13	\$5.36	\$6.30
	Square footage per student	258	190	155
Food service	Cost per meal	\$3.67	\$3.00	\$2.88
Transportation	Cost per mile	\$2.86	\$2.60	\$3.84
	Cost per rider	\$1,390	\$1,363	\$1,198

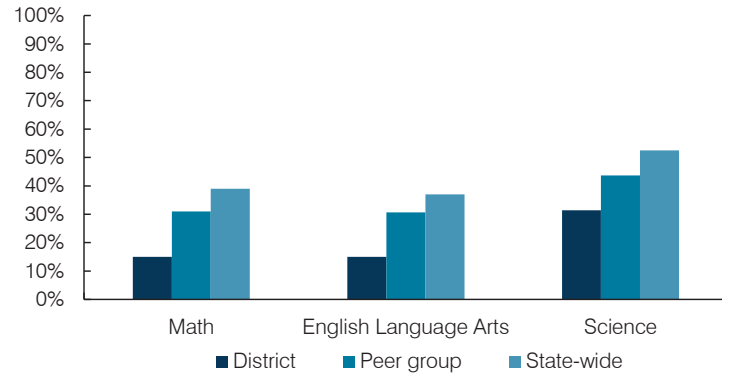
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,930	\$ 4,354	\$ 4,032	\$ 4,377
Administration	949	1,267	844	844
Plant operations	1,216	1,324	987	977
Food service	394	414	409	422
Transportation	454	496	414	381
Student support	554	537	607	679
Instruction support	638	814	481	461
<b>Total operational</b>	<b>\$ 8,135</b>	<b>\$ 9,206</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 570	\$ 259	\$ 346	\$ 691
Equipment	447	250	390	424
Interest	381	181	164	236
Other	21	60	77	161
<b>Total nonoperational</b>	<b>\$ 1,419</b>	<b>\$ 750</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,554</b>	<b>\$ 9,956</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	79%	85%	80%
Poverty rate (2016)	22%	24%	22%
Special education population	11%	13%	12%
Students per teacher	19.7	17.0	18.5
Average teacher salary	\$44,638	\$44,553	\$48,372
Amount from Prop 301	\$6,701	\$5,512	\$5,840
Average years of teacher experience	11.8	12.8	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,671	\$ 2,215	\$ 2,260	\$ 1,318
State	4,006	3,452	4,086	3,831
Local	4,253	3,791	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,930</b>	<b>\$ 9,458</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,189	\$ 5,689	\$ 5,373	\$ 5,503
Amount from Prop 123	260	234	233	245
Prop 123 additional funding	50	46	46	46
Grants	1,670	2,051	1,374	1,185
Donations and tax credits	15	17	56	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	82	129	7 of 18
Voter-approved levy increases	702	439	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

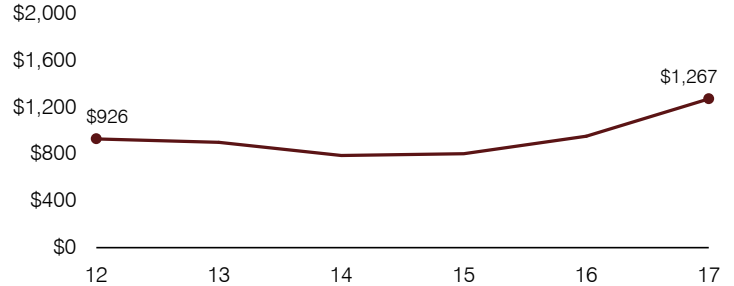
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.3	54.9	51.9	51.9	54.3	54.4	55.7	52.0	52.8	47.3	50.2	47.6	44.9	45.7	46.3	48.3	47.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

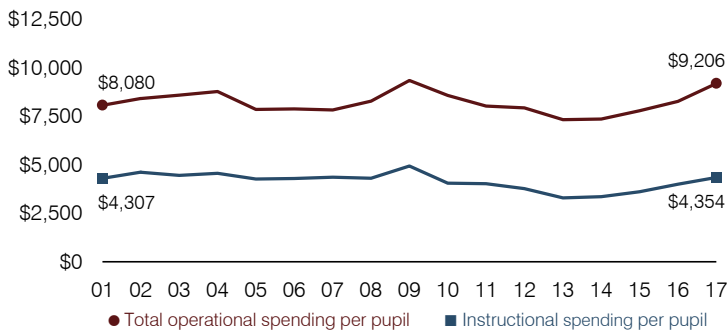
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 42 percent, which contributed to the 16 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 48.3 to a low of 44.9 percent. Overall, as a percentage of total operational spending, instruction support increased substantially.

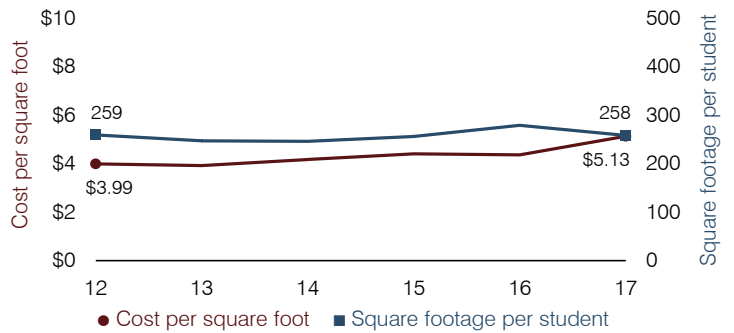
**Administrative cost per pupil**



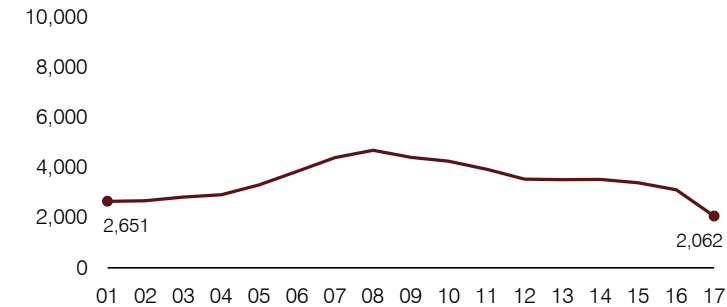
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



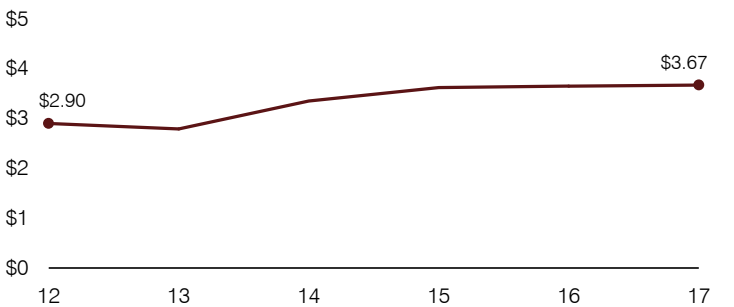
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



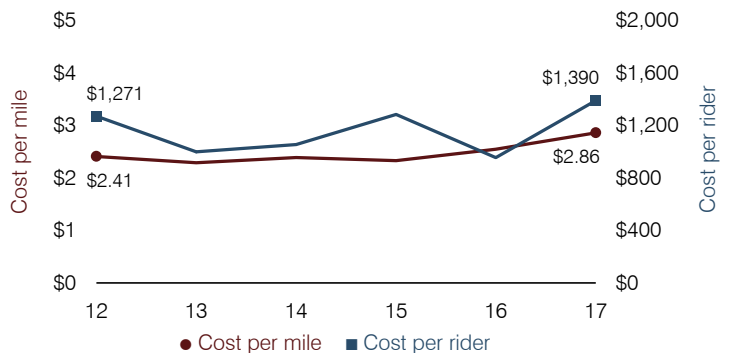
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	5.8%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Cottonwood-Oak Creek Elementary School District

Yavapai County

District size, location:

Medium, Town

Efficiency peer groups 9 and T-7, Achievement peer group 17<sup>1</sup>

Students attending:

1,971

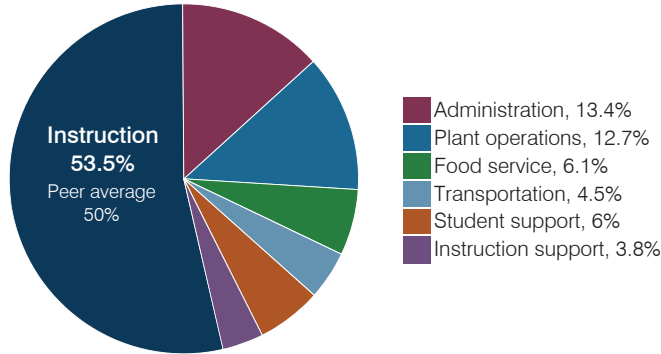
Legislative district(s): 1 and 6

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	\$1,067	\$1,060	\$844
	Students per administrative position	53	58	67
Plant operations	Cost per square foot	\$6.48	\$6.71	\$6.30
	Square footage per student	156	153	155
Food service	Cost per meal	\$3.22	\$3.04	\$2.88
Transportation	Cost per mile	\$2.84	\$2.98	\$3.84
	Cost per rider	\$685	\$921	\$1,198

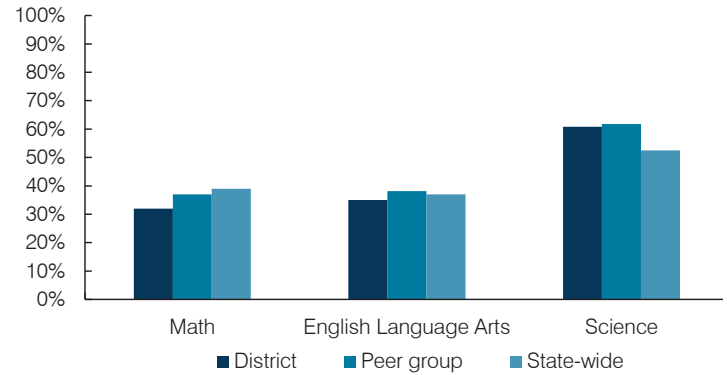
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,015	\$ 4,251	\$ 4,115	\$ 4,377
Administration	984	1,067	1,060	844
Plant operations	1,052	1,011	1,004	977
Food service	409	488	571	422
Transportation	336	354	427	381
Student support	458	474	528	679
Instruction support	326	306	463	461
<b>Total operational</b>	<b>\$ 7,580</b>	<b>\$ 7,951</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,055	\$ 4,110	\$ 917	\$ 691
Equipment	215	243	314	424
Interest	309	282	77	236
Other	75	107	148	161
<b>Total nonoperational</b>	<b>\$ 1,654</b>	<b>\$ 4,742</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,234</b>	<b>\$ 12,693</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	22%	19%	22%
Special education population	10%	14%	12%
Students per teacher	16.2	13.3	18.5
Average teacher salary	\$40,976	\$44,961	\$48,372
Amount from Prop 301	\$4,981	\$4,257	\$5,840
Average years of teacher experience	12.7	12.6	11.3
Percentage of teachers in first 3 years	19%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,047	\$ 1,378	\$ 1,753	\$ 1,318
State	3,301	3,879	4,842	3,831
Local	4,170	4,076	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,518</b>	<b>\$ 9,333</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,140	\$ 5,254	\$ 5,748
Amount from Prop 123	225	231	239
Prop 123 additional funding	43	44	46
Grants	1,160	1,971	2,064
Donations and tax credits	106	121	69

### Select revenues from less common sources

	District	Peer average	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	989	1,104	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Cottonwood-Oak Creek ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	53.5

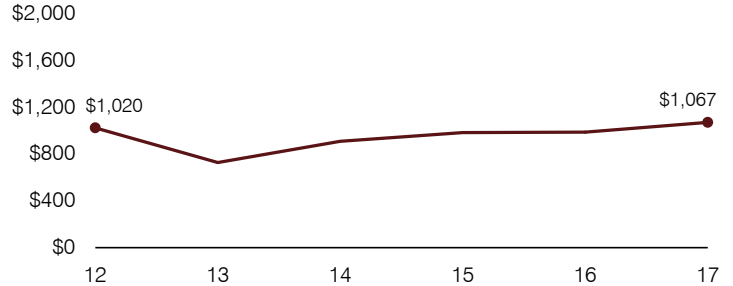
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

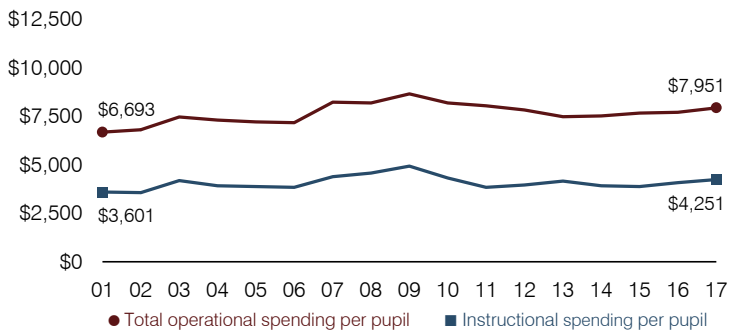
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 50.6 to 53.5 percent. Overall, as a percentage of total operational spending, food service and instruction support decreased and administration decreased slightly, while plant operations increased slightly.

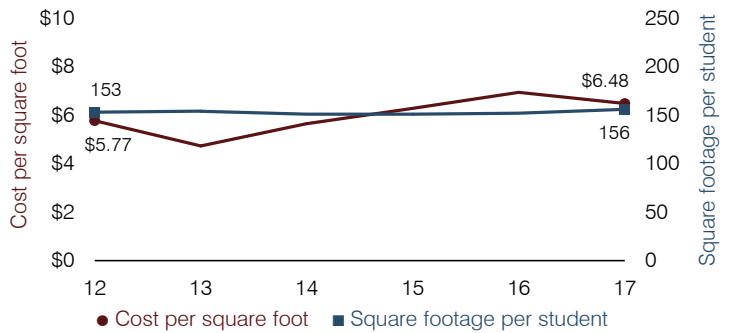
### Administrative cost per pupil



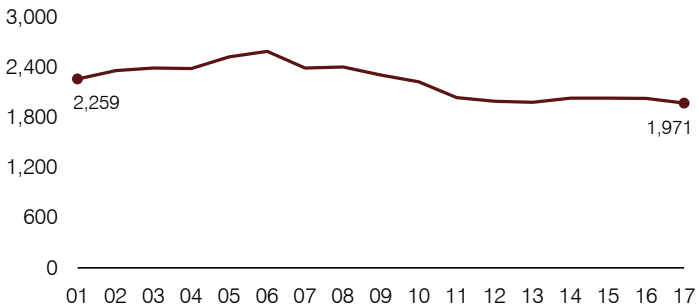
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



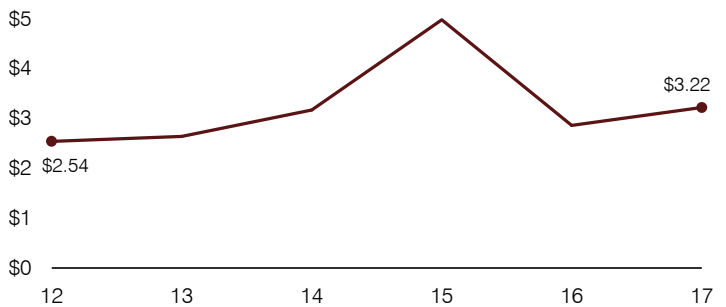
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Moderate

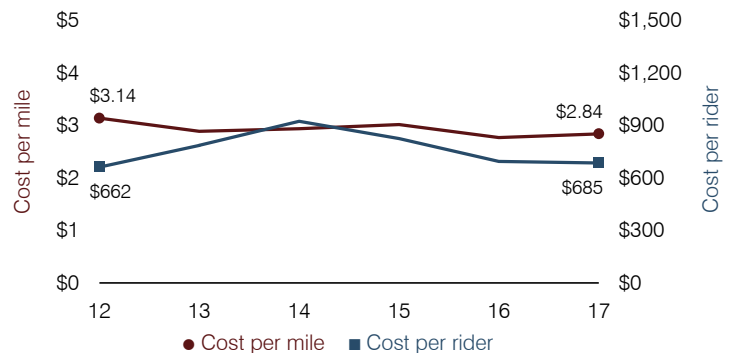
Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.2%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Crane Elementary School District

Yuma County

Efficiency peer groups 8 and T-1, Achievement peer group 13<sup>1</sup>

Legislative district(s): 4 and 13

District size, location:

Medium-large, City

Students attending:

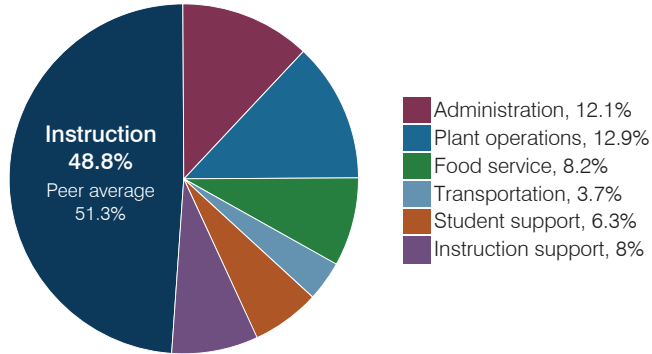
5,958

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	\$822	\$974	\$844
	Students per administrative position	74	68	67
Plant operations	Cost per square foot	\$8.36	\$6.31	\$6.30
	Square footage per student	105	147	155
Food service	Cost per meal	\$2.79	\$2.75	\$2.88
Transportation	Cost per mile	\$4.87	\$6.81	\$3.84
	Cost per rider	\$785	\$942	\$1,198

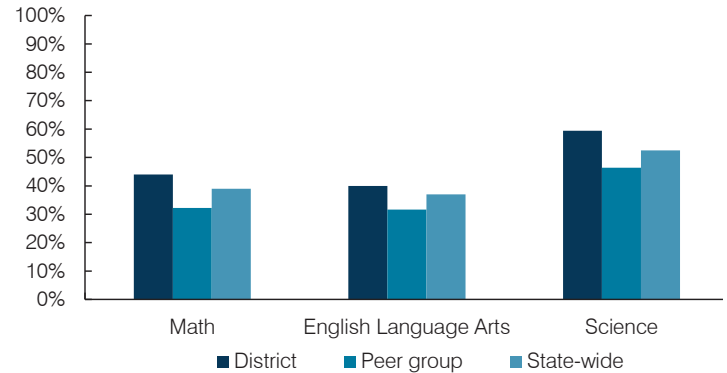
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,320	\$ 3,318	\$ 4,164	\$ 4,377
Administration	807	822	974	844
Plant operations	771	880	909	977
Food service	478	558	640	422
Transportation	253	249	327	381
Student support	380	425	626	679
Instruction support	470	546	559	461
<b>Total operational</b>	<b>\$ 6,479</b>	<b>\$ 6,798</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 864	\$ 577	\$ 924	\$ 691
Equipment	298	156	582	424
Interest	133	131	255	236
Other	1	0	146	161
<b>Total nonoperational</b>	<b>\$ 1,296</b>	<b>\$ 864</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,775</b>	<b>\$ 7,662</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	25%	25%	22%
Special education population	10%	12%	12%
Students per teacher	19.9	19.1	18.5
Average teacher salary	\$42,344	\$43,084	\$48,372
Amount from Prop 301	\$6,097	\$4,885	\$5,840
Average years of teacher experience	8.9	8.3	11.3
Percentage of teachers in first 3 years	23%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,205	\$ 1,414	\$ 1,848	\$ 1,318
State	4,864	4,838	3,857	3,831
Local	1,240	1,233	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,309</b>	<b>\$ 7,485</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,853	\$ 4,973	\$ 5,145
Amount from Prop 123	226	230	236
Prop 123 additional funding	44	44	43
Grants	1,422	1,465	1,915
Donations and tax credits	30	62	54

### 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	339	435	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

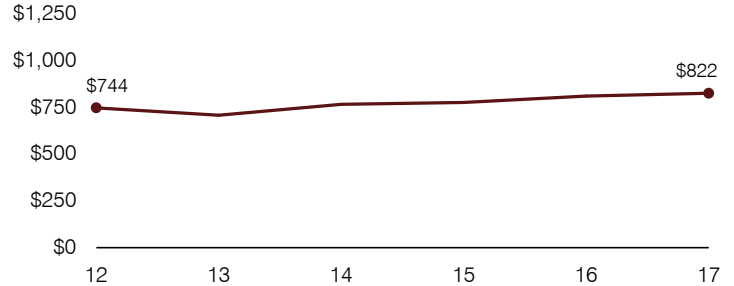
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.8	59.4	59.0	58.8	57.4	56.5	55.8	56.0	54.3	53.5	52.8	51.1	50.8	51.2	50.9	51.2	48.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

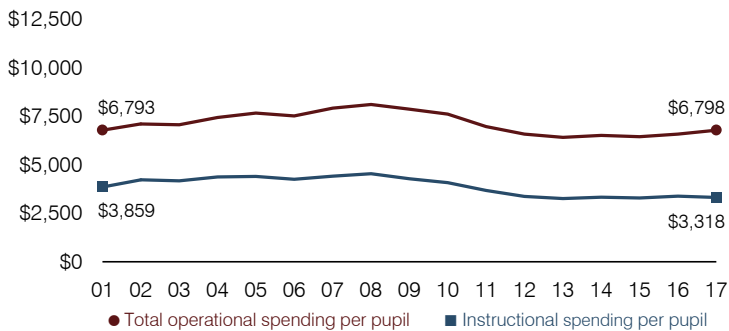
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction decreased overall from 51.1 to 48.8 percent. Overall, as a percentage of total operational spending, plant operations, food service and student support increased slightly. All other noninstructional areas remained fairly stable.

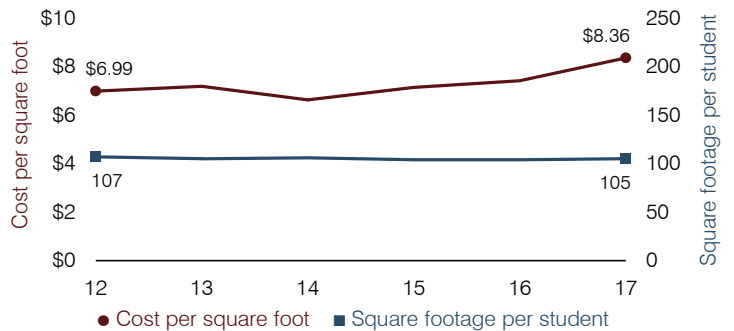
**Administrative cost per pupil**



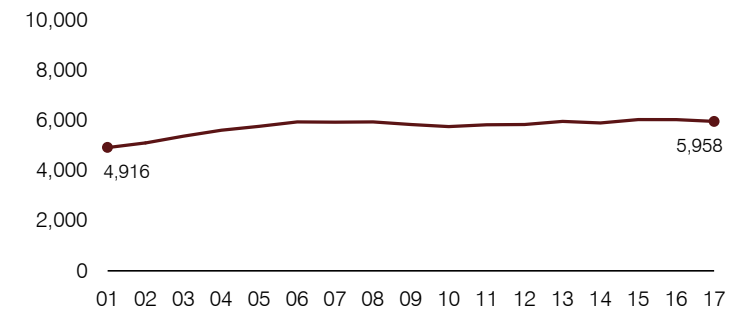
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



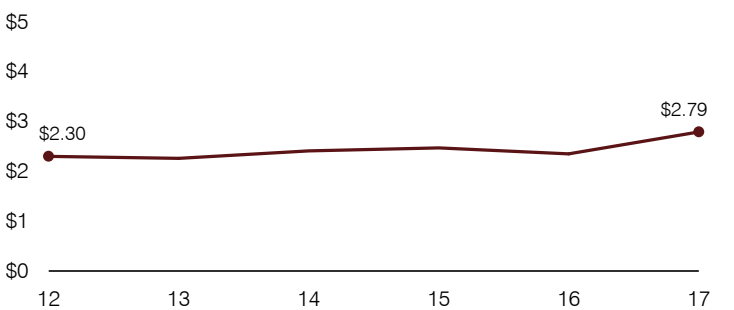
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



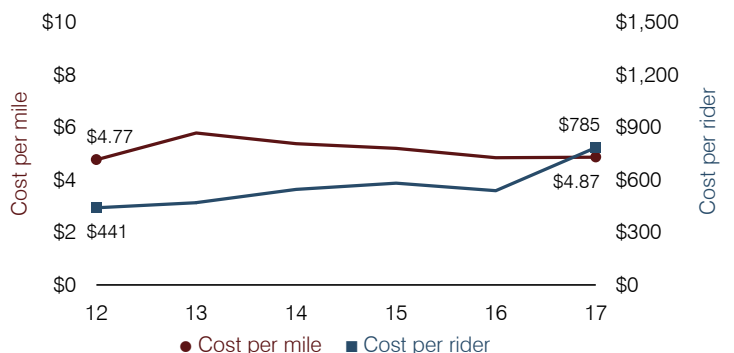
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Creighton Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 14<sup>1</sup>

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

District size, location:

Medium-large, City

Students attending:

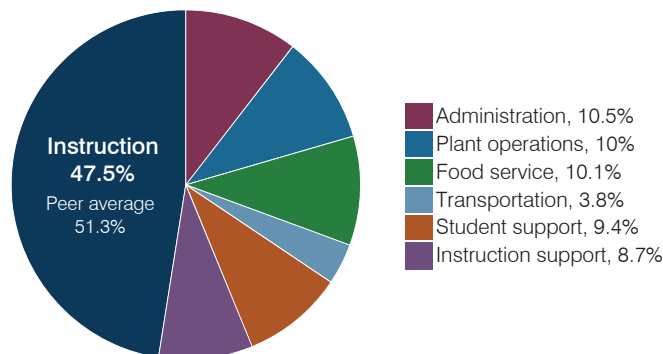
5,996

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	\$910	\$974	\$844
	Students per administrative position	56	68	67
Plant operations	Cost per square foot	\$5.49	\$6.31	\$6.30
	Square footage per student	157	147	155
Food service	Cost per meal	\$3.28	\$2.75	\$2.88
Transportation	Cost per mile	\$7.40	\$5.31	\$3.84
	Cost per rider	\$1,233	\$1,178	\$1,198

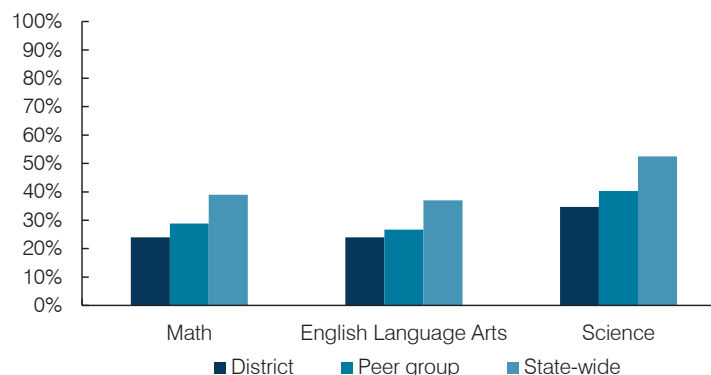
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,009	\$ 4,125	\$ 4,164	\$ 4,377
Administration	835	910	974	844
Plant operations	821	865	909	977
Food service	821	879	640	422
Transportation	290	326	327	381
Student support	771	818	626	679
Instruction support	751	759	559	461
<b>Total operational</b>	<b>\$ 8,298</b>	<b>\$ 8,682</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 587	\$ 285	\$ 924	\$ 691
Equipment	509	447	582	424
Interest	74	202	255	236
Other	114	121	146	161
<b>Total nonoperational</b>	<b>\$ 1,284</b>	<b>\$ 1,055</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,582</b>	<b>\$ 9,737</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	38%	35%	22%
Special education population	9%	12%	12%
Students per teacher	15.5	18.1	18.5
Average teacher salary	\$40,106	\$45,606	\$48,372
Amount from Prop 301	\$4,903	\$5,189	\$5,840
Average years of teacher experience	8.2	8.5	11.3
Percentage of teachers in first 3 years	31%	32%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,337	\$ 2,261	\$ 1,848	\$ 1,318
State	4,157	4,048	3,857	3,831
Local	3,858	4,055	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,352</b>	<b>\$ 10,364</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 4,981	\$ 4,948	\$ 5,145	\$ 5,503
Amount from Prop 123	232	231	236	245
Prop 123 additional funding	44	44	43	46
Grants	2,506	2,336	1,915	1,185
Donations and tax credits	45	63	54	89

#### Select revenues from less common sources

	District 2016	District 2017	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	2,117	2,144	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Creighton ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	47.5

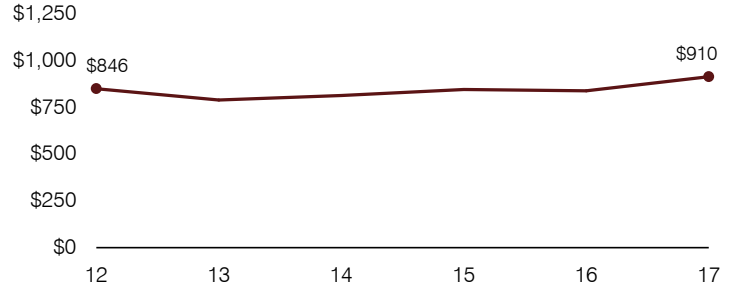
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

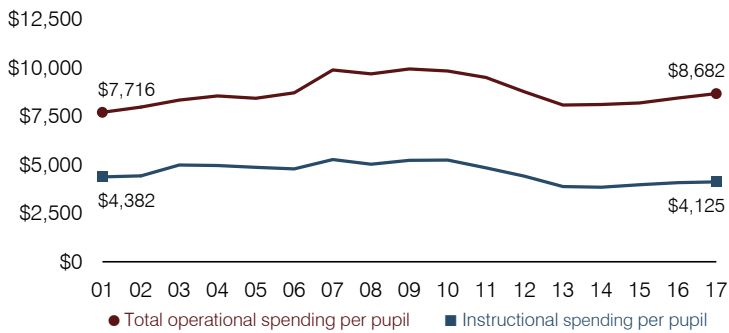
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 50.3 to 47.5 percent. As a percentage of total operational spending, food service and student support increased and transportation increased slightly, while overall plant operations decreased slightly. All other noninstructional areas remained stable.

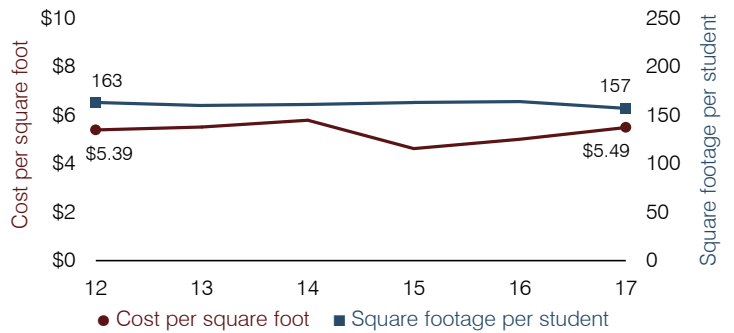
### Administrative cost per pupil



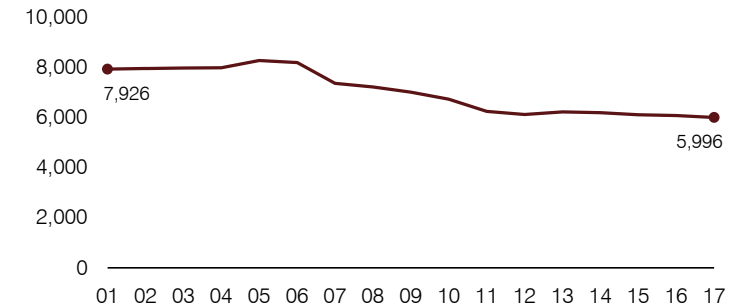
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



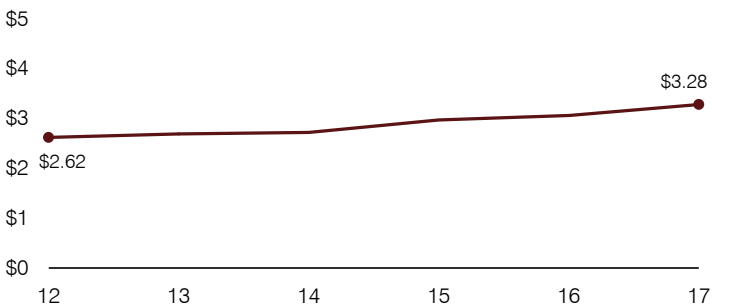
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



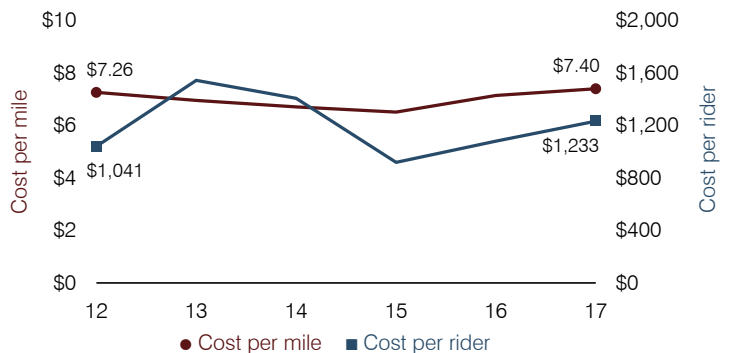
### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	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	8.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

### Transportation costs per mile and per rider



# Crown King Elementary School District

Yavapai County

Efficiency peer group 11 and Achievement peer group 17<sup>1</sup>

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

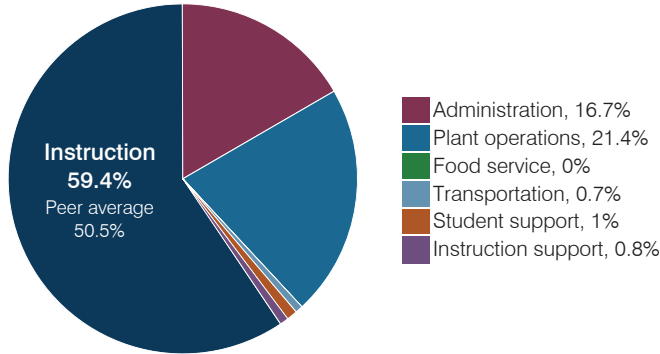
7

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	\$2,493	\$3,137	\$844
	Students per administrative position	9	32	67
Plant operations	Cost per square foot	\$12.55	\$6.96	\$6.30
	Square footage per student	255	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	N/A	N/A	\$3.84
	Cost per rider	N/A	N/A	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 46,980	\$ 8,879	\$ 8,613	\$ 4,377
Administration	16,324	2,493	3,137	844
Plant operations	25,937	3,198	2,644	977
Food service	0	0	1,000	422
Transportation	0	108	961	381
Student support	0	155	601	679
Instruction support	3,600	112	498	461
<b>Total operational</b>	<b>\$ 92,841</b>	<b>\$ 14,945</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 443	\$ 1,161	\$ 691
Equipment	8,505	20	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 8,505</b>	<b>\$ 463</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$101,346</b>	<b>\$ 15,408</b>	<b>\$19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	N/A	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	N/A	19%	22%
Special education population	N/A	14%	12%
Students per teacher	N/A	13.3	18.5
Average teacher salary	N/A	\$44,961	\$48,372
Amount from Prop 301	N/A	\$4,257	\$5,840
Average years of teacher experience	N/A	12.6	11.3
Percentage of teachers in first 3 years	N/A	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 36,537	\$ 2,396	\$ 2,908	\$ 1,318
State	9,308	1,808	5,692	3,831
Local	63,126	11,538	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$108,971</b>	<b>\$15,742</b>	<b>\$21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,866	\$ 6,762	\$ 9,932	\$ 5,503
Amount from Prop 123	248	278	315	245
Prop 123 additional funding	47	7	57	46
Grants	36,564	2,403	2,701	1,185
Donations and tax credits	640	189	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	63,126	11,661	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

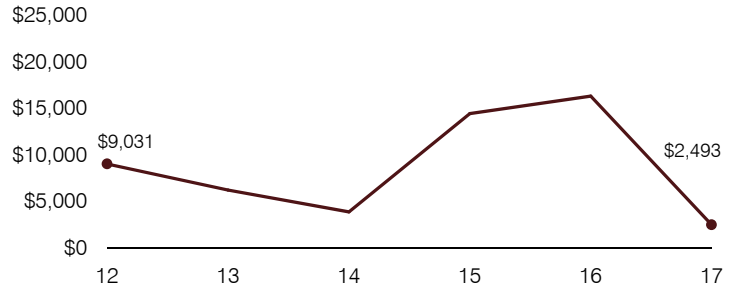
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	63.9	66.5	64.7	63.9	67.0	71.2	65.6	68.0	68.3	68.7	69.0	64.4	54.6	60.9	43.1	50.6	59.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

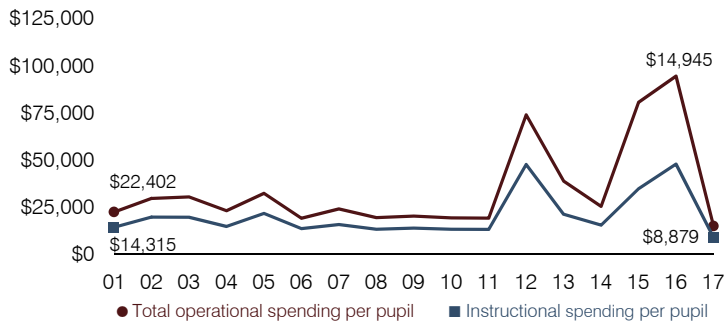
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 397 percent, which contributed to the 80 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 64.4 to 59.4 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

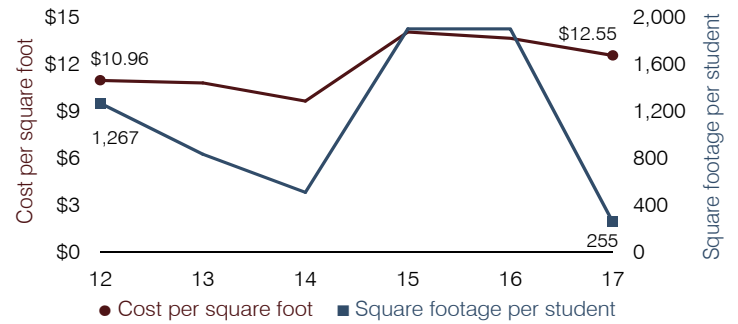
**Administrative cost per pupil**



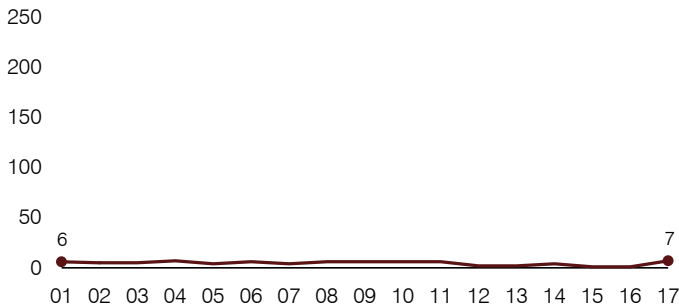
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**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 2012 through 2017.

**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	214.8%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low
Moderate
High

**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 2012 through 2017.

# Deer Valley Unified School District

Maricopa County

Efficiency peer groups 1 and T-3, Achievement peer group 2<sup>1</sup>

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

District size, location:

Very large, Suburb

Students attending:

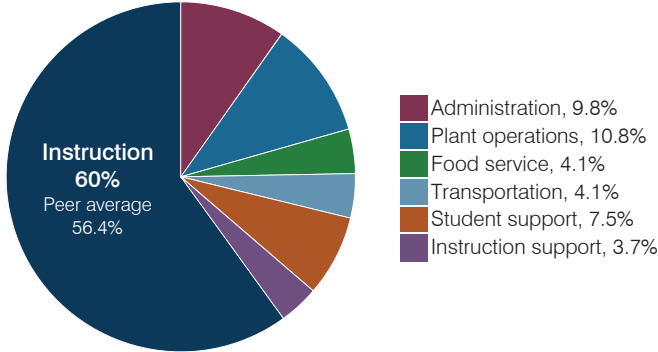
32,724

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	\$733	\$680	\$844
	Students per administrative position	86	80	67
Plant operations	Cost per square foot	\$5.87	\$6.15	\$6.30
	Square footage per student	138	147	155
Food service	Cost per meal	\$2.67	\$2.79	\$2.88
Transportation	Cost per mile	\$4.72	\$4.28	\$3.84
	Cost per rider	\$1,221	\$1,207	\$1,198

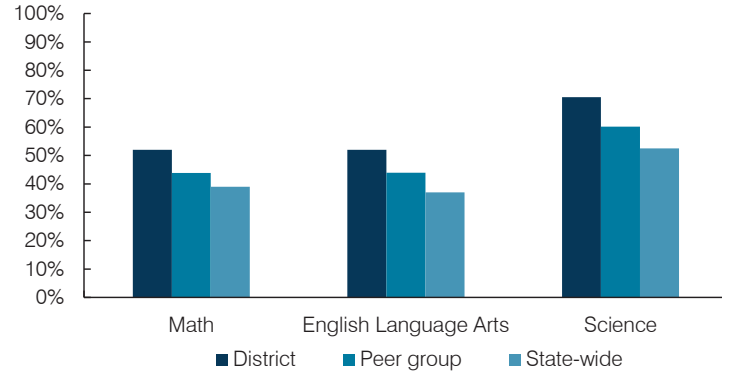
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,022	\$ 4,483	\$ 4,386	\$ 4,377
Administration	689	733	680	844
Plant operations	805	810	877	977
Food service	288	305	323	422
Transportation	289	307	341	381
Student support	514	562	679	679
Instruction support	273	278	358	461
<b>Total operational</b>	<b>\$ 6,880</b>	<b>\$ 7,478</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 485	\$ 735	\$ 651	\$ 691
Equipment	278	300	393	424
Interest	152	185	223	236
Other	218	266	209	161
<b>Total nonoperational</b>	<b>\$ 1,133</b>	<b>\$ 1,486</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,013</b>	<b>\$ 8,964</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	94%	90%	80%
Poverty rate (2016)	11%	13%	22%
Special education population	10%	12%	12%
Students per teacher	17.2	18.4	18.5
Average teacher salary	\$45,022	\$46,837	\$48,372
Amount from Prop 301	\$4,874	\$6,016	\$5,840
Average years of teacher experience	12.3	11.3	11.3
Percentage of teachers in first 3 years	16%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 670	\$ 682	\$ 885	\$ 1,318
State	3,207	3,205	3,394	3,831
Local	4,465	4,955	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,342</b>	<b>\$ 8,842</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,138	\$ 5,165	\$ 5,387
Amount from Prop 123	230	234	241
Prop 123 additional funding	45	45	46
Grants	686	705	901
Donations and tax credits	82	84	98

#### Select revenues from less common sources

	District	Peer average	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	1,311	1,721	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

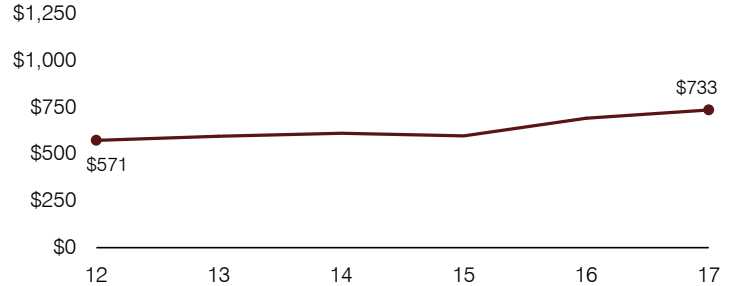
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.1	62.2	61.6	62.8	61.9	61.2	60.5	61.5	60.6	60.6	59.6	58.9	58.6	58.3	60.7	58.5	60.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

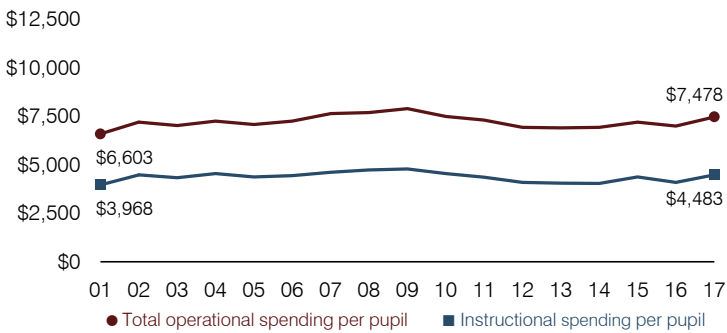
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 58.9 to 60 percent. Overall, as a percentage of total operational spending, plant operations decreased and food service and transportation decreased slightly, while administration increased and student support increased slightly.

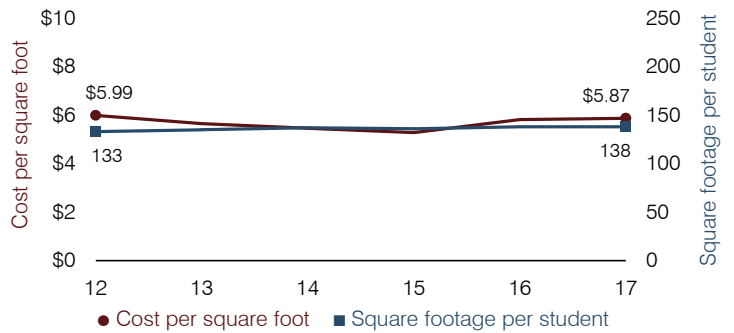
**Administrative cost per pupil**



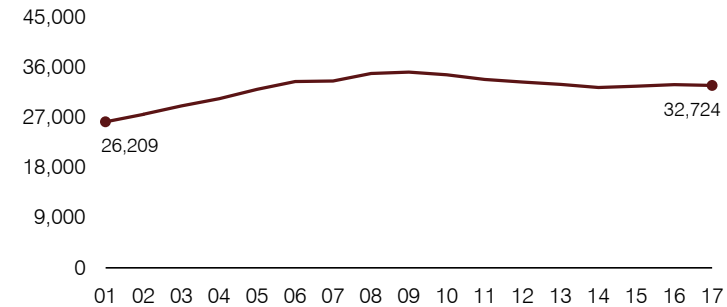
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



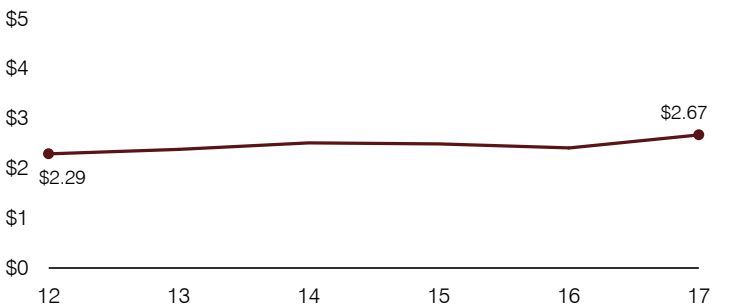
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

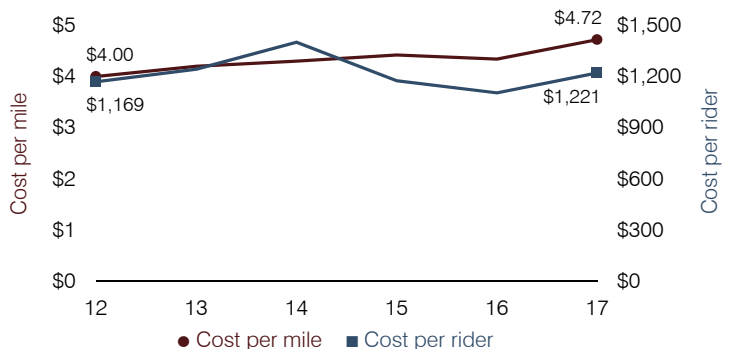
Overall financial stress level: **Moderate**

Measure: 2015 through 2017

	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	2.1%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**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 20<sup>1</sup>

Students attending:

40

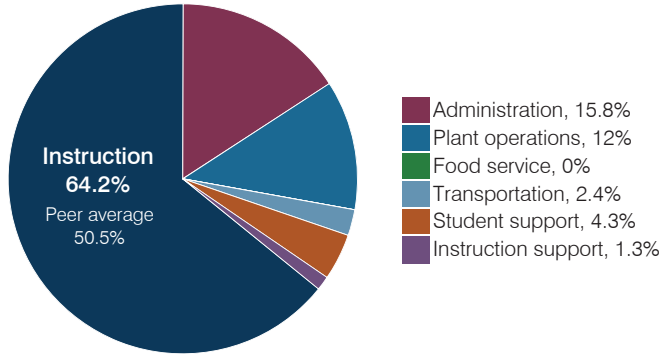
Legislative district(s): 14

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

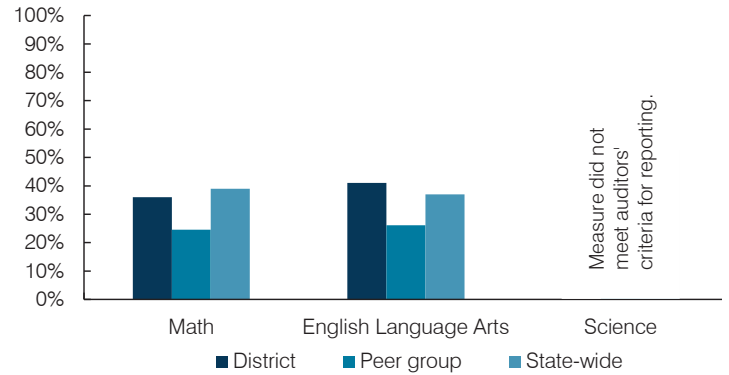
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,135	\$3,137	\$844
	Students per administrative position	32	32	67
Plant operations	Cost per square foot	\$7.41	\$6.96	\$6.30
	Square footage per student	217	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	\$0.70	\$1.87	\$3.84
	Cost per rider	\$638	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,170	\$ 8,646	\$ 8,613	\$ 4,377
Administration	2,184	2,135	3,137	844
Plant operations	1,827	1,610	2,644	977
Food service	0	0	1,000	422
Transportation	320	318	961	381
Student support	653	586	601	679
Instruction support	90	175	498	461
<b>Total operational</b>	<b>\$ 13,244</b>	<b>\$ 13,470</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,378	\$ 1,966	\$ 1,161	\$ 691
Equipment	746	793	735	424
Interest	28	19	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 3,152</b>	<b>\$ 2,778</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,396</b>	<b>\$ 16,248</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	40%	44%	22%
Special education population	20%	15%	12%
Students per teacher	10.1	11.2	18.5
Average teacher salary	\$53,974	\$48,132	\$48,372
Amount from Prop 301	\$6,926	\$4,375	\$5,840
Average years of teacher experience	14.5	11.5	11.3
Percentage of teachers in first 3 years	0%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 835	\$ 1,021	\$ 2,908	\$ 1,318
State	12,941	9,740	5,692	3,831
Local	4,930	4,814	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 18,706</b>	<b>\$ 15,575</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,315	\$ 8,591	\$ 9,932	\$ 5,503
Amount from Prop 123	389	309	315	245
Prop 123 additional funding	62	49	57	46
Grants	2,736	2,926	2,701	1,185
Donations and tax credits	193	187	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	3,035	3,382	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



# Double Adobe ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	64.2

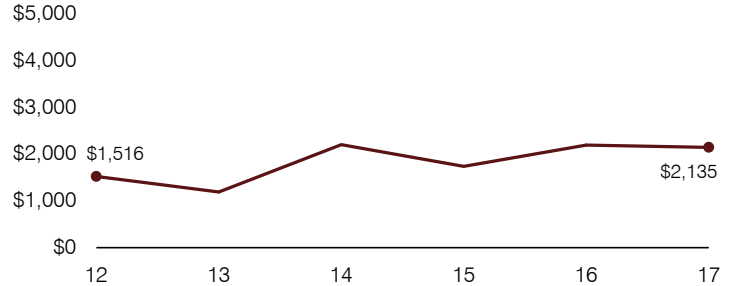
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

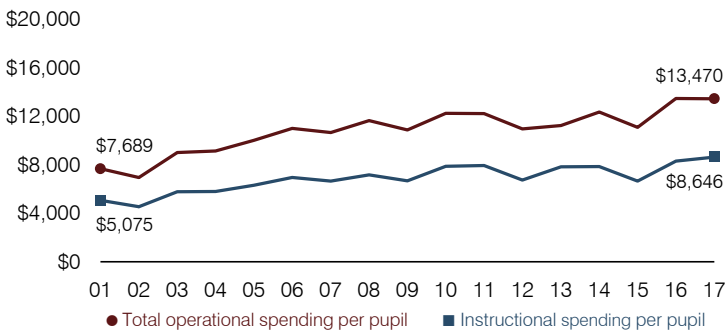
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 23 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 61.5 to 64.2 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, student support decreased substantially and plant operations decreased.

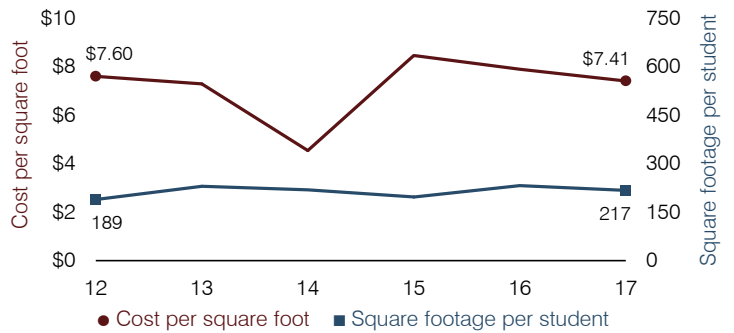
### Administrative cost per pupil



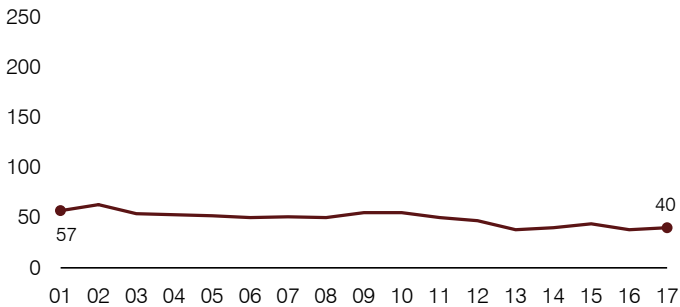
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



### Plant cost per square foot and square footage per student



### Students attending



### 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 2012 through 2017.

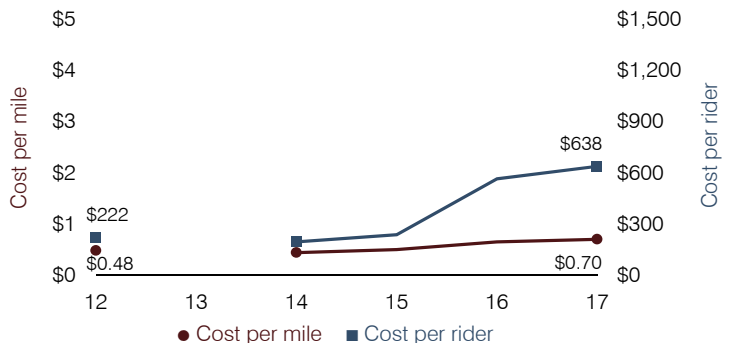
### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	Assessment
Change in number of district students	<span style="background-color: green; color: white; padding: 2px;">Small school adjustment</span>
Spending exceeded operating/capital budgets	<span style="background-color: green; color: white; padding: 2px;">No overspending</span>
Spending increase election results	No election held
Operating reserve percentage, Trend	<span style="background-color: yellow; padding: 2px;">2.6%, Decreasing</span>
Years of capital reserve held	<span style="background-color: green; color: white; padding: 2px;">More than 3 years</span>
Current financial and internal control status	Not assessed

Low
Moderate
High

### Transportation costs per mile and per rider



# Douglas Unified School District

Cochise County

Efficiency peer groups 4 and T-9, Achievement peer group 7<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium-large, Town

Students attending:

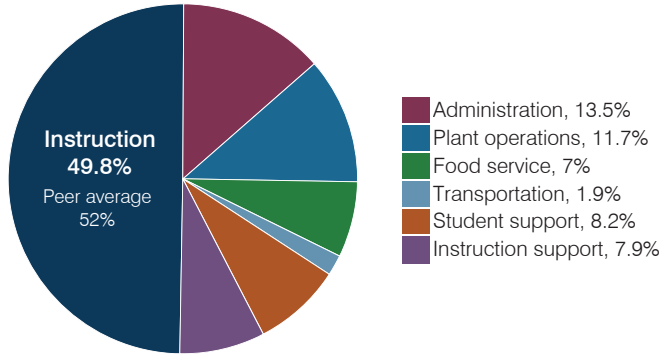
3,548

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	\$1,019	\$844	\$844
	Students per administrative position	54	69	67
Plant operations	Cost per square foot	\$5.56	\$5.36	\$6.30
	Square footage per student	159	190	155
Food service	Cost per meal	\$2.97	\$3.00	\$2.88
Transportation	Cost per mile	\$3.01	\$2.60	\$3.84
	Cost per rider	\$2,181	\$1,363	\$1,198

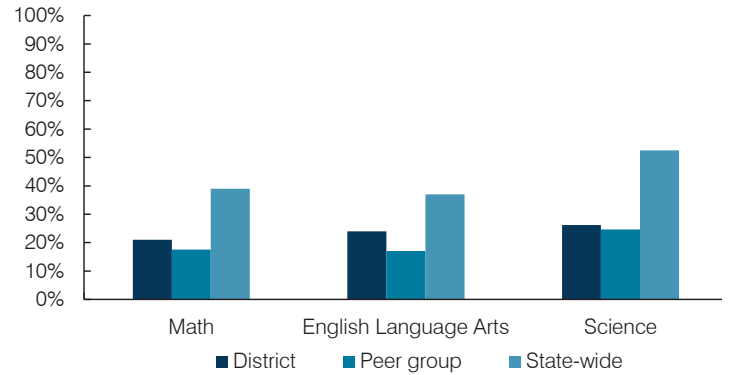
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,626	\$ 3,760	\$ 4,032	\$ 4,377
Administration	938	1,019	844	844
Plant operations	835	885	987	977
Food service	464	527	409	422
Transportation	136	146	414	381
Student support	587	616	607	679
Instruction support	595	593	481	461
<b>Total operational</b>	<b>\$ 7,181</b>	<b>\$ 7,546</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 112	\$ 29	\$ 346	\$ 691
Equipment	107	265	390	424
Interest	103	87	164	236
Other	16	14	77	161
<b>Total nonoperational</b>	<b>\$ 338</b>	<b>\$ 395</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,519</b>	<b>\$ 7,941</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	92%	94%
Graduation rate (2016)	84%	79%	80%
Poverty rate (2016)	49%	43%	22%
Special education population	NR	12%	12%
Students per teacher	20.5	15.3	18.5
Average teacher salary	\$41,553	\$48,972	\$48,372
Amount from Prop 301	\$7,483	\$4,489	\$5,840
Average years of teacher experience	11.7	12.6	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,813	\$ 1,699	\$ 2,260	\$ 1,318
State	5,045	4,872	4,086	3,831
Local	1,919	2,291	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,777</b>	<b>\$ 8,862</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 4,801	\$ 5,156	\$ 5,373	\$ 5,503
Amount from Prop 123	224	238	233	245
Prop 123 additional funding	46	49	46	46
Grants	1,916	1,724	1,374	1,185
Donations and tax credits	17	110	56	89

#### Select revenues from less common sources

	District 2016	District 2017	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	158	206	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

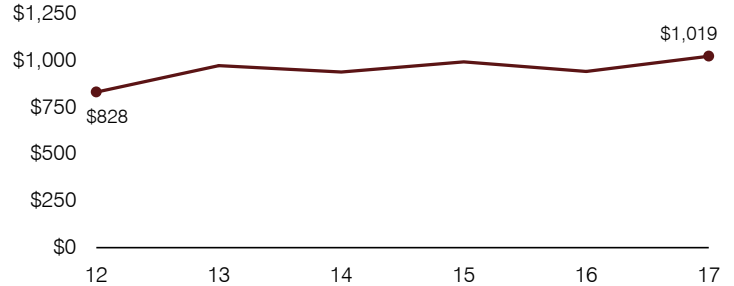
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	62.2	63.6	61.0	63.6	60.0	58.8	59.5	58.2	54.9	53.2	53.8	52.3	52.4	50.7	49.6	50.5	49.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

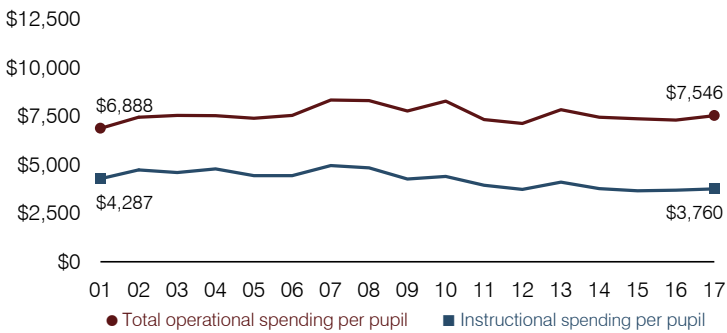
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction decreased overall from 52.3 to 49.8 percent. Overall, as a percentage of total operational spending, administration and student support increased and food service increased slightly, while plant operations and instruction support decreased slightly. Transportation remained stable.

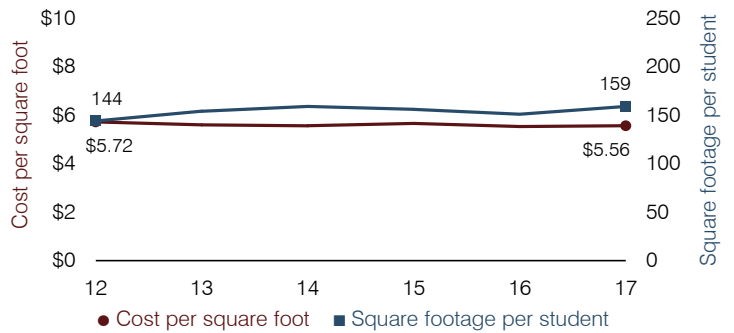
**Administrative cost per pupil**



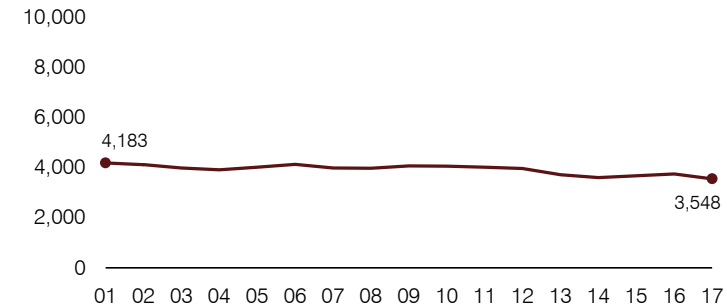
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



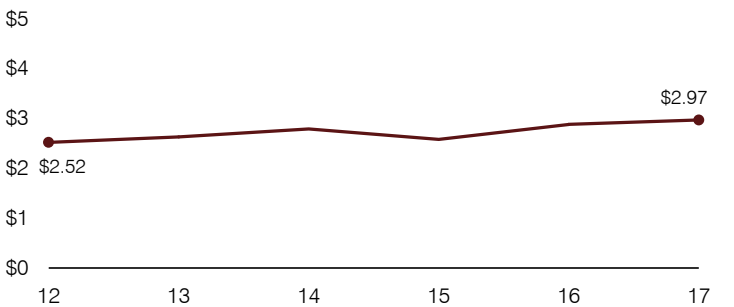
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017

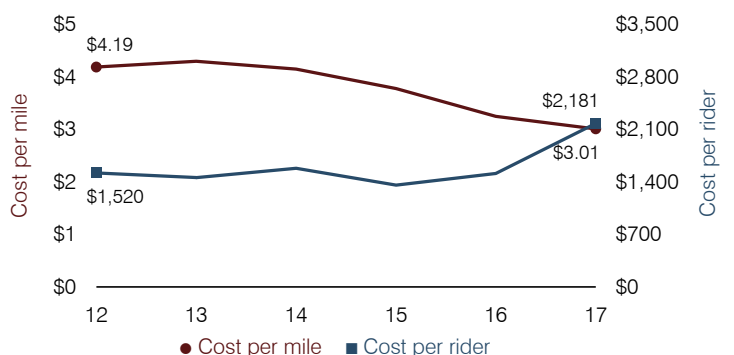
	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Duncan Unified School District

Greenlee County

Efficiency peer groups 6 and T-10, Achievement peer group 4<sup>1</sup>

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

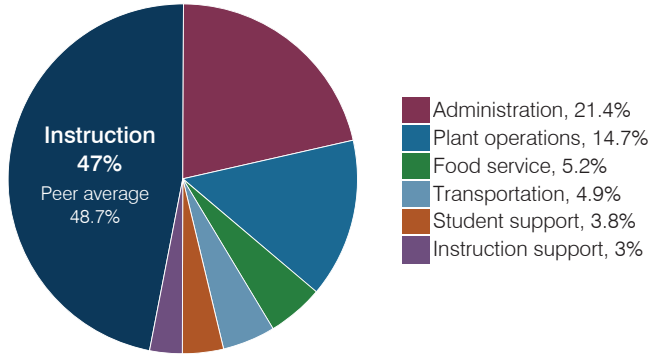
363

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	\$2,156	\$1,784	\$844
	Students per administrative position	38	44	67
Plant operations	Cost per square foot	\$4.24	\$4.85	\$6.30
	Square footage per student	348	348	155
Food service	Cost per meal	\$3.15	\$3.70	\$2.88
Transportation	Cost per mile	\$1.36	\$1.93	\$3.84
	Cost per rider	\$1,107	\$1,267	\$1,198

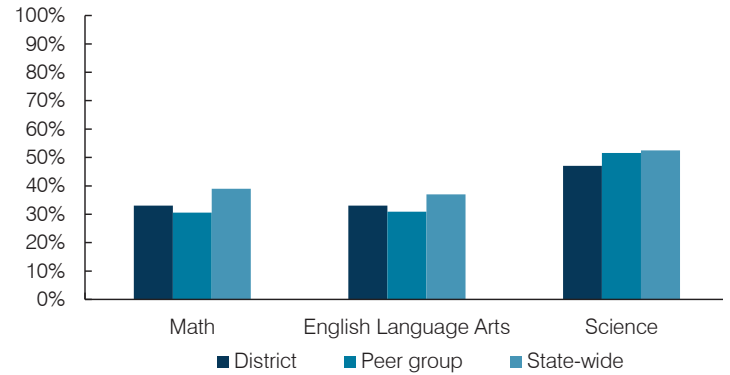
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,125	\$ 4,737	\$ 5,470	\$ 4,377
Administration	2,020	2,156	1,784	844
Plant operations	1,687	1,478	1,587	977
Food service	553	521	534	422
Transportation	486	494	571	381
Student support	422	384	642	679
Instruction support	286	308	423	461
<b>Total operational</b>	<b>\$ 10,579</b>	<b>\$ 10,078</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 778	\$ 445	\$ 437	\$ 691
Equipment	415	334	479	424
Interest	94	44	179	236
Other	0	0	45	161
<b>Total nonoperational</b>	<b>\$ 1,287</b>	<b>\$ 823</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,866</b>	<b>\$ 10,901</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	86%	88%	80%
Poverty rate (2016)	20%	15%	22%
Special education population	15%	13%	12%
Students per teacher	16.3	15.7	18.5
Average teacher salary	\$43,747	\$45,360	\$48,372
Amount from Prop 301	\$7,630	\$5,787	\$5,840
Average years of teacher experience	9.6	10.4	11.3
Percentage of teachers in first 3 years	33%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,352	\$ 1,779	\$ 2,411	\$ 1,318
State	1,341	759	3,824	3,831
Local	11,181	9,314	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,874</b>	<b>\$ 11,852</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,060	\$ 6,151	\$ 7,159	\$ 5,503
Amount from Prop 123	276	248	285	245
Prop 123 additional funding	56	45	57	46
Grants	2,044	1,896	1,876	1,185
Donations and tax credits	80	42	246	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,591	1,429	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

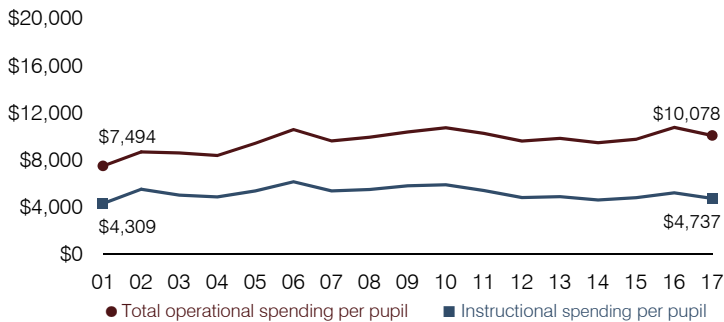
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.5	63.5	58.3	58.1	57.1	58.1	55.9	55.3	56.0	54.9	52.8	50.1	49.7	48.7	49.2	48.4	47.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

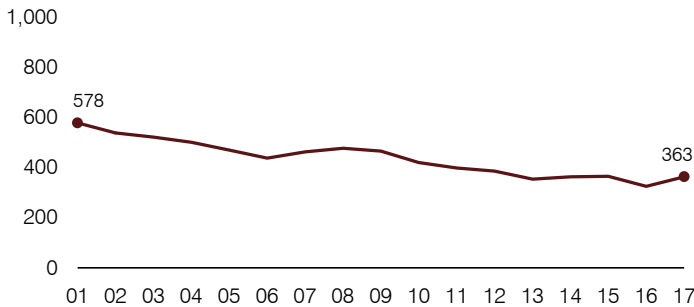
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction decreased overall from 50.1 to 47 percent. Overall, as a percentage of total operational spending, administration increased substantially, food service increased, and instruction support increased slightly, while transportation decreased and plant operations decreased slightly.

**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Students attending**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

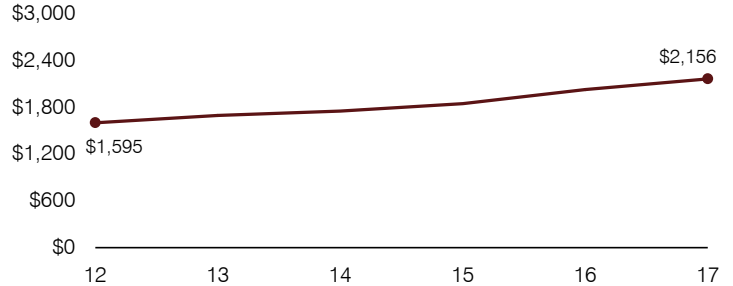
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	8.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

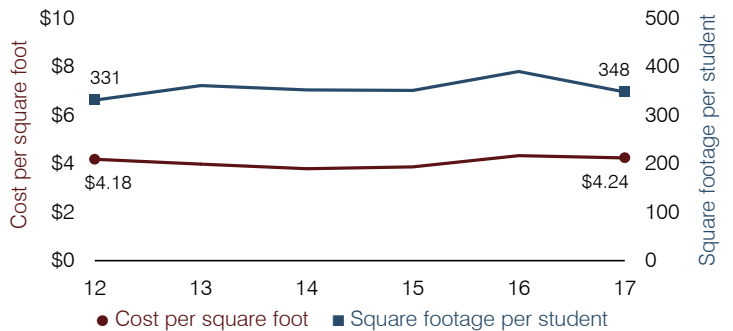
Moderate

High

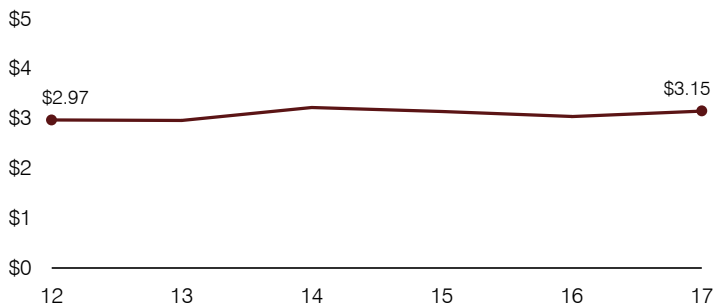
**Administrative cost per pupil**



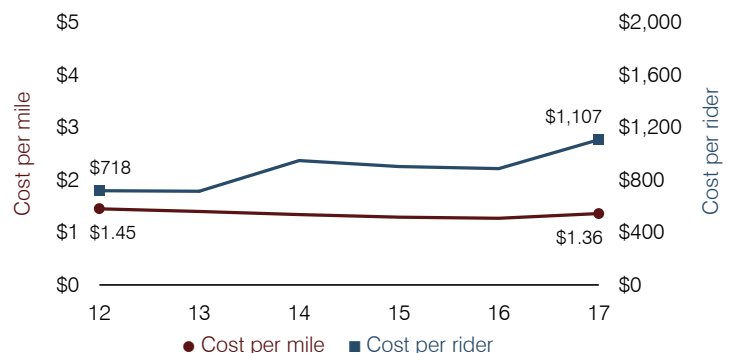
**Plant cost per square foot and square footage per student**



**Food service cost per meal**



**Transportation costs per mile and per rider**



# Dysart Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 2<sup>1</sup>

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

District size, location:

Very large, Suburb

Students attending:

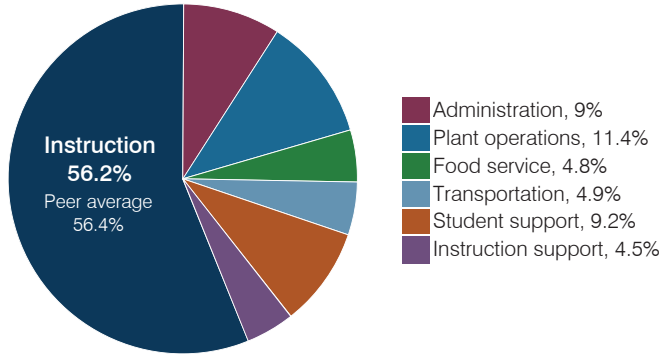
23,972

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	\$661	\$680	\$844
	Students per administrative position	86	80	67
Plant operations	Cost per square foot	\$6.07	\$6.15	\$6.30
	Square footage per student	137	147	155
Food service	Cost per meal	\$2.85	\$2.79	\$2.88
Transportation	Cost per mile	\$4.52	\$3.61	\$3.84
	Cost per rider	\$1,550	\$1,278	\$1,198

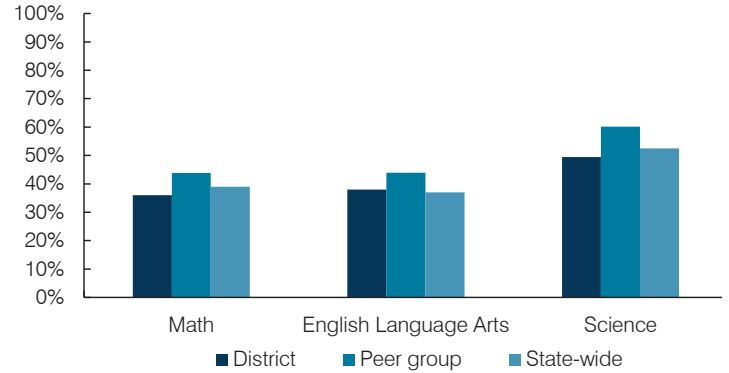
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,623	\$ 4,106	\$ 4,386	\$ 4,377
Administration	615	661	680	844
Plant operations	735	831	877	977
Food service	323	353	323	422
Transportation	331	355	341	381
Student support	582	670	679	679
Instruction support	289	326	358	461
<b>Total operational</b>	<b>\$ 6,498</b>	<b>\$ 7,302</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 99	\$ 137	\$ 651	\$ 691
Equipment	254	500	393	424
Interest	302	205	223	236
Other	119	89	209	161
<b>Total nonoperational</b>	<b>\$ 774</b>	<b>\$ 931</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,272</b>	<b>\$ 8,233</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	91%	90%	80%
Poverty rate (2016)	15%	13%	22%
Special education population	13%	12%	12%
Students per teacher	19.7	18.4	18.5
Average teacher salary	\$51,181	\$46,837	\$48,372
Amount from Prop 301	\$6,357	\$6,016	\$5,840
Average years of teacher experience	9.1	11.3	11.3
Percentage of teachers in first 3 years	20%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 749	\$ 762	\$ 885	\$ 1,318
State	4,114	3,903	3,394	3,831
Local	3,370	3,657	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,233</b>	<b>\$ 8,322</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,418	\$ 5,247	\$ 5,387	\$ 5,503
Amount from Prop 123	246	239	241	245
Prop 123 additional funding	48	46	46	46
Grants	791	784	901	1,185
Donations and tax credits	49	67	98	89

#### Select revenues from less common sources

	District 2016	District 2017	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	1,101	1,393	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

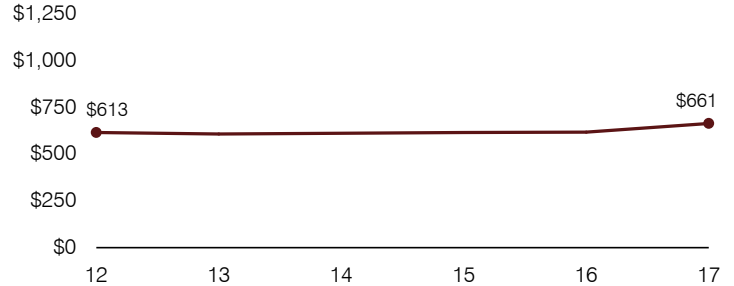
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.8	55.1	55.8	55.3	57.4	59.4	58.9	57.3	57.2	55.9	55.3	54.9	55.8	55.2	57.4	55.8	56.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

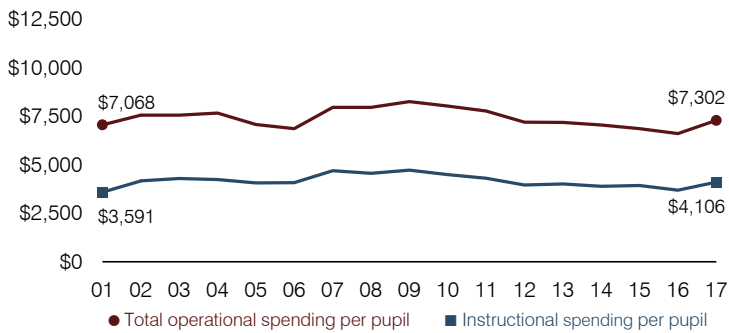
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 54.9 to 56.2 percent. Overall, as a percentage of total operational spending, food service and transportation decreased slightly. Most other noninstructional areas remained fairly stable.

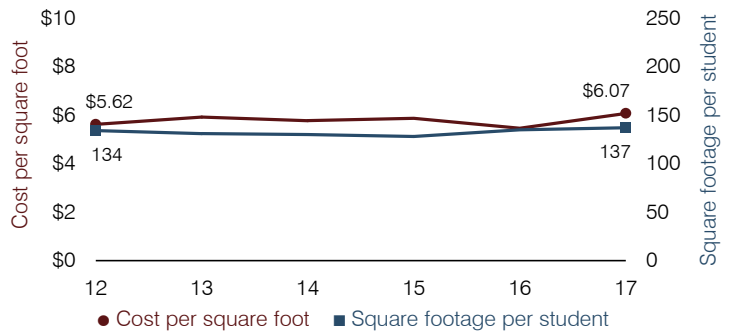
**Administrative cost per pupil**



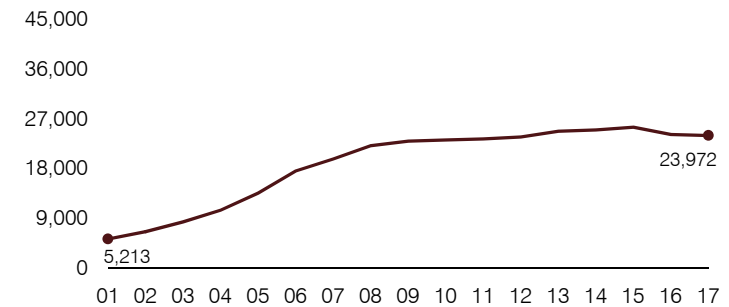
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



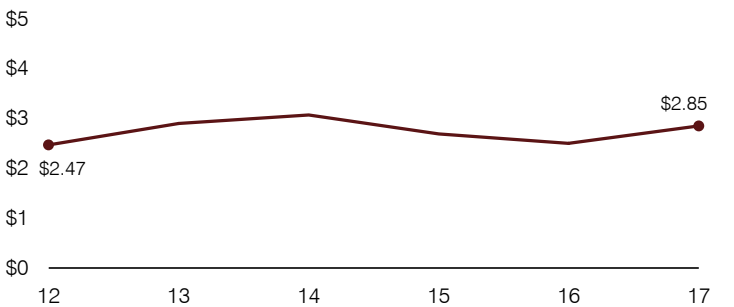
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

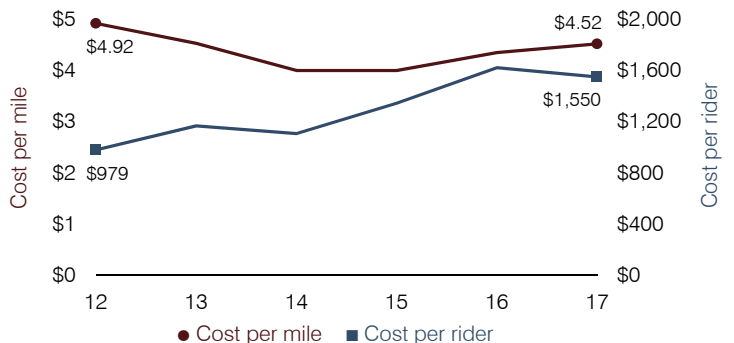
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	5.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Elfrida Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 18<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

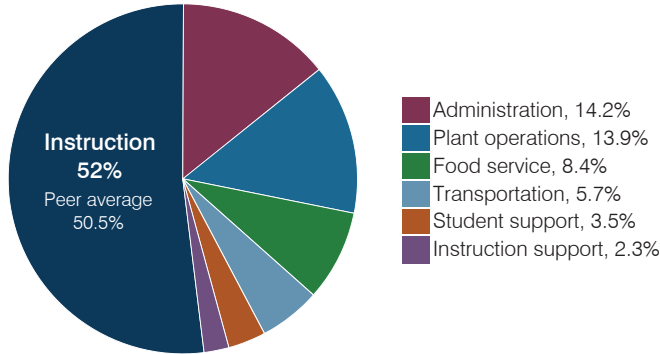
112

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

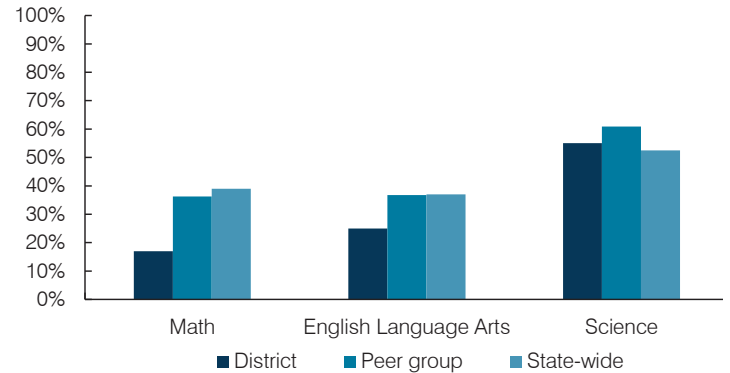
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,479	\$3,137	\$844
	Students per administrative position	28	32	67
Plant operations	Cost per square foot	\$5.40	\$6.96	\$6.30
	Square footage per student	266	412	155
Food service	Cost per meal	\$5.24	\$5.79	\$2.88
Transportation	Cost per mile	\$2.19	\$1.87	\$3.84
	Cost per rider	\$1,463	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,718	\$ 5,408	\$ 8,613	\$ 4,377
Administration	1,697	1,479	3,137	844
Plant operations	1,161	1,439	2,644	977
Food service	738	875	1,000	422
Transportation	584	590	961	381
Student support	299	364	601	679
Instruction support	523	235	498	461
<b>Total operational</b>	<b>\$ 10,720</b>	<b>\$ 10,390</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 401	\$ 571	\$ 1,161	\$ 691
Equipment	624	349	735	424
Interest	22	18	31	236
Other	17	0	90	161
<b>Total nonoperational</b>	<b>\$ 1,064</b>	<b>\$ 938</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,784</b>	<b>\$ 11,328</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	23%	26%	22%
Special education population	20%	14%	12%
Students per teacher	14.0	14.6	18.5
Average teacher salary	\$41,162	\$49,194	\$48,372
Amount from Prop 301	\$4,564	\$5,175	\$5,840
Average years of teacher experience	15.3	14.0	11.3
Percentage of teachers in first 3 years	11%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,169	\$ 1,032	\$ 2,908	\$ 1,318
State	7,099	5,863	5,692	3,831
Local	3,850	3,764	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,118</b>	<b>\$ 10,659</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,267	\$ 7,185	\$ 9,932
Amount from Prop 123	280	276	315
Prop 123 additional funding	55	51	57
Grants	1,477	1,608	2,701
Donations and tax credits	292	69	184

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	1,936	1,962	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

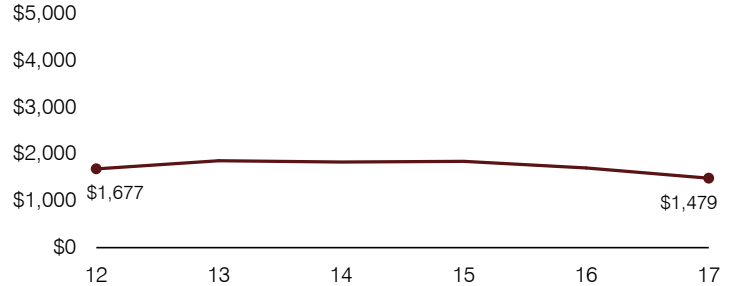
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.0	51.0	60.2	61.2	55.4	50.1	53.0	57.2	51.0	58.3	51.7	56.6	55.5	55.1	54.7	53.3	52.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

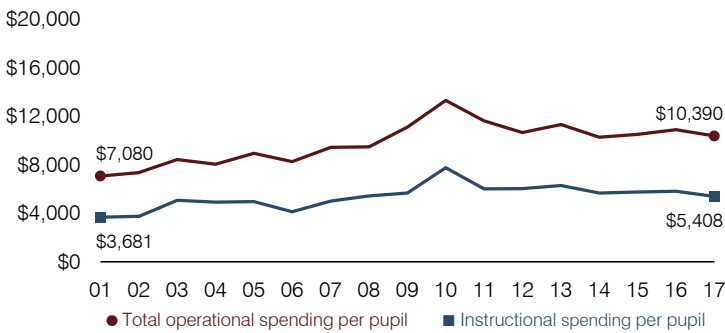
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction decreased from 56.6 to 52 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, plant operations, food service, and student support increased substantially, while administration decreased substantially.

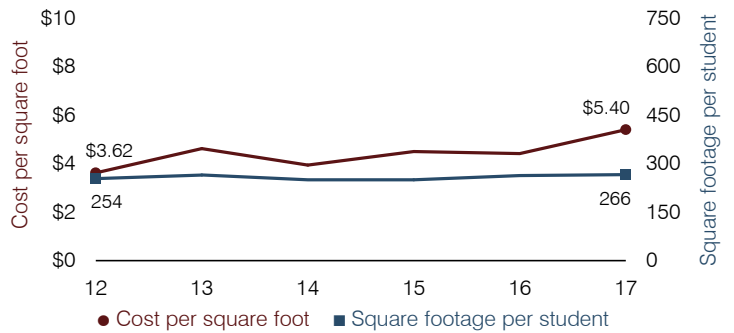
**Administrative cost per pupil**



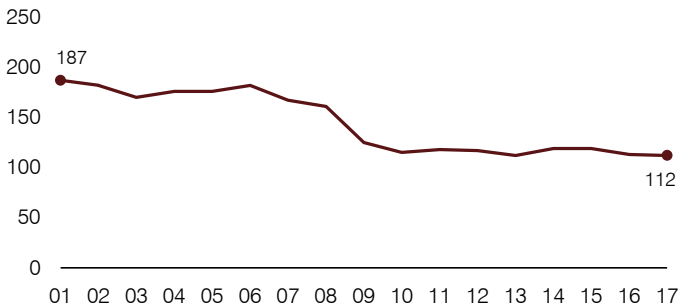
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



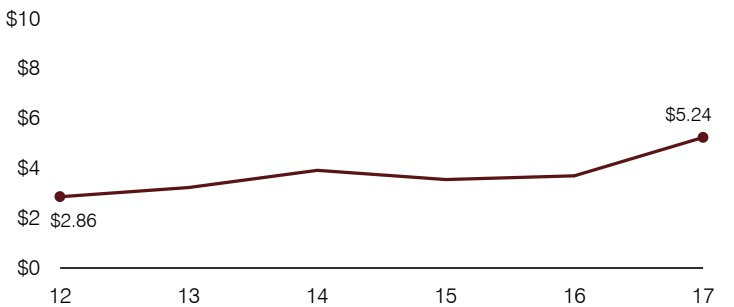
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



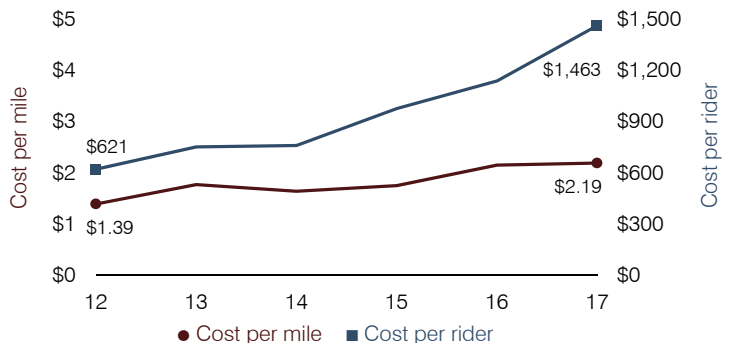
**Financial stress assessment**

Overall financial stress level: **High**

Measure: 2015 through 2017	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	Noncompliant

Low Moderate High

**Transportation costs per mile and per rider**



# Eloy Elementary School District

Pinal County

Efficiency peer groups 9 and T-6, Achievement peer group 19<sup>1</sup>

Legislative district(s): 8 and 11

District size, location:

Medium, Rural

Students attending:

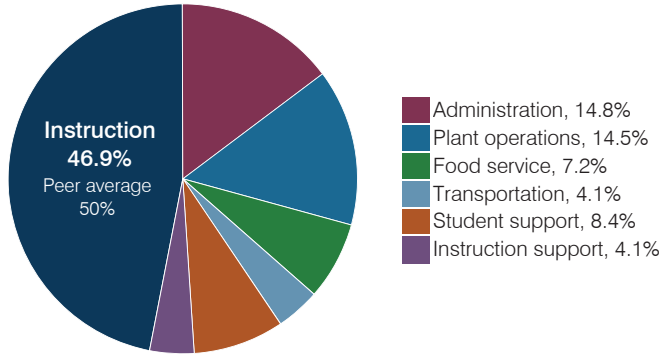
836

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	\$1,350	\$1,060	\$844
	Students per administrative position	40	58	67
Plant operations	Cost per square foot	\$7.00	\$6.71	\$6.30
	Square footage per student	189	153	155
Food service	Cost per meal	\$3.10	\$3.04	\$2.88
Transportation	Cost per mile	\$3.68	\$3.94	\$3.84
	Cost per rider	\$1,181	\$728	\$1,198

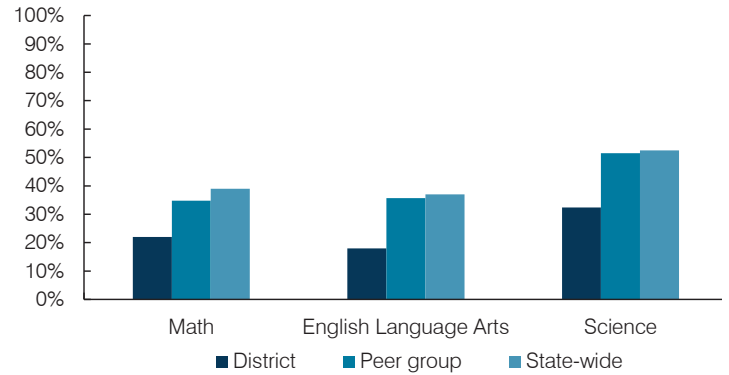
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,188	\$ 4,259	\$ 4,115	\$ 4,377
Administration	1,386	1,350	1,060	844
Plant operations	1,202	1,322	1,004	977
Food service	654	653	571	422
Transportation	300	373	427	381
Student support	711	760	528	679
Instruction support	411	370	463	461
<b>Total operational</b>	<b>\$ 8,852</b>	<b>\$ 9,087</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 90	\$ 1,270	\$ 917	\$ 691
Equipment	276	247	314	424
Interest	72	81	77	236
Other	2	4	148	161
<b>Total nonoperational</b>	<b>\$ 440</b>	<b>\$ 1,602</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,292</b>	<b>\$ 10,689</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	38%	34%	22%
Special education population	11%	15%	12%
Students per teacher	17.4	14.8	18.5
Average teacher salary	\$41,550	\$46,717	\$48,372
Amount from Prop 301	\$4,329	\$4,152	\$5,840
Average years of teacher experience	14.1	11.3	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,847	\$ 2,733	\$ 1,753	\$ 1,318
State	5,284	6,432	4,842	3,831
Local	1,634	1,666	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,765</b>	<b>\$ 10,831</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,618	\$ 5,517	\$ 5,748	\$ 5,503
Amount from Prop 123	234	232	239	245
Prop 123 additional funding	46	44	44	46
Grants	2,851	3,968	2,064	1,185
Donations and tax credits	12	18	69	89

#### Select revenues from less common sources

	District 2016	District 2017	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	644	683	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

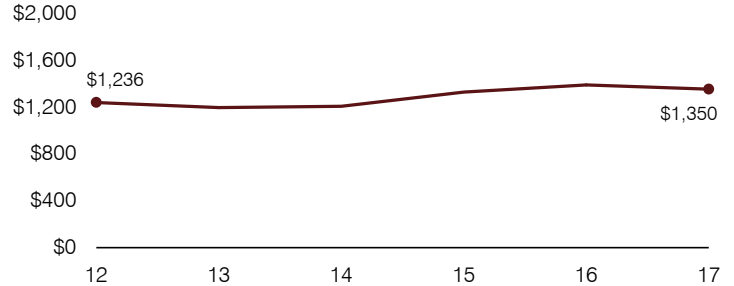
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	54.4	54.0	52.2	51.3	52.9	52.4	51.5	50.7	47.5	47.9	47.0	46.7	43.9	44.7	47.3	46.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

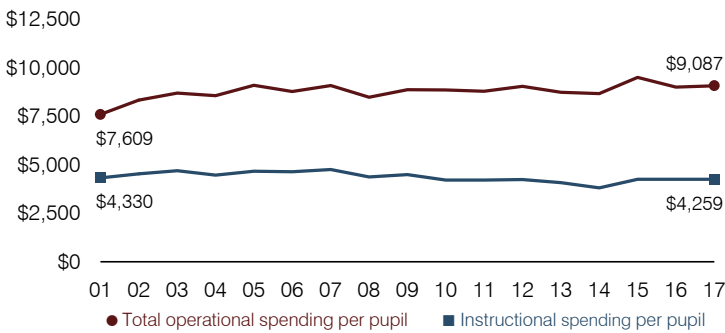
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 47.3 to a low of 43.9 percent. Overall, as a percentage of total operational spending, plant operations increased substantially, while food service decreased and student support decreased slightly. Other noninstructional areas varied year to year.

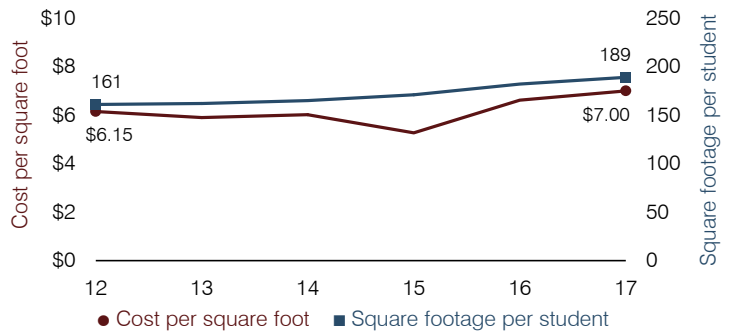
**Administrative cost per pupil**



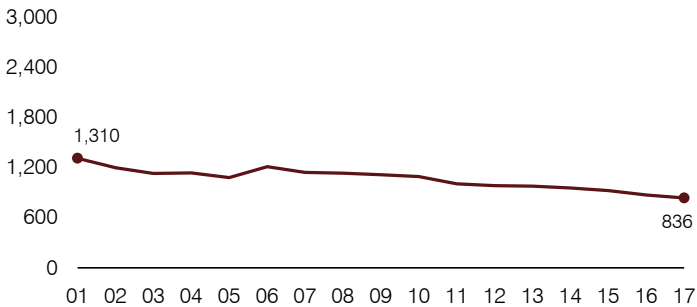
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



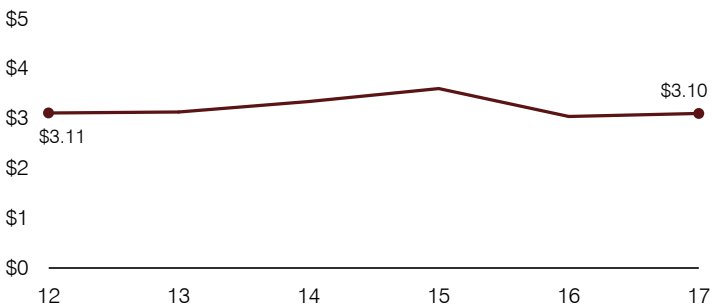
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



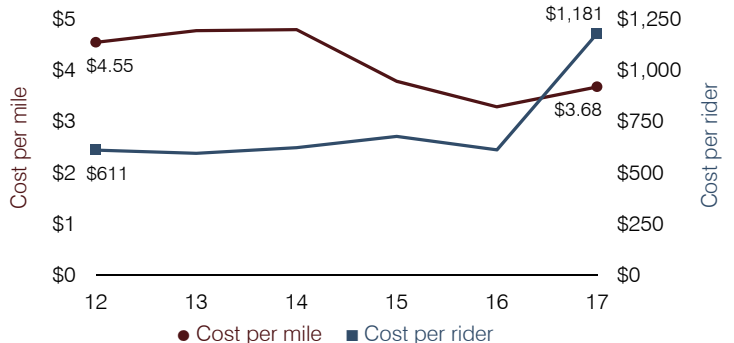
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	7.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Flagstaff Unified School District

Coconino County

Efficiency peer groups 2 and T-5, Achievement peer group 2<sup>1</sup>

Legislative district(s): 6 and 7

District size, location:

Large, City

Students attending:

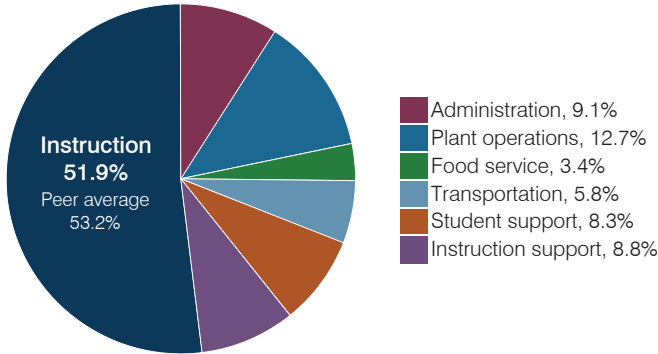
9,355

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	\$788	\$763	\$844
	Students per administrative position	75	67	67
Plant operations	Cost per square foot	\$6.29	\$6.41	\$6.30
	Square footage per student	175	148	155
Food service	Cost per meal	\$3.19	\$2.98	\$2.88
Transportation	Cost per mile	\$3.28	\$4.15	\$3.84
	Cost per rider	\$1,487	\$1,809	\$1,198

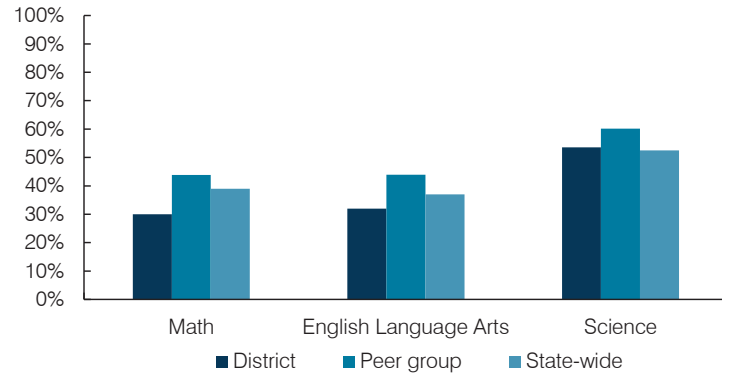
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,448	\$ 4,505	\$ 4,035	\$ 4,377
Administration	770	788	763	844
Plant operations	1,032	1,103	941	977
Food service	287	297	348	422
Transportation	472	503	383	381
Student support	708	715	622	679
Instruction support	761	763	501	461
<b>Total operational</b>	<b>\$ 8,478</b>	<b>\$ 8,674</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 237	\$ 493	\$ 761	\$ 691
Equipment	366	332	527	424
Interest	112	505	295	236
Other	191	190	145	161
<b>Total nonoperational</b>	<b>\$ 906</b>	<b>\$ 1,520</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,384</b>	<b>\$ 10,194</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	95%	94%
Graduation rate (2016)	86%	90%	80%
Poverty rate (2016)	16%	13%	22%
Special education population	14%	12%	12%
Students per teacher	16.2	18.4	18.5
Average teacher salary	\$43,134	\$46,837	\$48,372
Amount from Prop 301	\$5,702	\$6,016	\$5,840
Average years of teacher experience	12.2	11.3	11.3
Percentage of teachers in first 3 years	20%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,290	\$ 1,076	\$ 896	\$ 1,318
State	2,167	2,302	3,579	3,831
Local	6,616	6,870	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,073</b>	<b>\$ 10,248</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,485	\$ 5,507	\$ 5,436
Amount from Prop 123	238	239	242
Prop 123 additional funding	46	46	47
Grants	1,301	1,105	943
Donations and tax credits	269	256	98

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 240	\$ 240	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	42	59	2 of 10
Voter-approved levy increases	1,328	1,358	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

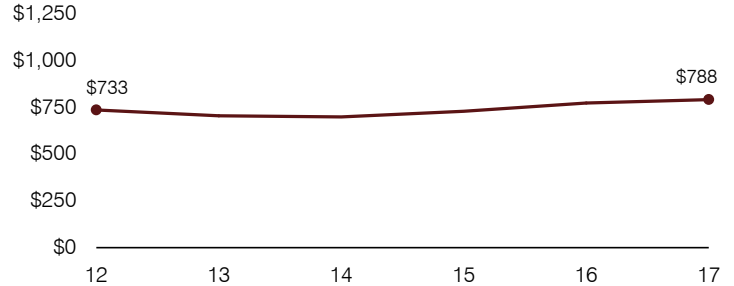
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.3	60.7	61.3	58.4	57.9	58.3	58.5	56.9	57.2	56.1	57.0	54.8	54.2	53.6	53.5	52.5	51.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

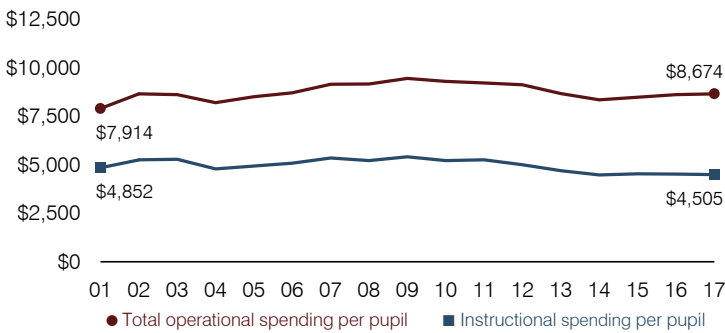
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent on instruction decreased from 54.8 to 51.9 percent. As a percentage of total operational spending, transportation increased substantially and administration and student support increased slightly, while instruction support decreased. Plant operations and food service remained fairly stable.

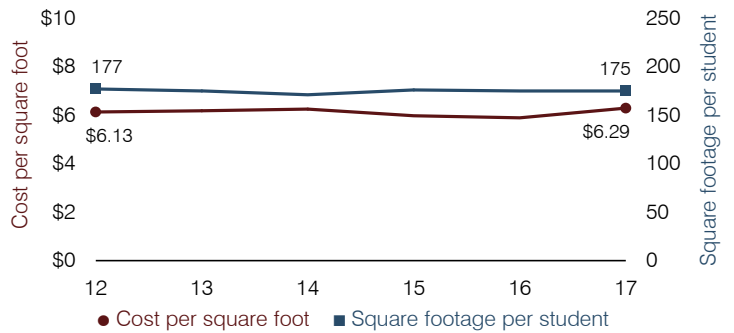
**Administrative cost per pupil**



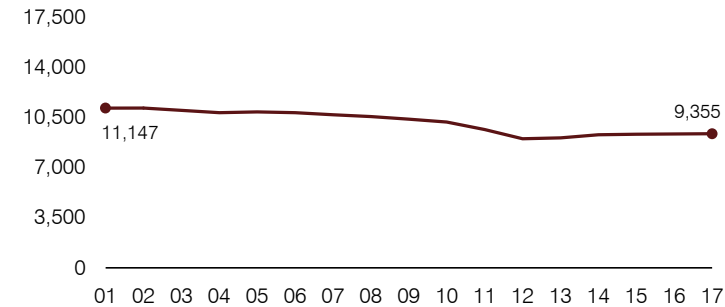
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



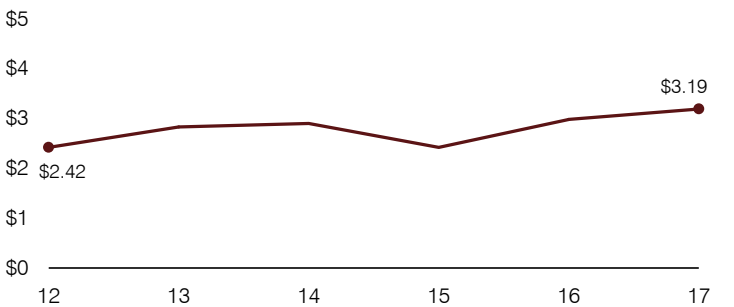
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



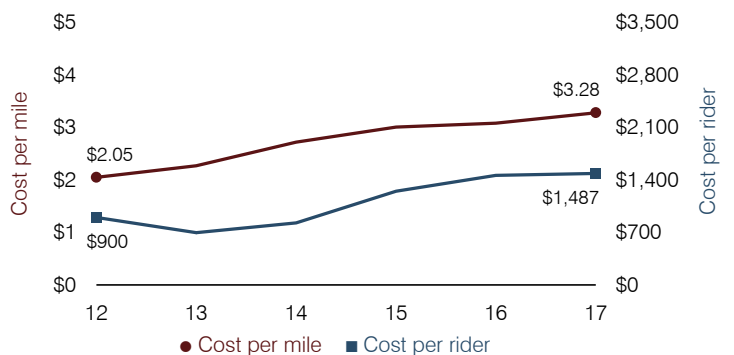
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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

**Transportation costs per mile and per rider**



# Florence Unified School District

Pinal County

Efficiency peer groups 4 and T-9, Achievement peer group 4<sup>1</sup>

Legislative district(s): 8

District size, location:

Large, Rural

Students attending:

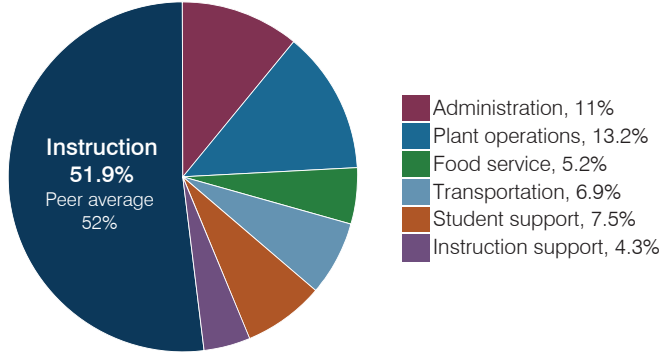
9,119

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	\$781	\$844	\$844
	Students per administrative position	85	69	67
Plant operations	Cost per square foot	\$5.44	\$5.36	\$6.30
	Square footage per student	173	190	155
Food service	Cost per meal	\$2.80	\$3.00	\$2.88
Transportation	Cost per mile	\$2.32	\$2.60	\$3.84
	Cost per rider	\$1,113	\$1,363	\$1,198

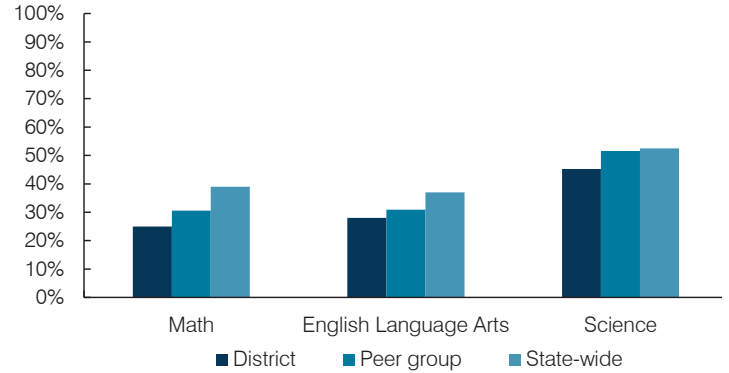
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,670	\$ 3,690	\$ 4,032	\$ 4,377
Administration	691	781	844	844
Plant operations	919	941	987	977
Food service	357	369	409	422
Transportation	467	494	414	381
Student support	466	535	607	679
Instruction support	304	305	481	461
<b>Total operational</b>	<b>\$ 6,874</b>	<b>\$ 7,115</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 72	\$ 56	\$ 346	\$ 691
Equipment	339	232	390	424
Interest	370	249	164	236
Other	131	180	77	161
<b>Total nonoperational</b>	<b>\$ 912</b>	<b>\$ 717</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,786</b>	<b>\$ 7,832</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	85%	88%	80%
Poverty rate (2016)	17%	15%	22%
Special education population	14%	13%	12%
Students per teacher	19.4	15.7	18.5
Average teacher salary	\$43,611	\$45,360	\$48,372
Amount from Prop 301	\$6,060	\$5,787	\$5,840
Average years of teacher experience	7.0	10.4	11.3
Percentage of teachers in first 3 years	38%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 864	\$ 494	\$ 2,260	\$ 1,318
State	4,626	4,220	4,086	3,831
Local	2,822	2,784	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,312</b>	<b>\$ 7,498</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,467	\$ 5,464	\$ 5,373	\$ 5,503
Amount from Prop 123	237	243	233	245
Prop 123 additional funding	45	40	46	46
Grants	920	555	1,374	1,185
Donations and tax credits	50	48	56	89

#### Select revenues from less common sources

	District 2016	District 2017	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	559	488	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

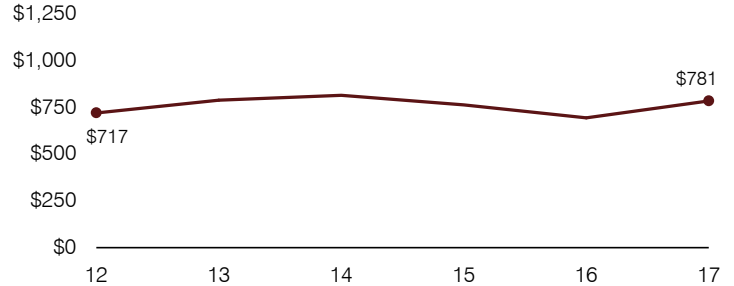
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.6	57.6	59.8	56.4	59.9	63.2	56.1	56.2	55.4	57.3	54.0	53.4	51.7	50.6	52.3	53.4	51.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

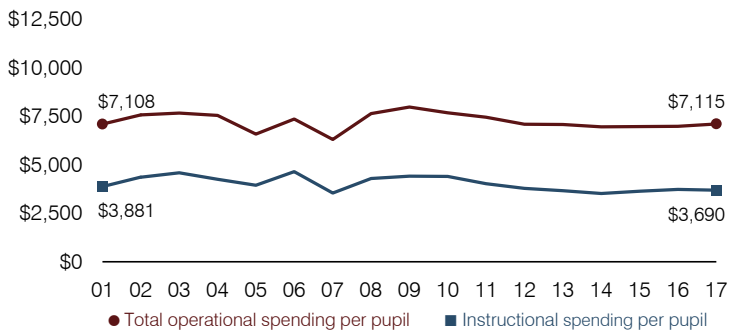
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction varied year to year, decreasing overall from 53.4 to 51.9 percent. Overall, as a percentage of total operational spending, instruction support increased and food service increased slightly, while plant operations decreased slightly. Most other noninstructional areas remained fairly stable.

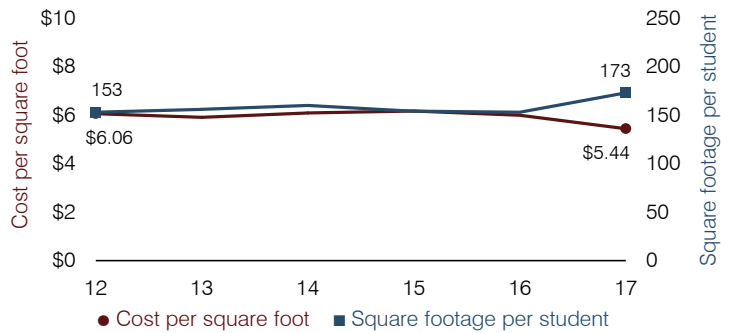
**Administrative cost per pupil**



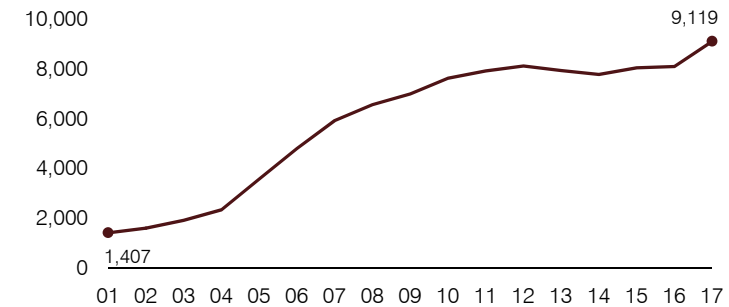
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



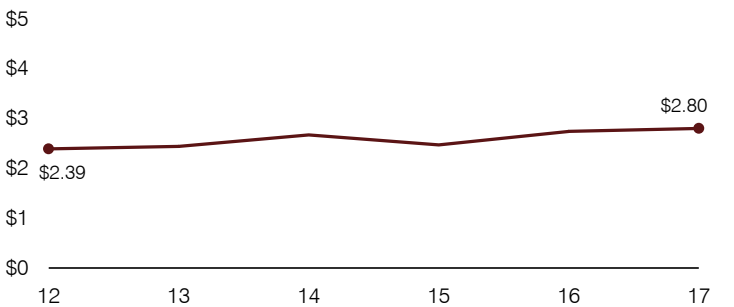
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

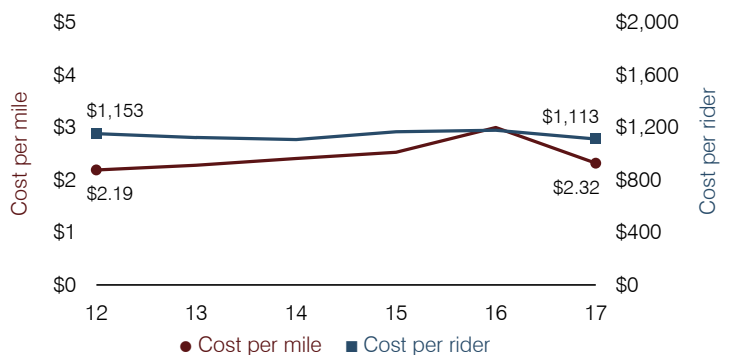
Measure: 2015 through 2017

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	2.2%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

**Low**      **Moderate**      **High**

**Transportation costs per mile and per rider**



# Flowing Wells Unified School District

Pima County

Efficiency peer groups 3 and T-1, Achievement peer group 6<sup>1</sup>

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

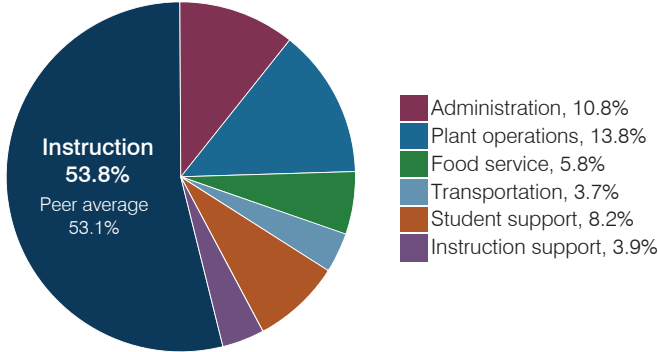
District size, location: Medium-large, Suburb

Students attending: 5,378

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	\$828	\$837	\$844
	Students per administrative position	73	69	67
Plant operations	Cost per square foot	\$7.17	\$6.01	\$6.30
	Square footage per student	147	157	155
Food service	Cost per meal	\$2.99	\$3.04	\$2.88
Transportation	Cost per mile	\$6.14	\$6.81	\$3.84
	Cost per rider	\$951	\$942	\$1,198

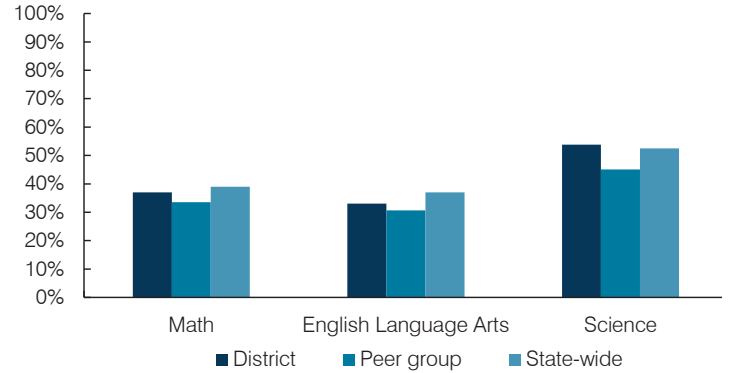
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,977	\$ 4,117	\$ 3,991	\$ 4,377
Administration	773	828	837	844
Plant operations	1,039	1,054	965	977
Food service	431	444	324	422
Transportation	258	283	433	381
Student support	612	629	640	679
Instruction support	309	291	338	461
<b>Total operational</b>	<b>\$ 7,399</b>	<b>\$ 7,646</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 104	\$ 111	\$ 890	\$ 691
Equipment	139	223	406	424
Interest	161	136	258	236
Other	5	4	146	161
<b>Total nonoperational</b>	<b>\$ 409</b>	<b>\$ 474</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,808</b>	<b>\$ 8,120</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	91%	84%	80%
Poverty rate (2016)	33%	32%	22%
Special education population	15%	14%	12%
Students per teacher	18.4	16.4	18.5
Average teacher salary	\$44,255	\$44,227	\$48,372
Amount from Prop 301	\$5,055	\$5,336	\$5,840
Average years of teacher experience	10.2	12.6	11.3
Percentage of teachers in first 3 years	31%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,389	\$ 1,225	\$ 781	\$ 1,318
State	3,768	3,757	3,243	3,831
Local	3,145	3,277	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,302</b>	<b>\$ 8,259</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,839	\$ 4,877	\$ 5,442
Amount from Prop 123	225	227	240
Prop 123 additional funding	46	46	46
Grants	1,457	1,301	866
Donations and tax credits	98	118	157

#### 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	790	892	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	53.8

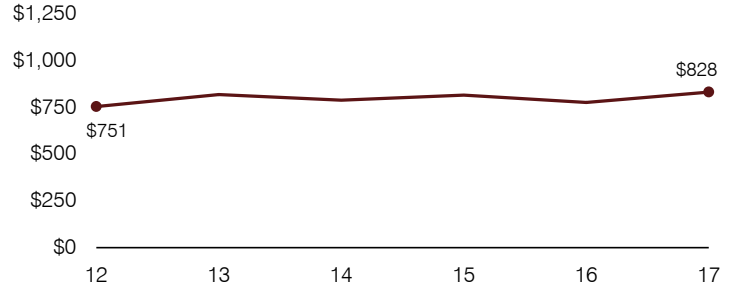
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

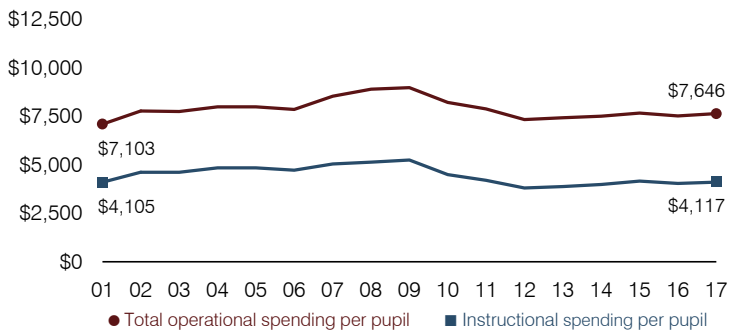
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent on instruction increased overall from 51.9 to 53.8 percent. As a percentage of total operational spending, instruction support decreased and plant operations decreased slightly, while student support increased slightly. Most other noninstructional areas remained stable.

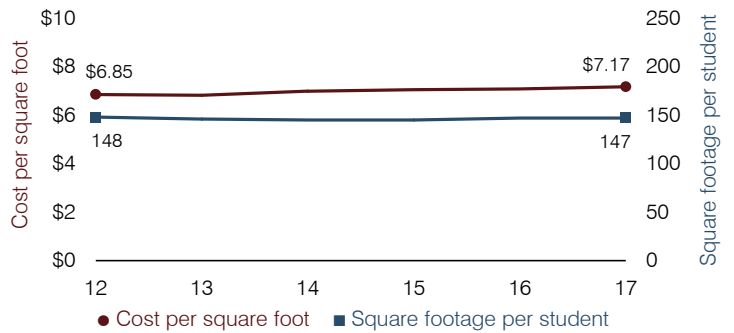
### Administrative cost per pupil



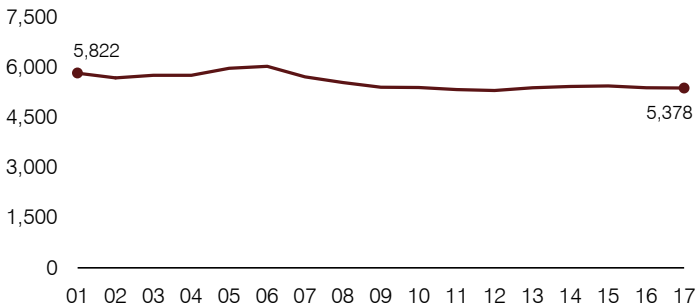
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



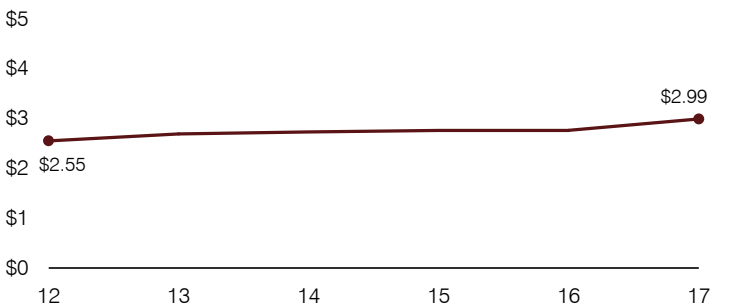
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

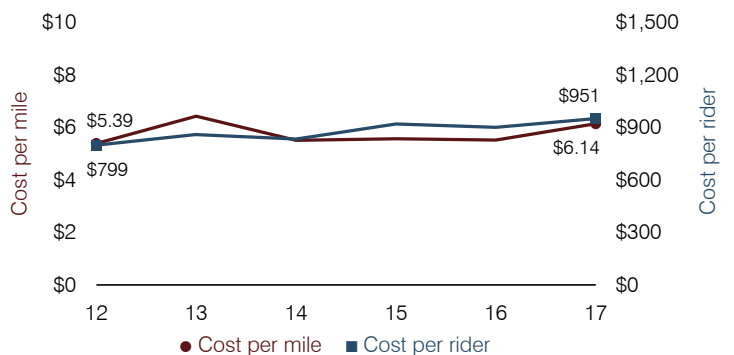
Measure: 2015 through 2017

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	6.2%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

**Low**      **Moderate**      **High**

### 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<sup>1</sup>

Legislative district(s): 23

District size, location:

Medium, Suburb

Students attending:

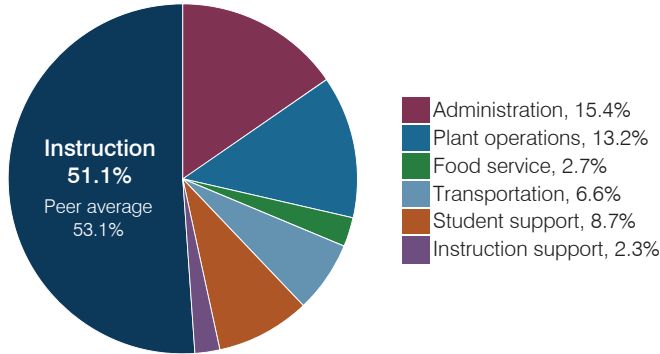
1,447

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	\$1,273	\$837	\$844
	Students per administrative position	57	69	67
Plant operations	Cost per square foot	\$3.87	\$6.01	\$6.30
	Square footage per student	282	157	155
Food service	Cost per meal	\$3.04	\$3.04	\$2.88
Transportation	Cost per mile	\$3.57	\$4.28	\$3.84
	Cost per rider	\$1,346	\$1,207	\$1,198

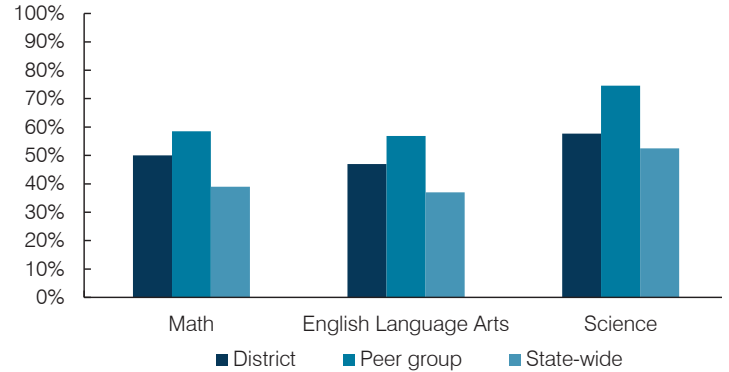
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,020	\$ 4,210	\$ 3,991	\$ 4,377
Administration	1,293	1,273	837	844
Plant operations	1,113	1,090	965	977
Food service	225	219	324	422
Transportation	528	545	433	381
Student support	671	720	640	679
Instruction support	183	186	338	461
<b>Total operational</b>	<b>\$ 8,033</b>	<b>\$ 8,243</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,120	\$ 328	\$ 890	\$ 691
Equipment	179	1,008	406	424
Interest	225	353	258	236
Other	75	82	146	161
<b>Total nonoperational</b>	<b>\$ 1,599</b>	<b>\$ 1,771</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,632</b>	<b>\$ 10,014</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	NR	93%	80%
Poverty rate (2016)	8%	7%	22%
Special education population	9%	11%	12%
Students per teacher	16.8	18.3	18.5
Average teacher salary	\$40,527	\$44,253	\$48,372
Amount from Prop 301	\$4,012	\$5,557	\$5,840
Average years of teacher experience	9.8	11.2	11.3
Percentage of teachers in first 3 years	38%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,226	\$ 760	\$ 781	\$ 1,318
State	2,009	2,172	3,243	3,831
Local	7,340	8,411	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,575</b>	<b>\$ 11,343</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,600	\$ 5,518	\$ 5,442	\$ 5,503
Amount from Prop 123	245	243	240	245
Prop 123 additional funding	50	49	47	46
Grants	1,256	851	866	1,185
Donations and tax credits	278	465	157	89

### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	236	185	3 of 15
Voter-approved levy increases	2,280	2,432	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	51.1

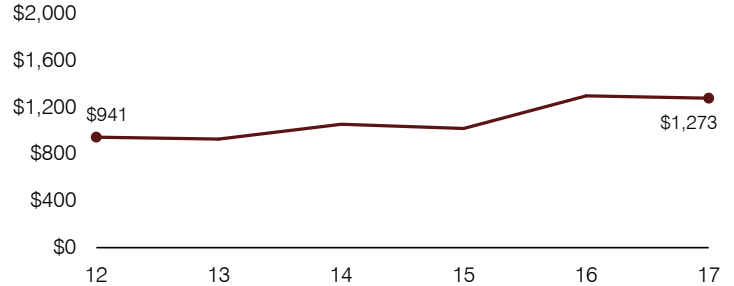
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

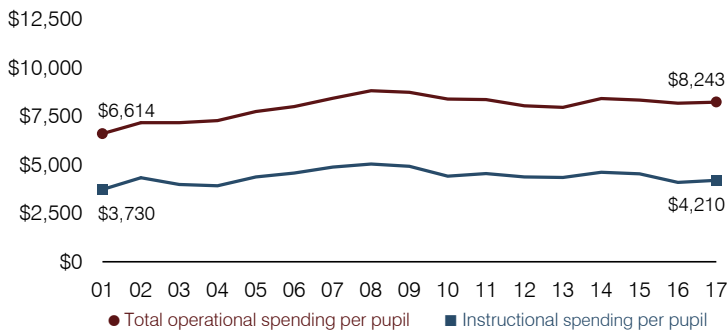
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction decreased overall from 54.3 to 51.1 percent. Overall, as a percentage of total operational spending, administration increased substantially and plant operations and student support increased, while food service and instruction support decreased. Transportation varied year to year.

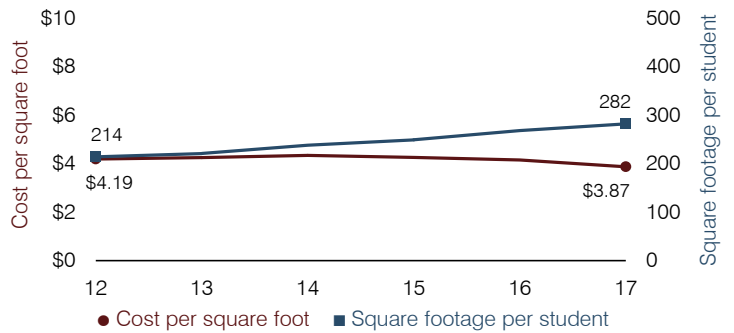
### Administrative cost per pupil



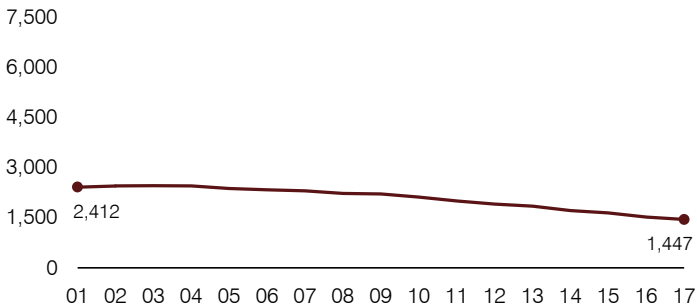
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



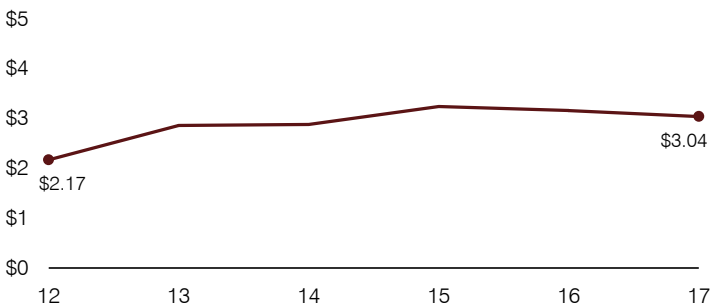
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Low

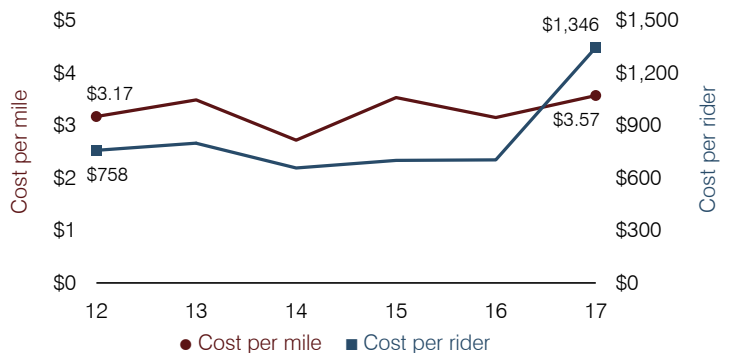
Measure: 2015 through 2017	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Fowler Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 14<sup>1</sup>

Legislative district(s): 19

District size, location:

Medium-large, City

Students attending:

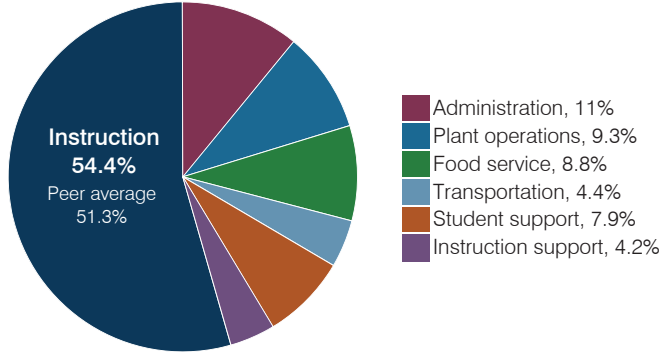
4,501

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	\$873	\$974	\$844
	Students per administrative position	76	68	67
Plant operations	Cost per square foot	\$5.88	\$6.31	\$6.30
	Square footage per student	124	147	155
Food service	Cost per meal	\$2.85	\$2.75	\$2.88
Transportation	Cost per mile	\$6.26	\$6.81	\$3.84
	Cost per rider	\$1,211	\$942	\$1,198

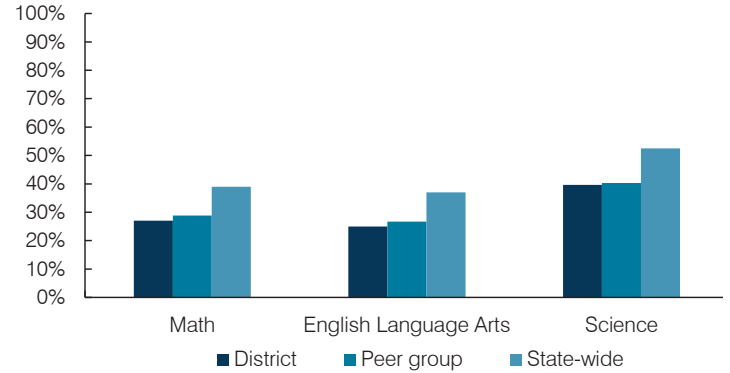
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,054	\$ 4,303	\$ 4,164	\$ 4,377
Administration	812	873	974	844
Plant operations	727	732	909	977
Food service	668	695	640	422
Transportation	293	351	327	381
Student support	588	622	626	679
Instruction support	262	333	559	461
<b>Total operational</b>	<b>\$ 7,404</b>	<b>\$ 7,909</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 213	\$ 450	\$ 924	\$ 691
Equipment	274	374	582	424
Interest	26	36	255	236
Other	259	255	146	161
<b>Total nonoperational</b>	<b>\$ 772</b>	<b>\$ 1,115</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,176</b>	<b>\$ 9,024</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	35%	35%	22%
Special education population	11%	12%	12%
Students per teacher	18.6	18.1	18.5
Average teacher salary	\$45,563	\$45,606	\$48,372
Amount from Prop 301	\$2,815	\$5,189	\$5,840
Average years of teacher experience	7.4	8.5	11.3
Percentage of teachers in first 3 years	33%	32%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,767	\$ 1,712	\$ 1,848	\$ 1,318
State	4,096	3,776	3,857	3,831
Local	2,952	3,738	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,815</b>	<b>\$ 9,226</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,978	\$ 4,922	\$ 5,145
Amount from Prop 123	230	228	236
Prop 123 additional funding	43	43	46
Grants	1,858	1,823	1,915
Donations and tax credits	22	14	54

#### 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	1,173	1,267	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

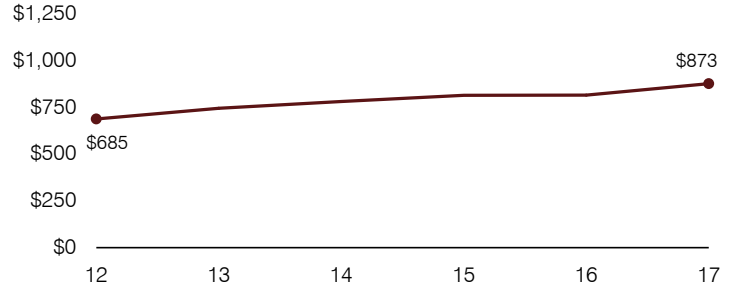
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	56.4	60.1	60.7	60.3	57.5	60.4	57.5	57.3	57.2	55.6	53.3	53.3	55.8	53.6	54.8	54.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

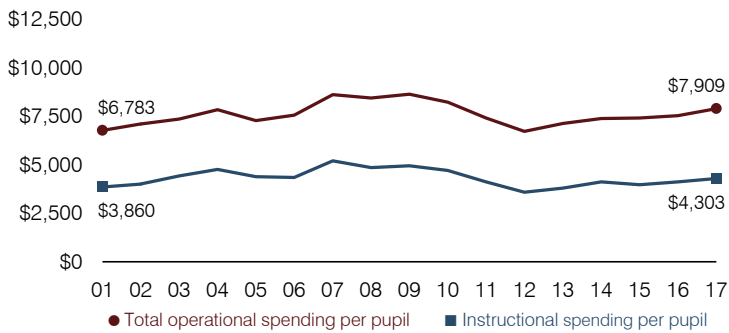
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 17 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 53.3 to 54.4 percent. Overall, as a percentage of total operational spending, plant operations decreased and student support decreased slightly, while food service increased. Most other noninstructional areas remained stable.

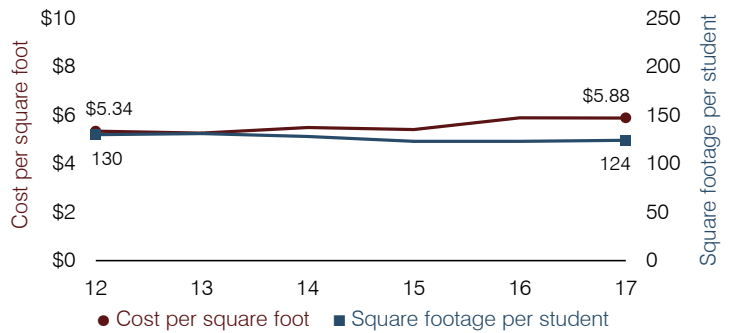
**Administrative cost per pupil**



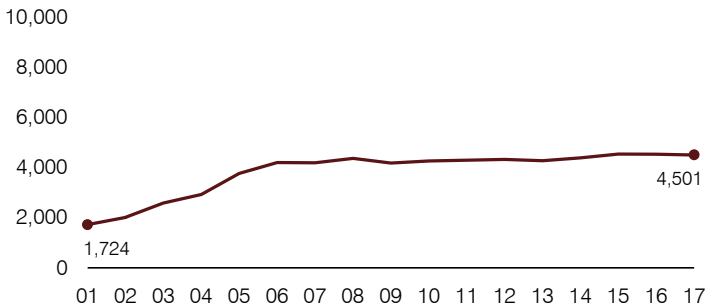
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



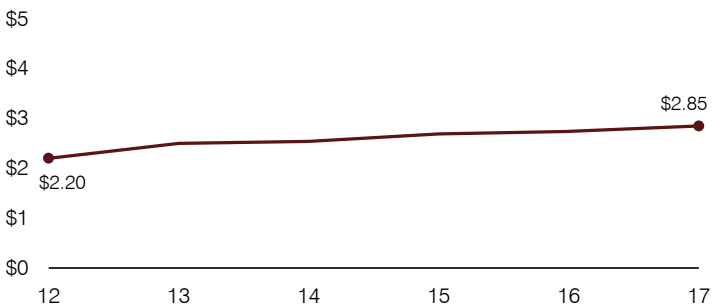
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Low**

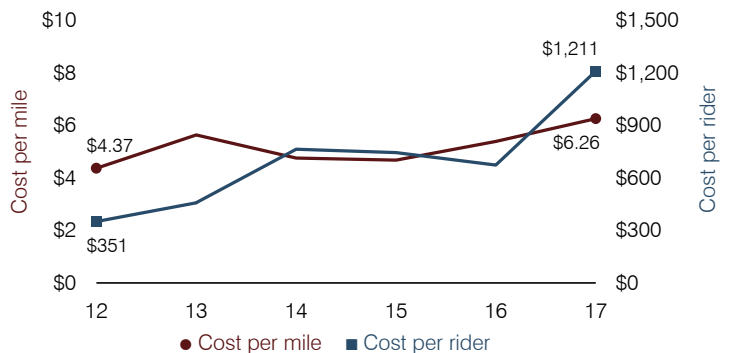
Measure: 2015 through 2017

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	9.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



**Transportation costs per mile and per rider**



# Fredonia-Moccasin Unified School District

Coconino County

Efficiency peer groups 6 and T-10, Achievement peer group 4<sup>1</sup>

Legislative district(s): 5 and 7

District size, location:

Small, Rural

Students attending:

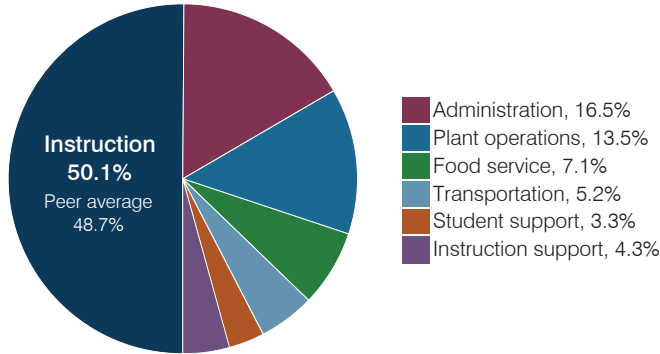
210

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	\$1,781	\$1,784	\$844
	Students per administrative position	40	44	67
Plant operations	Cost per square foot	\$2.98	\$4.85	\$6.30
	Square footage per student	488	348	155
Food service	Cost per meal	\$3.40	\$3.70	\$2.88
Transportation	Cost per mile	\$4.29	\$1.93	\$3.84
	Cost per rider	\$1,794	\$1,267	\$1,198

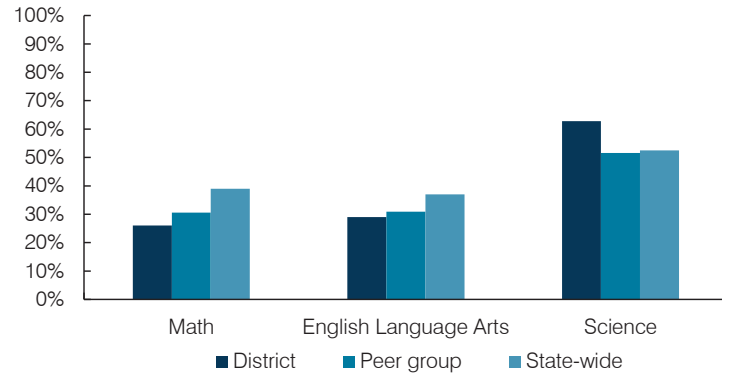
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,819	\$ 5,401	\$ 5,470	\$ 4,377
Administration	1,881	1,781	1,784	844
Plant operations	1,416	1,453	1,587	977
Food service	735	768	534	422
Transportation	520	564	571	381
Student support	399	350	642	679
Instruction support	421	468	423	461
<b>Total operational</b>	<b>\$ 12,191</b>	<b>\$ 10,785</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 176	\$ 47	\$ 437	\$ 691
Equipment	831	103	479	424
Interest	0	0	179	236
Other	5	104	45	161
<b>Total nonoperational</b>	<b>\$ 1,012</b>	<b>\$ 254</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,203</b>	<b>\$ 11,039</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	75%	88%	80%
Poverty rate (2016)	18%	15%	22%
Special education population	17%	13%	12%
Students per teacher	13.3	15.7	18.5
Average teacher salary	\$45,291	\$45,360	\$48,372
Amount from Prop 301	\$3,898	\$5,787	\$5,840
Average years of teacher experience	11.3	10.4	11.3
Percentage of teachers in first 3 years	20%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 4,205	\$ 1,287	\$ 2,411	\$ 1,318
State	4,286	3,460	3,824	3,831
Local	8,525	5,877	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,016</b>	<b>\$ 10,624</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,590	\$ 7,315	\$ 7,159
Amount from Prop 123	347	300	285
Prop 123 additional funding	73	59	57
Grants	3,603	1,205	1,876
Donations and tax credits	79	69	246

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	634	588	4 of 20
Federal impact aid	741	265	5 of 20
Voter-approved levy increases	0	0	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

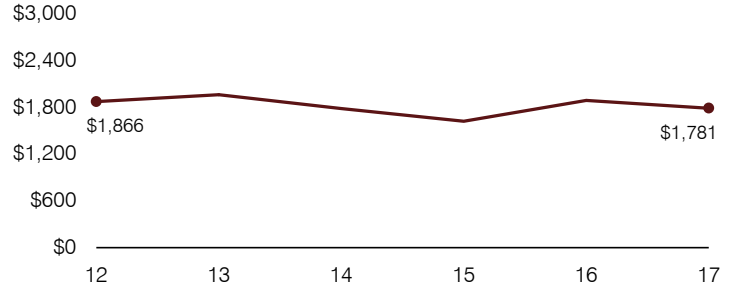
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	60.7	59.3	62.8	62.4	59.8	53.6	59.9	53.4	51.1	52.6	50.4	52.9	52.9	51.8	55.9	50.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

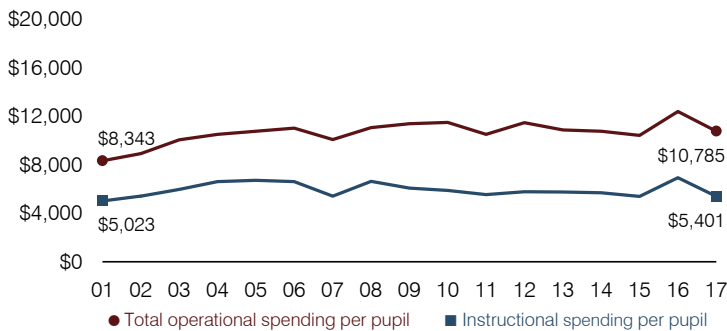
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 55.9 to a low of 50.1 percent. Overall, as a percentage of total operational spending, food service increased substantially and transportation increased slightly, while student support decreased and administration decreased slightly.

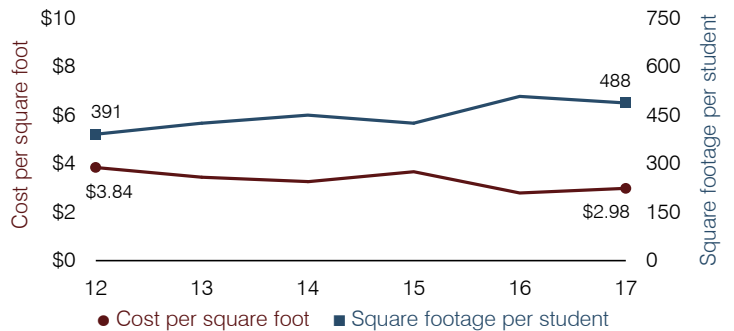
**Administrative cost per pupil**



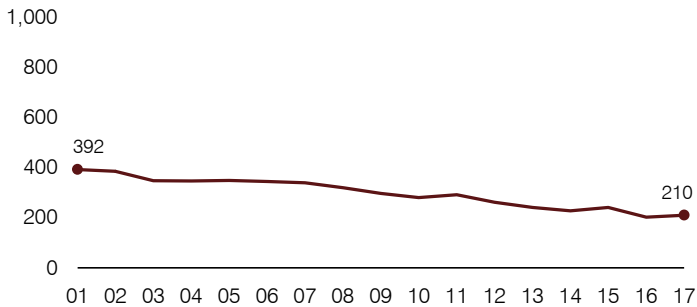
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



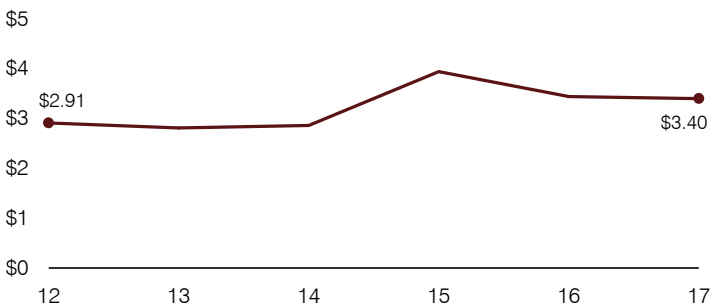
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



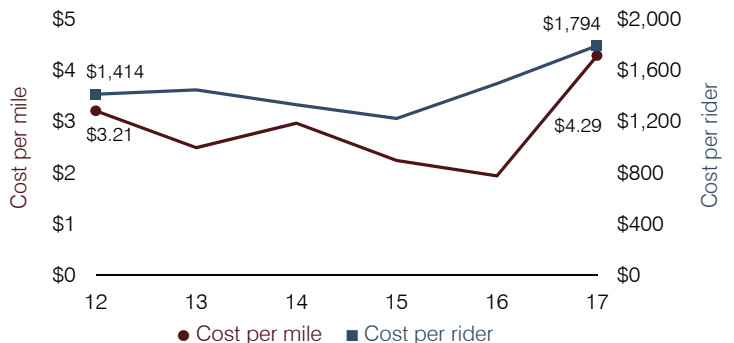
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Ft. Thomas Unified School District

Graham County

Efficiency peer groups 6 and T-7, Achievement peer group 6<sup>1</sup>

Legislative district(s): 7 and 14

District size, location:

Small, Rural

Students attending:

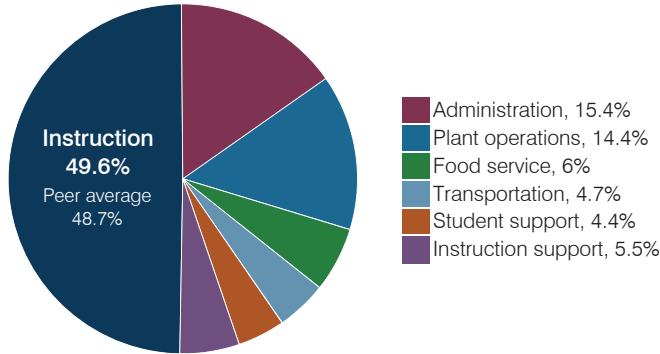
586

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	\$2,241	\$1,784	\$844
	Students per administrative position	34	44	67
Plant operations	Cost per square foot	\$5.97	\$4.85	\$6.30
	Square footage per student	353	348	155
Food service	Cost per meal	\$4.21	\$3.70	\$2.88
Transportation	Cost per mile	\$2.80	\$2.98	\$3.84
	Cost per rider	\$822	\$921	\$1,198

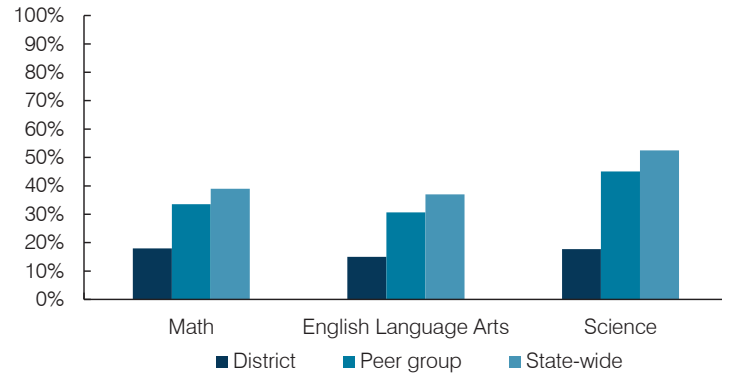
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,175	\$ 7,250	\$ 5,470	\$ 4,377
Administration	2,438	2,241	1,784	844
Plant operations	2,823	2,107	1,587	977
Food service	941	878	534	422
Transportation	653	690	571	381
Student support	675	646	642	679
Instruction support	698	793	423	461
<b>Total operational</b>	<b>\$ 15,403</b>	<b>\$ 14,605</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 66	\$ 281	\$ 437	\$ 691
Equipment	1,622	850	479	424
Interest	0	0	179	236
Other	0	0	45	161
<b>Total nonoperational</b>	<b>\$ 1,688</b>	<b>\$ 1,131</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 17,091</b>	<b>\$ 15,736</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	80%	84%	80%
Poverty rate (2016)	33%	32%	22%
Special education population	18%	14%	12%
Students per teacher	14.3	16.4	18.5
Average teacher salary	\$55,125	\$44,227	\$48,372
Amount from Prop 301	\$4,989	\$5,336	\$5,840
Average years of teacher experience	9.7	12.6	11.3
Percentage of teachers in first 3 years	17%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 8,818	\$ 8,596	\$ 2,411	\$ 1,318
State	6,240	6,497	3,824	3,831
Local	564	617	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 15,622</b>	<b>\$ 15,710</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,201	\$ 6,238	\$ 7,159	\$ 5,503
Amount from Prop 123	252	254	285	245
Prop 123 additional funding	48	51	57	46
Grants	3,209	3,113	1,876	1,185
Donations and tax credits	0	0	246	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	5,699	5,721	5 of 20
Voter-approved levy increases	0	0	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

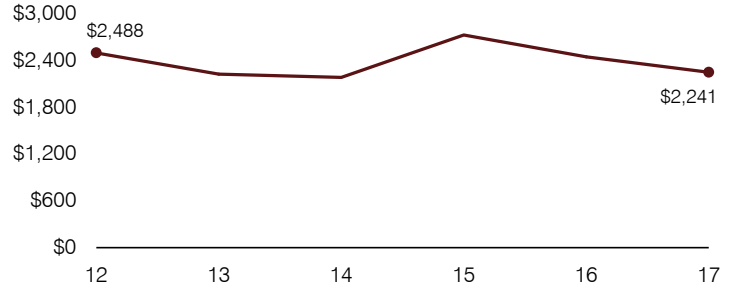
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.0	57.8	54.1	55.2	54.5	54.7	55.3	54.6	51.6	47.0	45.5	45.2	47.4	48.2	46.1	46.6	49.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

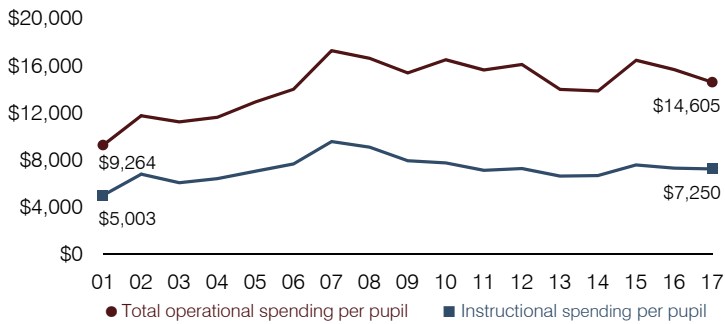
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 45.2 to 49.6 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and administration decreased, while food service increased slightly. Other noninstructional areas varied year to year.

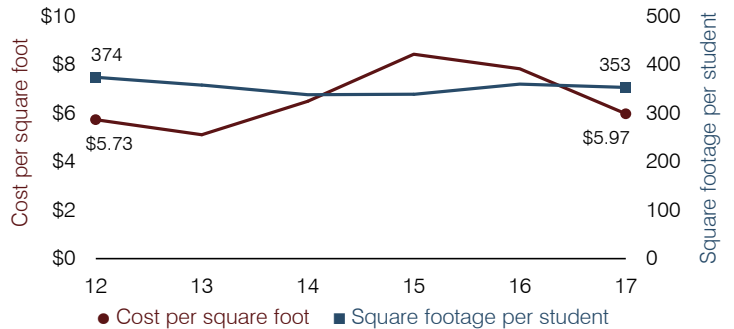
**Administrative cost per pupil**



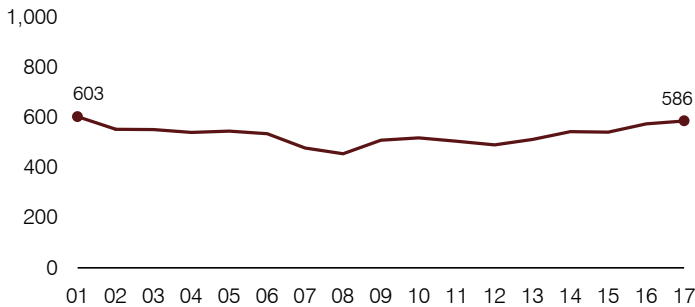
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



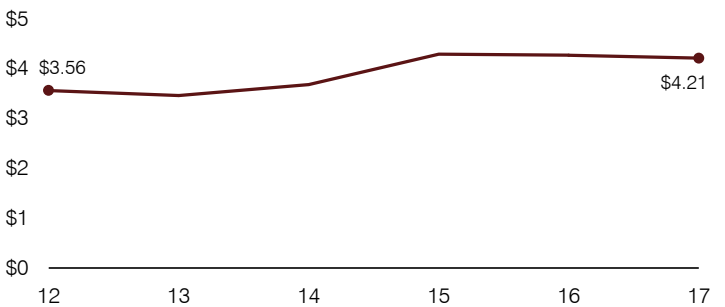
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



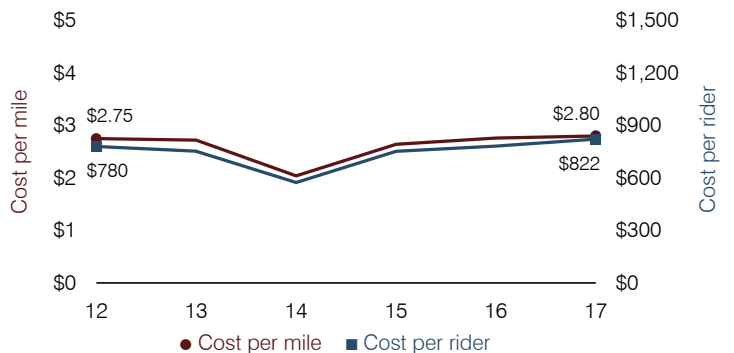
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	Isolated
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

**Transportation costs per mile and per rider**



# Gadsden Elementary School District

Yuma County

Efficiency peer groups 9 and T-6, Achievement peer group 19<sup>1</sup>

Legislative district(s): 4

District size, location:

Medium-large, Town

Students attending:

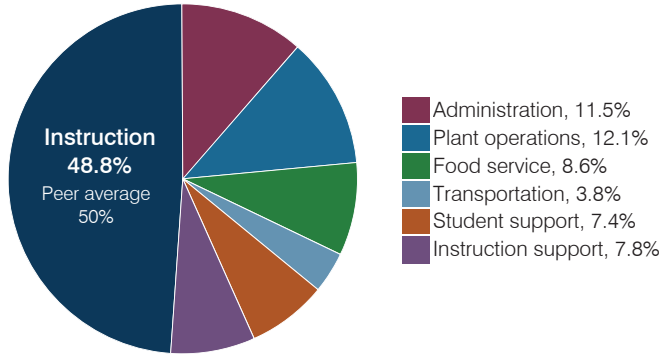
5,121

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	\$847	\$1,060	\$844
	Students per administrative position	69	58	67
Plant operations	Cost per square foot	\$8.40	\$6.71	\$6.30
	Square footage per student	106	153	155
Food service	Cost per meal	\$2.63	\$3.04	\$2.88
Transportation	Cost per mile	\$3.66	\$3.94	\$3.84
	Cost per rider	\$285	\$728	\$1,198

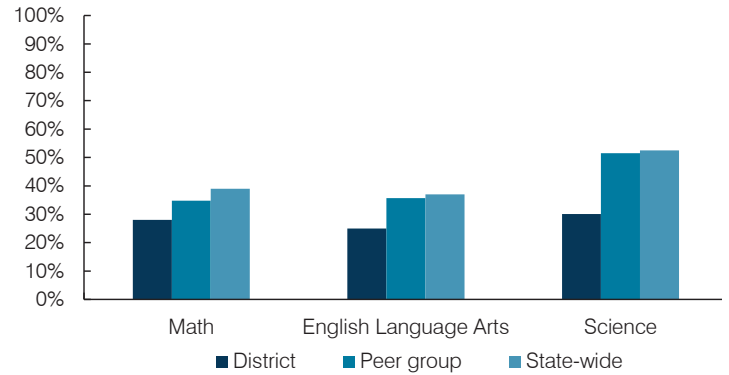
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,404	\$ 3,590	\$ 4,115	\$ 4,377
Administration	913	847	1,060	844
Plant operations	875	887	1,004	977
Food service	627	634	571	422
Transportation	256	279	427	381
Student support	470	548	528	679
Instruction support	575	574	463	461
<b>Total operational</b>	<b>\$ 7,120</b>	<b>\$ 7,359</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 121	\$ 1,445	\$ 917	\$ 691
Equipment	149	195	314	424
Interest	48	74	77	236
Other	10	9	148	161
<b>Total nonoperational</b>	<b>\$ 328</b>	<b>\$ 1,723</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,448</b>	<b>\$ 9,082</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	34%	34%	22%
Special education population	11%	15%	12%
Students per teacher	27.2	14.8	18.5
Average teacher salary	\$46,650	\$46,717	\$48,372
Amount from Prop 301	\$4,597	\$4,152	\$5,840
Average years of teacher experience	8.9	11.3	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,844	\$ 1,893	\$ 1,753	\$ 1,318
State	5,075	5,184	4,842	3,831
Local	553	841	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,472</b>	<b>\$ 7,918</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,961	\$ 5,084	\$ 5,748
Amount from Prop 123	227	232	239
Prop 123 additional funding	43	43	44
Grants	1,872	1,987	2,064
Donations and tax credits	20	12	69

#### Select revenues from less common sources

	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	181	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

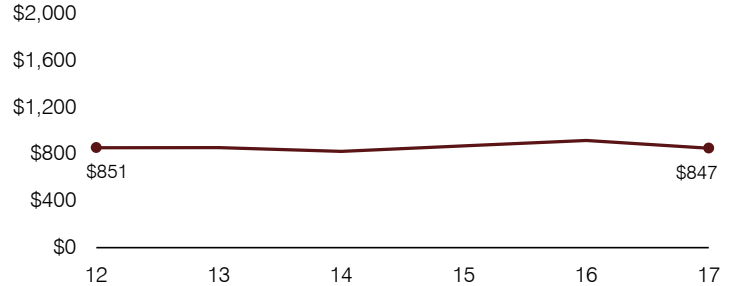
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.6	55.8	56.6	50.6	48.6	50.2	50.5	51.4	49.1	50.6	51.1	48.2	48.5	48.6	49.2	47.8	48.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

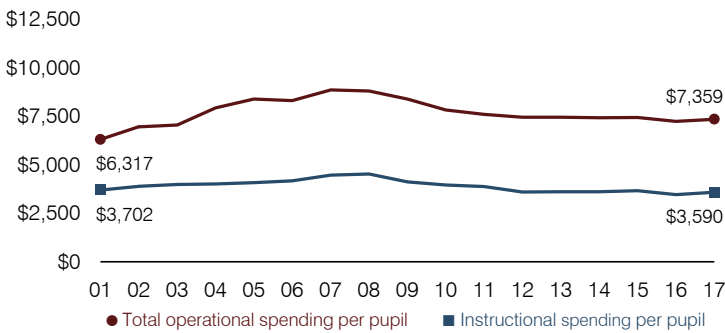
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction increased slightly overall from 48.2 to 48.8 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and administration decreased slightly, while food service and student support increased and plant operations increased slightly.

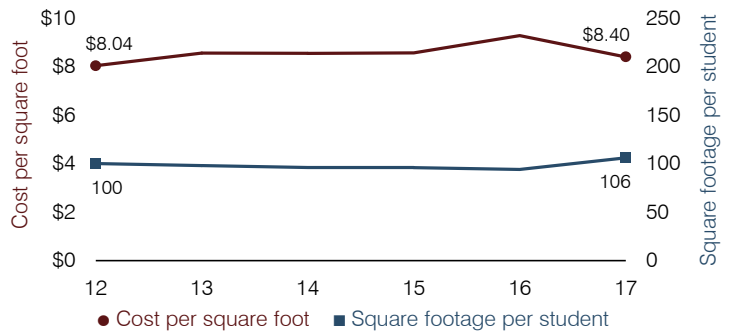
**Administrative cost per pupil**



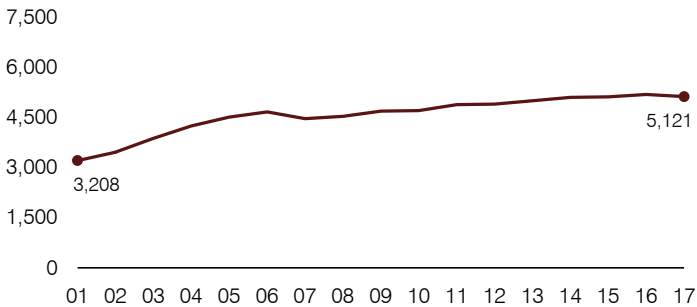
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



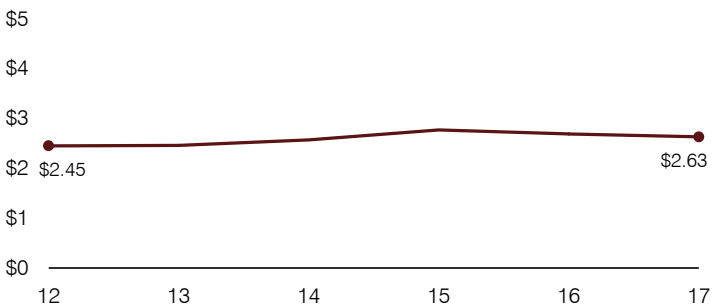
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

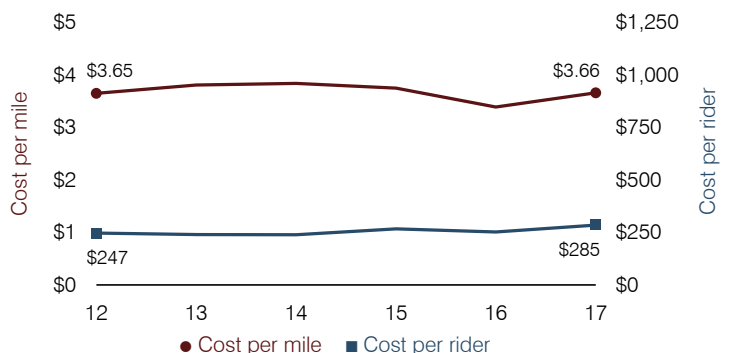
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.9%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status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

Low

Moderate

High

**Transportation costs per mile and per rider**



# Ganado Unified School District

Apache County

Efficiency peer groups 5 and T-8, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

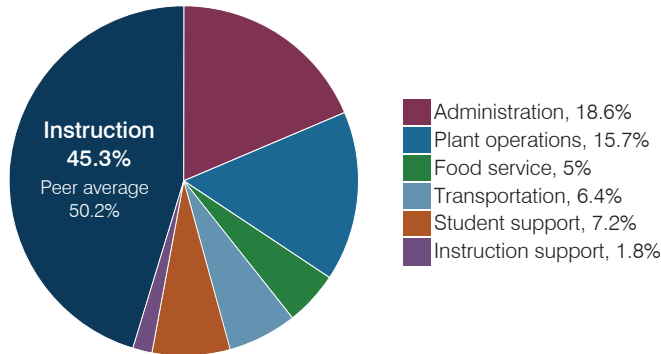
1,369

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	\$2,685	\$1,102	\$844
	Students per administrative position	45	53	67
Plant operations	Cost per square foot	\$5.28	\$5.20	\$6.30
	Square footage per student	429	263	155
Food service	Cost per meal	\$3.35	\$3.54	\$2.88
Transportation	Cost per mile	\$2.28	\$2.95	\$3.84
	Cost per rider	NR	\$1,037	\$1,198

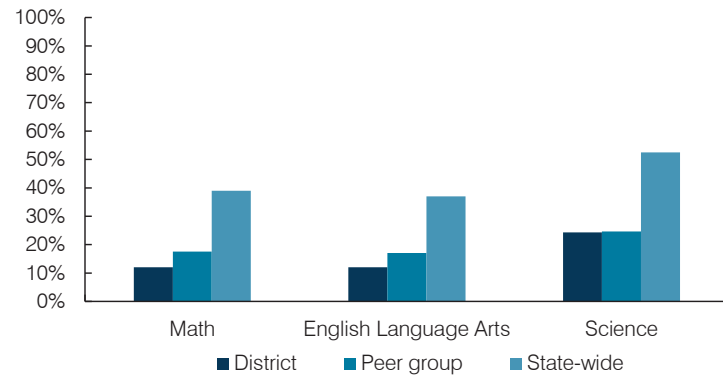
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 5,771	\$ 6,536	\$ 4,541	\$ 4,377
Administration	2,656	2,685	1,102	844
Plant operations	2,295	2,265	1,289	977
Food service	679	720	396	422
Transportation	794	931	488	381
Student support	1,079	1,046	632	679
Instruction support	263	257	346	461
<b>Total operational</b>	<b>\$ 13,537</b>	<b>\$ 14,440</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 3,939	\$ 2,054	\$ 764	\$ 691
Equipment	732	601	536	424
Interest	100	1	221	236
Other	49	34	78	161
<b>Total nonoperational</b>	<b>\$ 4,820</b>	<b>\$ 2,690</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 18,357</b>	<b>\$ 17,130</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	92%	94%
Graduation rate (2016)	79%	79%	80%
Poverty rate (2016)	45%	43%	22%
Special education population	7%	12%	12%
Students per teacher	13.7	15.3	18.5
Average teacher salary	\$47,480	\$48,972	\$48,372
Amount from Prop 301	\$2,992	\$4,489	\$5,840
Average years of teacher experience	8.6	12.6	11.3
Percentage of teachers in first 3 years	23%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 9,821	\$ 10,981	\$ 3,999	\$ 1,318
State	6,721	6,649	4,066	3,831
Local	845	1,023	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,387</b>	<b>\$ 18,653</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,090	\$ 6,400	\$ 5,929
Amount from Prop 123	235	244	243
Prop 123 additional funding	49	51	49
Grants	2,981	2,674	1,751
Donations and tax credits	39	48	138

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,559	8,939	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

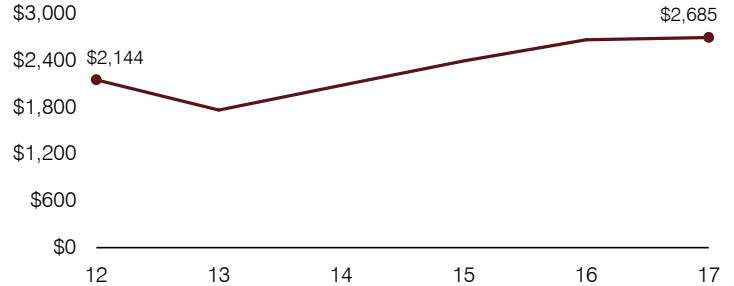
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	46.7	48.0	48.0	47.0	43.5	46.3	46.0	46.7	45.4	43.3	42.4	41.3	42.3	40.7	44.4	42.6	45.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

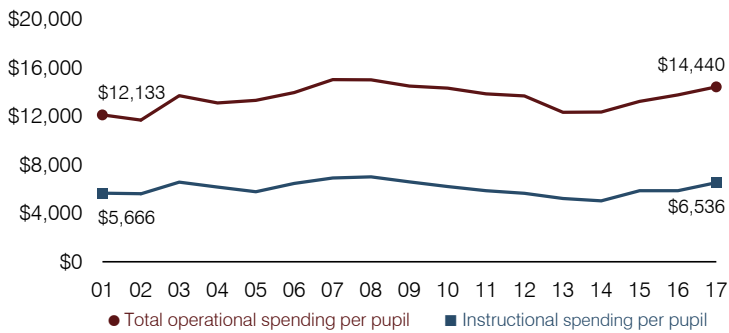
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 41.3 to 45.3 percent. Overall, as a percentage of total operational spending, plant operations and student support decreased substantially and transportation decreased, while administration increased.

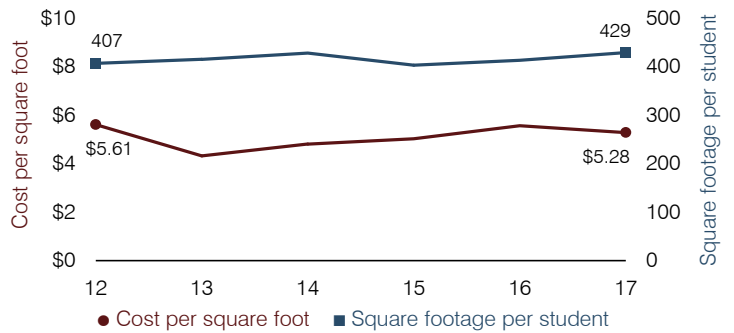
**Administrative cost per pupil**



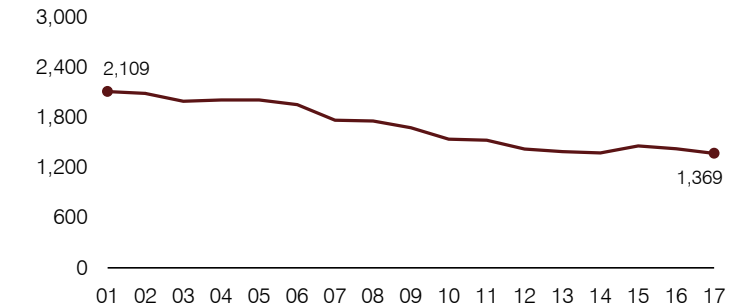
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



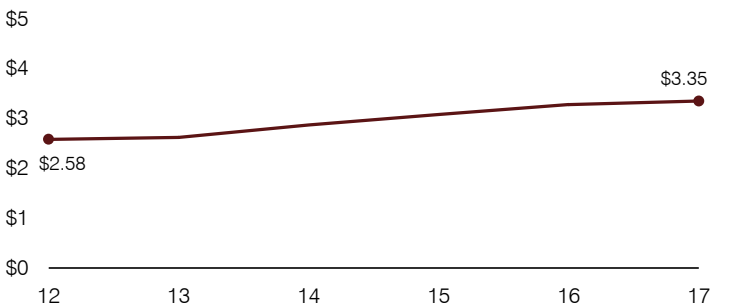
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



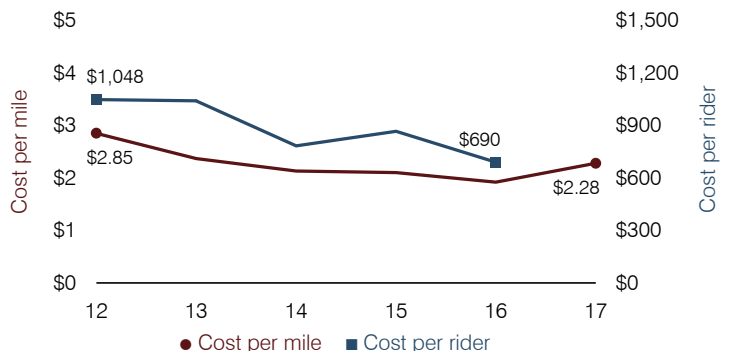
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 4

District size, location:

Small, Rural

Students attending:

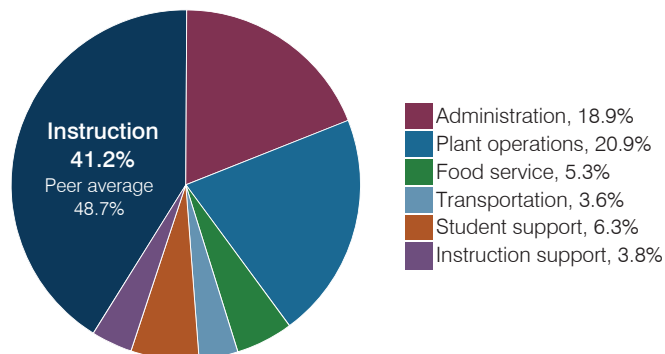
390

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	\$2,120	\$1,784	\$844
	Students per administrative position	35	44	67
Plant operations	Cost per square foot	\$8.28	\$4.85	\$6.30
	Square footage per student	284	348	155
Food service	Cost per meal	\$2.77	\$3.70	\$2.88
Transportation	Cost per mile	\$3.30	\$2.95	\$3.84
	Cost per rider	\$1,049	\$1,037	\$1,198

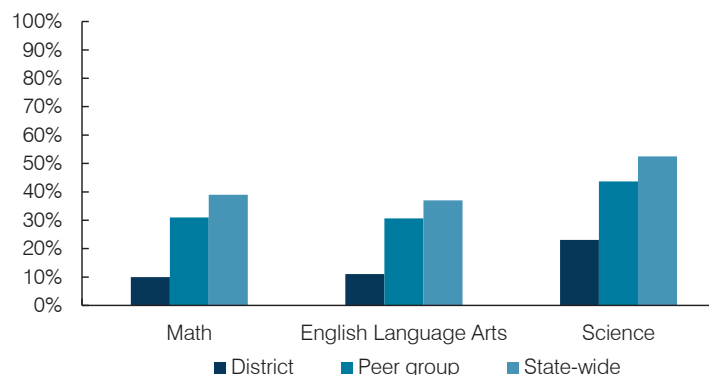
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,967	\$ 4,622	\$ 5,470	\$ 4,377
Administration	1,897	2,120	1,784	844
Plant operations	1,782	2,352	1,587	977
Food service	618	597	534	422
Transportation	428	406	571	381
Student support	759	704	642	679
Instruction support	620	431	423	461
<b>Total operational</b>	<b>\$ 11,071</b>	<b>\$ 11,232</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,195	\$ 787	\$ 437	\$ 691
Equipment	442	235	479	424
Interest	173	304	179	236
Other	0	1	45	161
<b>Total nonoperational</b>	<b>\$ 1,810</b>	<b>\$ 1,327</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,881</b>	<b>\$ 12,559</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	70%	85%	80%
Poverty rate (2016)	26%	24%	22%
Special education population	13%	13%	12%
Students per teacher	17.7	17.0	18.5
Average teacher salary	\$37,012	\$44,553	\$48,372
Amount from Prop 301	\$6,556	\$5,512	\$5,840
Average years of teacher experience	8.9	12.8	11.3
Percentage of teachers in first 3 years	45%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,802	\$ 2,007	\$ 2,411	\$ 1,318
State	2,028	957	3,824	3,831
Local	10,083	6,981	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,913</b>	<b>\$ 9,945</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,336	\$ 6,135	\$ 7,159	\$ 5,503
Amount from Prop 123	264	273	285	245
Prop 123 additional funding	53	56	57	46
Grants	3,522	2,474	1,876	1,185
Donations and tax credits	67	47	246	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	472	301	5 of 20
Voter-approved levy increases	1,788	1,266	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

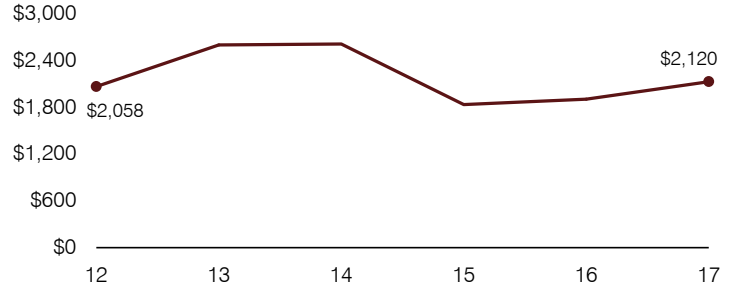
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.4	53.3	56.4	54.0	57.3	53.0	45.6	48.8	51.2	52.0	47.2	45.4	43.9	45.1	44.8	44.9	41.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

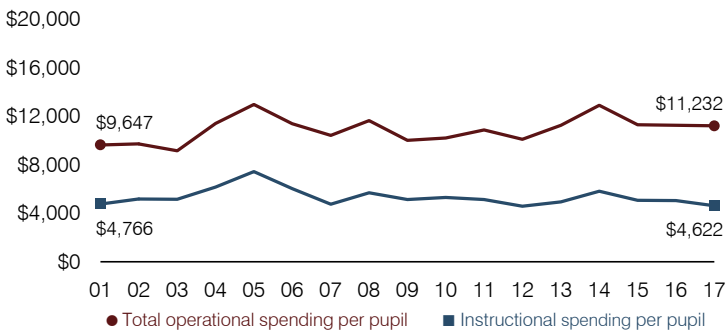
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 11 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 45.4 to 41.2 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and transportation and student support increased, while administration decreased substantially.

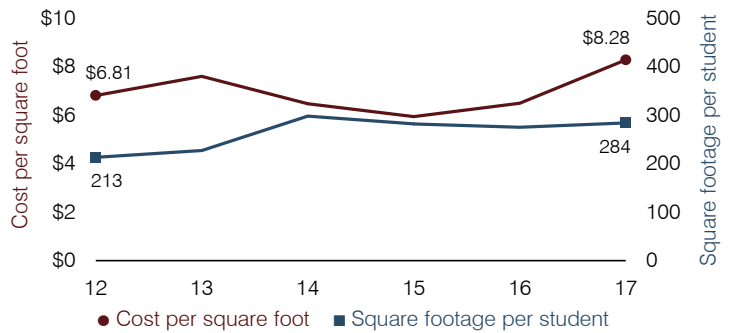
**Administrative cost per pupil**



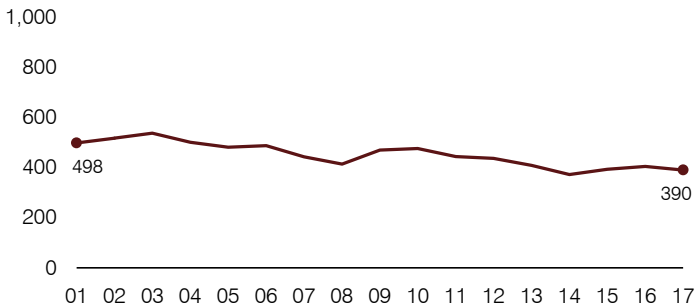
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



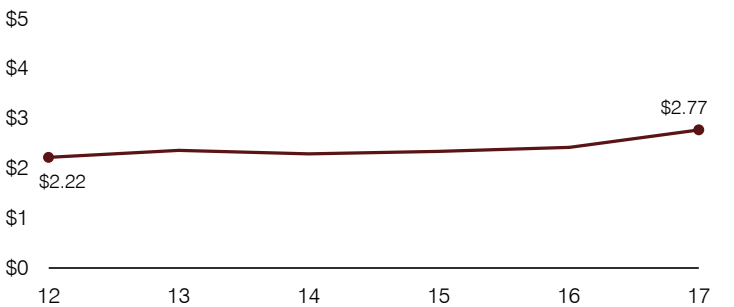
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



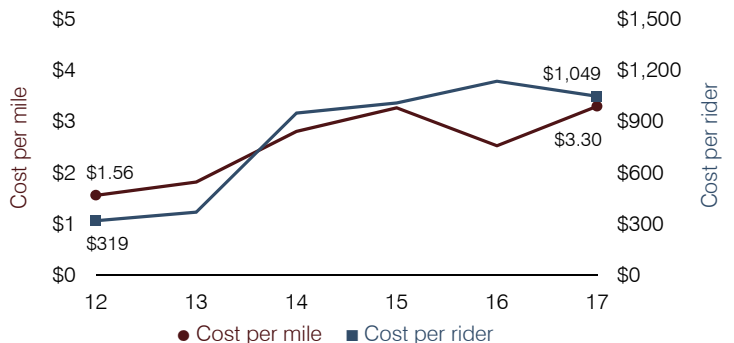
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Mixed election results
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

**Transportation costs per mile and per rider**



# Gilbert Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 1<sup>1</sup>

Legislative district(s): 12, 16, 17, 25, and 26

District size, location:

Very large, Suburb

Students attending:

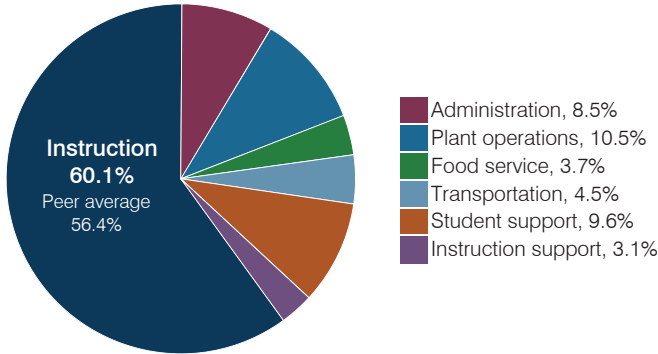
33,808

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	\$628	\$680	\$844
	Students per administrative position	85	80	67
Plant operations	Cost per square foot	\$5.46	\$6.15	\$6.30
	Square footage per student	143	147	155
Food service	Cost per meal	\$2.67	\$2.79	\$2.88
Transportation	Cost per mile	\$4.02	\$3.61	\$3.84
	Cost per rider	\$1,246	\$1,278	\$1,198

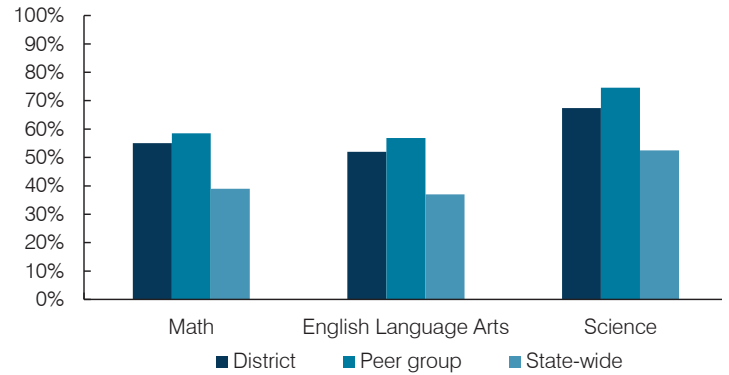
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,135	\$ 4,465	\$ 4,386	\$ 4,377
Administration	522	628	680	844
Plant operations	716	779	877	977
Food service	270	276	323	422
Transportation	296	335	341	381
Student support	639	708	679	679
Instruction support	233	232	358	461
<b>Total operational</b>	<b>\$ 6,811</b>	<b>\$ 7,423</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 65	\$ 182	\$ 651	\$ 691
Equipment	334	470	393	424
Interest	69	69	223	236
Other	249	219	209	161
<b>Total nonoperational</b>	<b>\$ 717</b>	<b>\$ 940</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,528</b>	<b>\$ 8,363</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2016)	93%	93%	80%
Poverty rate (2016)	8%	7%	22%
Special education population	11%	11%	12%
Students per teacher	17.8	18.3	18.5
Average teacher salary	\$51,125	\$44,253	\$48,372
Amount from Prop 301	\$5,508	\$5,557	\$5,840
Average years of teacher experience	11.9	11.2	11.3
Percentage of teachers in first 3 years	13%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 462	\$ 429	\$ 885	\$ 1,318
State	4,085	3,951	3,394	3,831
Local	3,788	4,340	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,335</b>	<b>\$ 8,720</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,565	\$ 5,498	\$ 5,387
Amount from Prop 123	247	245	241
Prop 123 additional funding	48	47	46
Grants	468	442	901
Donations and tax credits	112	109	98

#### Select revenues from less common sources

	District	Peer average	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	550	1,059	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

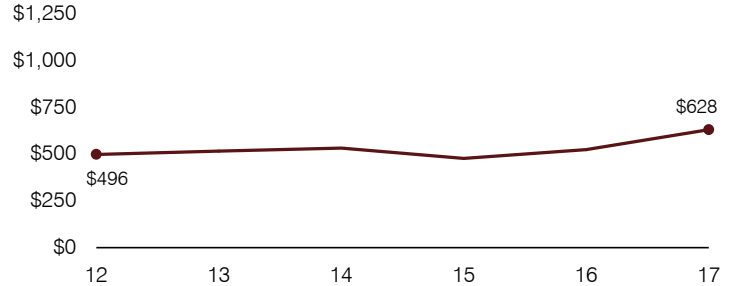
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	63.4	62.3	64.5	64.3	63.0	63.3	63.0	63.2	62.7	62.0	59.9	60.1	60.7	61.2	61.3	60.7	60.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

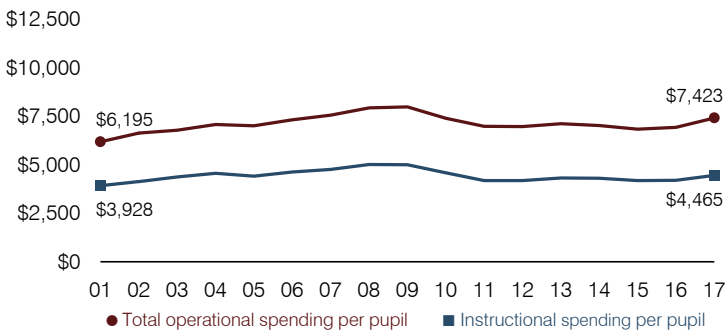
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction was fairly stable and was 60.1 percent in both fiscal years 2012 and 2017. Overall, as a percentage of total operational spending, plant operations decreased, while administration and student support increased slightly. Most other noninstructional areas remained stable.

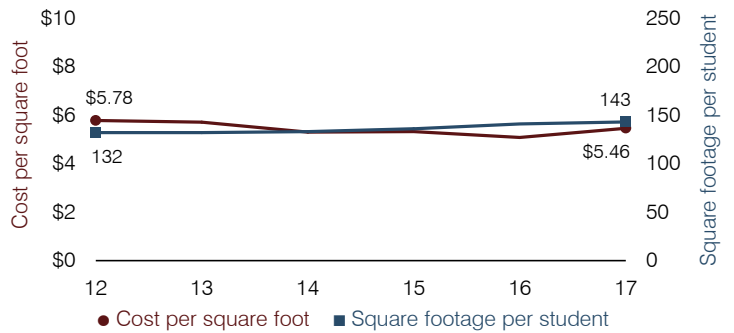
**Administrative cost per pupil**



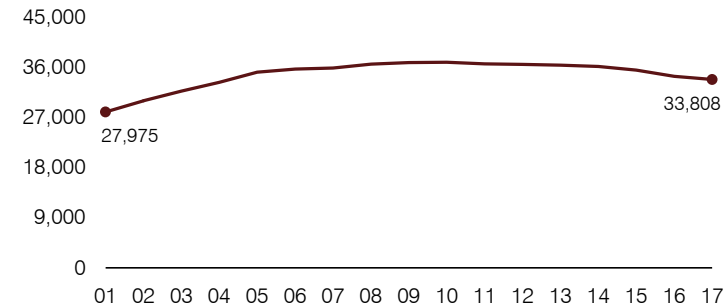
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



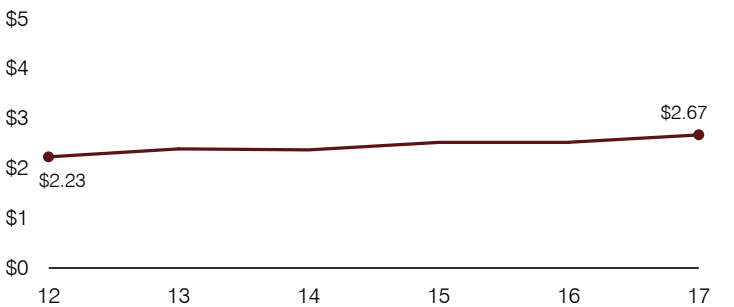
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Moderate**

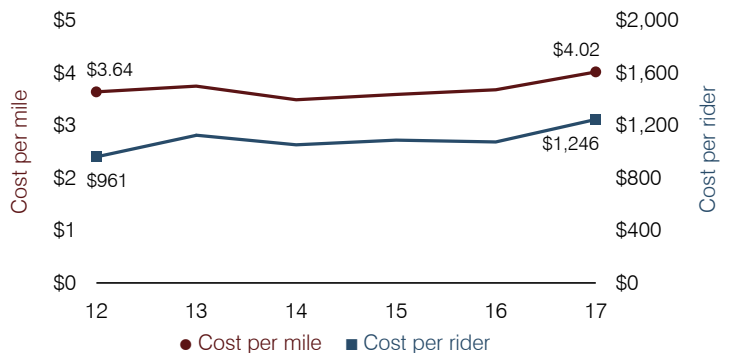
Measure: 2015 through 2017

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	3.1%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant



**Transportation costs per mile and per rider**



# Glendale Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 14<sup>1</sup>

Legislative district(s): 20, 29, and 30

District size, location:

Large, City

Students attending:

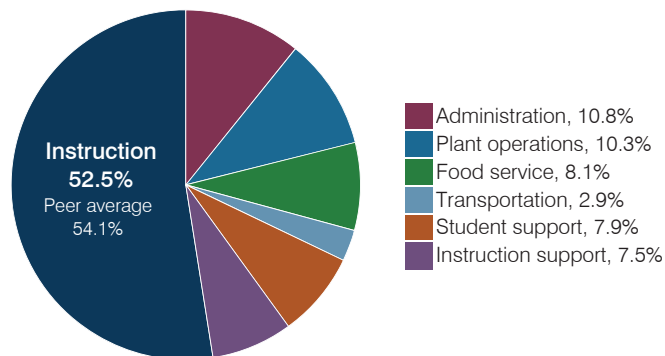
12,535

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	\$808	\$796	\$844
	Students per administrative position	74	75	67
Plant operations	Cost per square foot	\$6.86	\$6.23	\$6.30
	Square footage per student	112	135	155
Food service	Cost per meal	\$2.74	\$2.77	\$2.88
Transportation	Cost per mile	\$6.68	\$6.81	\$3.84
	Cost per rider	\$825	\$942	\$1,198

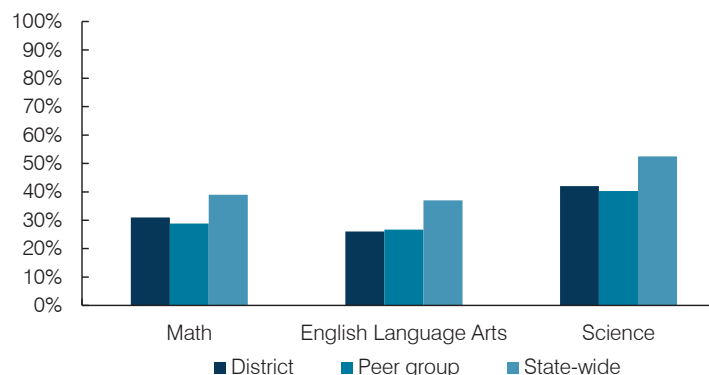
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,727	\$ 3,943	\$ 4,304	\$ 4,377
Administration	825	808	796	844
Plant operations	710	769	837	977
Food service	604	611	566	422
Transportation	211	221	303	381
Student support	553	596	671	679
Instruction support	525	560	511	461
<b>Total operational</b>	<b>\$ 7,155</b>	<b>\$ 7,508</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 278	\$ 452	\$ 499	\$ 691
Equipment	309	394	357	424
Interest	86	94	361	236
Other	50	57	168	161
<b>Total nonoperational</b>	<b>\$ 723</b>	<b>\$ 997</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,878</b>	<b>\$ 8,505</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	36%	35%	22%
Special education population	11%	12%	12%
Students per teacher	18.5	18.1	18.5
Average teacher salary	\$41,254	\$45,606	\$48,372
Amount from Prop 301	\$5,091	\$5,189	\$5,840
Average years of teacher experience	8.1	8.5	11.3
Percentage of teachers in first 3 years	37%	32%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,635	\$ 1,639	\$ 1,522	\$ 1,318
State	4,553	4,858	4,236	3,831
Local	1,668	1,782	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,856</b>	<b>\$ 8,279</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,852	\$ 5,076	\$ 5,133
Amount from Prop 123	227	237	235
Prop 123 additional funding	43	44	46
Grants	1,684	1,796	1,543
Donations and tax credits	15	14	45

#### Select revenues from less common sources

	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	876	896	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

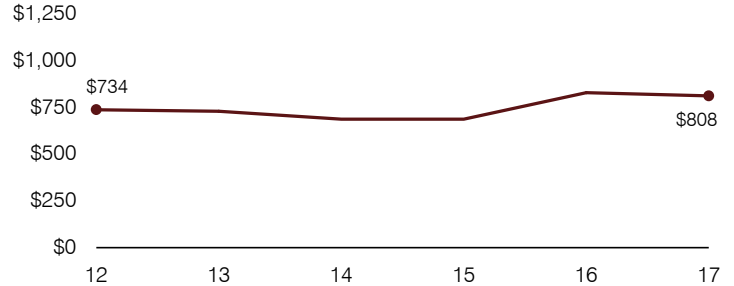
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	62.9	59.3	59.1	58.3	55.2	56.3	56.8	56.5	57.1	55.6	54.8	55.8	54.6	52.9	53.9	52.1	52.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

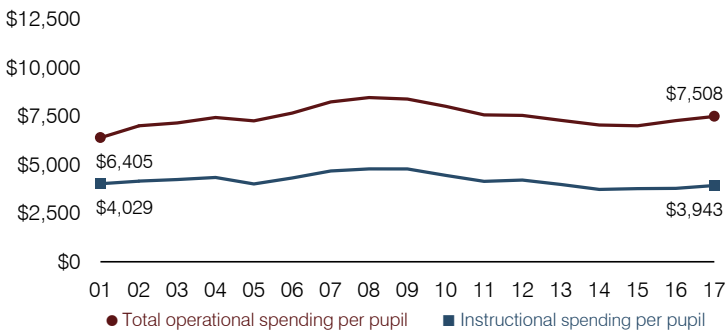
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 55.8 to 52.5 percent. As a percentage of total operational spending, student support increased substantially and overall food service increased slightly. Most other noninstructional areas remained stable.

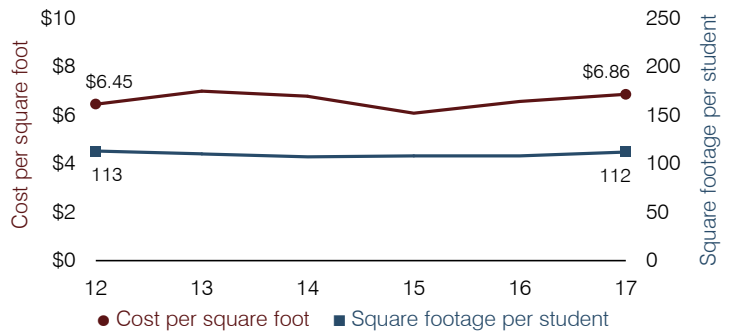
**Administrative cost per pupil**



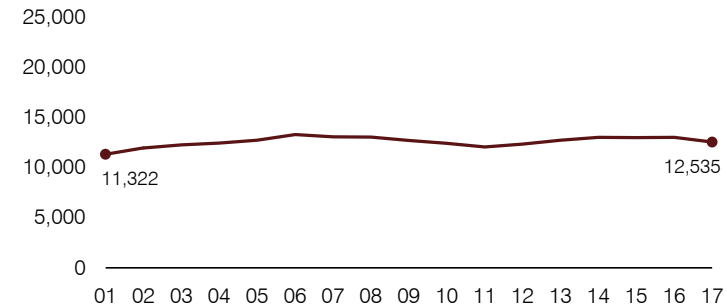
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



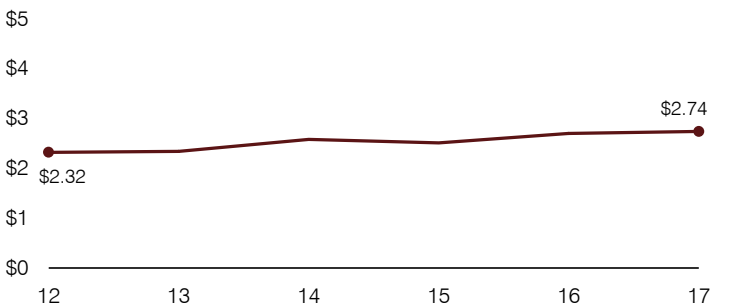
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



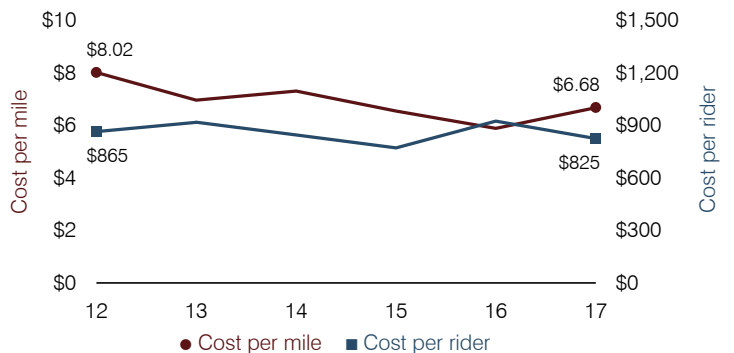
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 20, 24, 28, 29, and 30

District size, location:

Large, City

Students attending:

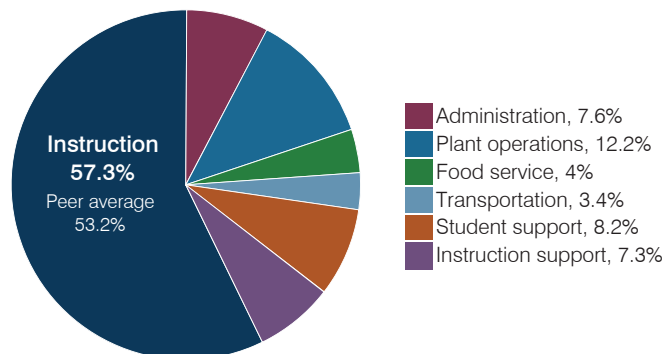
15,552

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	\$627	\$763	\$844
	Students per administrative position	72	67	67
Plant operations	Cost per square foot	\$6.66	\$6.41	\$6.30
	Square footage per student	153	148	155
Food service	Cost per meal	\$2.92	\$2.98	\$2.88
Transportation	Cost per mile	\$5.36	\$4.15	\$3.84
	Cost per rider	\$2,370	\$1,809	\$1,198

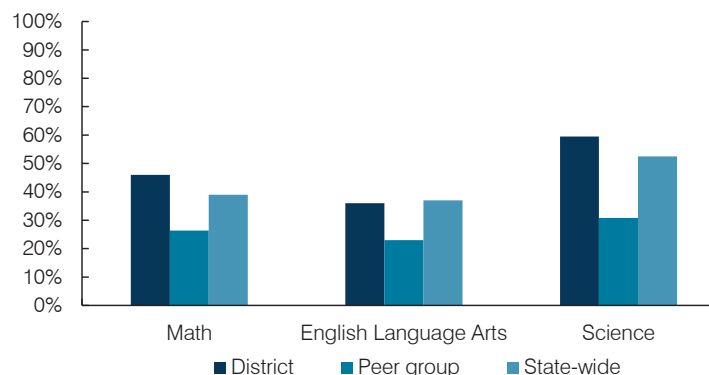
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,523	\$ 4,756	\$ 4,035	\$ 4,377
Administration	611	627	763	844
Plant operations	1,044	1,017	941	977
Food service	357	335	348	422
Transportation	277	280	383	381
Student support	645	680	622	679
Instruction support	604	603	501	461
<b>Total operational</b>	<b>\$ 8,061</b>	<b>\$ 8,298</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 756	\$ 1,241	\$ 761	\$ 691
Equipment	292	741	527	424
Interest	268	269	295	236
Other	53	44	145	161
<b>Total nonoperational</b>	<b>\$ 1,369</b>	<b>\$ 2,295</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,430</b>	<b>\$ 10,593</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	91%	88%	80%
Poverty rate (2016)	27%	29%	22%
Special education population	12%	10%	12%
Students per teacher	21.2	21.6	18.5
Average teacher salary	\$58,687	\$57,269	\$48,372
Amount from Prop 301	\$6,641	\$7,589	\$5,840
Average years of teacher experience	12.7	11.8	11.3
Percentage of teachers in first 3 years	9%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,177	\$ 1,224	\$ 896	\$ 1,318
State	4,141	4,204	3,579	3,831
Local	4,421	4,684	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,739</b>	<b>\$ 10,112</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,443	\$ 5,502	\$ 5,436	\$ 5,503
Amount from Prop 123	249	249	242	245
Prop 123 additional funding	50	50	47	46
Grants	1,256	1,242	943	1,185
Donations and tax credits	61	67	98	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 402	\$ 394	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,768	1,802	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

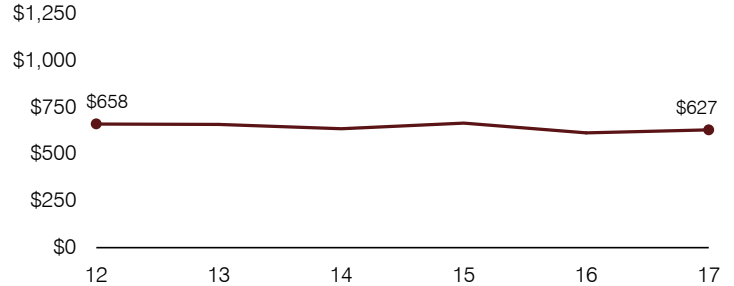
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.3	59.1	59.7	60.1	59.4	59.8	59.5	58.5	58.6	57.4	56.5	56.2	56.3	56.7	55.8	56.1	57.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

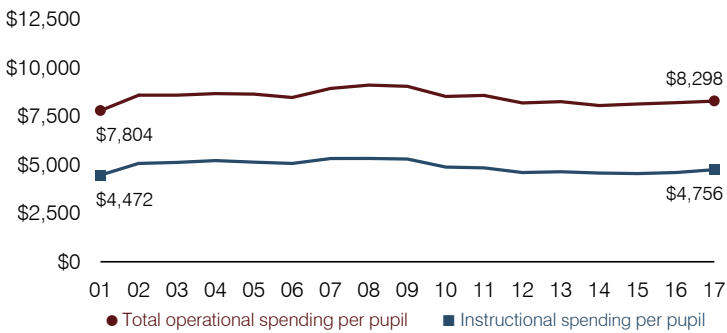
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction increased overall from 56.2 to 57.3 percent. As a percentage of total operational spending, plant operations decreased substantially and administration decreased, while instruction support increased and student support increased slightly. Other noninstructional areas remained stable.

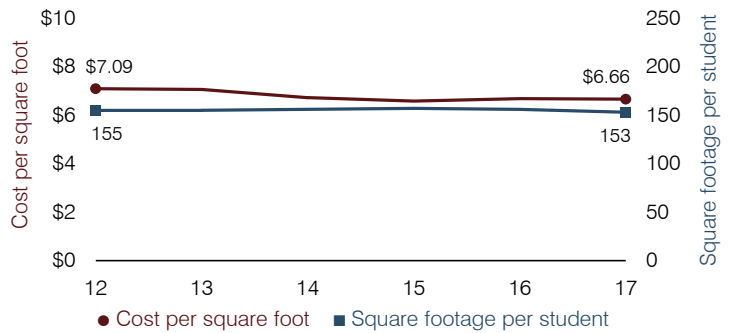
**Administrative cost per pupil**



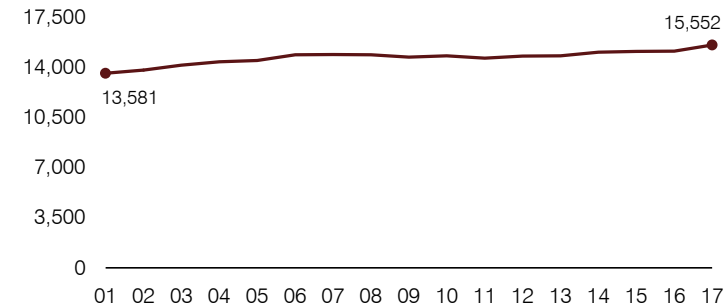
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



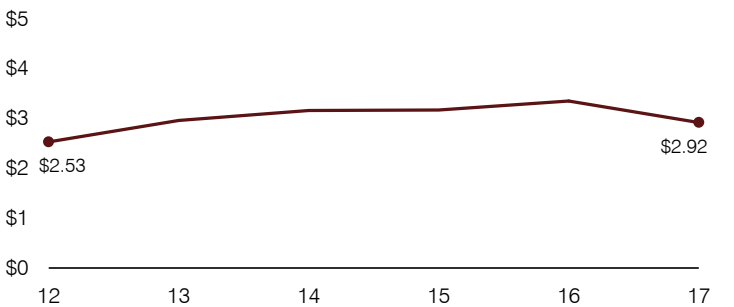
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



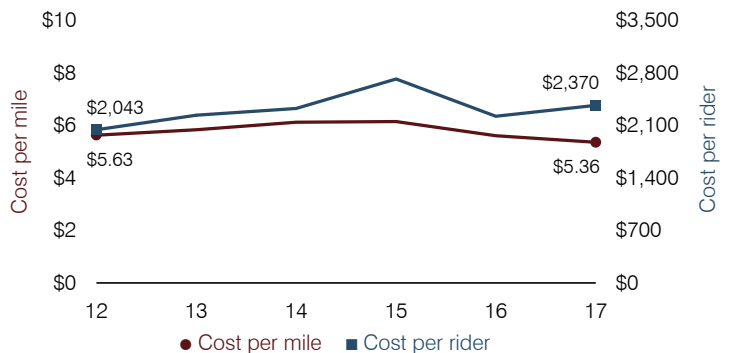
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	4.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

**Transportation costs per mile and per rider**



# Globe Unified School District

Gila County

Efficiency peer groups 5 and T-6, Achievement peer group 5<sup>1</sup>

Legislative district(s): 8

District size, location:

Medium, Town

Students attending:

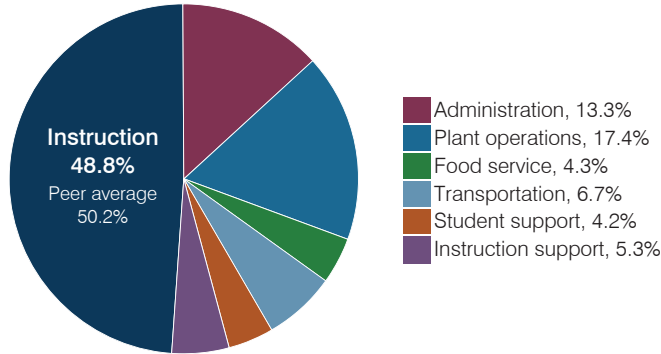
1,581

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	\$1,044	\$1,102	\$844
	Students per administrative position	61	53	67
Plant operations	Cost per square foot	\$6.40	\$5.20	\$6.30
	Square footage per student	213	263	155
Food service	Cost per meal	\$3.34	\$3.54	\$2.88
Transportation	Cost per mile	\$4.46	\$3.94	\$3.84
	Cost per rider	\$930	\$728	\$1,198

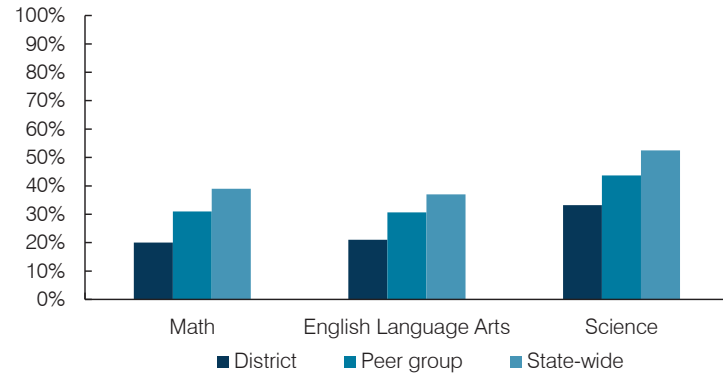
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,712	\$ 3,828	\$ 4,541	\$ 4,377
Administration	1,093	1,044	1,102	844
Plant operations	1,140	1,363	1,289	977
Food service	361	341	396	422
Transportation	555	525	488	381
Student support	267	329	632	679
Instruction support	320	416	346	461
<b>Total operational</b>	<b>\$ 7,448</b>	<b>\$ 7,846</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 211	\$ 72	\$ 764	\$ 691
Equipment	600	531	536	424
Interest	0	0	221	236
Other	62	82	78	161
<b>Total nonoperational</b>	<b>\$ 873</b>	<b>\$ 685</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,321</b>	<b>\$ 8,531</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2016)	89%	85%	80%
Poverty rate (2016)	26%	24%	22%
Special education population	13%	13%	12%
Students per teacher	18.3	17.0	18.5
Average teacher salary	\$41,930	\$44,553	\$48,372
Amount from Prop 301	\$5,238	\$5,512	\$5,840
Average years of teacher experience	14.5	12.8	11.3
Percentage of teachers in first 3 years	15%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,202	\$ 2,340	\$ 3,999	\$ 1,318
State	4,982	4,822	4,066	3,831
Local	1,990	1,992	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,174</b>	<b>\$ 9,154</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,567	\$ 5,638	\$ 5,929	\$ 5,503
Amount from Prop 123	241	242	243	245
Prop 123 additional funding	49	49	49	46
Grants	1,727	1,785	1,751	1,185
Donations and tax credits	50	67	138	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	798	621	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

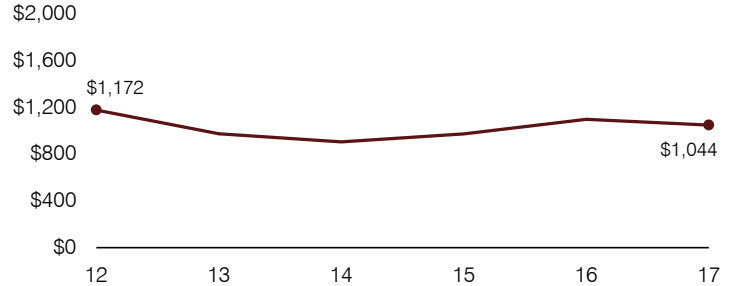
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.1	58.5	59.0	58.1	59.4	57.8	57.0	53.7	54.7	48.9	45.1	46.3	50.0	50.7	48.7	49.8	48.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

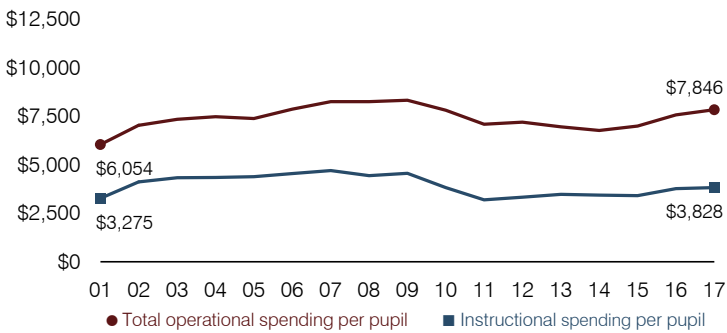
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 46.3 to 48.8 percent. Overall, as a percentage of total operational spending, administration decreased substantially and food service decreased, while plant operations increased substantially and instruction support increased.

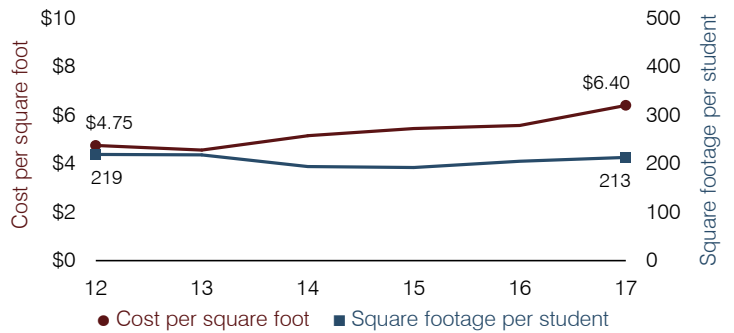
**Administrative cost per pupil**



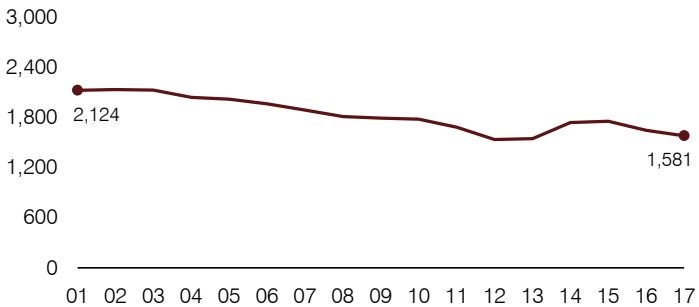
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



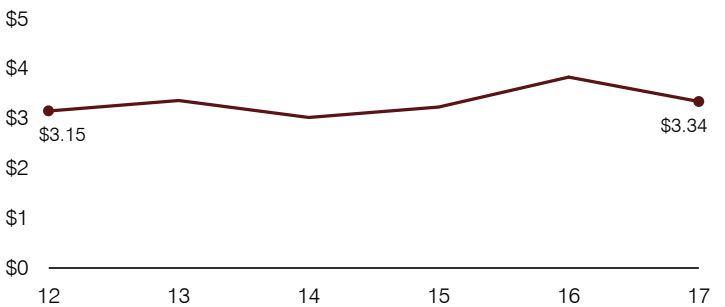
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

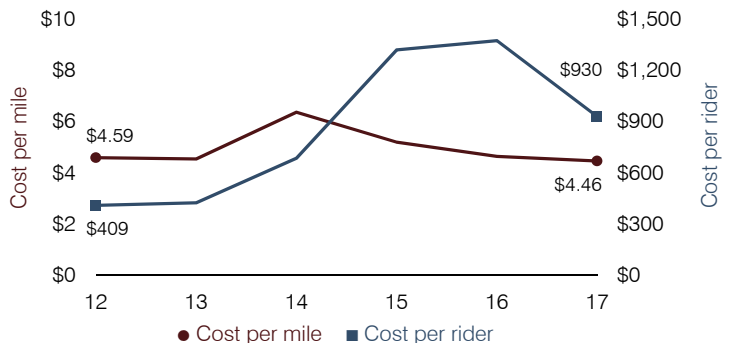
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Grand Canyon Unified School District

Coconino County

Efficiency peer groups 6 and T-8, Achievement peer group 5<sup>1</sup>

Legislative district(s): 6

District size, location:

Small, Rural

Students attending:

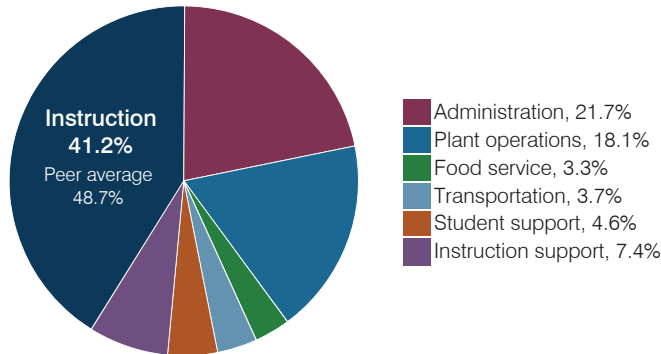
274

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	\$3,632	\$1,784	\$844
	Students per administrative position	34	44	67
Plant operations	Cost per square foot	\$10.79	\$4.85	\$6.30
	Square footage per student	280	348	155
Food service	Cost per meal	\$5.60	\$3.70	\$2.88
Transportation	Cost per mile	\$2.76	\$2.95	\$3.84
	Cost per rider	\$1,298	\$1,037	\$1,198

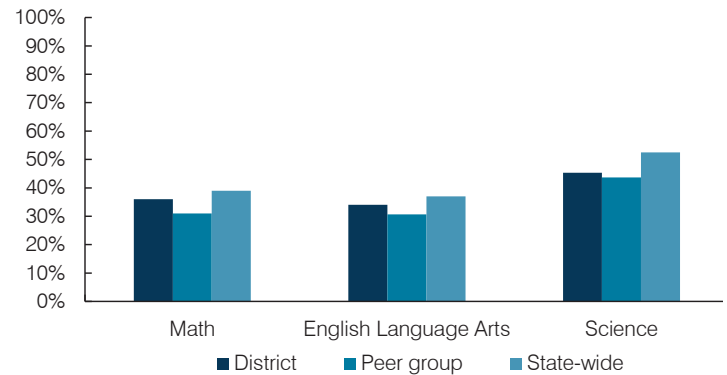
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,439	\$ 6,881	\$ 5,470	\$ 4,377
Administration	3,041	3,632	1,784	844
Plant operations	2,787	3,024	1,587	977
Food service	425	555	534	422
Transportation	483	621	571	381
Student support	699	760	642	679
Instruction support	889	1,236	423	461
<b>Total operational</b>	<b>\$ 14,763</b>	<b>\$ 16,709</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 48	\$ 0	\$ 437	\$ 691
Equipment	1,204	642	479	424
Interest	112	103	179	236
Other	153	168	45	161
<b>Total nonoperational</b>	<b>\$ 1,517</b>	<b>\$ 913</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,280</b>	<b>\$ 17,622</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	95%	85%	80%
Poverty rate (2016)	26%	24%	22%
Special education population	18%	13%	12%
Students per teacher	11.0	17.0	18.5
Average teacher salary	\$46,488	\$44,553	\$48,372
Amount from Prop 301	\$4,437	\$5,512	\$5,840
Average years of teacher experience	13.3	12.8	11.3
Percentage of teachers in first 3 years	13%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 6,119	\$ 2,358	\$ 2,411	\$ 1,318
State	3,723	4,740	3,824	3,831
Local	10,269	11,337	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 20,111</b>	<b>\$ 18,435</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,781	\$ 7,064	\$ 7,159
Amount from Prop 123	287	297	285
Prop 123 additional funding	60	61	57
Grants	2,140	873	1,876
Donations and tax credits	373	336	246

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	3,572	3,651	4 of 20
Federal impact aid	4,022	1,505	5 of 20
Voter-approved levy increases	589	650	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	41.2

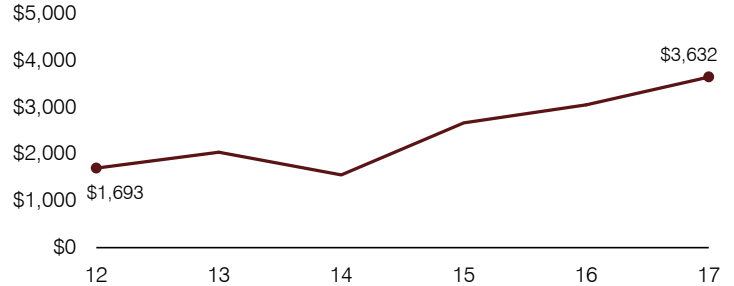
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

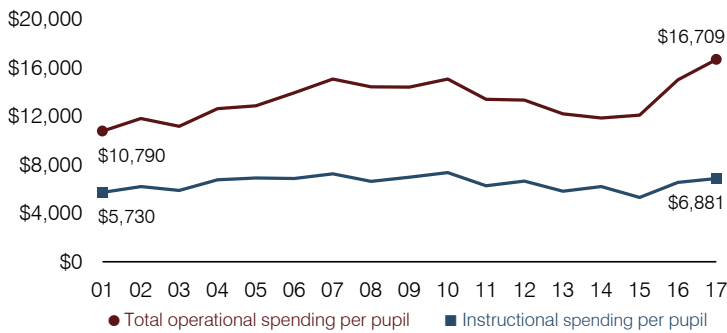
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 25 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 50 to 41.2 percent. Overall, as a percentage of total operational spending, administration and instruction support increased substantially and transportation increased slightly, while plant operations decreased substantially.

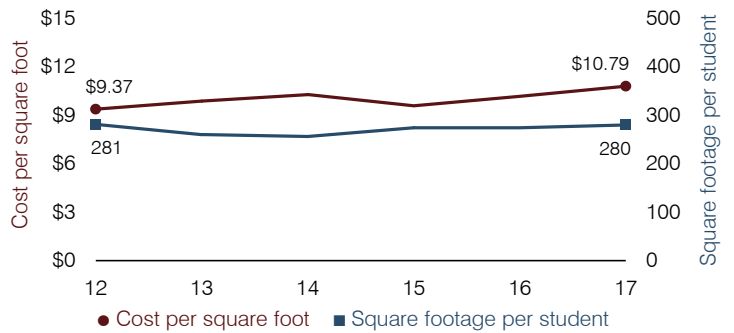
### Administrative cost per pupil



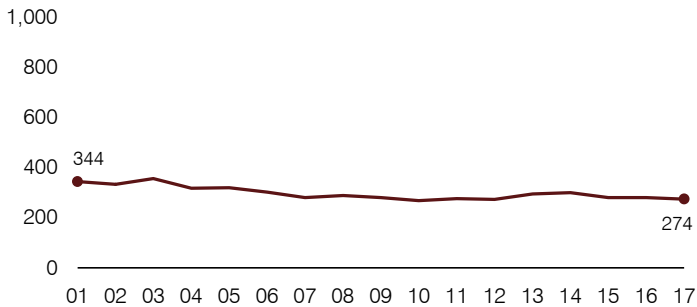
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



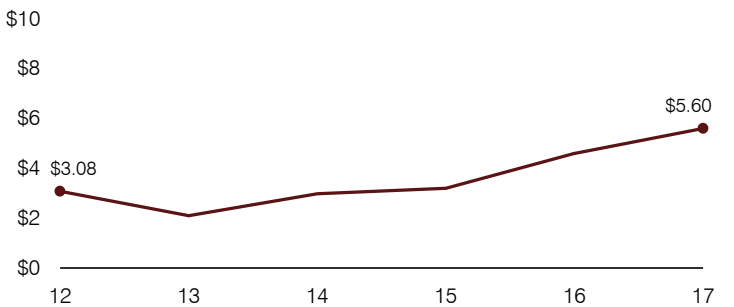
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

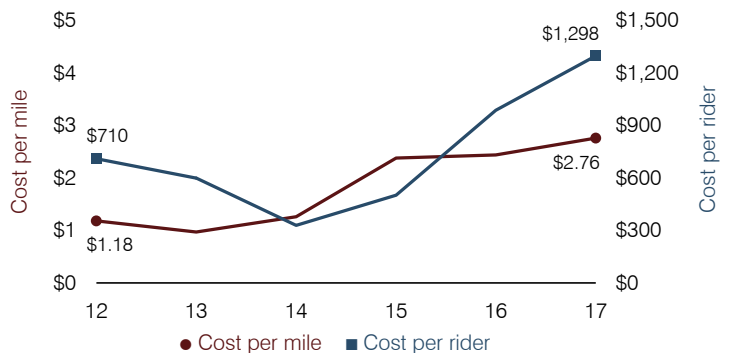
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and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

Low

Moderate

High

### Transportation costs per mile and per rider



# Hackberry Elementary School District

Mohave County

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

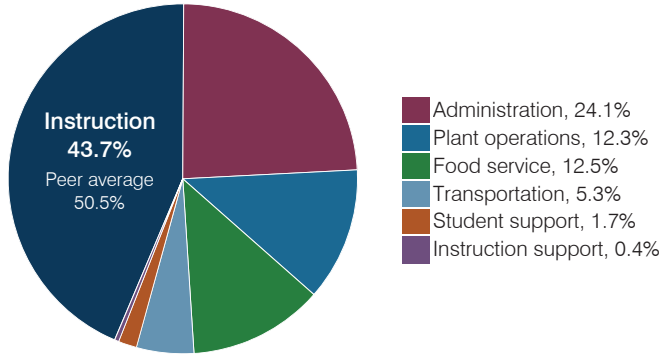
41

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

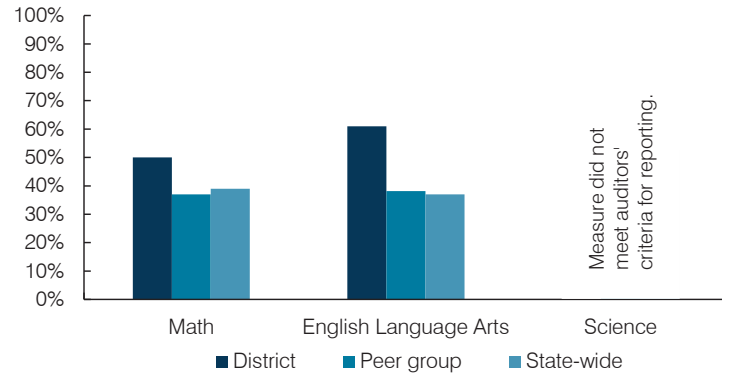
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,811	\$3,137	\$844
	Students per administrative position	14	32	67
Plant operations	Cost per square foot	\$5.77	\$6.96	\$6.30
	Square footage per student	427	412	155
Food service	Cost per meal	\$12.89	\$5.79	\$2.88
Transportation	Cost per mile	\$6.88	\$1.87	\$3.84
	Cost per rider	\$2,378	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,012	\$ 8,732	\$ 8,613	\$ 4,377
Administration	5,799	4,811	3,137	844
Plant operations	3,355	2,466	2,644	977
Food service	1,341	2,496	1,000	422
Transportation	1,003	1,052	961	381
Student support	317	330	601	679
Instruction support	104	85	498	461
<b>Total operational</b>	<b>\$ 20,931</b>	<b>\$ 19,972</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 6,577	\$ 0	\$ 1,161	\$ 691
Equipment	851	565	735	424
Interest	7	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 7,435</b>	<b>\$ 565</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 28,366</b>	<b>\$ 20,537</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	19%	19%	22%
Special education population	13%	14%	12%
Students per teacher	10.2	13.3	18.5
Average teacher salary	\$47,943	\$44,961	\$48,372
Amount from Prop 301	\$4,064	\$4,257	\$5,840
Average years of teacher experience	21.3	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,156	\$ 2,708	\$ 2,908	\$ 1,318
State	8,774	2,304	5,692	3,831
Local	15,131	16,002	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 27,061</b>	<b>\$ 21,014</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 9,763	\$ 9,554	\$ 9,932	\$ 5,503
Amount from Prop 123	389	394	315	245
Prop 123 additional funding	53	51	57	46
Grants	9,736	2,708	2,701	1,185
Donations and tax credits	89	35	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	11,493	10,524	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	43.7

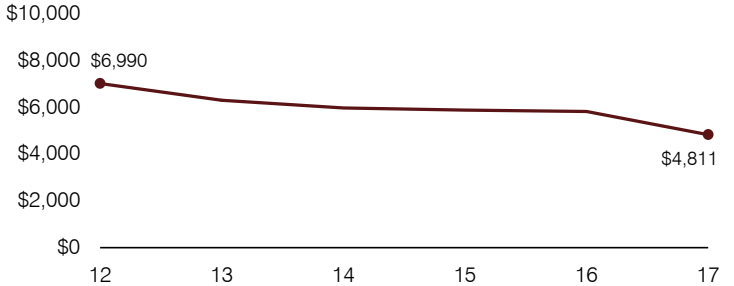
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

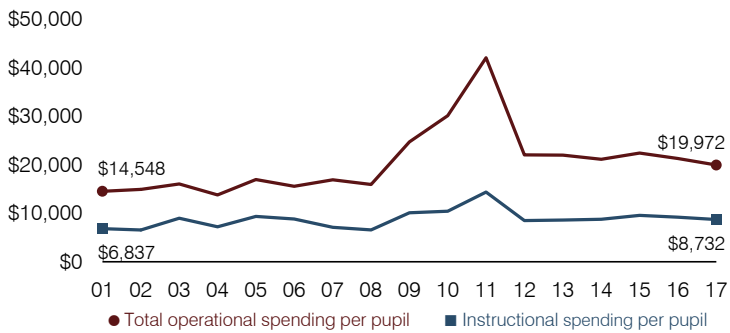
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent on instruction increased from 38.5 to 43.7 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially, while food service increased substantially.

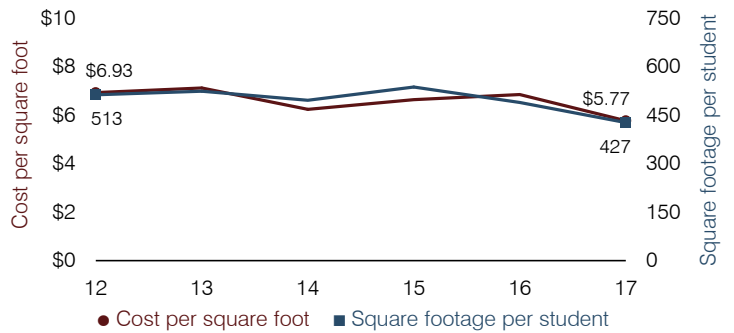
### Administrative cost per pupil



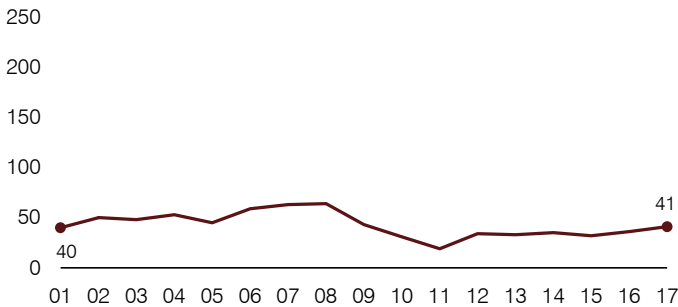
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



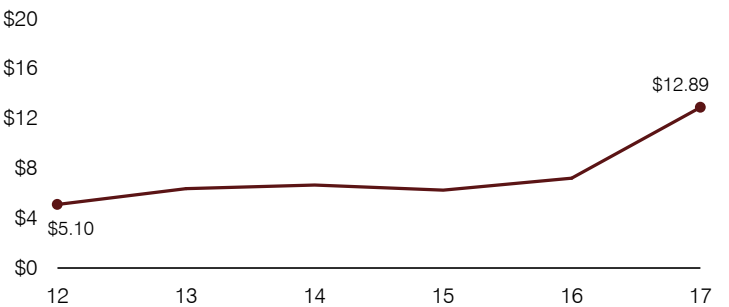
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: **Low**

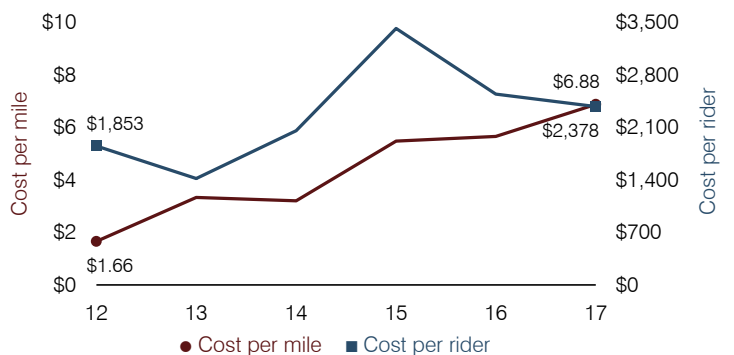
Measure: 2015 through 2017

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	20.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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### 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<sup>1</sup>

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

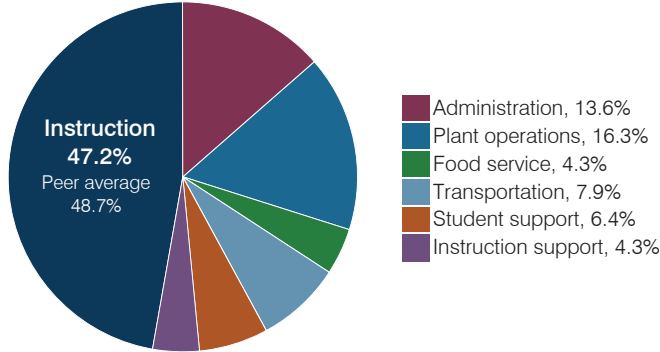
263

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	\$1,896	\$1,784	\$844
	Students per administrative position	38	44	67
Plant operations	Cost per square foot	\$3.58	\$4.85	\$6.30
	Square footage per student	637	348	155
Food service	Cost per meal	\$3.26	\$3.70	\$2.88
Transportation	Cost per mile	\$3.72	\$2.60	\$3.84
	Cost per rider	\$2,218	\$1,363	\$1,198

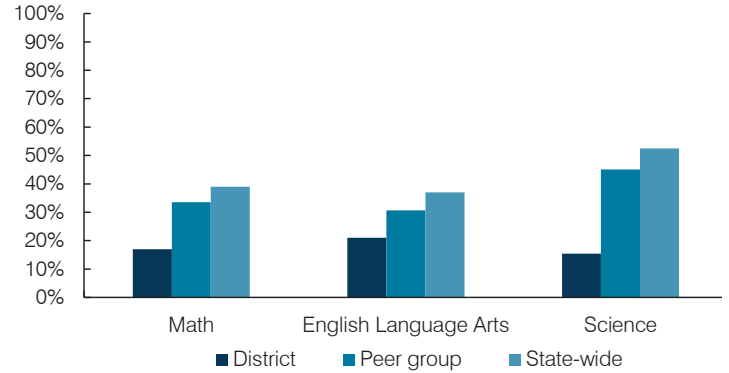
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,937	\$ 6,612	\$ 5,470	\$ 4,377
Administration	1,640	1,896	1,784	844
Plant operations	2,177	2,279	1,587	977
Food service	537	606	534	422
Transportation	813	1,103	571	381
Student support	797	900	642	679
Instruction support	444	604	423	461
<b>Total operational</b>	<b>\$ 11,345</b>	<b>\$ 14,000</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 620	\$ 307	\$ 437	\$ 691
Equipment	767	721	479	424
Interest	18	44	179	236
Other	41	19	45	161
<b>Total nonoperational</b>	<b>\$ 1,446</b>	<b>\$ 1,091</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,791</b>	<b>\$ 15,091</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	88%	84%	80%
Poverty rate (2016)	29%	32%	22%
Special education population	15%	14%	12%
Students per teacher	13.2	16.4	18.5
Average teacher salary	\$47,900	\$44,227	\$48,372
Amount from Prop 301	\$5,868	\$5,336	\$5,840
Average years of teacher experience	20.0	12.6	11.3
Percentage of teachers in first 3 years	11%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,706	\$ 1,658	\$ 2,411	\$ 1,318
State	6,671	4,352	3,824	3,831
Local	4,831	10,613	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,208</b>	<b>\$ 16,623</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,979	\$ 7,134	\$ 7,159
Amount from Prop 123	259	265	285
Prop 123 additional funding	55	55	57
Grants	2,395	1,870	1,876
Donations and tax credits	75	39	246

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	959	5,506	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	0	25	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	47.2

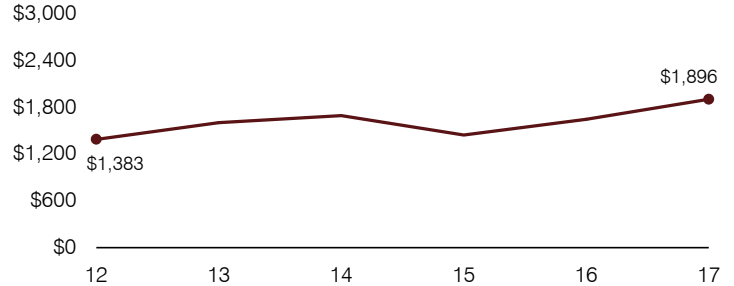
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

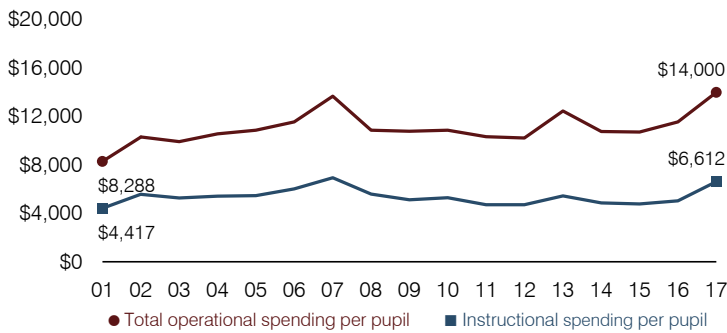
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 17 percent, which contributed to the 37 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 46.1 to 47.2 percent. Overall, as a percentage of total operational spending, plant operations and food service decreased, while transportation increased substantially.

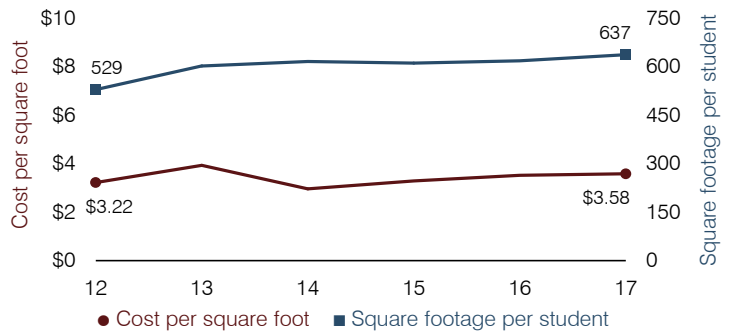
### Administrative cost per pupil



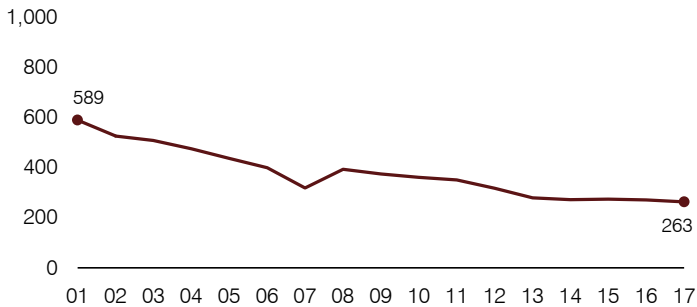
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



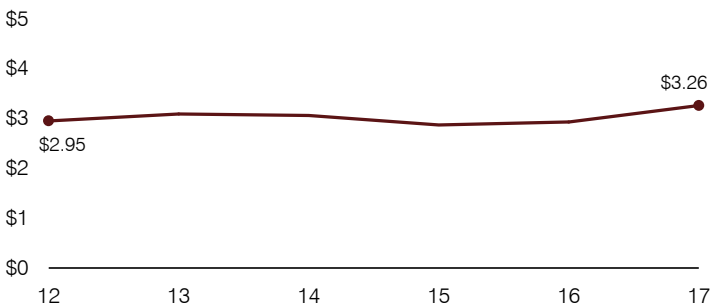
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Moderate

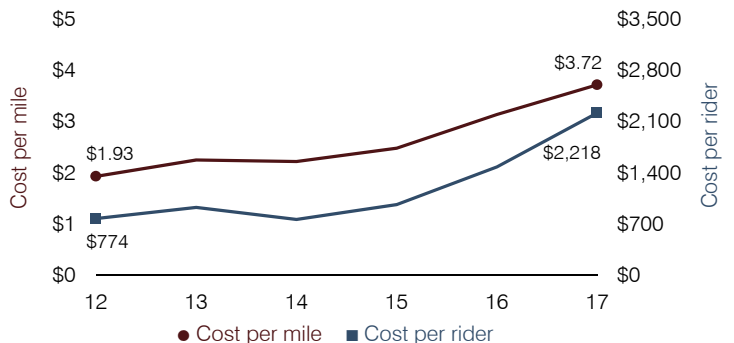
Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### 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<sup>1</sup>

Legislative district(s): 6

District size, location:

Small, Rural

Students attending:

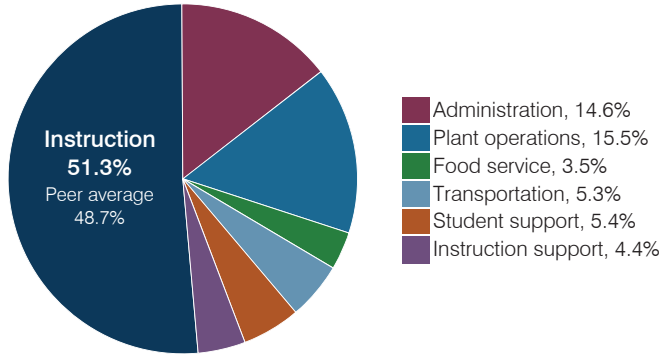
456

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	\$1,445	\$1,784	\$844
	Students per administrative position	47	44	67
Plant operations	Cost per square foot	\$4.37	\$4.85	\$6.30
	Square footage per student	351	348	155
Food service	Cost per meal	\$4.29	\$3.70	\$2.88
Transportation	Cost per mile	\$1.76	\$2.60	\$3.84
	Cost per rider	\$600	\$1,363	\$1,198

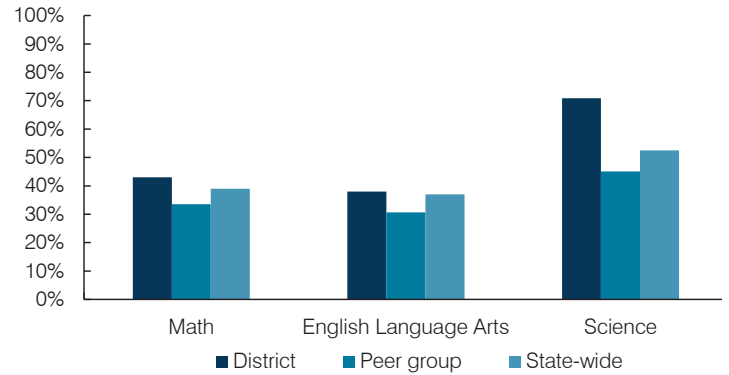
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,017	\$ 5,070	\$ 5,470	\$ 4,377
Administration	1,348	1,445	1,784	844
Plant operations	1,649	1,534	1,587	977
Food service	362	347	534	422
Transportation	521	518	571	381
Student support	548	537	642	679
Instruction support	330	438	423	461
<b>Total operational</b>	<b>\$ 9,775</b>	<b>\$ 9,889</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 41	\$ 212	\$ 437	\$ 691
Equipment	390	544	479	424
Interest	942	1,061	179	236
Other	40	48	45	161
<b>Total nonoperational</b>	<b>\$ 1,413</b>	<b>\$ 1,865</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,188</b>	<b>\$ 11,754</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	93%	84%	80%
Poverty rate (2016)	28%	32%	22%
Special education population	12%	14%	12%
Students per teacher	14.8	16.4	18.5
Average teacher salary	\$42,665	\$44,227	\$48,372
Amount from Prop 301	\$5,256	\$5,336	\$5,840
Average years of teacher experience	14.8	12.6	11.3
Percentage of teachers in first 3 years	10%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,743	\$ 628	\$ 2,411	\$ 1,318
State	2,463	2,563	3,824	3,831
Local	8,169	8,245	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,375</b>	<b>\$ 11,436</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,235	\$ 7,140	\$ 7,159	\$ 5,503
Amount from Prop 123	286	284	285	245
Prop 123 additional funding	55	55	57	46
Grants	1,767	652	1,876	1,185
Donations and tax credits	201	81	246	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,603	1,824	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	51.3

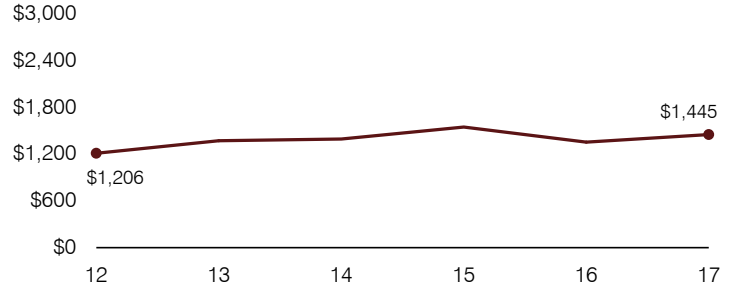
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

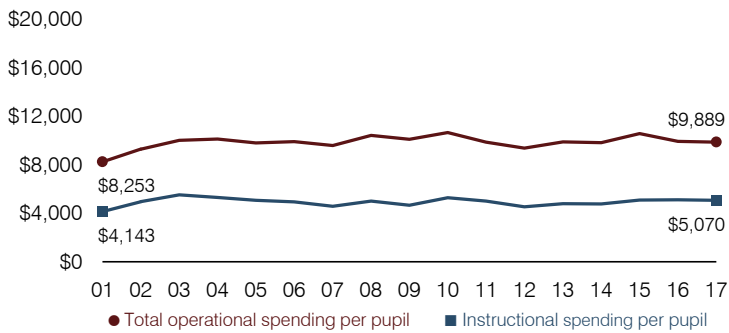
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction increased from 48.4 to 51.3 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and transportation decreased slightly, while administration increased slightly. Most other noninstructional areas remained stable.

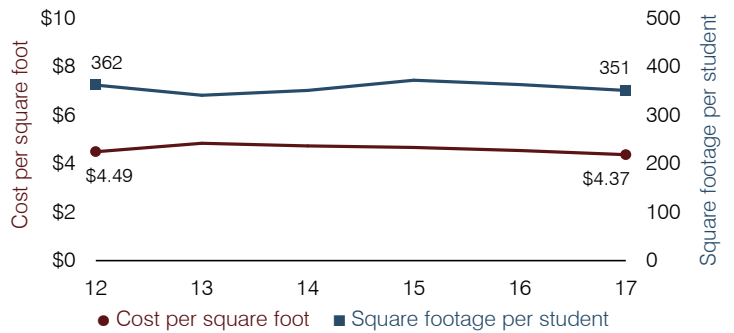
### Administrative cost per pupil



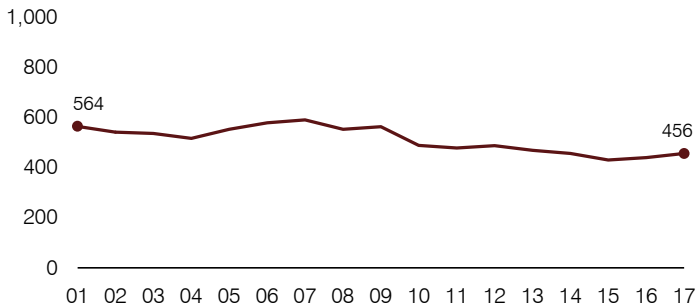
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



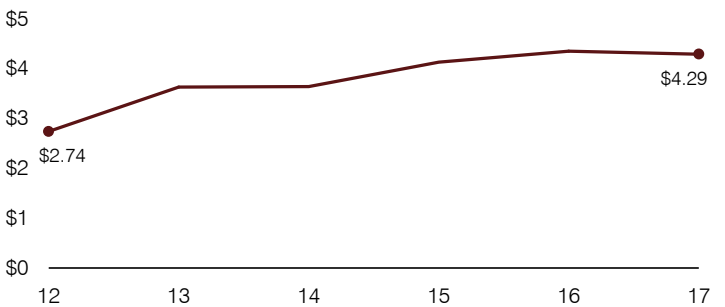
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

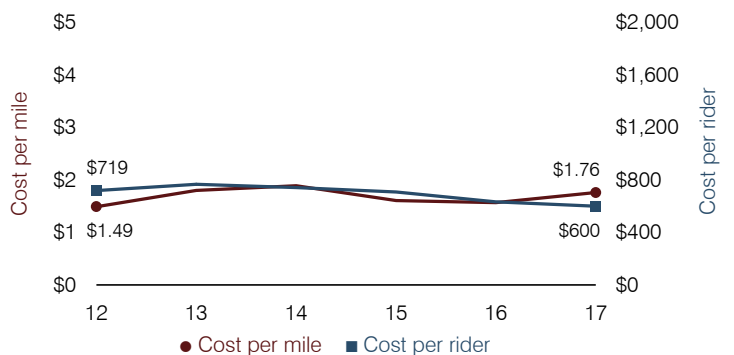
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Higley Unified School District

Maricopa County

Efficiency peer groups 2 and T-3, Achievement peer group 1<sup>1</sup>

Legislative district(s): 12

District size, location:

Large, Suburb

Students attending:

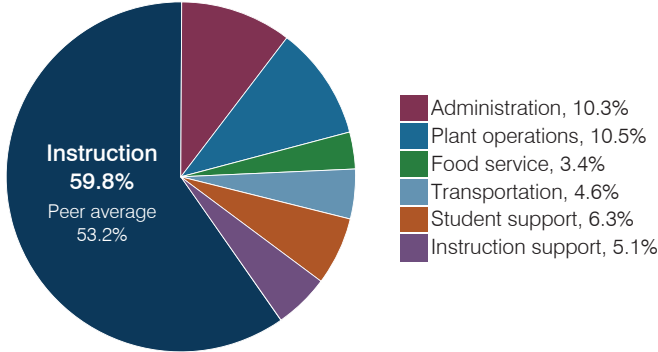
11,720

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	\$664	\$763	\$844
	Students per administrative position	91	67	67
Plant operations	Cost per square foot	\$4.48	\$6.41	\$6.30
	Square footage per student	152	148	155
Food service	Cost per meal	\$2.88	\$2.98	\$2.88
Transportation	Cost per mile	\$4.24	\$4.28	\$3.84
	Cost per rider	\$1,083	\$1,207	\$1,198

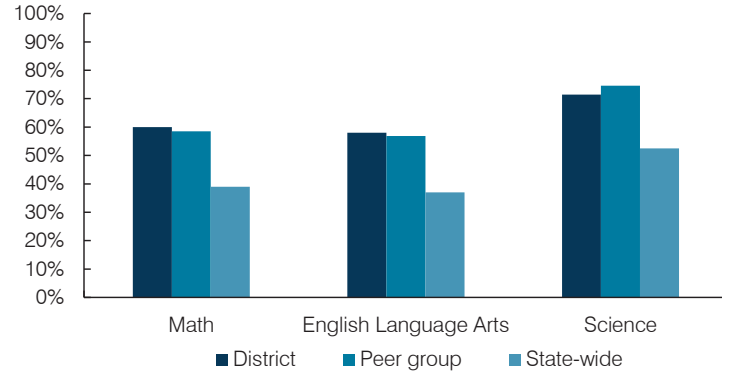
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,196	\$ 3,865	\$ 4,035	\$ 4,377
Administration	626	664	763	844
Plant operations	650	679	941	977
Food service	209	218	348	422
Transportation	273	296	383	381
Student support	322	407	622	679
Instruction support	266	330	501	461
<b>Total operational</b>	<b>\$ 5,542</b>	<b>\$ 6,459</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,428	\$ 715	\$ 761	\$ 691
Equipment	263	496	527	424
Interest	453	632	295	236
Other	301	352	145	161
<b>Total nonoperational</b>	<b>\$ 2,445</b>	<b>\$ 2,195</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,987</b>	<b>\$ 8,654</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	91%	93%	80%
Poverty rate (2016)	7%	7%	22%
Special education population	11%	11%	12%
Students per teacher	18.4	18.3	18.5
Average teacher salary	\$45,252	\$44,253	\$48,372
Amount from Prop 301	\$5,022	\$5,557	\$5,840
Average years of teacher experience	9.0	11.2	11.3
Percentage of teachers in first 3 years	26%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 399	\$ 327	\$ 896	\$ 1,318
State	3,964	4,044	3,579	3,831
Local	3,818	4,311	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,181</b>	<b>\$ 8,682</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,260	\$ 5,332	\$ 5,436
Amount from Prop 123	243	245	242
Prop 123 additional funding	44	44	47
Grants	407	333	943
Donations and tax credits	74	59	98

### Select revenues from less common sources

	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	813	1,458	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	59.8

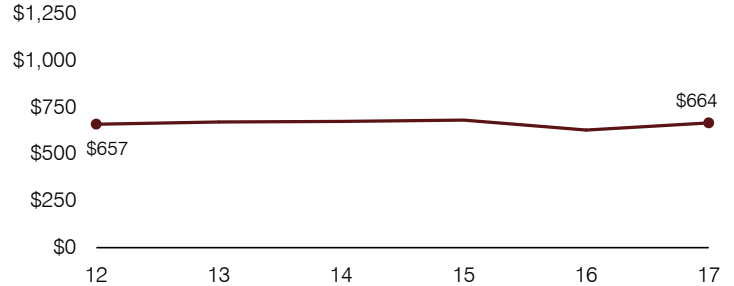
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

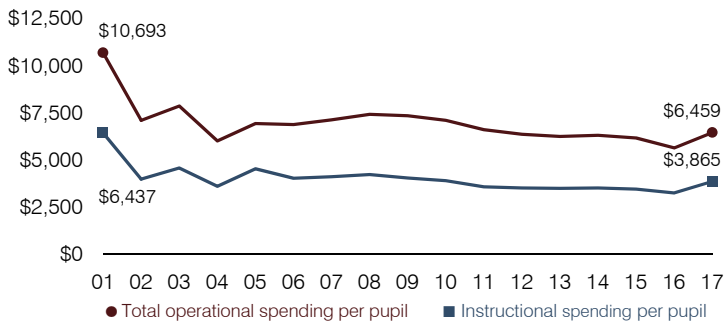
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction increased from 55.3 to 59.8 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased and administration and food service decreased slightly. Other noninstructional areas remained stable.

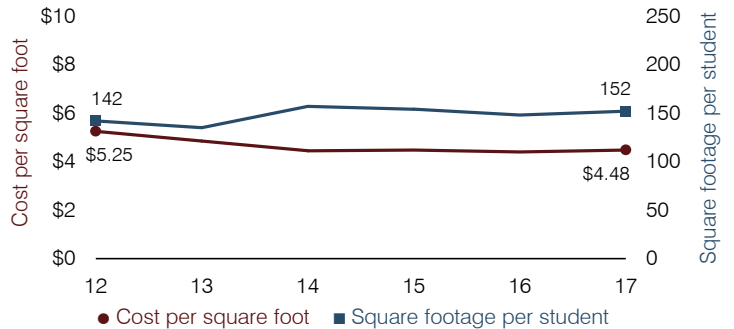
### Administrative cost per pupil



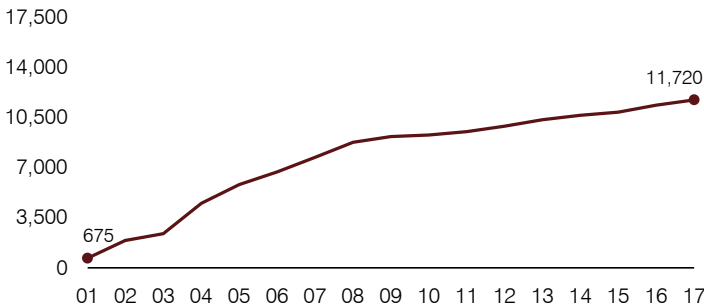
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



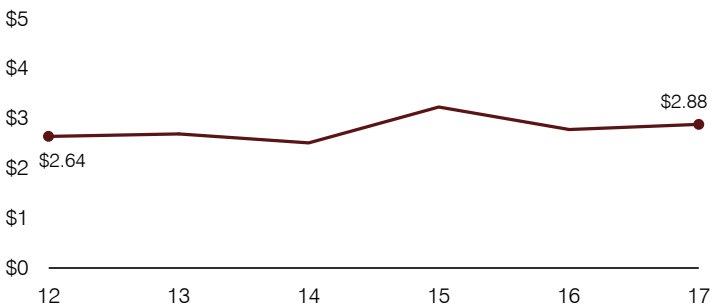
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

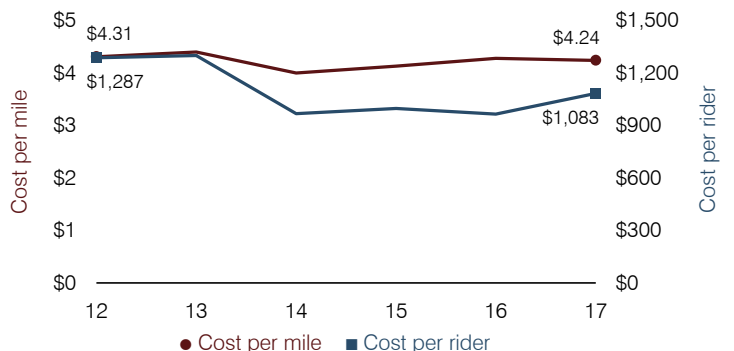
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status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

Low

Moderate

High

### Transportation costs per mile and per rider



# Hillside Elementary School District

Yavapai County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Students attending:

21

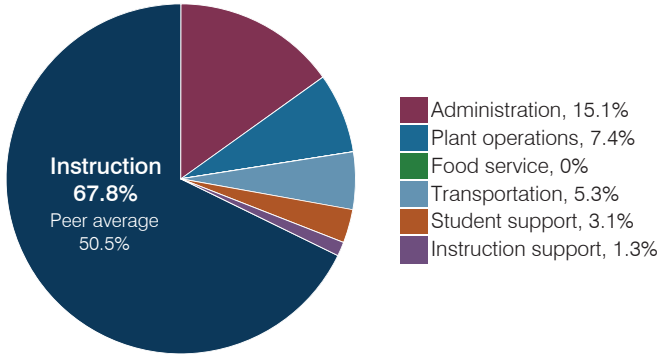
Legislative district(s): 1

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

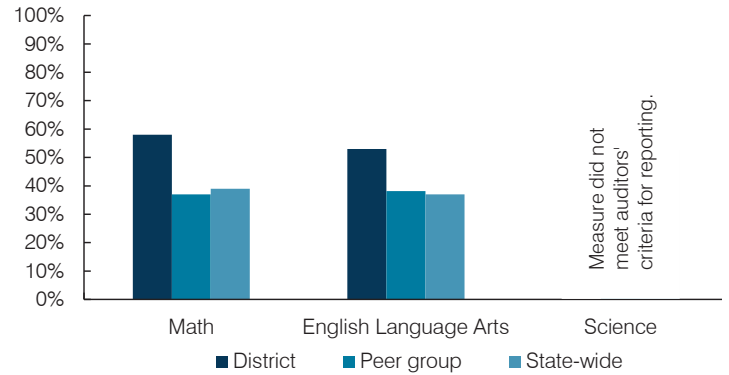
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,250	\$3,137	\$844
	Students per administrative position	28	32	67
Plant operations	Cost per square foot	\$3.28	\$6.96	\$6.30
	Square footage per student	338	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	\$1.08	\$1.87	\$3.84
	Cost per rider	\$1,306	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,982	\$ 10,108	\$ 8,613	\$ 4,377
Administration	2,466	2,250	3,137	844
Plant operations	965	1,110	2,644	977
Food service	0	0	1,000	422
Transportation	795	795	961	381
Student support	389	454	601	679
Instruction support	1,268	191	498	461
<b>Total operational</b>	<b>\$ 14,865</b>	<b>\$ 14,908</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 220	\$ 0	\$ 1,161	\$ 691
Equipment	66	0	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 286</b>	<b>\$ 0</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,151</b>	<b>\$ 14,908</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	18%	19%	22%
Special education population	24%	14%	12%
Students per teacher	9.7	13.3	18.5
Average teacher salary	\$42,342	\$44,961	\$48,372
Amount from Prop 301	\$4,730	\$4,257	\$5,840
Average years of teacher experience	15.5	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,188	\$ 912	\$ 2,908	\$ 1,318
State	4,071	3,791	5,692	3,831
Local	9,826	10,099	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 16,085</b>	<b>\$ 14,802</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,002	\$ 7,173	\$ 9,932	\$ 5,503
Amount from Prop 123	280	283	315	245
Prop 123 additional funding	58	58	57	46
Grants	2,470	943	2,701	1,185
Donations and tax credits	290	96	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,229	5,822	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

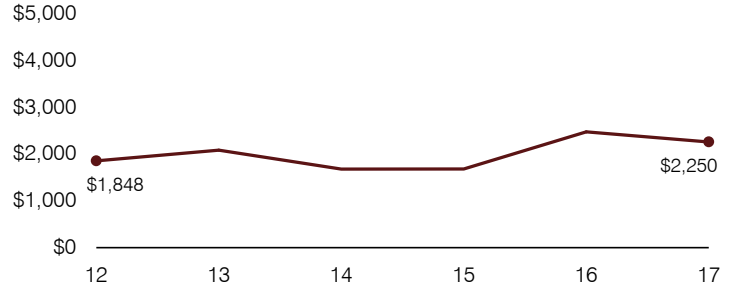
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.1	52.1	53.8	57.5	56.0	64.5	68.9	67.9	64.8	63.7	58.2	59.7	57.7	68.8	67.3	60.4	67.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

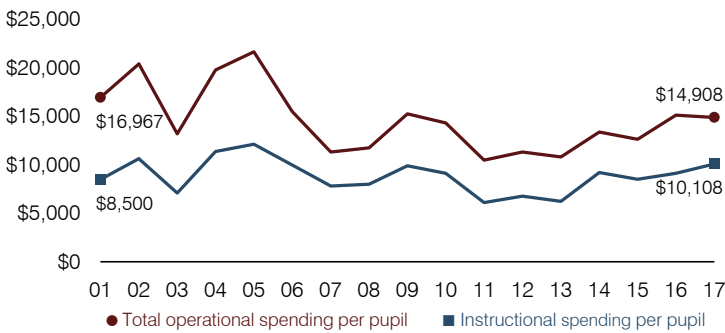
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 33 percent, which contributed to the 31 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 59.7 to 67.8 percent. As a percentage of total operational spending, all noninstructional areas varied year to year, as is common for very small districts.

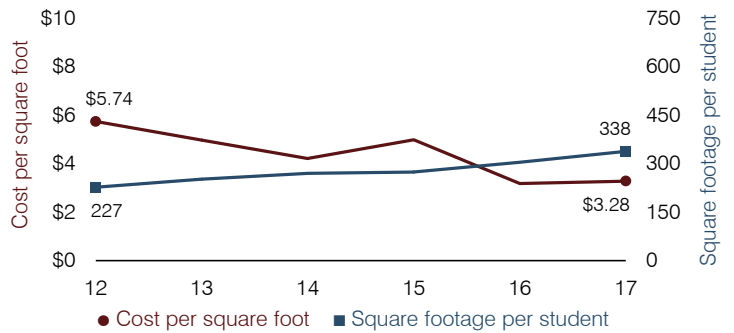
**Administrative cost per pupil**



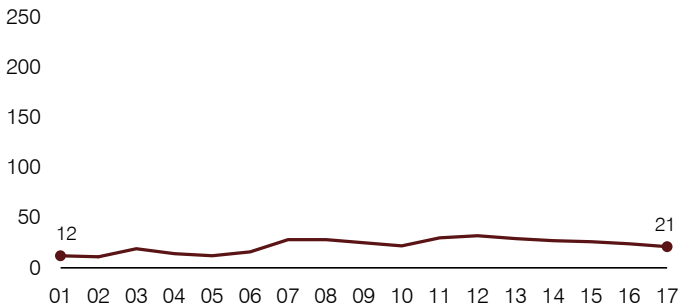
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**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 2012 through 2017.

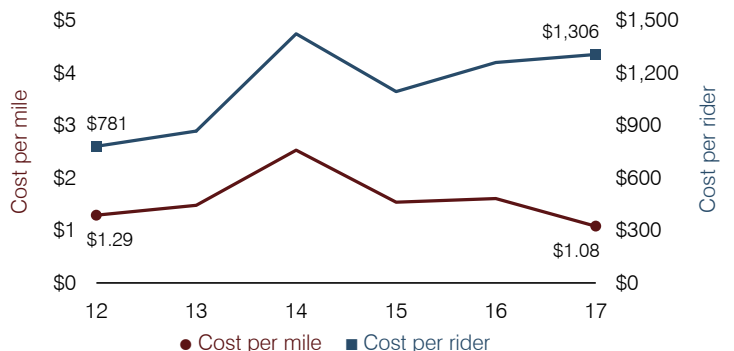
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	31.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low
Moderate
High

**Transportation costs per mile and per rider**



# Holbrook Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 6<sup>1</sup>

Legislative district(s): 6 and 7

District size, location:

Medium, Rural

Students attending:

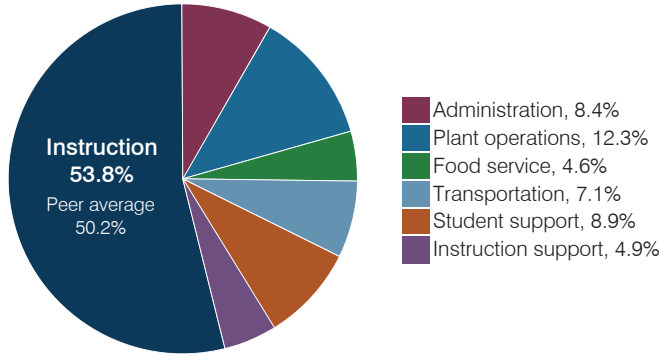
1,980

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	\$915	\$1,102	\$844
	Students per administrative position	61	53	67
Plant operations	Cost per square foot	\$6.54	\$5.20	\$6.30
	Square footage per student	206	263	155
Food service	Cost per meal	\$2.93	\$3.54	\$2.88
Transportation	Cost per mile	\$1.46	\$1.93	\$3.84
	Cost per rider	\$1,062	\$1,267	\$1,198

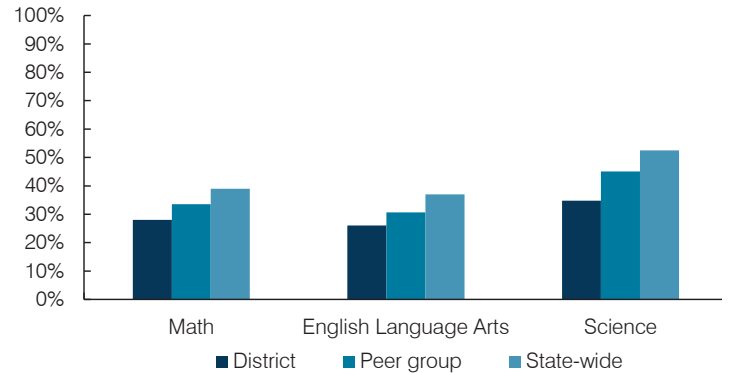
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,880	\$ 5,870	\$ 4,541	\$ 4,377
Administration	901	915	1,102	844
Plant operations	1,373	1,347	1,289	977
Food service	411	505	396	422
Transportation	729	775	488	381
Student support	918	970	632	679
Instruction support	538	531	346	461
<b>Total operational</b>	<b>\$ 10,750</b>	<b>\$ 10,913</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 609	\$ 349	\$ 764	\$ 691
Equipment	542	604	536	424
Interest	78	71	221	236
Other	16	6	78	161
<b>Total nonoperational</b>	<b>\$ 1,245</b>	<b>\$ 1,030</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,995</b>	<b>\$ 11,943</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	87%	84%	80%
Poverty rate (2016)	34%	32%	22%
Special education population	10%	14%	12%
Students per teacher	14.2	16.4	18.5
Average teacher salary	\$51,282	\$44,227	\$48,372
Amount from Prop 301	\$4,365	\$5,336	\$5,840
Average years of teacher experience	13.5	12.6	11.3
Percentage of teachers in first 3 years	14%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 4,224	\$ 3,977	\$ 3,999	\$ 1,318
State	5,955	5,539	4,066	3,831
Local	2,141	2,138	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,320</b>	<b>\$ 11,654</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,418	\$ 6,130	\$ 5,929	\$ 5,503
Amount from Prop 123	230	226	243	245
Prop 123 additional funding	47	39	49	46
Grants	1,839	1,756	1,751	1,185
Donations and tax credits	48	54	138	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 1,168	\$ 1,019	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	2,561	2,268	14 of 29
Voter-approved levy increases	810	732	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

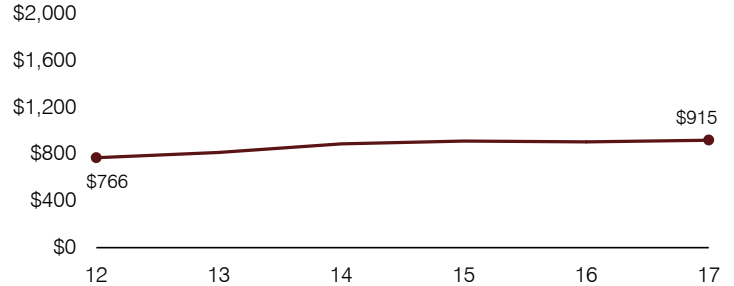
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.3	56.5	57.2	54.6	55.6	55.4	56.7	57.0	56.1	54.9	54.8	54.4	53.2	53.7	53.4	54.7	53.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

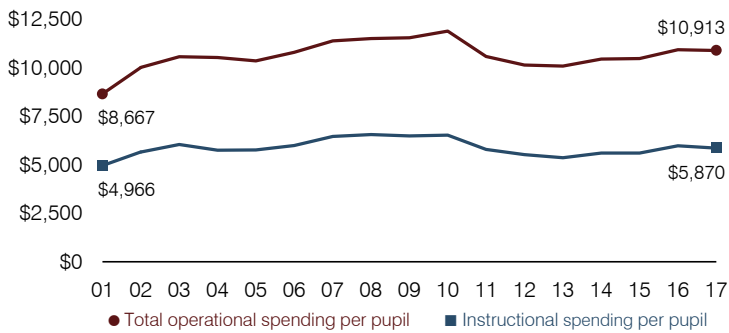
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 54.4 to 53.8 percent. Overall, as a percentage of total operational spending, food service increased slightly, while student support decreased slightly. Most other noninstructional areas remained stable.

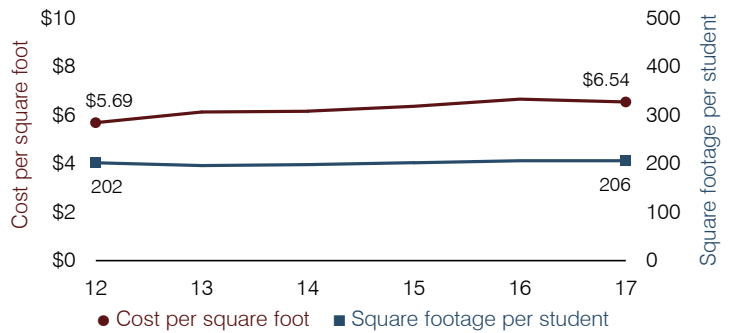
**Administrative cost per pupil**



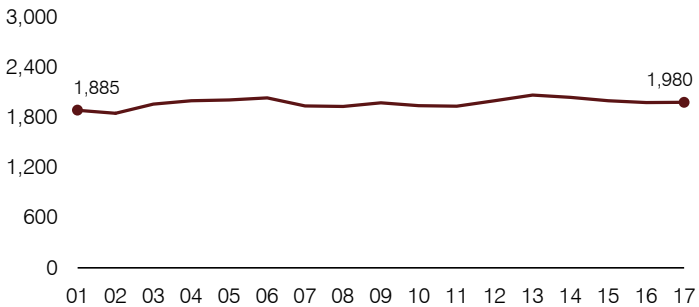
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



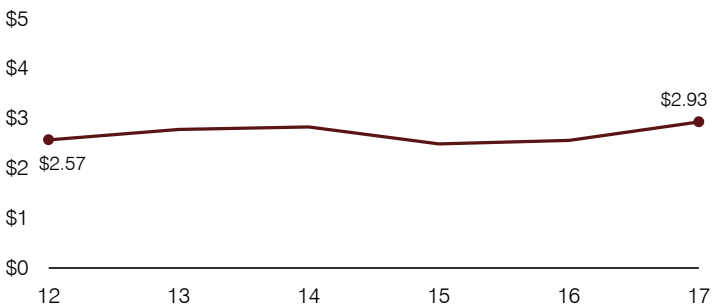
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



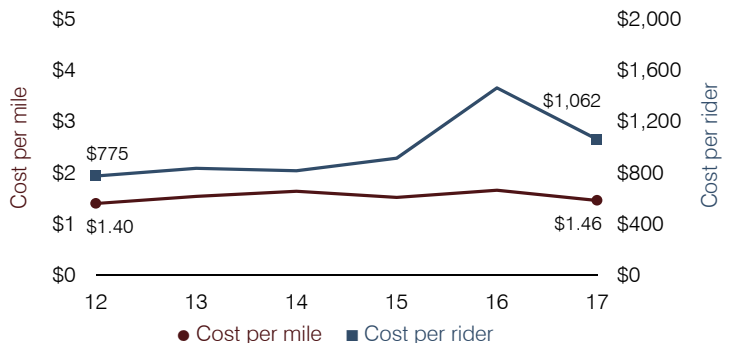
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Operating and capital
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

**Transportation costs per mile and per rider**



# Humboldt Unified School District

Yavapai County

Efficiency peer groups 3 and T-4, Achievement peer group 3<sup>1</sup>

Legislative district(s): 1

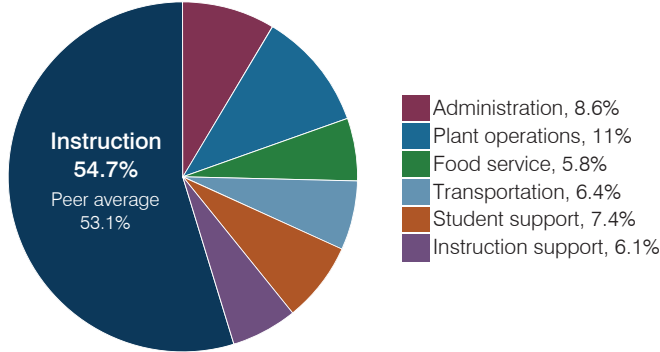
District size, location: Medium-large, Suburb

Students attending: 5,426

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	\$631	\$837	\$844
	Students per administrative position	84	69	67
Plant operations	Cost per square foot	\$5.35	\$6.01	\$6.30
	Square footage per student	151	157	155
Food service	Cost per meal	\$3.05	\$3.04	\$2.88
Transportation	Cost per mile	\$3.26	\$3.61	\$3.84
	Cost per rider	\$1,130	\$1,278	\$1,198

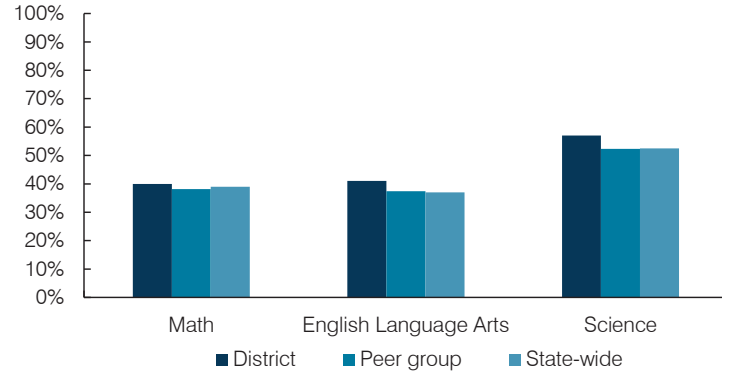
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,777	\$ 4,021	\$ 3,991	\$ 4,377
Administration	566	631	837	844
Plant operations	694	811	965	977
Food service	415	429	324	422
Transportation	443	469	433	381
Student support	503	543	640	679
Instruction support	388	445	338	461
<b>Total operational</b>	<b>\$ 6,786</b>	<b>\$ 7,349</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 191	\$ 159	\$ 890	\$ 691
Equipment	263	246	406	424
Interest	295	292	258	236
Other	95	37	146	161
<b>Total nonoperational</b>	<b>\$ 844</b>	<b>\$ 734</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,630</b>	<b>\$ 8,083</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	95%	86%	80%
Poverty rate (2016)	20%	24%	22%
Special education population	12%	14%	12%
Students per teacher	19.0	18.8	18.5
Average teacher salary	\$44,459	\$45,975	\$48,372
Amount from Prop 301	\$6,053	\$5,671	\$5,840
Average years of teacher experience	10.0	11.8	11.3
Percentage of teachers in first 3 years	18%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 945	\$ 1,058	\$ 781	\$ 1,318
State	3,262	3,413	3,243	3,831
Local	3,997	3,992	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,204</b>	<b>\$ 8,463</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,434	\$ 5,598	\$ 5,442	\$ 5,503
Amount from Prop 123	239	246	240	245
Prop 123 additional funding	46	46	47	46
Grants	1,029	1,137	866	1,185
Donations and tax credits	57	66	157	89

### Select revenues from less common sources

	District 2016	District 2017	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	645	671	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	54.7

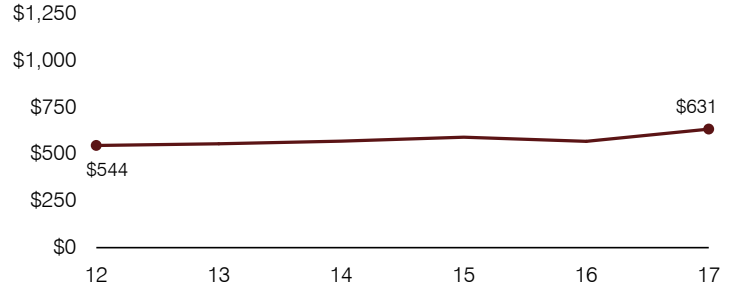
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

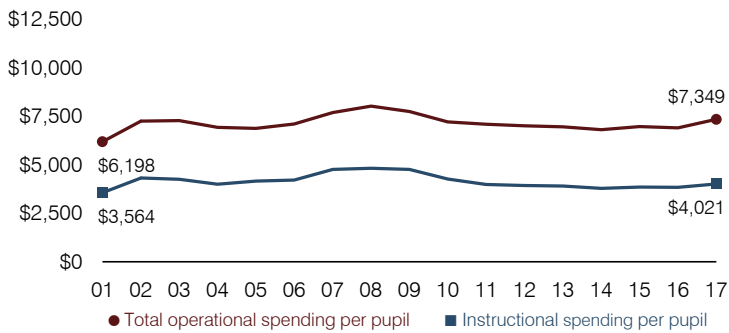
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction decreased from 56 to 54.7 percent. As a percentage of total operational spending, instruction support increased, while transportation decreased slightly. Most other noninstructional areas remained stable.

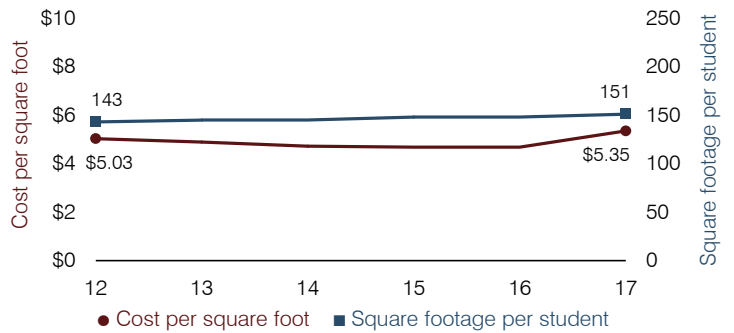
### Administrative cost per pupil



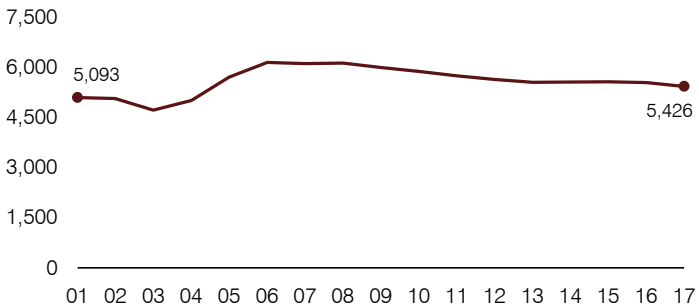
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



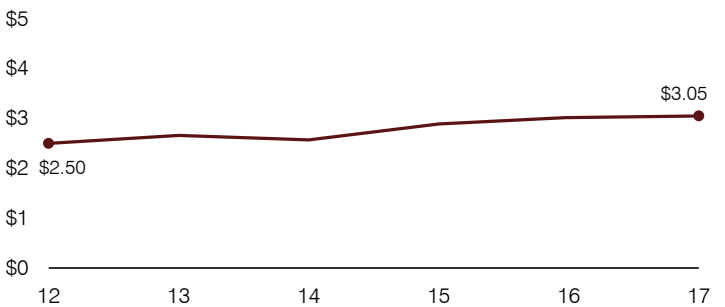
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: **Low**

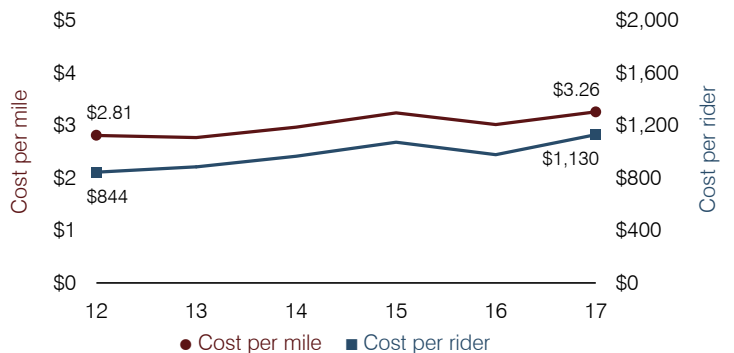
Measure: 2015 through 2017

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	7.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



### Transportation costs per mile and per rider



# Hyder Elementary School District

Yuma County

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

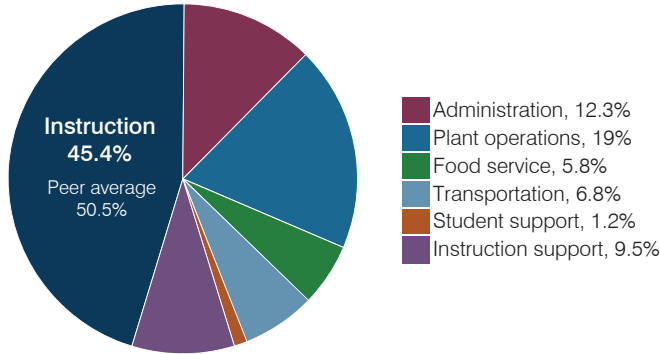
83

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

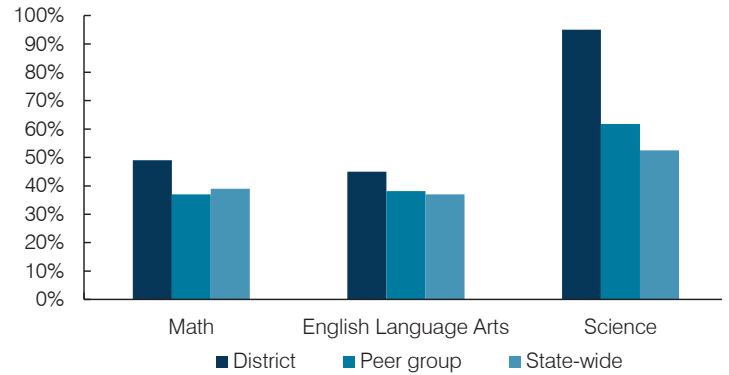
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,877	\$3,137	\$844
	Students per administrative position	41	32	67
Plant operations	Cost per square foot	\$7.75	\$6.96	\$6.30
	Square footage per student	573	412	155
Food service	Cost per meal	\$4.24	\$5.79	\$2.88
Transportation	Cost per mile	\$1.93	\$1.87	\$3.84
	Cost per rider	\$1,343	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,748	\$ 10,617	\$ 8,613	\$ 4,377
Administration	2,091	2,877	3,137	844
Plant operations	3,783	4,441	2,644	977
Food service	1,153	1,370	1,000	422
Transportation	1,209	1,595	961	381
Student support	363	291	601	679
Instruction support	2,151	2,217	498	461
<b>Total operational</b>	<b>\$ 20,498</b>	<b>\$ 23,408</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 745	\$ 98	\$ 1,161	\$ 691
Equipment	605	638	735	424
Interest	34	12	31	236
Other	70	143	90	161
<b>Total nonoperational</b>	<b>\$ 1,454</b>	<b>\$ 891</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 21,952</b>	<b>\$ 24,299</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	18%	19%	22%
Special education population	11%	14%	12%
Students per teacher	10.3	13.3	18.5
Average teacher salary	\$57,472	\$44,961	\$48,372
Amount from Prop 301	\$2,563	\$4,257	\$5,840
Average years of teacher experience	27.8	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 6,794	\$ 6,005	\$ 2,908	\$ 1,318
State	684	651	5,692	3,831
Local	16,212	18,088	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 23,690</b>	<b>\$ 24,744</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,903	\$ 9,911	\$ 9,932
Amount from Prop 123	295	297	315
Prop 123 additional funding	55	58	57
Grants	7,566	6,130	2,701
Donations and tax credits	266	279	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	4,181	5,514	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	960	510	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

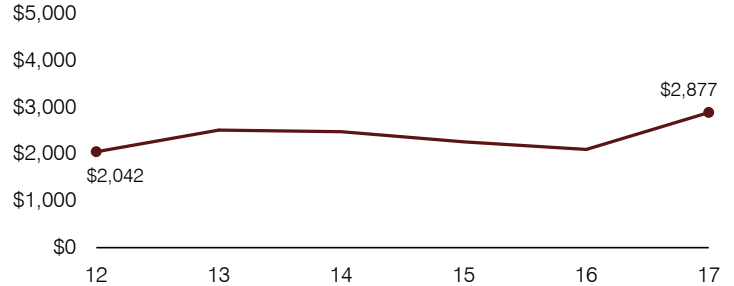
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.8	50.5	53.1	55.1	55.1	55.8	44.9	52.2	53.6	55.2	54.1	54.1	51.9	52.6	47.7	47.6	45.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

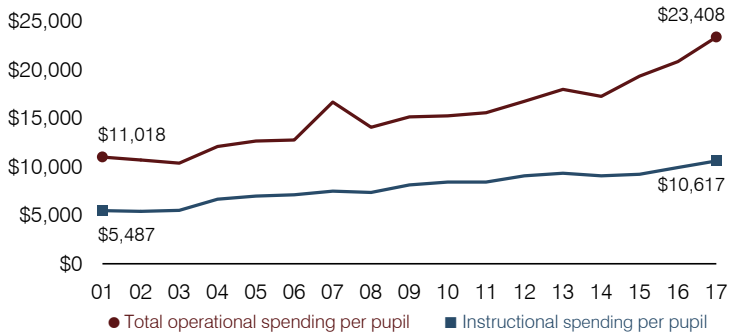
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 19 percent, which contributed to the 40 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction decreased overall from 54.1 to 45.4 percent. Overall, as a percentage of total operational spending, all noninstructional areas varied year to year, as is common for very small districts.

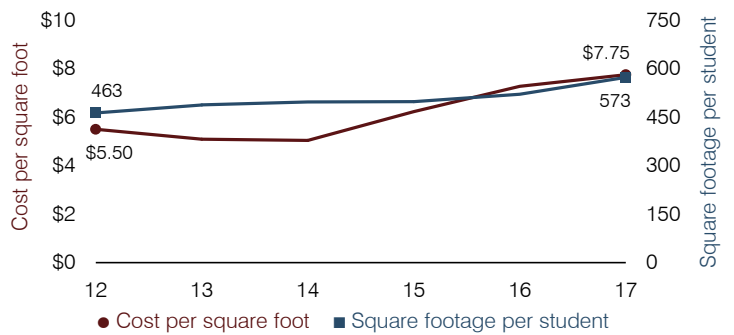
**Administrative cost per pupil**



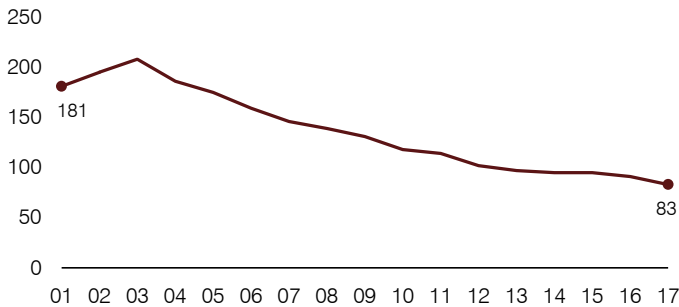
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



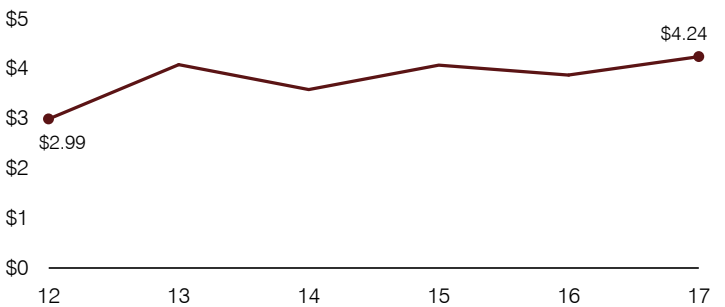
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

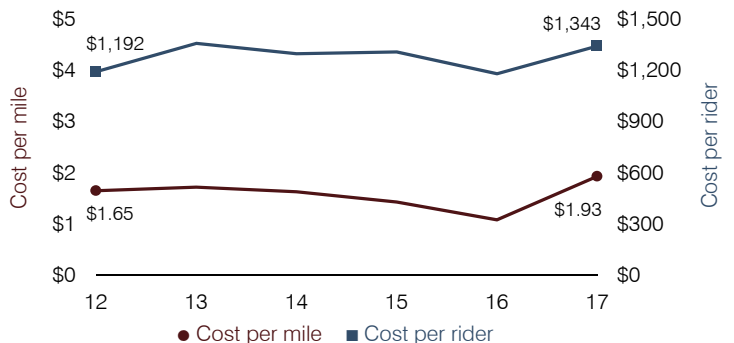
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	7.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Isaac Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 15<sup>1</sup>

Legislative district(s): 19, 29, and 30

District size, location:

Medium-large, City

Students attending:

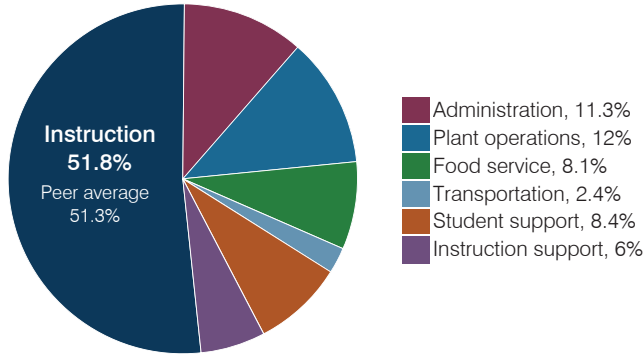
6,778

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	\$1,027	\$974	\$844
	Students per administrative position	77	68	67
Plant operations	Cost per square foot	\$9.43	\$6.31	\$6.30
	Square footage per student	116	147	155
Food service	Cost per meal	\$2.91	\$2.75	\$2.88
Transportation	Cost per mile	\$9.80	\$5.31	\$3.84
	Cost per rider	\$1,517	\$1,178	\$1,198

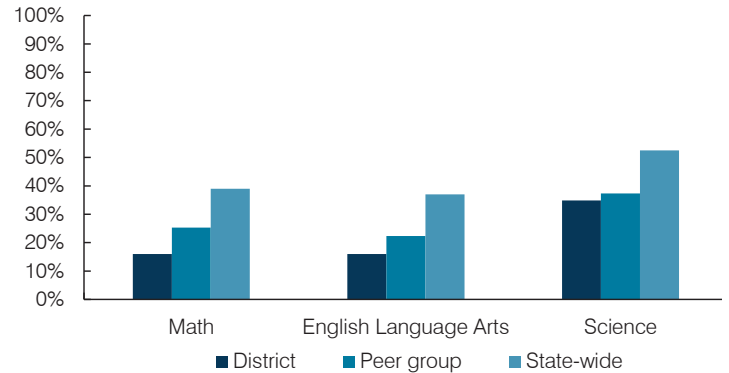
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,235	\$ 4,710	\$ 4,164	\$ 4,377
Administration	934	1,027	974	844
Plant operations	949	1,095	909	977
Food service	660	733	640	422
Transportation	185	215	327	381
Student support	734	770	626	679
Instruction support	519	546	559	461
<b>Total operational</b>	<b>\$ 8,216</b>	<b>\$ 9,096</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 27	\$ 82	\$ 924	\$ 691
Equipment	310	351	582	424
Interest	45	41	255	236
Other	160	80	146	161
<b>Total nonoperational</b>	<b>\$ 542</b>	<b>\$ 554</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,758</b>	<b>\$ 9,650</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	47%	44%	22%
Special education population	10%	10%	12%
Students per teacher	16.9	19.1	18.5
Average teacher salary	\$50,499	\$52,696	\$48,372
Amount from Prop 301	\$5,468	\$4,542	\$5,840
Average years of teacher experience	9.5	10.3	11.3
Percentage of teachers in first 3 years	21%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 2,049	\$ 2,061	\$ 1,848	\$ 1,318
State	4,663	4,718	3,857	3,831
Local	2,324	2,455	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,036</b>	<b>\$ 9,234</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,945	\$ 5,016	\$ 5,145
Amount from Prop 123	233	236	245
Prop 123 additional funding	43	44	46
Grants	2,080	2,101	1,915
Donations and tax credits	15	37	54

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 722	\$ 730	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	705	753	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

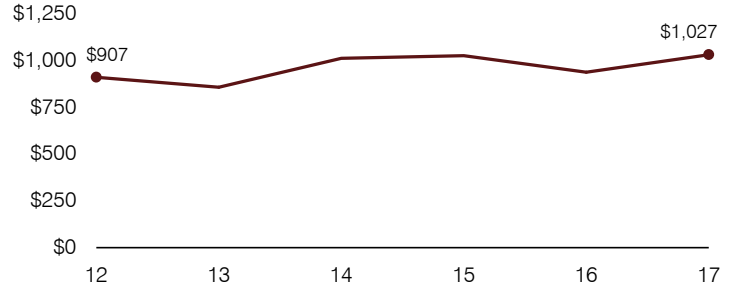
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.3	56.9	58.0	58.3	55.5	56.9	56.3	56.8	55.8	49.7	49.5	51.9	51.8	52.1	52.0	51.5	51.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

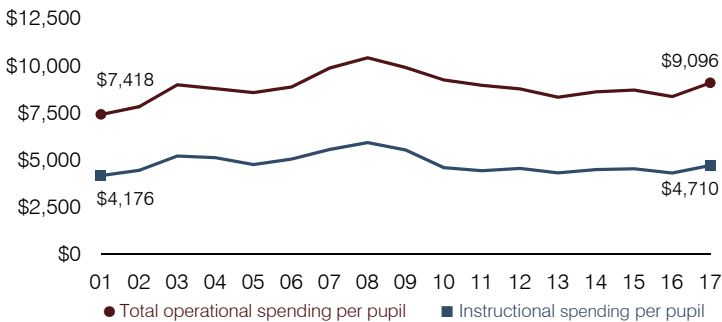
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent on instruction decreased slightly overall from 51.9 to 51.8. Overall, as a percentage of total operational spending, food service increased, while plant operations and instruction support decreased slightly. Most other noninstructional areas remained stable.

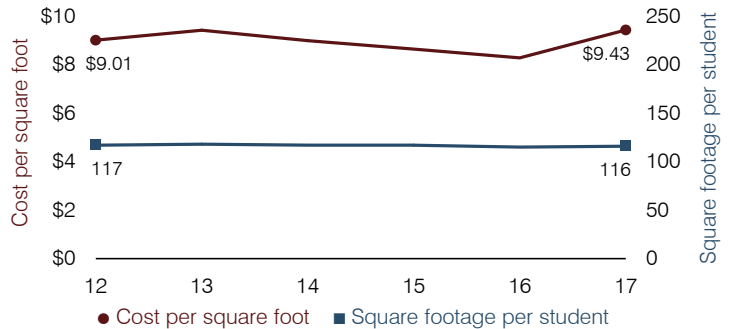
**Administrative cost per pupil**



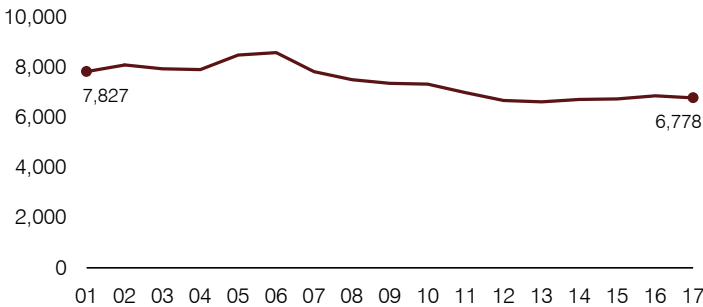
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



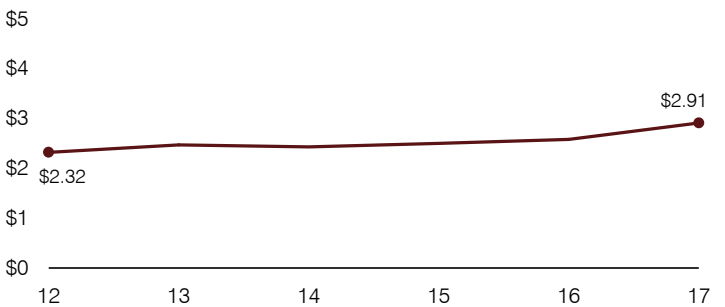
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

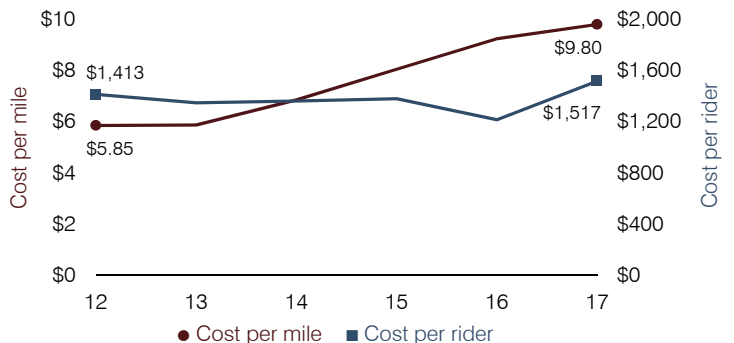
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	More than 3 years
Current financial and internal control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

Low

Moderate

High

**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<sup>1</sup>

Legislative district(s): 8 and 16

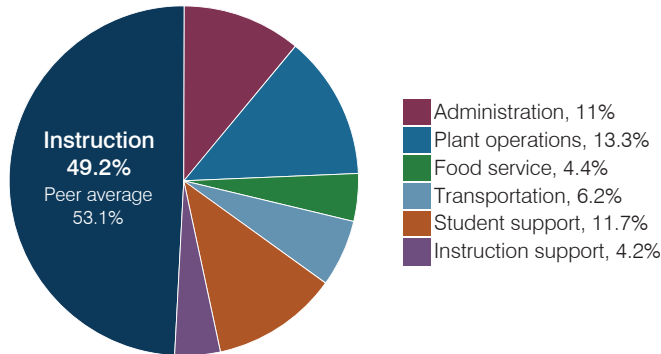
District size, location: Medium-large, Suburb

Students attending: 4,351

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	\$749	\$837	\$844
	Students per administrative position	77	69	67
Plant operations	Cost per square foot	\$6.05	\$6.01	\$6.30
	Square footage per student	150	157	155
Food service	Cost per meal	\$2.93	\$3.04	\$2.88
Transportation	Cost per mile	\$3.23	\$3.61	\$3.84
	Cost per rider	\$998	\$1,278	\$1,198

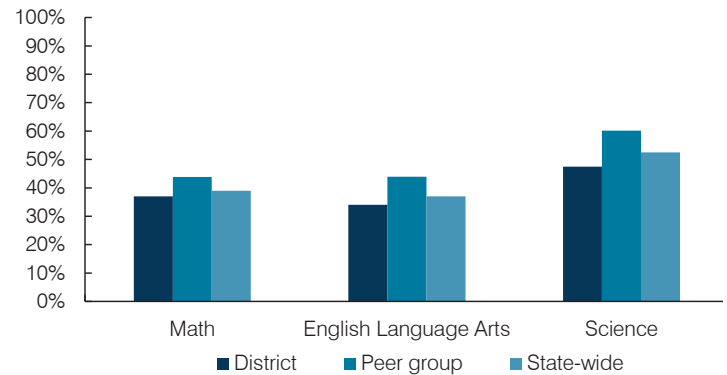
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,440	\$ 3,355	\$ 3,991	\$ 4,377
Administration	779	749	837	844
Plant operations	884	909	965	977
Food service	311	302	324	422
Transportation	391	419	433	381
Student support	715	798	640	679
Instruction support	249	289	338	461
<b>Total operational</b>	<b>\$ 6,769</b>	<b>\$ 6,821</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 89	\$ 50	\$ 890	\$ 691
Equipment	270	241	406	424
Interest	62	101	258	236
Other	171	185	146	161
<b>Total nonoperational</b>	<b>\$ 592</b>	<b>\$ 577</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,361</b>	<b>\$ 7,398</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	88%	90%	80%
Poverty rate (2016)	13%	13%	22%
Special education population	15%	12%	12%
Students per teacher	20.9	18.4	18.5
Average teacher salary	\$38,618	\$46,837	\$48,372
Amount from Prop 301	\$6,727	\$6,016	\$5,840
Average years of teacher experience	7.6	11.3	11.3
Percentage of teachers in first 3 years	38%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 854	\$ 778	\$ 781	\$ 1,318
State	4,647	4,527	3,243	3,831
Local	2,183	2,135	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,684</b>	<b>\$ 7,440</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,606	\$ 5,505	\$ 5,442	\$ 5,503
Amount from Prop 123	251	246	240	245
Prop 123 additional funding	48	44	47	46
Grants	869	804	866	1,185
Donations and tax credits	79	118	157	89

#### Select revenues from less common sources

	District 2016	District 2017	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	335	304	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

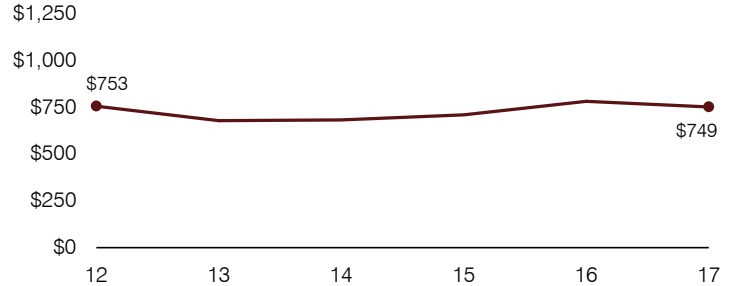
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.5	50.4	51.6	52.3	56.2	59.8	59.1	53.1	55.3	50.7	51.2	50.9	53.2	53.3	50.5	50.8	49.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

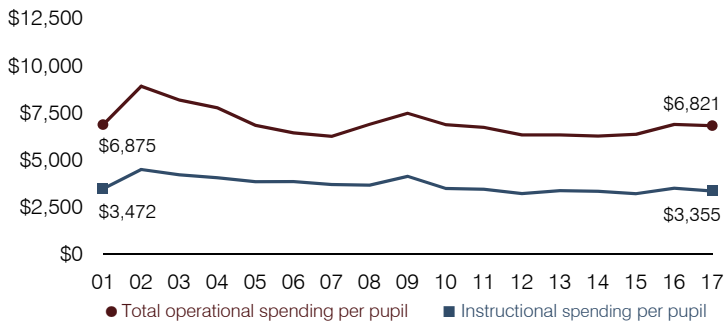
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 50.9 to 49.2 percent. Overall, as a percentage of total operational spending, student support and instruction support increased substantially, while administration and plant operations decreased. Other noninstructional areas remained stable.

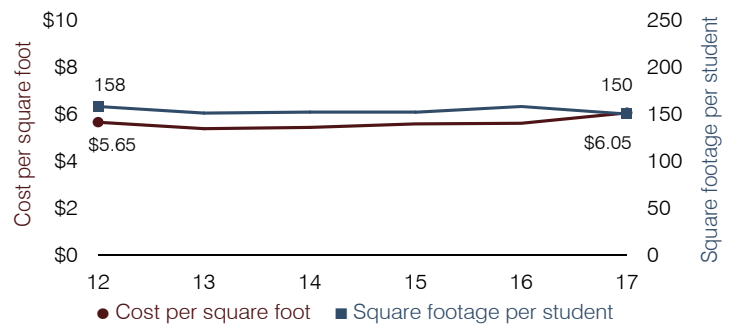
**Administrative cost per pupil**



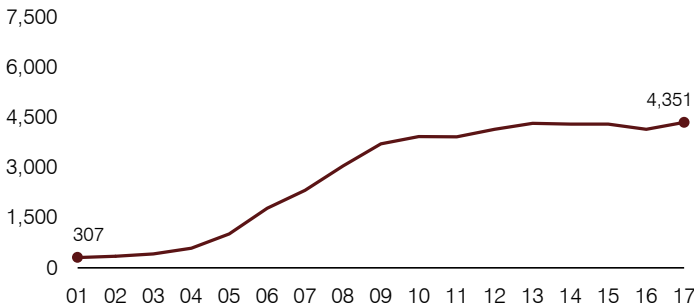
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



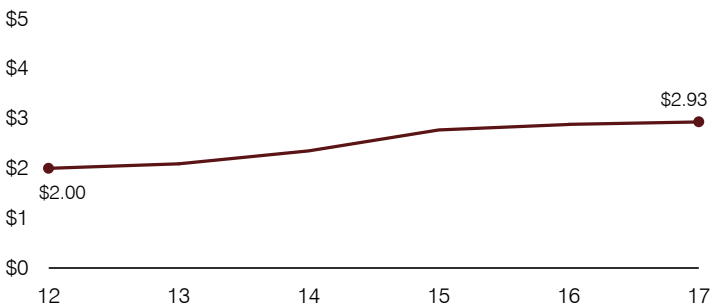
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

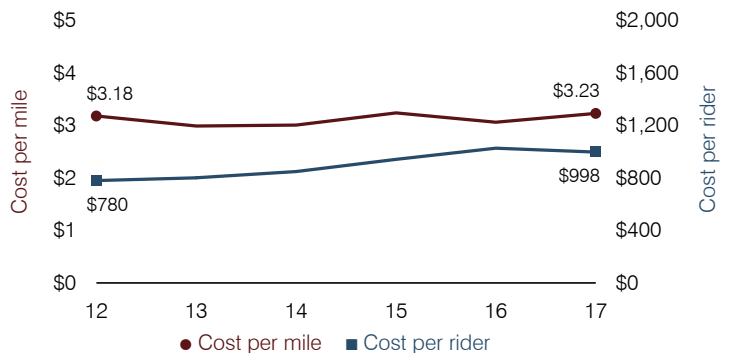
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	5.5%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



**Transportation costs per mile and per rider**



# Joseph City Unified School District

Navajo County

Efficiency peer groups 6 and T-9, Achievement peer group 6<sup>1</sup>

Legislative district(s): 6 and 7

District size, location:

Small, Rural

Students attending:

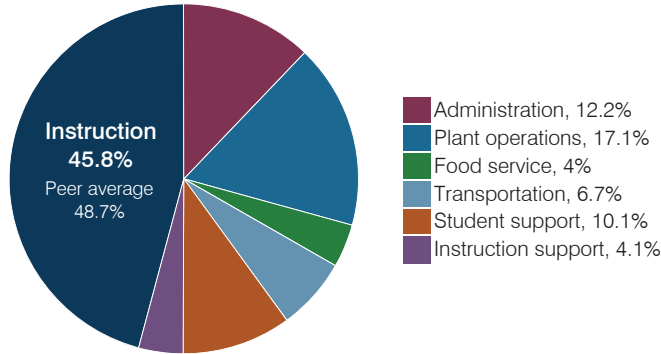
387

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	\$1,510	\$1,784	\$844
	Students per administrative position	29	44	67
Plant operations	Cost per square foot	\$3.88	\$4.85	\$6.30
	Square footage per student	546	348	155
Food service	Cost per meal	\$5.83	\$3.70	\$2.88
Transportation	Cost per mile	\$1.93	\$2.60	\$3.84
	Cost per rider	\$905	\$1,363	\$1,198

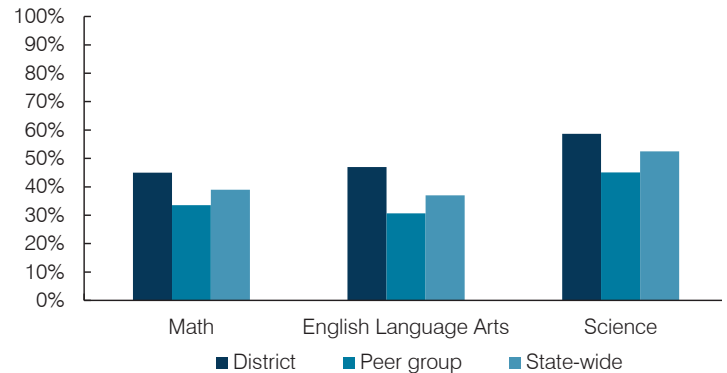
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,468	\$ 5,679	\$ 5,470	\$ 4,377
Administration	1,554	1,510	1,784	844
Plant operations	2,225	2,120	1,587	977
Food service	562	490	534	422
Transportation	808	831	571	381
Student support	1,250	1,251	642	679
Instruction support	484	506	423	461
<b>Total operational</b>	<b>\$ 12,351</b>	<b>\$ 12,387</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 343	\$ 591	\$ 437	\$ 691
Equipment	450	516	479	424
Interest	344	388	179	236
Other	148	131	45	161
<b>Total nonoperational</b>	<b>\$ 1,285</b>	<b>\$ 1,626</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,636</b>	<b>\$ 14,013</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	96%	84%	80%
Poverty rate (2016)	37%	32%	22%
Special education population	15%	14%	12%
Students per teacher	14.4	16.4	18.5
Average teacher salary	\$43,129	\$44,227	\$48,372
Amount from Prop 301	\$4,240	\$5,336	\$5,840
Average years of teacher experience	13.1	12.6	11.3
Percentage of teachers in first 3 years	19%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,171	\$ 1,408	\$ 2,411	\$ 1,318
State	695	890	3,824	3,831
Local	12,963	13,232	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,829</b>	<b>\$ 15,530</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,124	\$ 7,234	\$ 7,159
Amount from Prop 123	271	264	285
Prop 123 additional funding	54	52	57
Grants	1,228	1,644	1,876
Donations and tax credits	96	63	246

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	6	0	5 of 20
Voter-approved levy increases	2,646	2,608	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

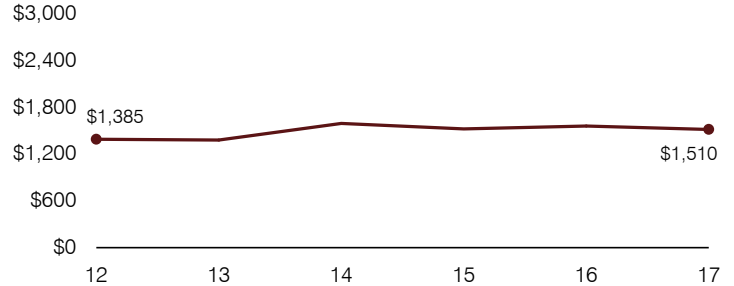
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.8	54.6	60.2	55.5	55.0	54.0	50.9	49.4	48.3	49.6	48.1	47.8	46.9	45.9	44.2	44.3	45.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

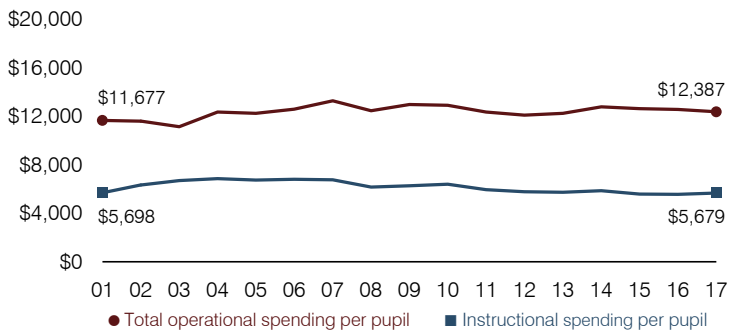
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 47.8 to 45.8 percent. As a percentage of total operational spending, transportation, student support, and instruction support increased slightly. Most other noninstructional areas varied year to year.

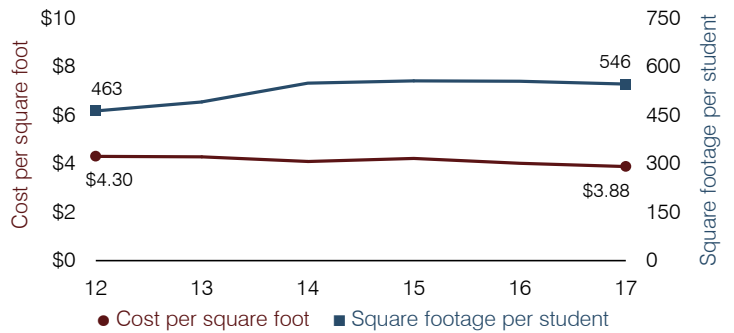
**Administrative cost per pupil**



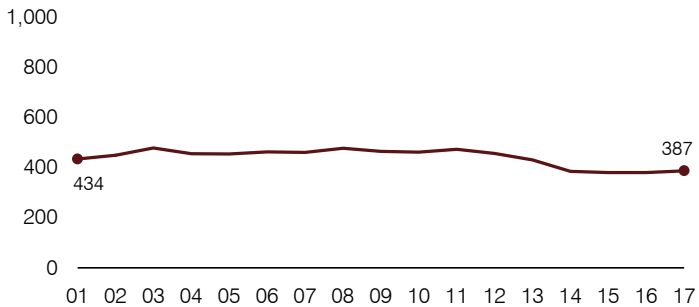
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



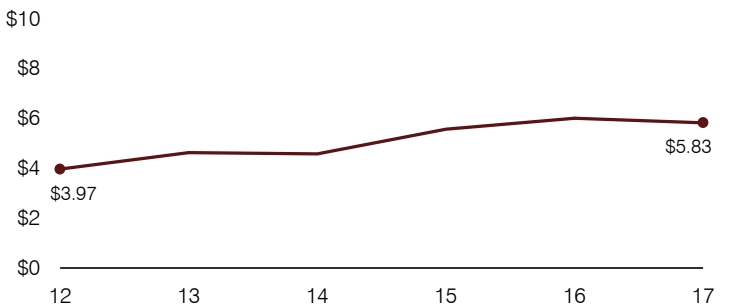
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



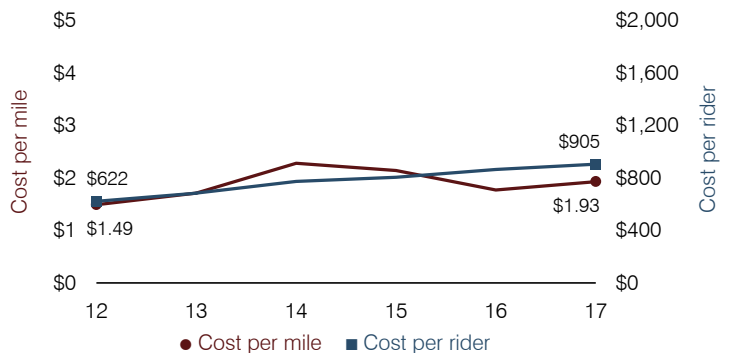
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	0.8%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Kayenta Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

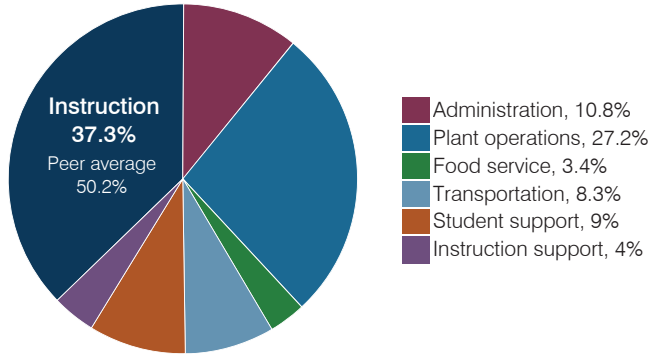
1,724

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	\$1,621	\$1,102	\$844
	Students per administrative position	41	53	67
Plant operations	Cost per square foot	\$12.47	\$5.20	\$6.30
	Square footage per student	326	263	155
Food service	Cost per meal	\$2.71	\$3.54	\$2.88
Transportation	Cost per mile	\$3.07	\$1.93	\$3.84
	Cost per rider	\$1,712	\$1,267	\$1,198

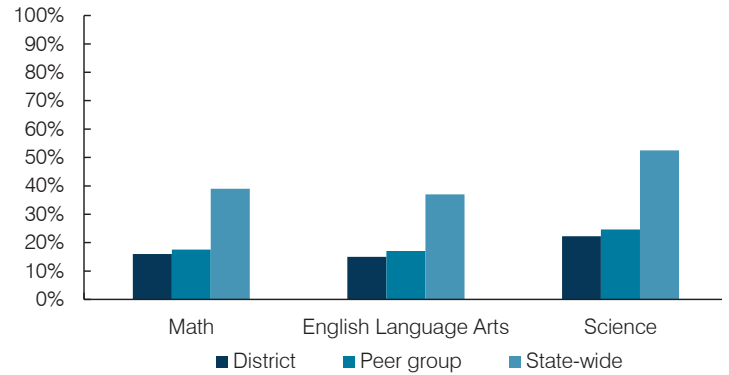
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 5,433	\$ 5,585	\$ 4,541	\$ 4,377
Administration	1,459	1,621	1,102	844
Plant operations	2,588	4,066	1,289	977
Food service	565	503	396	422
Transportation	1,128	1,245	488	381
Student support	1,348	1,351	632	679
Instruction support	689	605	346	461
<b>Total operational</b>	<b>\$ 13,210</b>	<b>\$ 14,976</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,466	\$ 3,331	\$ 764	\$ 691
Equipment	930	942	536	424
Interest	0	0	221	236
Other	325	455	78	161
<b>Total nonoperational</b>	<b>\$ 2,721</b>	<b>\$ 4,728</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,931</b>	<b>\$ 19,704</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	90%	92%	94%
Graduation rate (2016)	84%	79%	80%
Poverty rate (2016)	45%	43%	22%
Special education population	11%	12%	12%
Students per teacher	15.1	15.3	18.5
Average teacher salary	\$53,846	\$48,972	\$48,372
Amount from Prop 301	\$1,768	\$4,489	\$5,840
Average years of teacher experience	16.1	12.6	11.3
Percentage of teachers in first 3 years	5%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 9,705	\$ 8,473	\$ 3,999	\$ 1,318
State	6,158	6,218	4,066	3,831
Local	1,815	1,721	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,678</b>	<b>\$ 16,412</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,310	\$ 6,195	\$ 5,929
Amount from Prop 123	231	228	243
Prop 123 additional funding	49	46	49
Grants	2,868	2,429	1,751
Donations and tax credits	4	30	138

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,031	6,247	14 of 29
Voter-approved levy increases	623	616	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	37.3

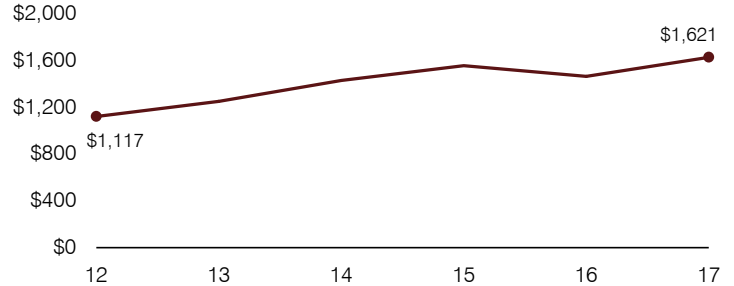
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

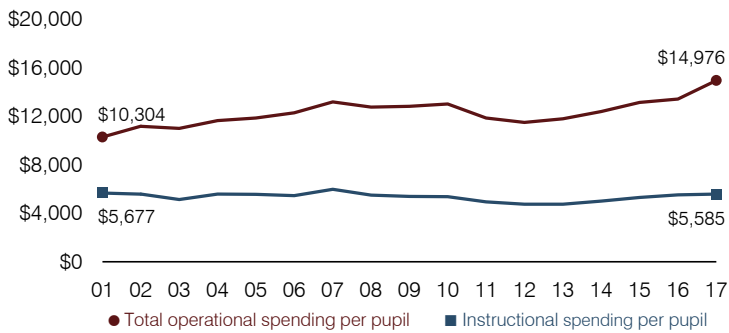
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 30 percent. The percentage of dollars spent on instruction decreased overall from 41.3 to 37.3 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and administration increased slightly, while food service, transportation, student support and instruction support decreased.

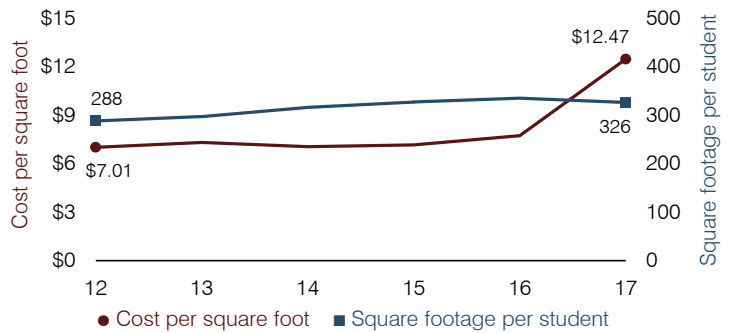
### Administrative cost per pupil



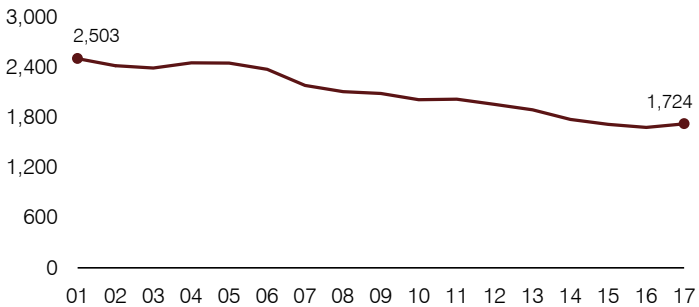
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



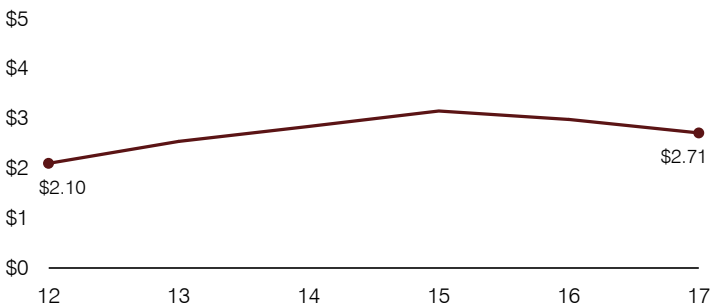
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



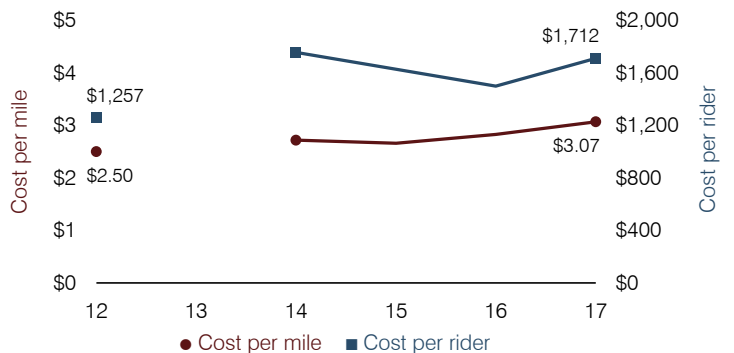
### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	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

### Transportation costs per mile and per rider



# Kingman Unified School District

Mohave County

Efficiency peer groups 4 and T-8, Achievement peer group 5<sup>1</sup>

Legislative district(s): 5

District size, location:

Medium-large, Town

Students attending:

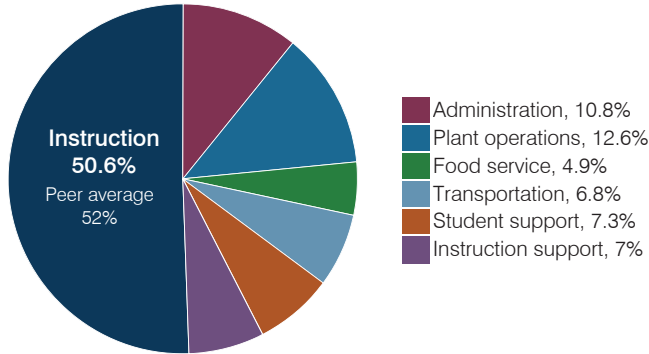
6,498

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	\$745	\$844	\$844
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$4.03	\$5.36	\$6.30
	Square footage per student	216	190	155
Food service	Cost per meal	\$3.29	\$3.00	\$2.88
Transportation	Cost per mile	\$2.00	\$2.95	\$3.84
	Cost per rider	\$604	\$1,037	\$1,198

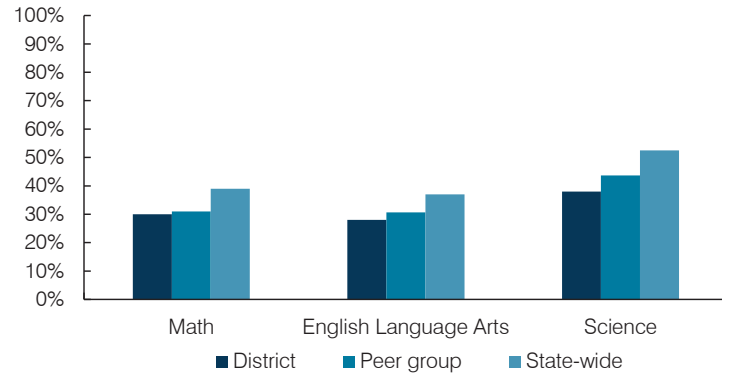
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,365	\$ 3,493	\$ 4,032	\$ 4,377
Administration	661	745	844	844
Plant operations	931	869	987	977
Food service	380	337	409	422
Transportation	467	471	414	381
Student support	522	502	607	679
Instruction support	478	483	481	461
<b>Total operational</b>	<b>\$ 6,804</b>	<b>\$ 6,900</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 199	\$ 65	\$ 346	\$ 691
Equipment	107	179	390	424
Interest	431	332	164	236
Other	53	60	77	161
<b>Total nonoperational</b>	<b>\$ 790</b>	<b>\$ 636</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,594</b>	<b>\$ 7,536</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	78%	85%	80%
Poverty rate (2016)	27%	24%	22%
Special education population	14%	13%	12%
Students per teacher	20.6	17.0	18.5
Average teacher salary	\$41,446	\$44,553	\$48,372
Amount from Prop 301	\$5,706	\$5,512	\$5,840
Average years of teacher experience	11.5	12.8	11.3
Percentage of teachers in first 3 years	27%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,172	\$ 1,086	\$ 2,260	\$ 1,318
State	2,902	3,145	4,086	3,831
Local	5,334	4,420	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,408</b>	<b>\$ 8,651</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,560	\$ 5,670	\$ 5,373
Amount from Prop 123	233	238	233
Prop 123 additional funding	45	46	46
Grants	1,323	1,154	1,374
Donations and tax credits	15	15	56

#### Select revenues from less common sources

	District	Peer average	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	1,167	967	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.6

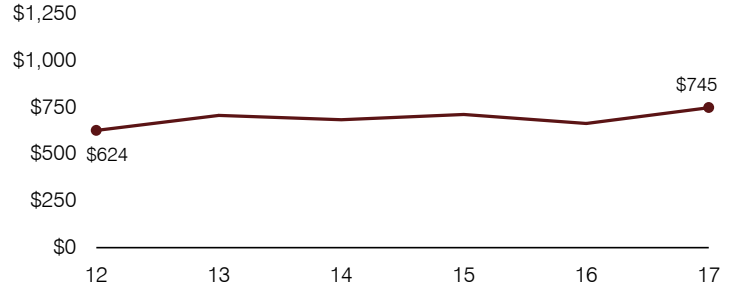
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

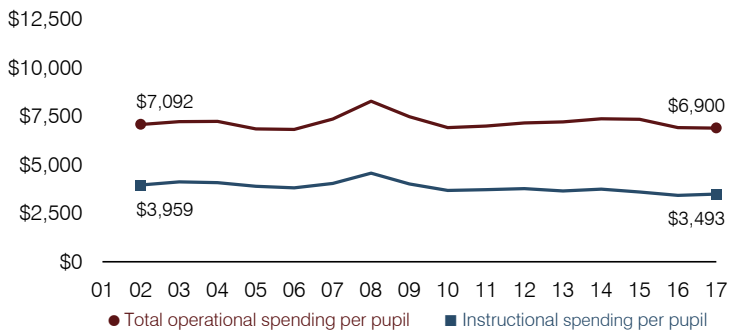
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.6 to 50.6 percent. Overall, as a percentage of total operational spending, instruction support increased substantially, administration increased, and food service increased slightly, while student support decreased.

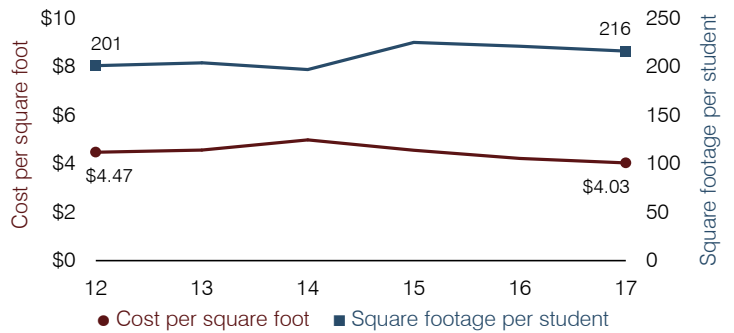
### Administrative cost per pupil



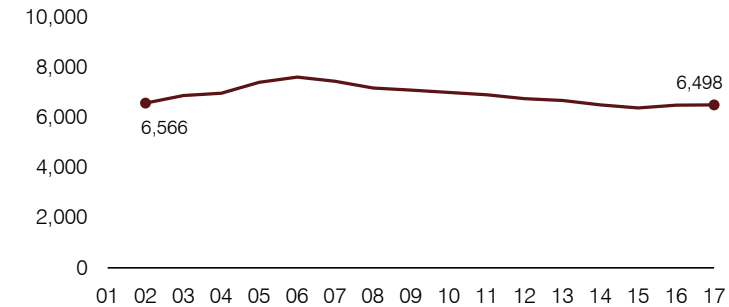
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



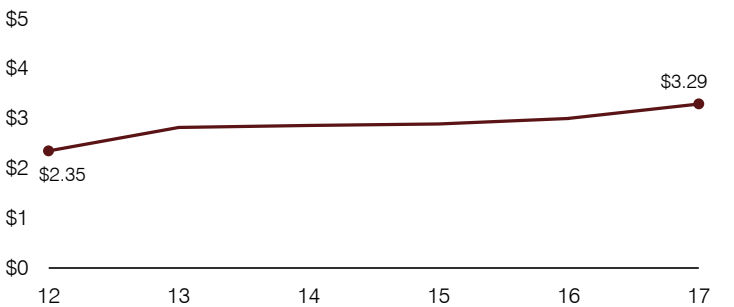
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

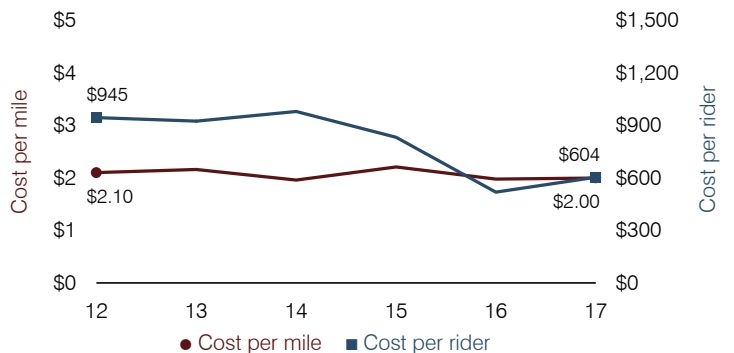
Measure: 2015 through 2017

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

**Low**      **Moderate**      **High**

### Transportation costs per mile and per rider



# Kirkland Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

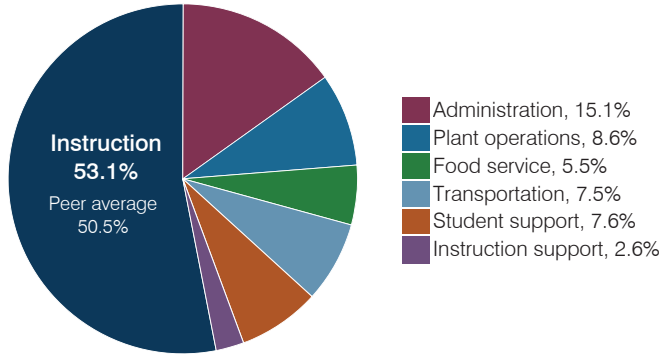
79

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

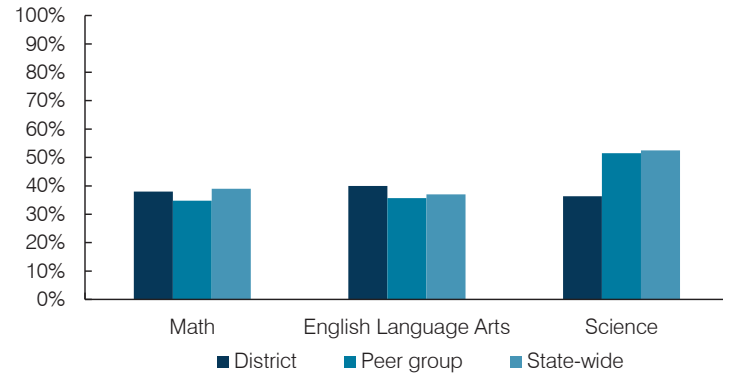
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,997	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$8.62	\$6.96	\$6.30
	Square footage per student	133	412	155
Food service	Cost per meal	\$3.85	\$5.79	\$2.88
Transportation	Cost per mile	\$1.93	\$1.87	\$3.84
	Cost per rider	\$1,524	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,148	\$ 7,039	\$ 8,613	\$ 4,377
Administration	2,173	1,997	3,137	844
Plant operations	1,439	1,146	2,644	977
Food service	934	735	1,000	422
Transportation	1,058	989	961	381
Student support	1,799	1,000	601	679
Instruction support	351	345	498	461
<b>Total operational</b>	<b>\$ 15,902</b>	<b>\$ 13,251</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 7,917	\$ 777	\$ 1,161	\$ 691
Equipment	411	441	735	424
Interest	1	20	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 8,329</b>	<b>\$ 1,238</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 24,231</b>	<b>\$ 14,489</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	32%	34%	22%
Special education population	26%	15%	12%
Students per teacher	13.1	14.8	18.5
Average teacher salary	\$44,655	\$46,717	\$48,372
Amount from Prop 301	\$4,708	\$4,152	\$5,840
Average years of teacher experience	10.2	11.3	11.3
Percentage of teachers in first 3 years	17%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,352	\$ 1,696	\$ 2,908	\$ 1,318
State	14,760	6,070	5,692	3,831
Local	7,490	5,551	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 24,602</b>	<b>\$ 13,317</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,755	\$ 8,515	\$ 9,932
Amount from Prop 123	329	302	315
Prop 123 additional funding	50	45	57
Grants	10,657	2,036	2,701
Donations and tax credits	63	78	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	6,031	5,281	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

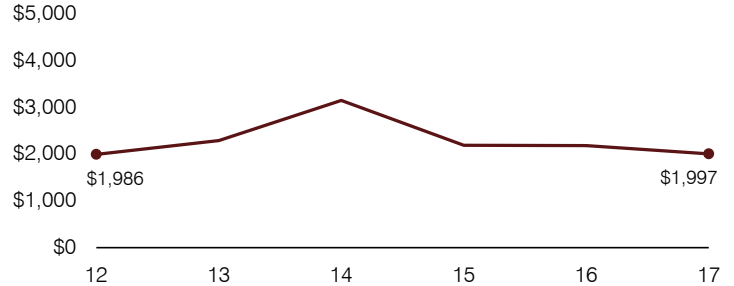
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	65.9	53.9	55.0	56.7	55.6	53.0	52.9	51.8	52.7	52.5	52.9	57.8	53.0	52.5	55.8	51.2	53.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

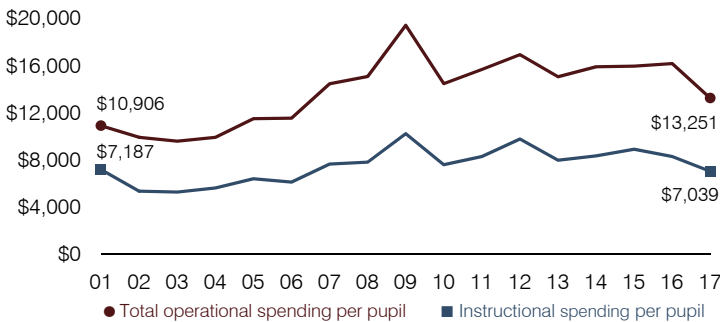
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 45 percent, which contributed to the 22 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 57.8 to 53.1 percent. As a percentage of total operational spending, all noninstructional areas varied year to year, as is common for very small districts.

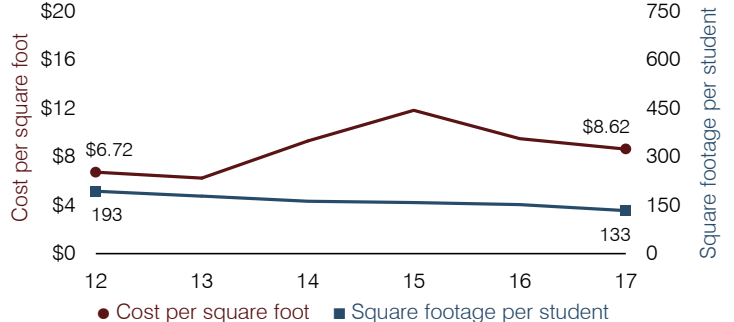
**Administrative cost per pupil**



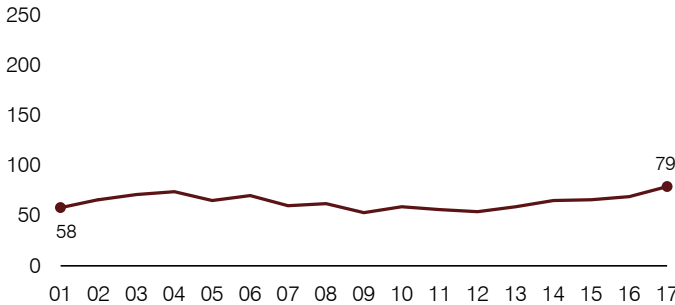
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



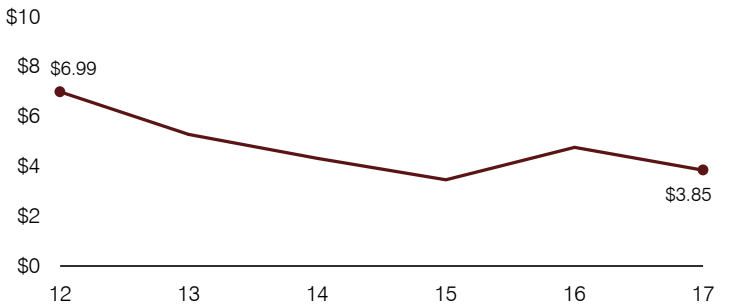
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



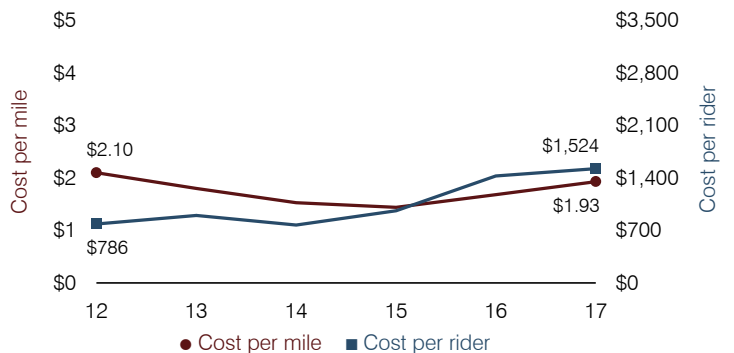
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	32.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Kyrene Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 12<sup>1</sup>

Legislative district(s): 18 and 27

District size, location:

Large, City

Students attending:

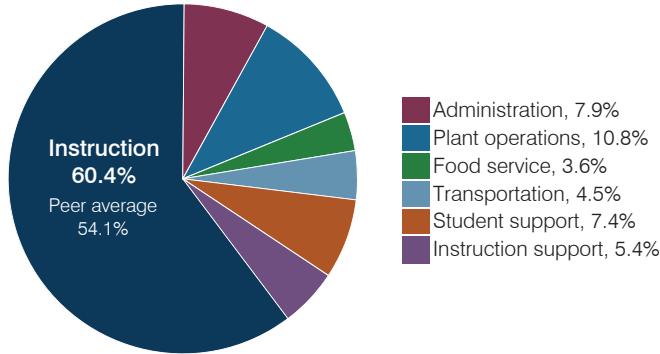
16,202

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	\$586	\$796	\$844
	Students per administrative position	70	75	67
Plant operations	Cost per square foot	\$5.09	\$6.23	\$6.30
	Square footage per student	158	135	155
Food service	Cost per meal	\$2.69	\$2.77	\$2.88
Transportation	Cost per mile	\$3.84	\$4.28	\$3.84
	Cost per rider	\$918	\$1,207	\$1,198

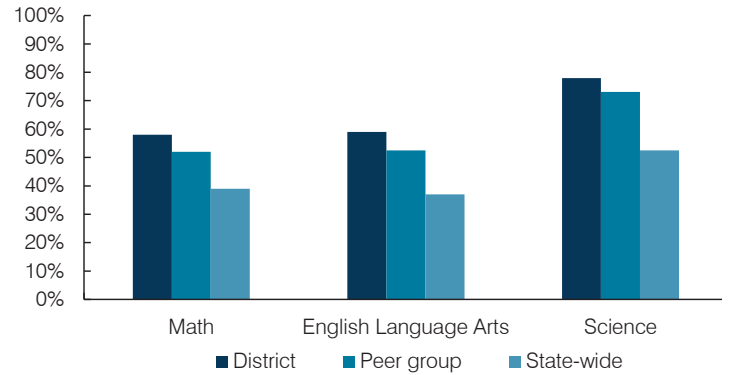
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,059	\$ 4,494	\$ 4,304	\$ 4,377
Administration	553	586	796	844
Plant operations	784	803	837	977
Food service	276	268	566	422
Transportation	315	332	303	381
Student support	511	553	671	679
Instruction support	362	402	511	461
<b>Total operational</b>	<b>\$ 6,860</b>	<b>\$ 7,438</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 901	\$ 1,120	\$ 499	\$ 691
Equipment	1,007	463	357	424
Interest	511	500	361	236
Other	655	729	168	161
<b>Total nonoperational</b>	<b>\$ 3,074</b>	<b>\$ 2,812</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,934</b>	<b>\$ 10,250</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	9%	12%	22%
Special education population	8%	9%	12%
Students per teacher	17.8	19.6	18.5
Average teacher salary	\$48,988	\$48,025	\$48,372
Amount from Prop 301	\$4,794	\$5,969	\$5,840
Average years of teacher experience	12.0	10.3	11.3
Percentage of teachers in first 3 years	15%	15%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 501	\$ 532	\$ 1,522	\$ 1,318
State	3,421	3,430	4,236	3,831
Local	5,216	5,893	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,138</b>	<b>\$ 9,855</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,077	\$ 5,165	\$ 5,133	\$ 5,503
Amount from Prop 123	225	231	235	245
Prop 123 additional funding	43	44	44	46
Grants	493	527	1,543	1,185
Donations and tax credits	169	158	45	89

### Select revenues from less common sources

	District 2016	District 2017	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	2,051	2,492	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

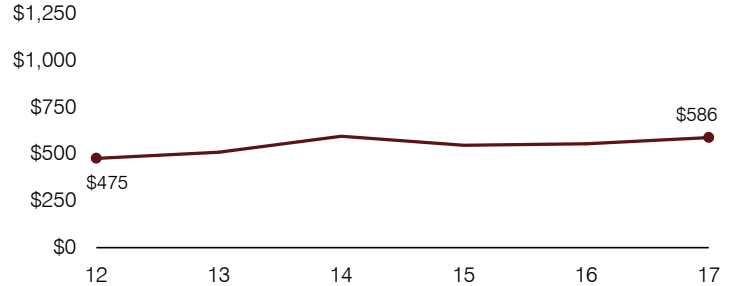
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	61.2	61.9	64.4	64.3	64.0	63.5	63.3	62.9	61.0	61.8	60.2	60.1	59.4	57.5	59.2	60.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

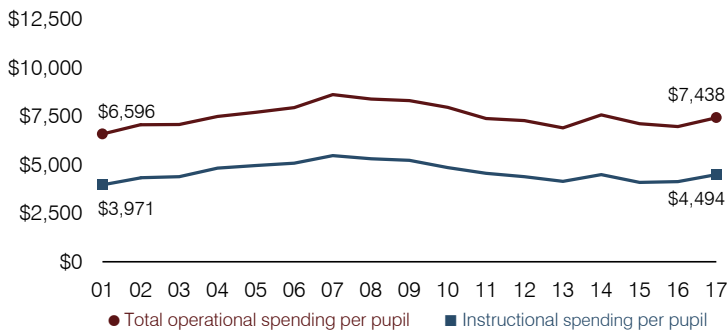
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 60.2 to 60.4 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and food service decreased, while administration, student support, and instruction support increased.

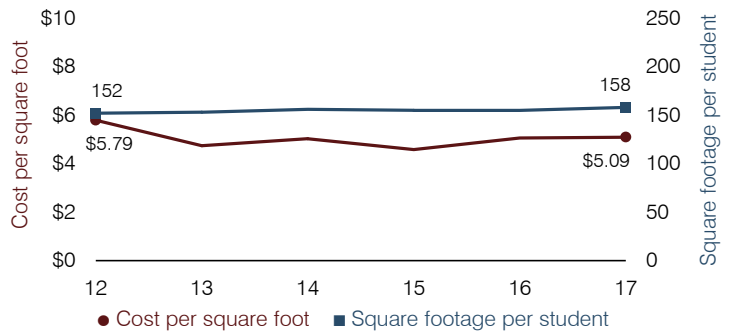
**Administrative cost per pupil**



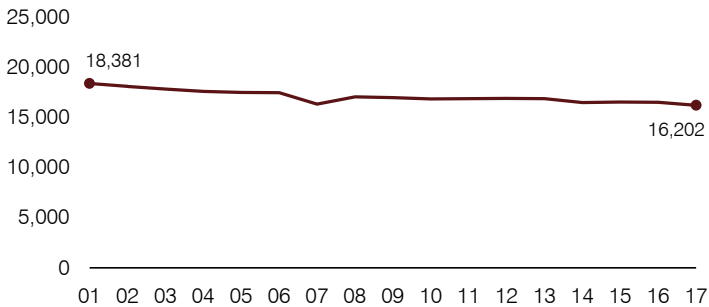
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



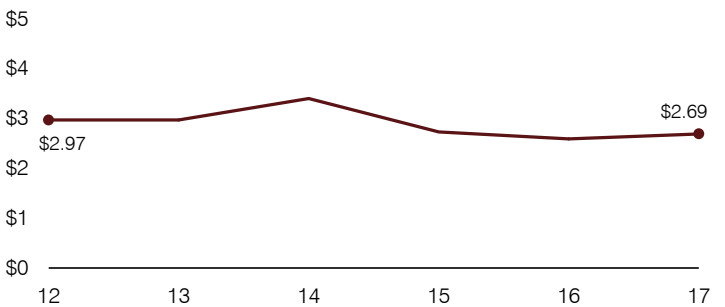
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

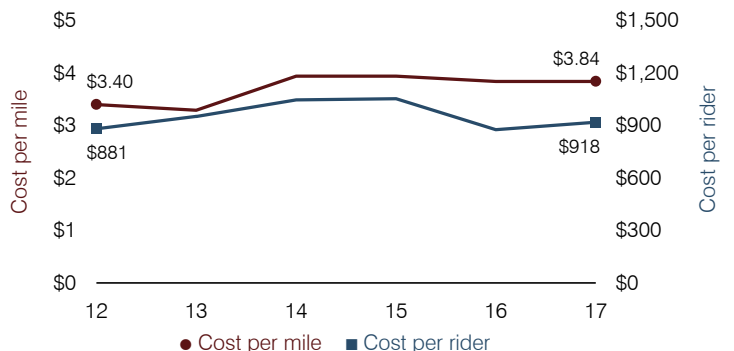
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	9.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**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<sup>1</sup>

Legislative district(s): 5

District size, location:

Medium-large, City

Students attending:

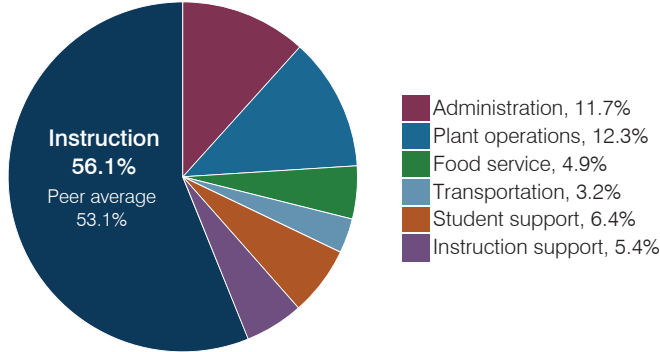
5,280

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	\$778	\$837	\$844
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$5.54	\$6.01	\$6.30
	Square footage per student	148	157	155
Food service	Cost per meal	\$2.73	\$3.04	\$2.88
Transportation	Cost per mile	\$4.32	\$4.15	\$3.84
	Cost per rider	\$1,705	\$1,809	\$1,198

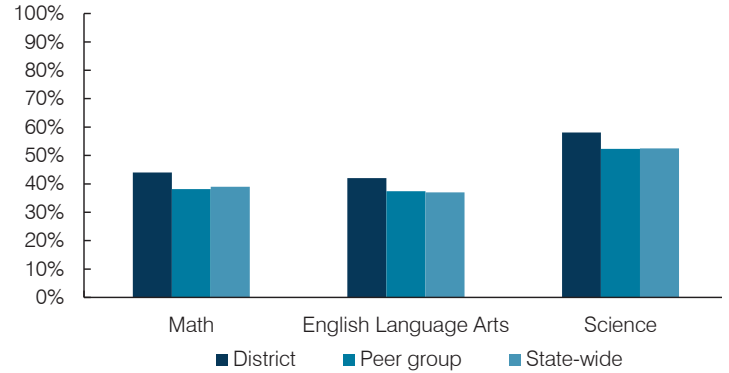
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,460	\$ 3,737	\$ 3,991	\$ 4,377
Administration	873	778	837	844
Plant operations	806	820	965	977
Food service	317	327	324	422
Transportation	196	217	433	381
Student support	421	428	640	679
Instruction support	359	360	338	461
<b>Total operational</b>	<b>\$ 6,432</b>	<b>\$ 6,667</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 384	\$ 536	\$ 890	\$ 691
Equipment	131	106	406	424
Interest	16	12	258	236
Other	68	15	146	161
<b>Total nonoperational</b>	<b>\$ 599</b>	<b>\$ 669</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,031</b>	<b>\$ 7,336</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	90%	86%	80%
Poverty rate (2016)	22%	24%	22%
Special education population	11%	14%	12%
Students per teacher	20.9	18.8	18.5
Average teacher salary	\$40,920	\$45,975	\$48,372
Amount from Prop 301	\$5,800	\$5,671	\$5,840
Average years of teacher experience	9.5	11.8	11.3
Percentage of teachers in first 3 years	20%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 913	\$ 838	\$ 781	\$ 1,318
State	2,029	2,078	3,243	3,831
Local	4,728	4,861	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,670</b>	<b>\$ 7,777</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,986	\$ 5,018	\$ 5,442
Amount from Prop 123	230	230	240
Prop 123 additional funding	47	46	47
Grants	1,140	1,038	866
Donations and tax credits	187	186	157

### 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	20	0	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

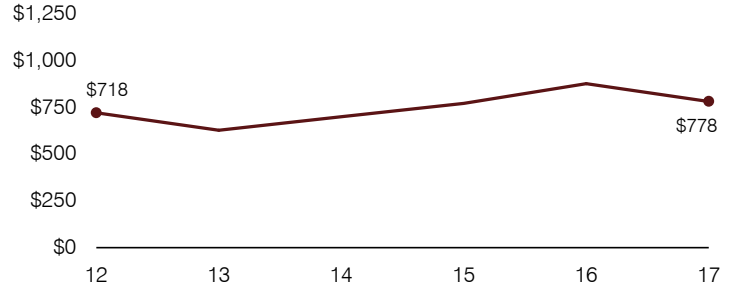
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.3	61.1	61.7	60.1	61.1	61.8	61.2	59.8	59.5	59.1	56.5	53.9	55.6	53.6	54.0	53.8	56.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

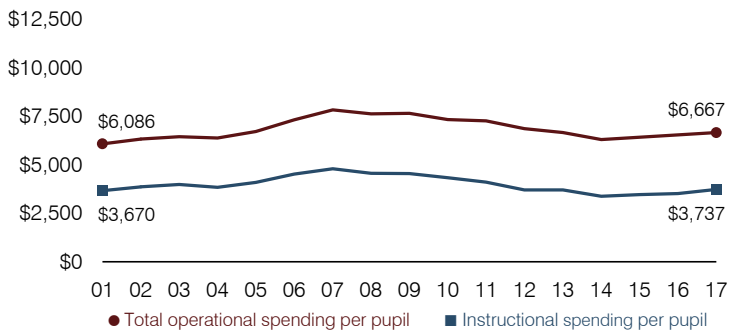
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 53.9 to 56.1 percent. As a percentage of total operational spending, instruction support decreased substantially, and plant operations decreased, while overall administration increased slightly. Most other noninstructional areas remained stable.

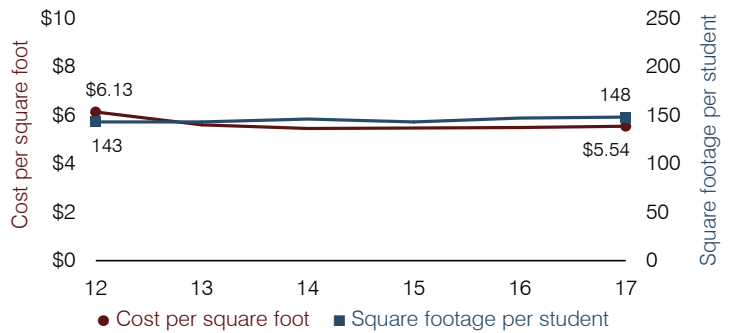
**Administrative cost per pupil**



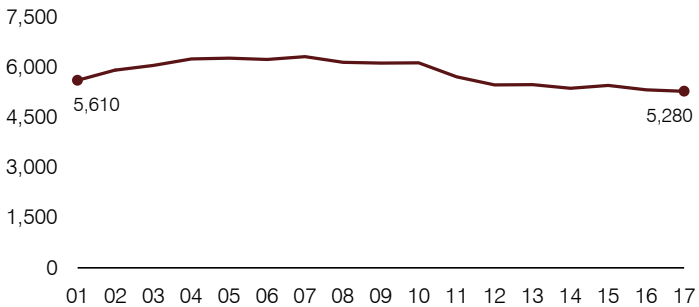
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



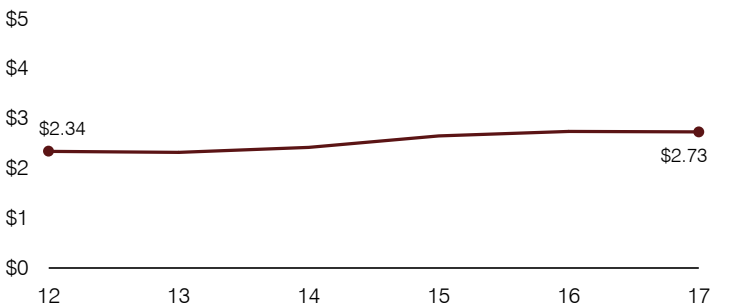
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

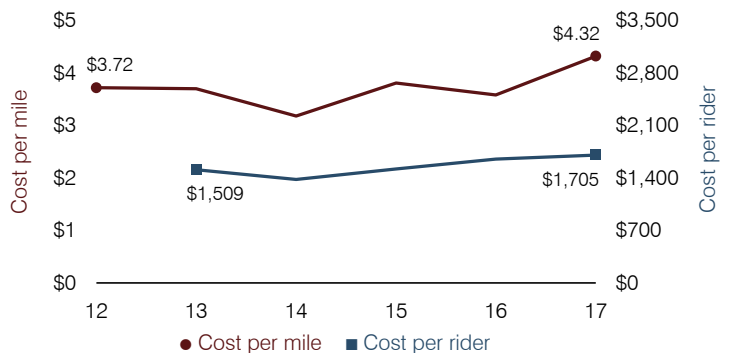
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	5.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

**Low**      **Moderate**      **High**

**Transportation costs per mile and per rider**



# Laveen Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13<sup>1</sup>

Legislative district(s): 19 and 27

District size, location:

Medium-large, City

Students attending:

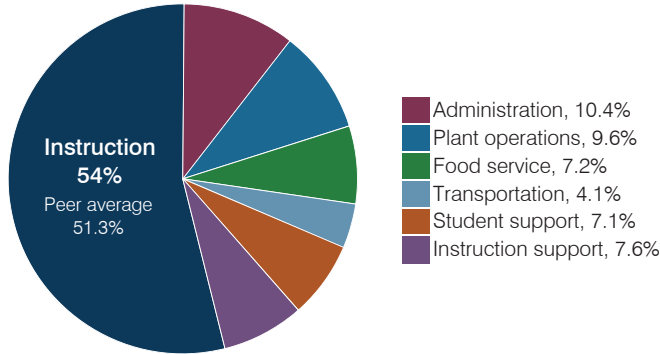
6,476

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	\$764	\$974	\$844
	Students per administrative position	72	68	67
Plant operations	Cost per square foot	\$6.01	\$6.31	\$6.30
	Square footage per student	118	147	155
Food service	Cost per meal	\$2.89	\$2.75	\$2.88
Transportation	Cost per mile	\$7.23	\$6.81	\$3.84
	Cost per rider	\$669	\$942	\$1,198

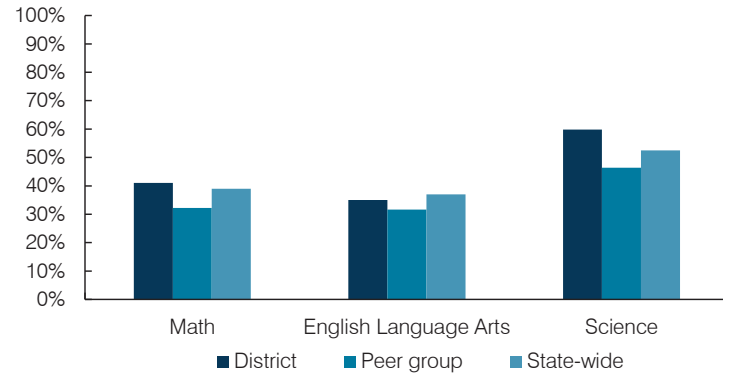
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,401	\$ 3,968	\$ 4,164	\$ 4,377
Administration	741	764	974	844
Plant operations	679	706	909	977
Food service	503	527	640	422
Transportation	285	299	327	381
Student support	481	522	626	679
Instruction support	474	563	559	461
<b>Total operational</b>	<b>\$ 6,564</b>	<b>\$ 7,349</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,687	\$ 608	\$ 924	\$ 691
Equipment	761	471	582	424
Interest	107	111	255	236
Other	86	167	146	161
<b>Total nonoperational</b>	<b>\$ 3,641</b>	<b>\$ 1,357</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,205</b>	<b>\$ 8,706</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	24%	25%	22%
Special education population	13%	12%	12%
Students per teacher	19.2	19.1	18.5
Average teacher salary	\$48,601	\$43,084	\$48,372
Amount from Prop 301	\$3,801	\$4,885	\$5,840
Average years of teacher experience	7.3	8.3	11.3
Percentage of teachers in first 3 years	21%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 955	\$ 981	\$ 1,848	\$ 1,318
State	4,552	4,607	3,857	3,831
Local	2,785	3,121	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,292</b>	<b>\$ 8,709</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,971	\$ 5,020	\$ 5,145
Amount from Prop 123	231	233	236
Prop 123 additional funding	42	42	43
Grants	975	1,049	1,915
Donations and tax credits	31	25	54

### 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	1,457	1,614	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

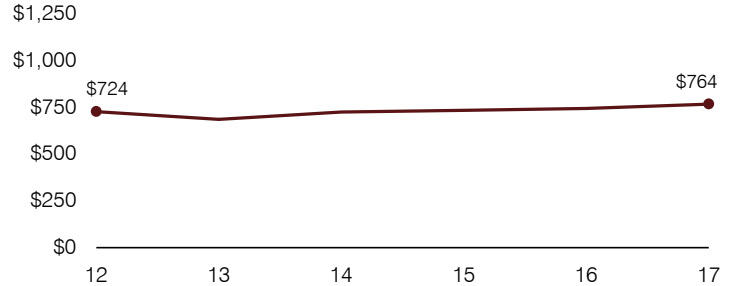
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.8	52.1	52.9	52.3	50.7	51.0	53.6	57.0	55.2	53.3	51.7	51.4	52.2	52.7	51.6	51.8	54.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

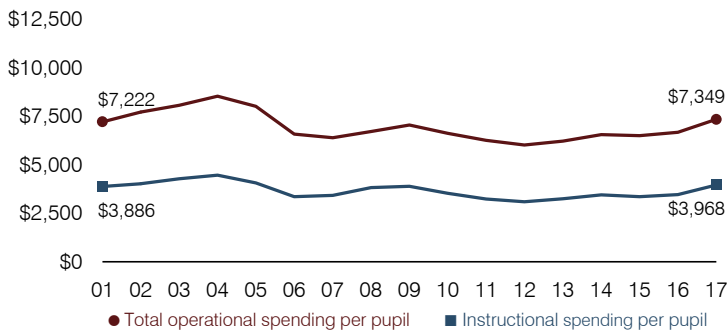
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 22 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 51.4 to 54 percent. Overall, as a percentage of total operational spending, administration decreased substantially and plant operations decreased, while instruction support increased and student support increased slightly.

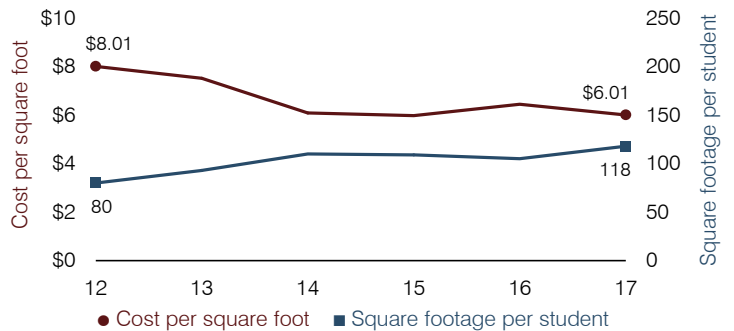
**Administrative cost per pupil**



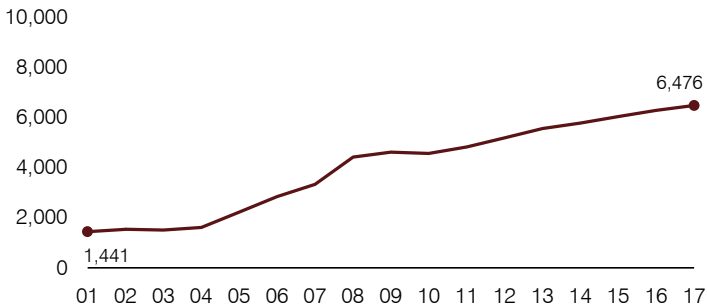
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



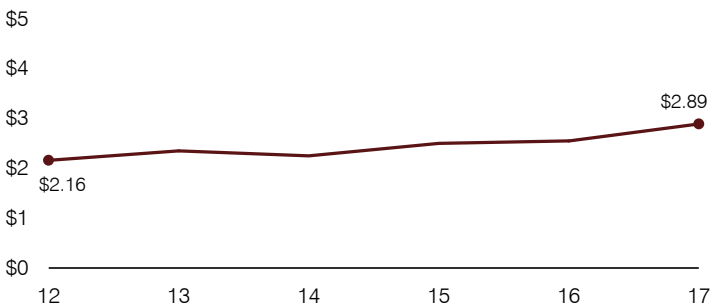
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

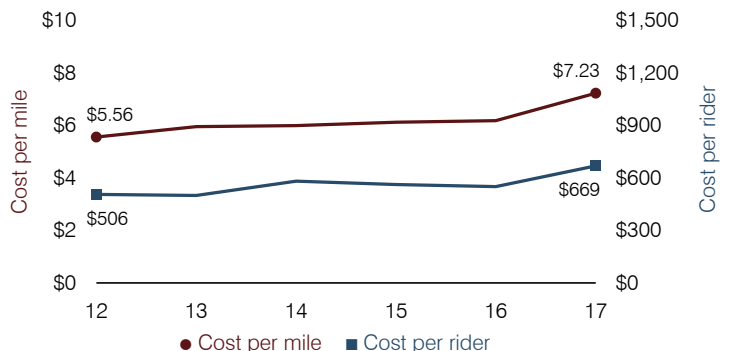
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status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

Low

Moderate

High

**Transportation costs per mile and per rider**



# Liberty Elementary School District

Maricopa County

Efficiency peer groups 8 and T-4, Achievement peer group 12<sup>1</sup>

Legislative district(s): 4 and 13

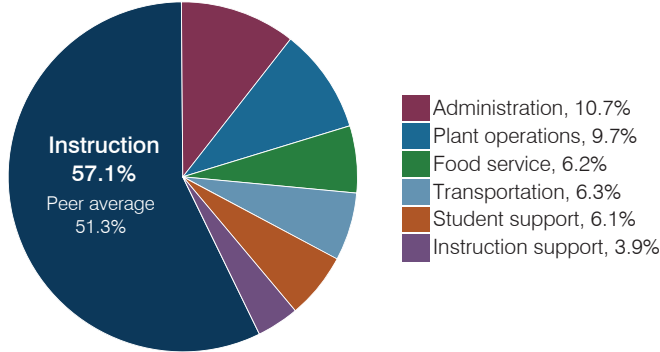
District size, location: Medium-large, Suburb

Students attending: 3,261

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	\$745	\$974	\$844
	Students per administrative position	77	68	67
Plant operations	Cost per square foot	\$4.98	\$6.31	\$6.30
	Square footage per student	136	147	155
Food service	Cost per meal	\$2.89	\$2.75	\$2.88
Transportation	Cost per mile	\$3.38	\$3.61	\$3.84
	Cost per rider	\$1,266	\$1,278	\$1,198

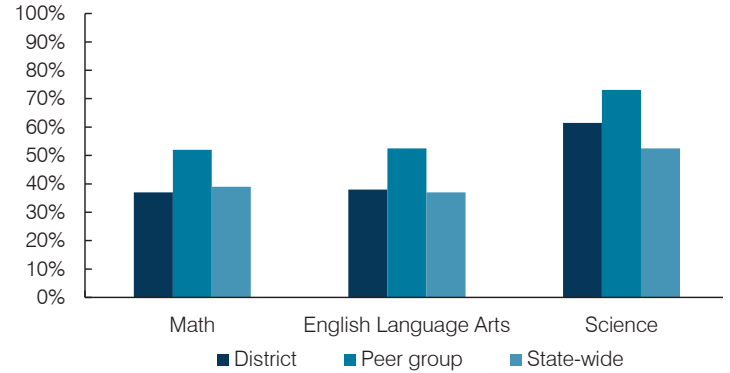
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,784	\$ 3,971	\$ 4,164	\$ 4,377
Administration	730	745	974	844
Plant operations	667	676	909	977
Food service	371	427	640	422
Transportation	431	438	327	381
Student support	422	424	626	679
Instruction support	274	268	559	461
<b>Total operational</b>	<b>\$ 6,679</b>	<b>\$ 6,949</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 492	\$ 344	\$ 924	\$ 691
Equipment	229	226	582	424
Interest	409	190	255	236
Other	90	104	146	161
<b>Total nonoperational</b>	<b>\$ 1,220</b>	<b>\$ 864</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,899</b>	<b>\$ 7,813</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	14%	12%	22%
Special education population	12%	9%	12%
Students per teacher	18.6	19.6	18.5
Average teacher salary	\$44,775	\$48,025	\$48,372
Amount from Prop 301	\$6,405	\$5,969	\$5,840
Average years of teacher experience	11.1	10.3	11.3
Percentage of teachers in first 3 years	15%	15%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 722	\$ 690	\$ 1,848	\$ 1,318
State	4,018	4,786	3,857	3,831
Local	2,969	2,856	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,709</b>	<b>\$ 8,332</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 4,957	\$ 5,354	\$ 5,145	\$ 5,503
Amount from Prop 123	229	236	236	245
Prop 123 additional funding	42	43	43	46
Grants	775	946	1,915	1,185
Donations and tax credits	54	50	54	89

### Select revenues from less common sources

	District 2016	District 2017	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	1,041	1,141	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

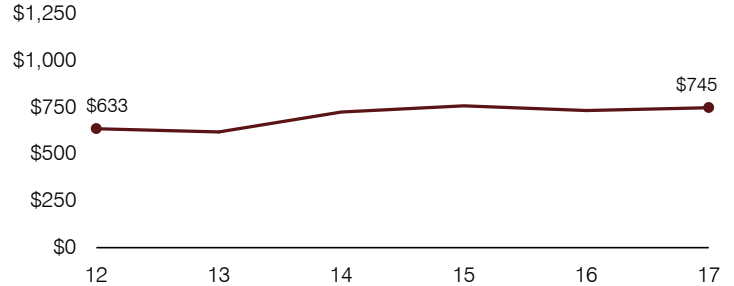
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.0	62.5	64.4	64.3	62.4	62.1	62.9	61.0	60.3	59.7	57.7	59.3	58.9	59.0	58.8	56.7	57.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

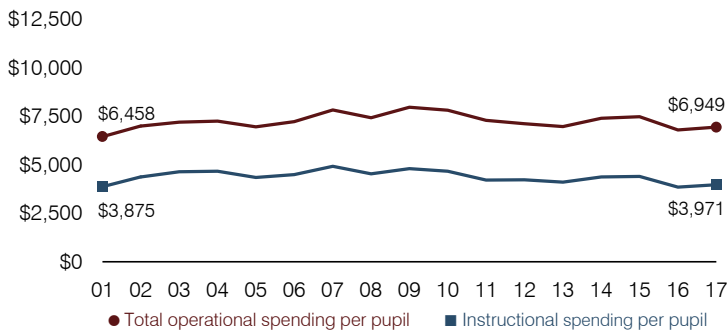
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction decreased overall from 59.3 to 57.1 percent. Overall, as a percentage of total operational spending, administration increased and plant operations, food service, and transportation increased slightly, while student support decreased slightly. Instruction support varied year to year.

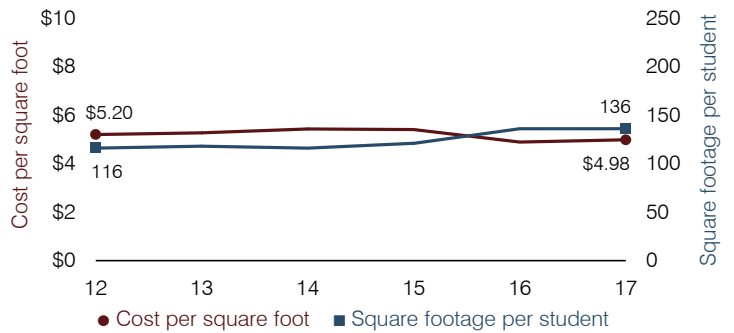
**Administrative cost per pupil**



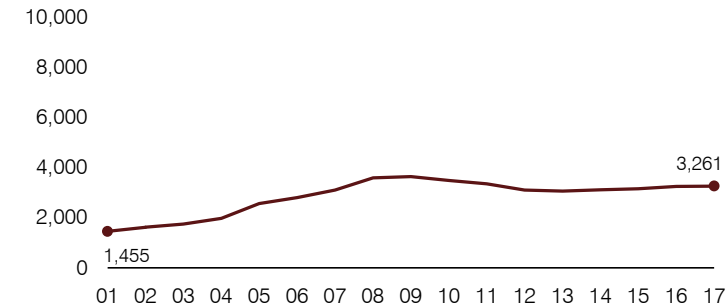
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



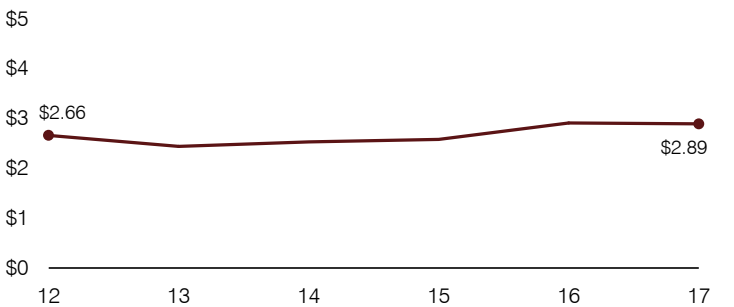
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

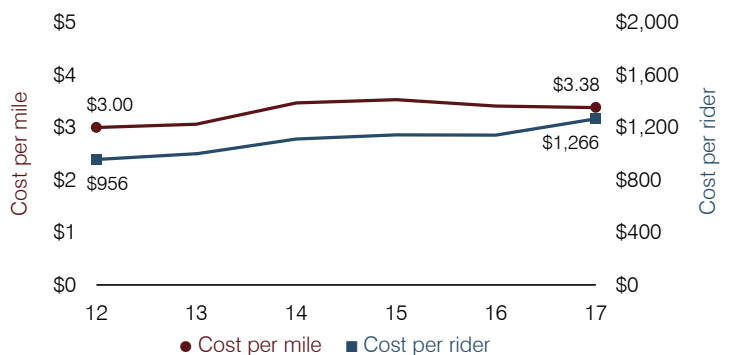
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	7.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



**Transportation costs per mile and per rider**



# Litchfield Elementary School District

Maricopa County

Efficiency peer groups 7 and T-2, Achievement peer group 12<sup>1</sup>

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

District size, location:

Large, Suburb

Students attending:

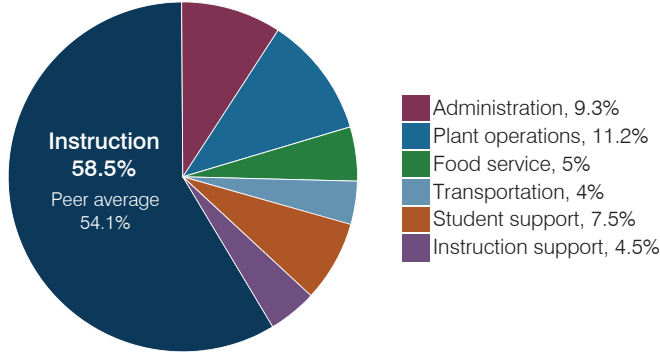
10,791

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	\$620	\$796	\$844
	Students per administrative position	97	75	67
Plant operations	Cost per square foot	\$6.44	\$6.23	\$6.30
	Square footage per student	116	135	155
Food service	Cost per meal	\$2.65	\$2.77	\$2.88
Transportation	Cost per mile	\$3.39	\$5.31	\$3.84
	Cost per rider	\$763	\$1,178	\$1,198

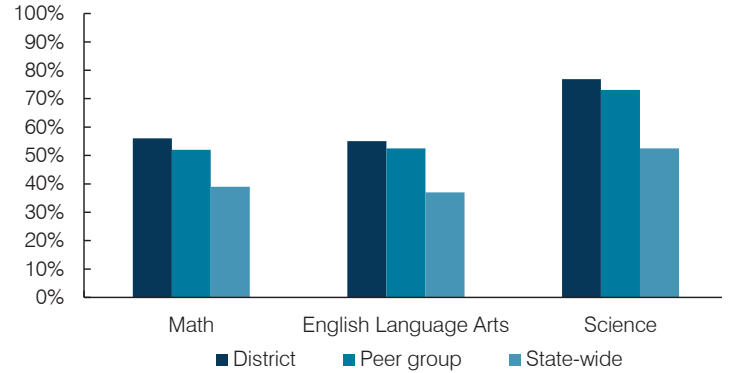
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,691	\$ 3,891	\$ 4,304	\$ 4,377
Administration	567	620	796	844
Plant operations	729	744	837	977
Food service	299	330	566	422
Transportation	267	269	303	381
Student support	462	501	671	679
Instruction support	285	298	511	461
<b>Total operational</b>	<b>\$ 6,300</b>	<b>\$ 6,653</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 286	\$ 565	\$ 499	\$ 691
Equipment	311	292	357	424
Interest	156	151	361	236
Other	279	301	168	161
<b>Total nonoperational</b>	<b>\$ 1,032</b>	<b>\$ 1,309</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,332</b>	<b>\$ 7,962</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	11%	12%	22%
Special education population	9%	9%	12%
Students per teacher	21.5	19.6	18.5
Average teacher salary	\$51,874	\$48,025	\$48,372
Amount from Prop 301	\$6,391	\$5,969	\$5,840
Average years of teacher experience	9.7	10.3	11.3
Percentage of teachers in first 3 years	13%	15%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 545	\$ 593	\$ 1,522	\$ 1,318
State	4,093	4,210	4,236	3,831
Local	2,975	3,076	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,613</b>	<b>\$ 7,879</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,978	\$ 5,111	\$ 5,133
Amount from Prop 123	230	232	235
Prop 123 additional funding	43	43	44
Grants	543	594	1,543
Donations and tax credits	52	49	45

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	6	5	2 of 10
Voter-approved levy increases	975	1,018	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

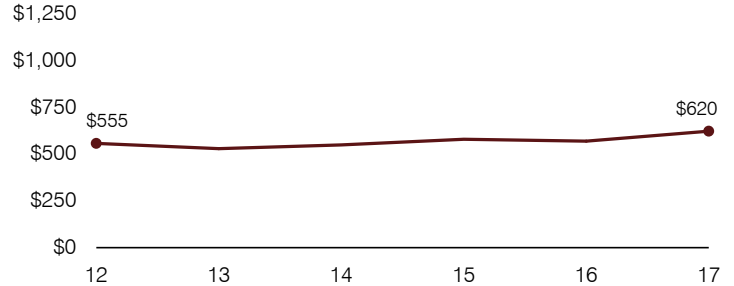
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.9	59.7	59.3	60.7	59.6	58.4	58.0	57.9	58.3	58.3	58.4	58.2	58.1	57.7	57.9	58.6	58.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

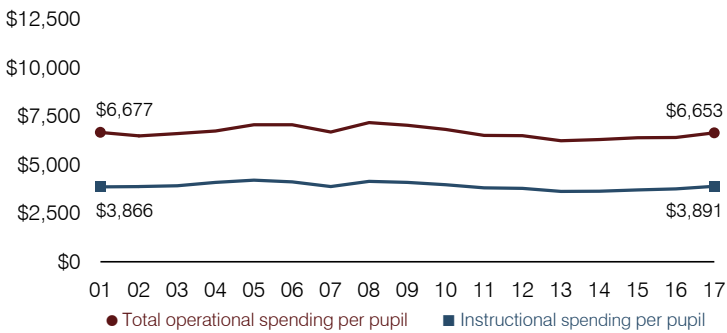
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction increased slightly overall from 58.2 to 58.5 percent. As a percentage of total operational spending, plant operations decreased and food service and transportation decreased slightly, while student support and instruction support increased. Administration remained stable.

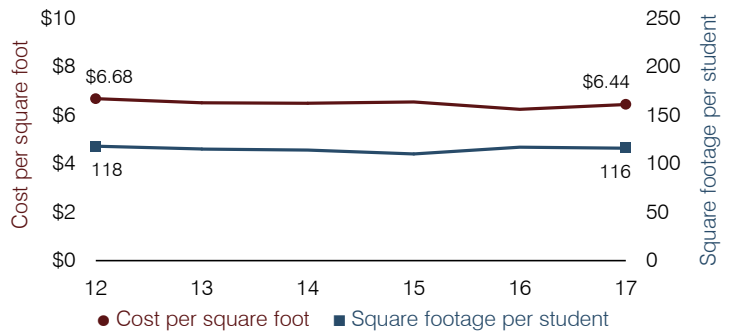
**Administrative cost per pupil**



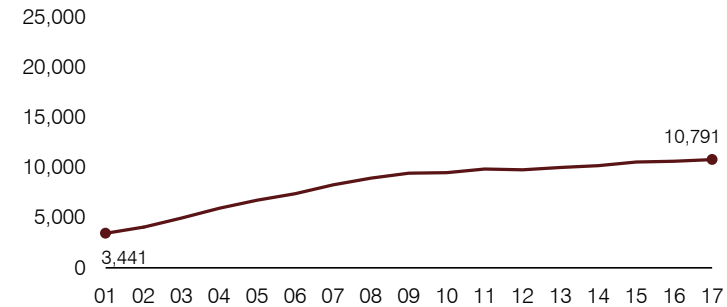
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



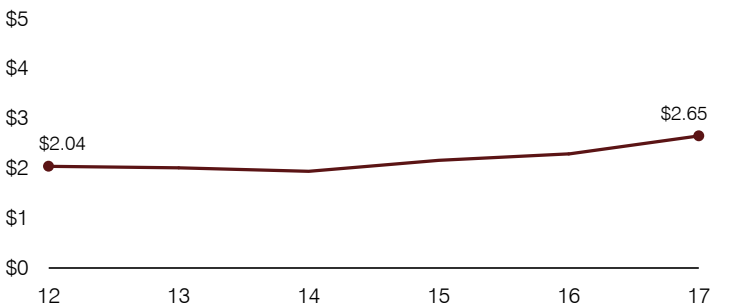
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



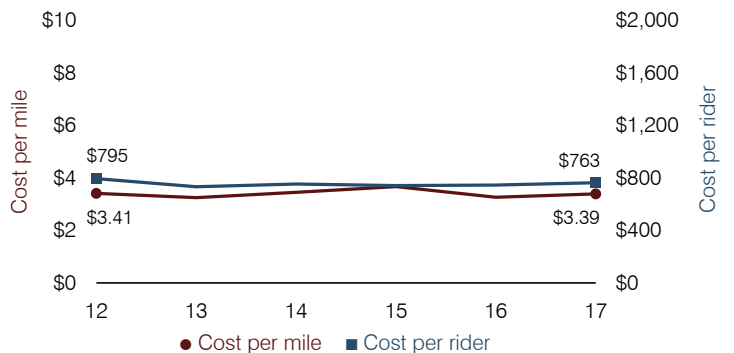
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Littlefield Unified School District

Mohave County

Efficiency peer groups 6 and T-7, Achievement peer group 4<sup>1</sup>

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

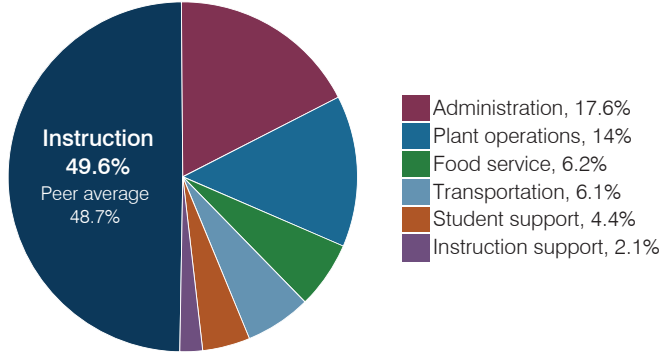
369

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	\$1,637	\$1,784	\$844
	Students per administrative position	55	44	67
Plant operations	Cost per square foot	\$5.92	\$4.85	\$6.30
	Square footage per student	219	348	155
Food service	Cost per meal	\$3.40	\$3.70	\$2.88
Transportation	Cost per mile	\$2.67	\$2.98	\$3.84
	Cost per rider	\$769	\$921	\$1,198

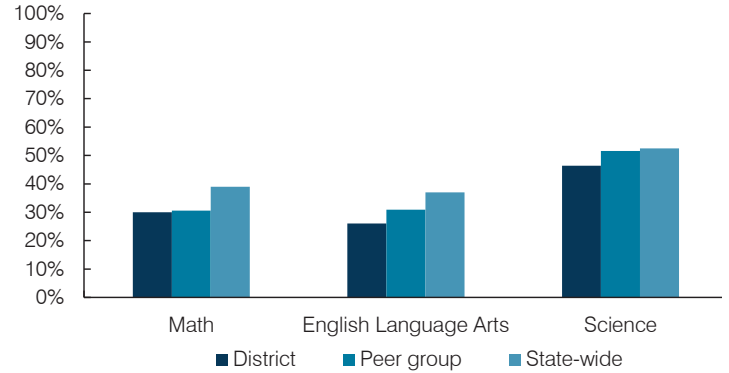
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,916	\$ 4,602	\$ 5,470	\$ 4,377
Administration	1,521	1,637	1,784	844
Plant operations	1,209	1,296	1,587	977
Food service	615	574	534	422
Transportation	446	565	571	381
Student support	453	413	642	679
Instruction support	149	198	423	461
<b>Total operational</b>	<b>\$ 9,309</b>	<b>\$ 9,285</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 198	\$ 43	\$ 437	\$ 691
Equipment	376	217	479	424
Interest	168	168	179	236
Other	377	323	45	161
<b>Total nonoperational</b>	<b>\$ 1,119</b>	<b>\$ 751</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,428</b>	<b>\$ 10,036</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	78%	88%	80%
Poverty rate (2016)	18%	15%	22%
Special education population	10%	13%	12%
Students per teacher	13.2	15.7	18.5
Average teacher salary	\$42,771	\$45,360	\$48,372
Amount from Prop 301	\$5,203	\$5,787	\$5,840
Average years of teacher experience	15.6	10.4	11.3
Percentage of teachers in first 3 years	21%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,645	\$ 1,558	\$ 2,411	\$ 1,318
State	5,180	5,457	3,824	3,831
Local	3,392	3,793	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,217</b>	<b>\$ 10,808</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 7,008	\$ 7,385	\$ 7,159	\$ 5,503
Amount from Prop 123	292	298	285	245
Prop 123 additional funding	59	60	57	46
Grants	2,177	1,905	1,876	1,185
Donations and tax credits	49	69	246	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	557	622	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

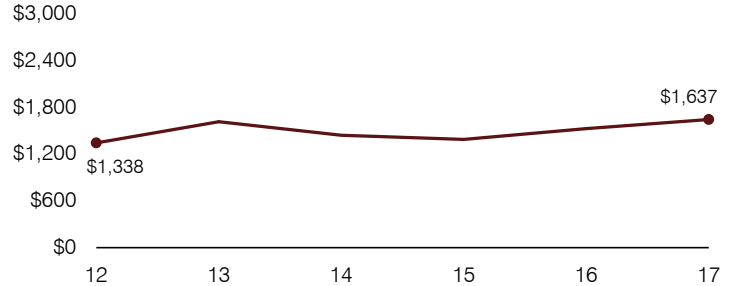
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.5	63.4	62.9	63.7	55.6	54.4	55.4	54.6	50.6	52.6	53.8	54.3	50.2	51.9	51.3	52.8	49.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

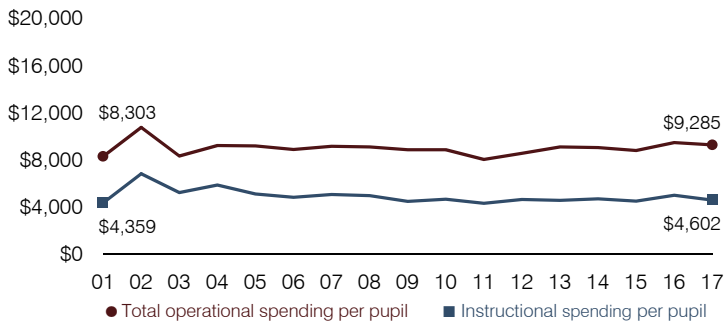
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 54.3 to 49.6 percent. Overall, as a percentage of total operational spending, plant operations increased substantially, administration increased, and transportation increased slightly, while student support decreased.

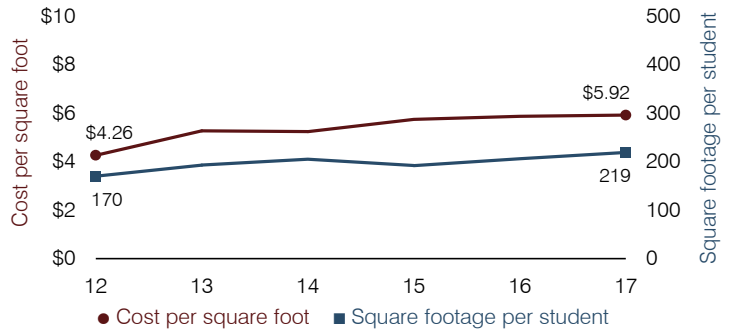
**Administrative cost per pupil**



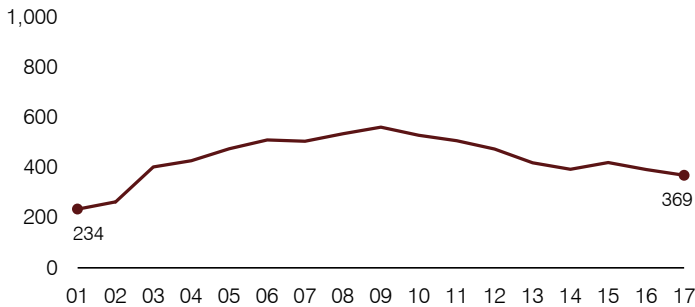
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



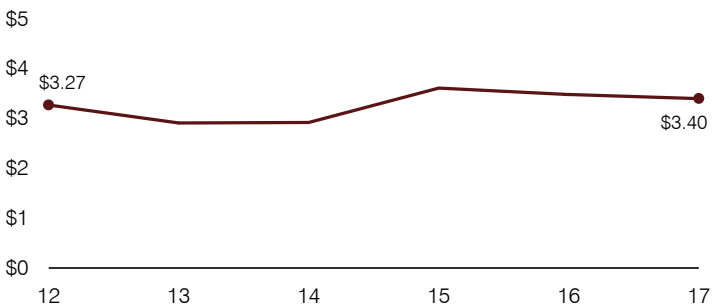
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

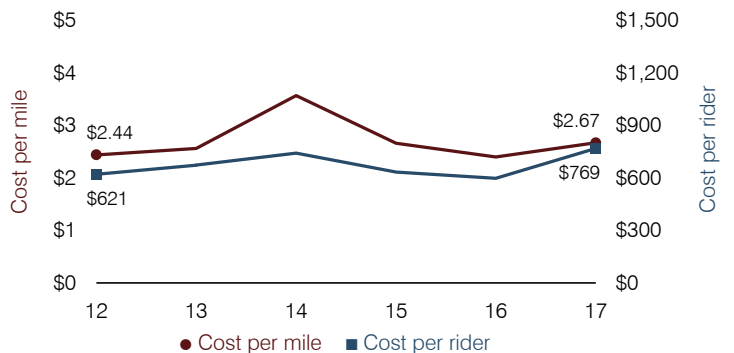
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Littleton Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13<sup>1</sup>

Legislative district(s): 19

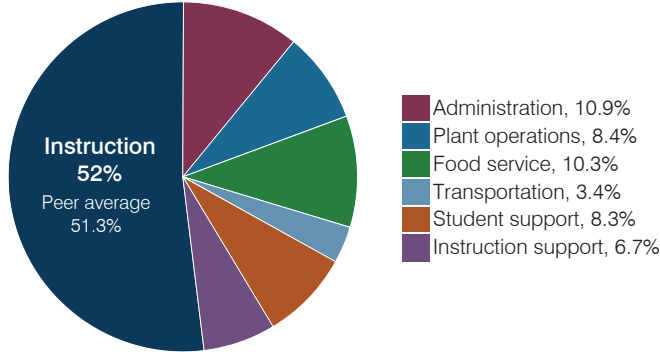
District size, location: Medium-large, Suburb

Students attending: 5,389

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	\$834	\$974	\$844
	Students per administrative position	71	68	67
Plant operations	Cost per square foot	\$4.97	\$6.31	\$6.30
	Square footage per student	130	147	155
Food service	Cost per meal	\$2.95	\$2.75	\$2.88
Transportation	Cost per mile	\$5.05	\$6.81	\$3.84
	Cost per rider	\$800	\$942	\$1,198

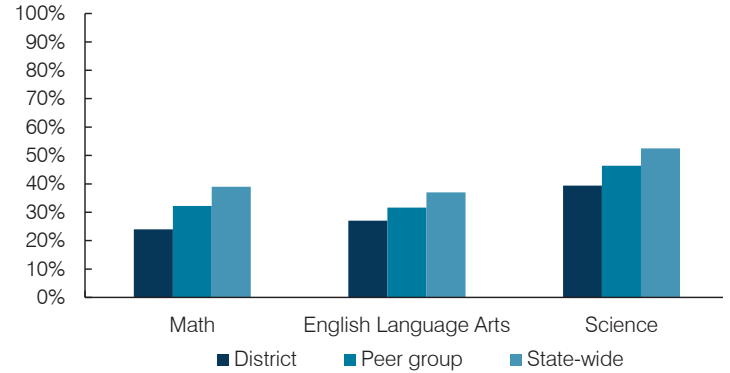
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,876	\$ 3,988	\$ 4,164	\$ 4,377
Administration	846	834	974	844
Plant operations	603	648	909	977
Food service	646	786	640	422
Transportation	242	262	327	381
Student support	620	635	626	679
Instruction support	549	513	559	461
<b>Total operational</b>	<b>\$ 7,382</b>	<b>\$ 7,666</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,158	\$ 486	\$ 924	\$ 691
Equipment	535	348	582	424
Interest	104	181	255	236
Other	21	22	146	161
<b>Total nonoperational</b>	<b>\$ 2,818</b>	<b>\$ 1,037</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,200</b>	<b>\$ 8,703</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	21%	25%	22%
Special education population	12%	12%	12%
Students per teacher	16.9	19.1	18.5
Average teacher salary	\$38,911	\$43,084	\$48,372
Amount from Prop 301	\$5,072	\$4,885	\$5,840
Average years of teacher experience	5.3	8.3	11.3
Percentage of teachers in first 3 years	51%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,180	\$ 1,381	\$ 1,848	\$ 1,318
State	4,292	4,343	3,857	3,831
Local	3,020	3,021	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,492</b>	<b>\$ 8,745</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,013	\$ 4,954	\$ 5,145
Amount from Prop 123	234	232	236
Prop 123 additional funding	44	41	43
Grants	1,192	1,446	1,915
Donations and tax credits	39	68	54

#### 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	1,464	1,517	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	52.0

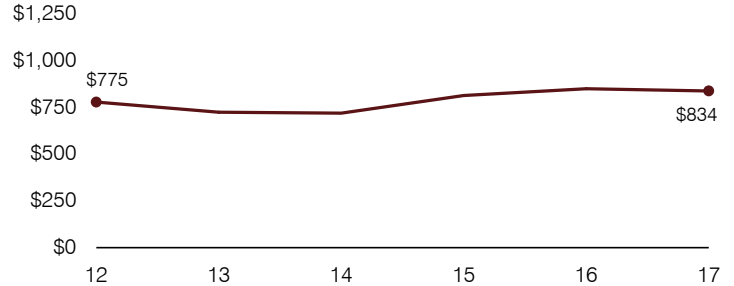
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

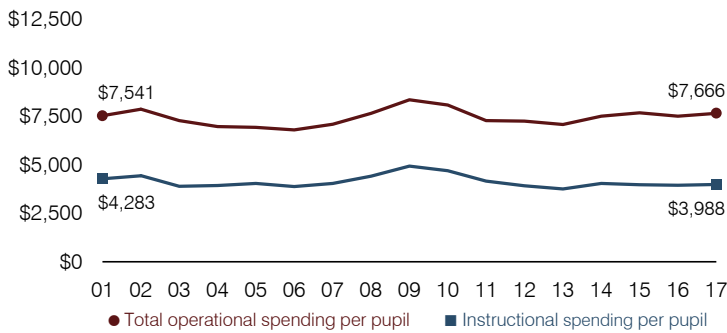
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction decreased overall from 53.9 to 52 percent. Overall, as a percentage of total operational spending, food service and instruction support increased, while administration and student support decreased slightly. Plant operations varied year to year and transportation remained stable.

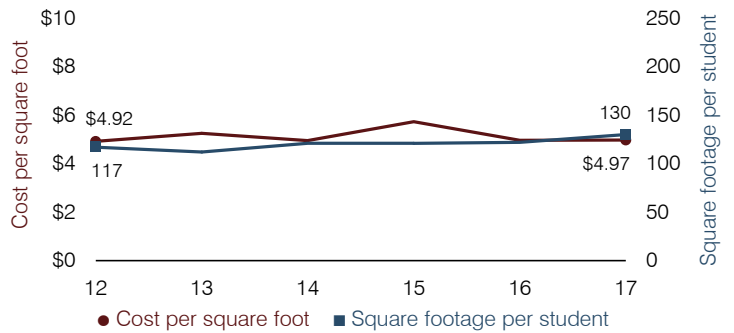
### Administrative cost per pupil



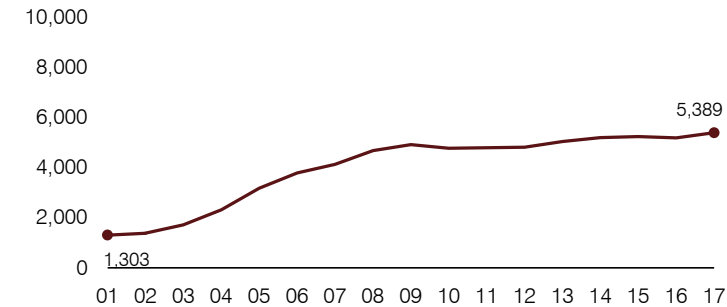
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



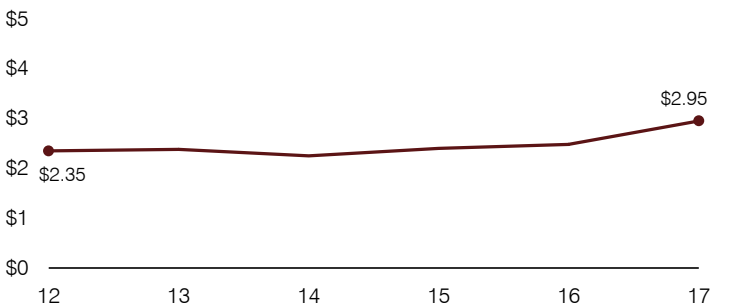
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Low

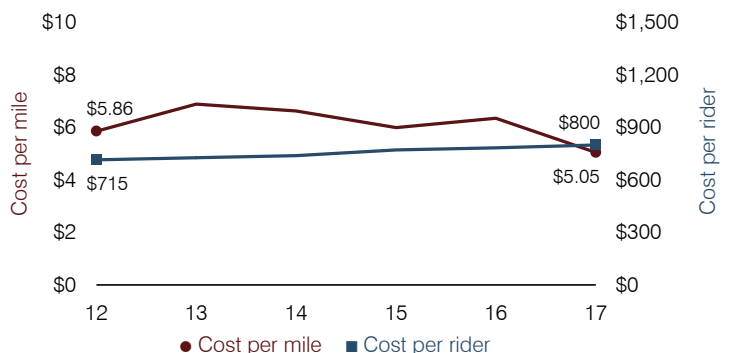
Measure: 2015 through 2017

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
-----	----------	------

### Transportation costs per mile and per rider



# Madison Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 12<sup>1</sup>

Legislative district(s): 24 and 28

District size, location:

Medium-large, City

Students attending:

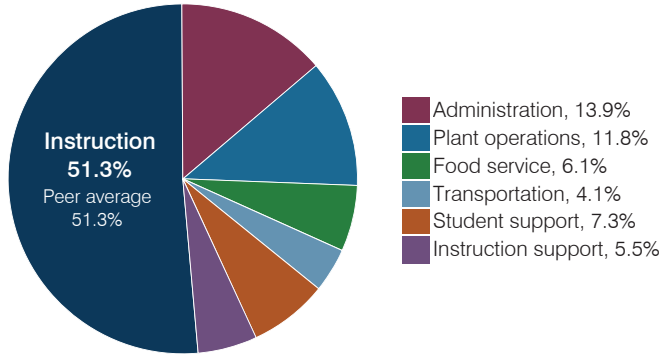
5,634

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	\$985	\$974	\$844
	Students per administrative position	63	68	67
Plant operations	Cost per square foot	\$6.22	\$6.31	\$6.30
	Square footage per student	135	147	155
Food service	Cost per meal	\$2.72	\$2.75	\$2.88
Transportation	Cost per mile	\$9.61	\$6.81	\$3.84
	Cost per rider	\$1,319	\$942	\$1,198

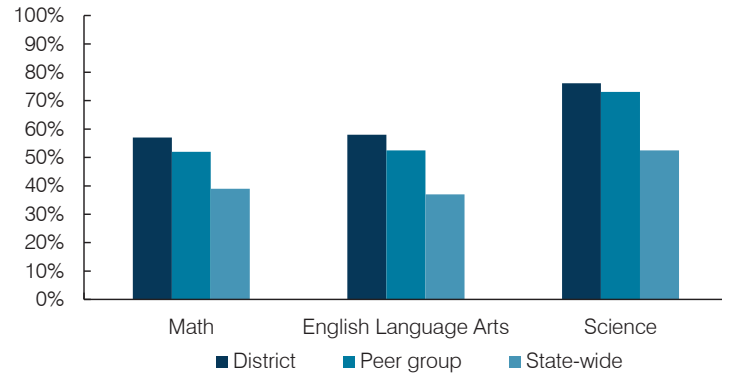
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,828	\$ 3,648	\$ 4,164	\$ 4,377
Administration	1,015	985	974	844
Plant operations	854	841	909	977
Food service	419	434	640	422
Transportation	280	294	327	381
Student support	530	517	626	679
Instruction support	447	388	559	461
<b>Total operational</b>	<b>\$ 7,373</b>	<b>\$ 7,107</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 3,145	\$ 2,284	\$ 924	\$ 691
Equipment	607	321	582	424
Interest	483	440	255	236
Other	928	912	146	161
<b>Total nonoperational</b>	<b>\$ 5,163</b>	<b>\$ 3,957</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,536</b>	<b>\$ 11,064</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	15%	12%	22%
Special education population	8%	9%	12%
Students per teacher	20.4	19.6	18.5
Average teacher salary	\$46,465	\$48,025	\$48,372
Amount from Prop 301	\$6,288	\$5,969	\$5,840
Average years of teacher experience	8.4	10.3	11.3
Percentage of teachers in first 3 years	18%	15%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 763	\$ 689	\$ 1,848	\$ 1,318
State	2,549	2,311	3,857	3,831
Local	8,246	8,294	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,558</b>	<b>\$ 11,294</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,889	\$ 4,835	\$ 5,145
Amount from Prop 123	229	226	236
Prop 123 additional funding	43	42	43
Grants	720	624	1,915
Donations and tax credits	140	158	54

### Select revenues from less common sources

	District	Peer average	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	3,394	3,407	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

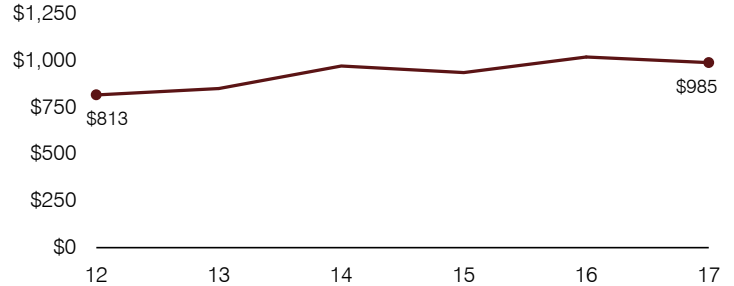
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.3	56.1	58.1	59.5	59.3	59.2	58.4	55.0	54.6	53.2	51.1	53.1	52.7	51.7	53.1	51.9	51.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

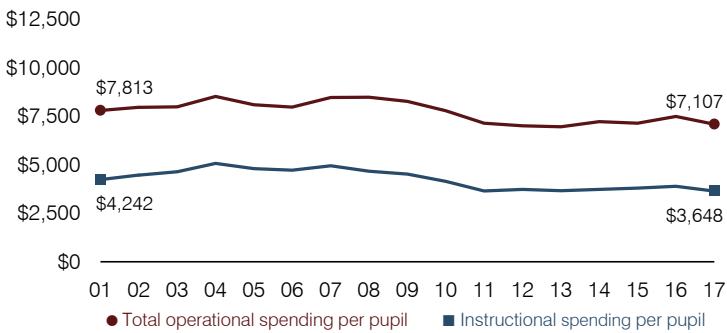
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 53.1 to 51.3 percent. Overall, as a percentage of total operational spending, administration increased and food service and student support increased slightly, while plant operations decreased. Other noninstructional areas remained stable.

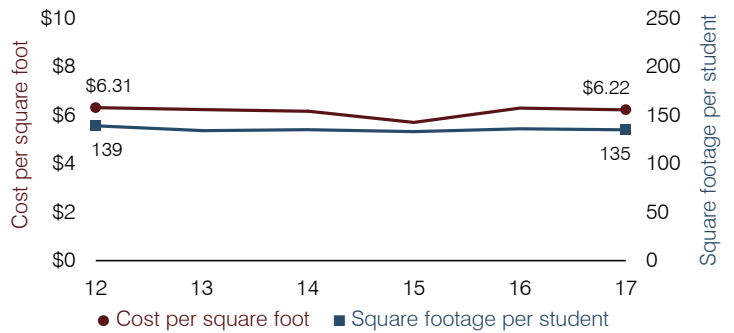
**Administrative cost per pupil**



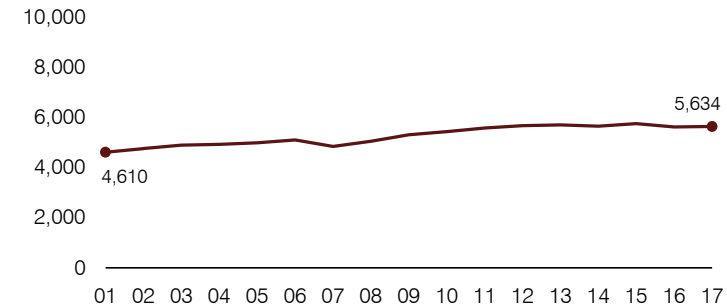
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



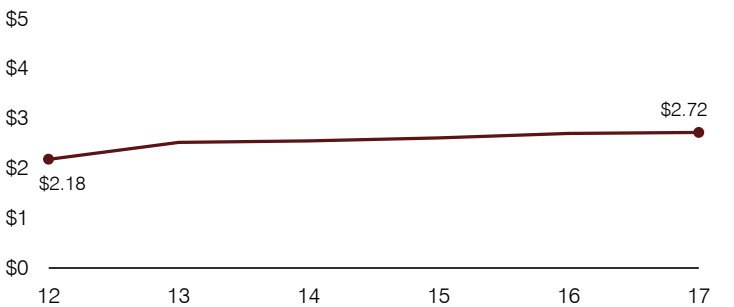
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

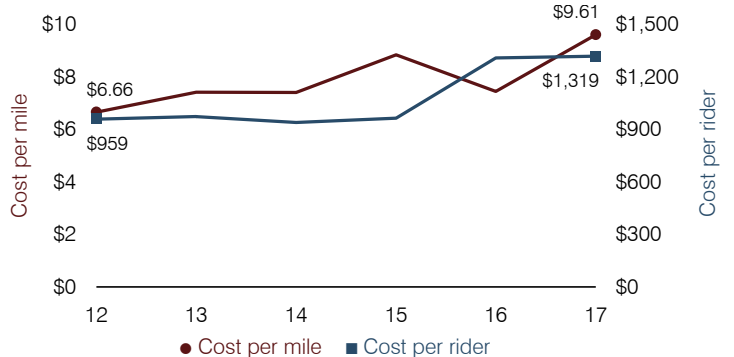
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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**

**Transportation costs per mile and per rider**



# Maine Consolidated School District

Coconino County

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

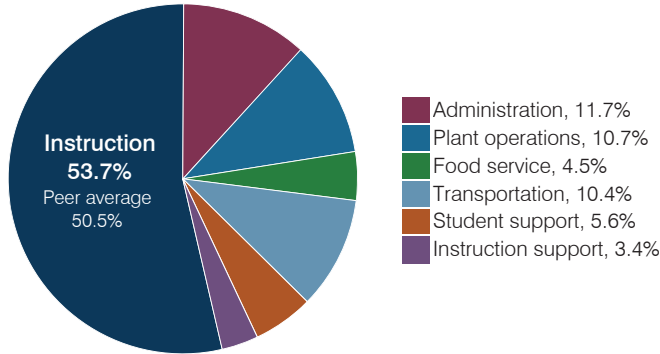
115

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

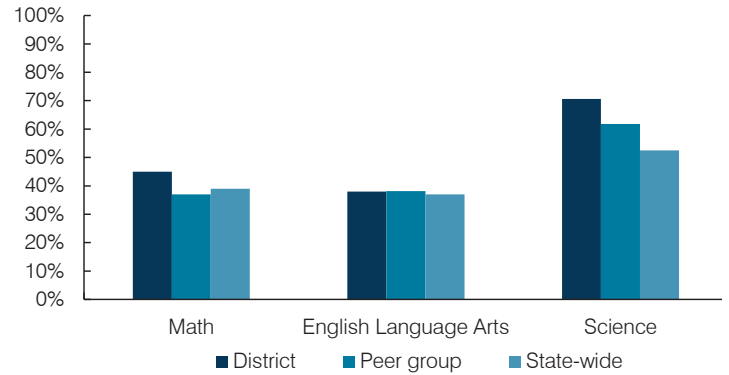
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,036	\$3,137	\$844
	Students per administrative position	57	32	67
Plant operations	Cost per square foot	\$7.18	\$6.96	\$6.30
	Square footage per student	258	412	155
Food service	Cost per meal	\$6.48	\$5.79	\$2.88
Transportation	Cost per mile	\$2.87	\$1.87	\$3.84
	Cost per rider	\$1,890	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,762	\$ 9,327	\$ 8,613	\$ 4,377
Administration	1,937	2,036	3,137	844
Plant operations	1,884	1,849	2,644	977
Food service	708	781	1,000	422
Transportation	1,846	1,810	961	381
Student support	872	967	601	679
Instruction support	533	592	498	461
<b>Total operational</b>	<b>\$ 16,542</b>	<b>\$ 17,362</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 52	\$ 78	\$ 1,161	\$ 691
Equipment	625	504	735	424
Interest	27	2	31	236
Other	309	383	90	161
<b>Total nonoperational</b>	<b>\$ 1,013</b>	<b>\$ 967</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 17,555</b>	<b>\$ 18,329</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	18%	19%	22%
Special education population	13%	14%	12%
Students per teacher	7.7	13.3	18.5
Average teacher salary	\$47,198	\$44,961	\$48,372
Amount from Prop 301	\$3,029	\$4,257	\$5,840
Average years of teacher experience	12.3	12.6	11.3
Percentage of teachers in first 3 years	14%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,827	\$ 1,099	\$ 2,908	\$ 1,318
State	4,190	4,075	5,692	3,831
Local	12,415	13,156	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 18,432</b>	<b>\$ 18,330</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,463	\$ 8,288	\$ 9,932
Amount from Prop 123	270	282	315
Prop 123 additional funding	52	55	57
Grants	1,842	1,109	2,701
Donations and tax credits	113	144	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	6,531	6,528	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Maine Consolidated SD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	53.7

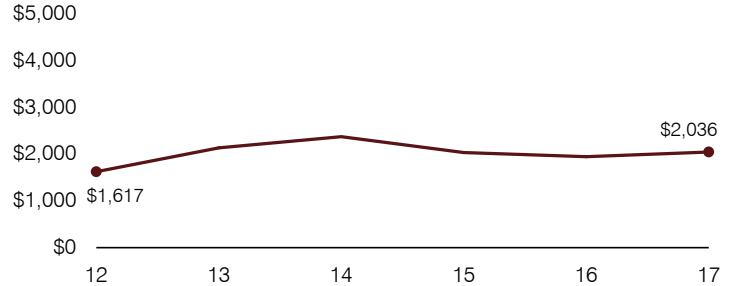
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

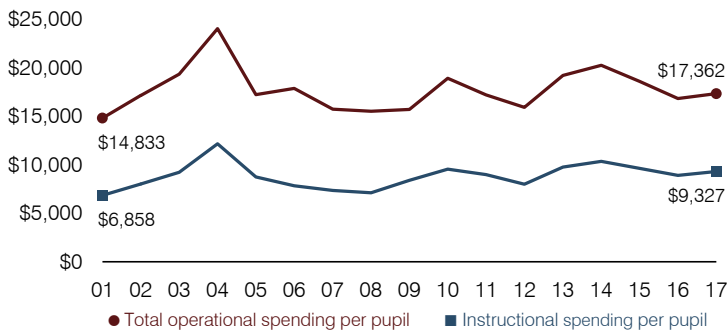
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction increased from 50.2 to 53.7 percent. As a percentage of total operational spending, some noninstructional areas varied year to year, as is common for very small districts. Overall, food service and student support decreased and plant operations and transportation decreased slightly.

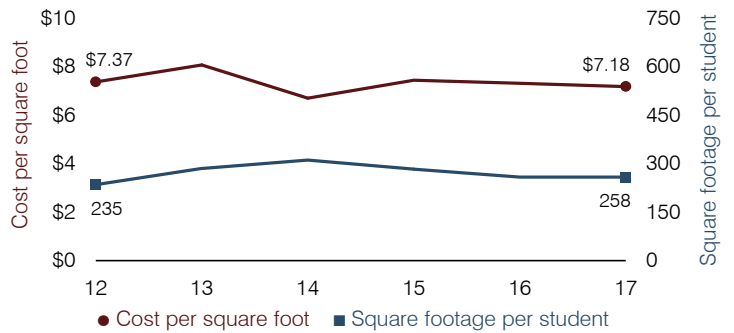
### Administrative cost per pupil



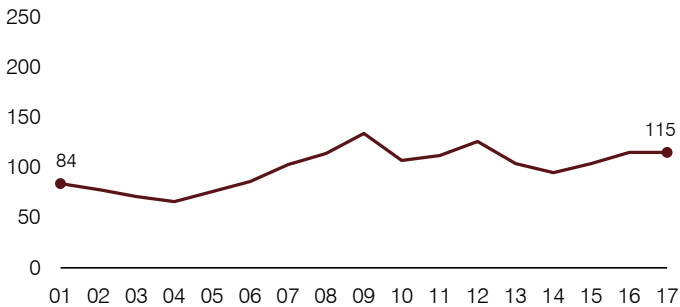
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



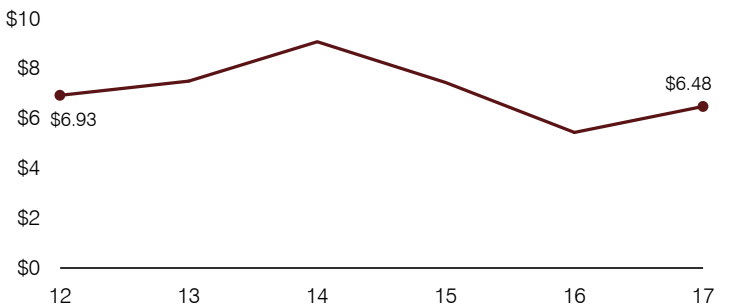
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Moderate**

Measure: 2015 through 2017

Assessment

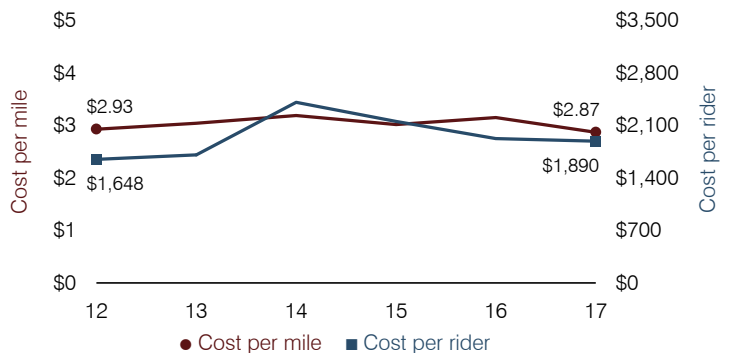
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating
Spending increase election results	No election held
Operating reserve percentage, Trend	0.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### 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 5<sup>1</sup>

Legislative district(s): 8

District size, location:

Medium, Rural

Students attending:

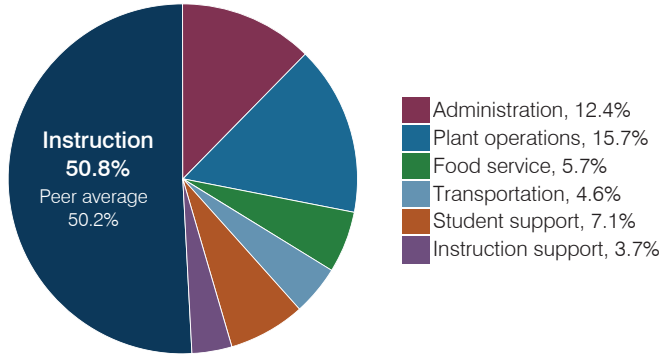
740

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	\$1,124	\$1,102	\$844
	Students per administrative position	43	53	67
Plant operations	Cost per square foot	\$4.37	\$5.20	\$6.30
	Square footage per student	325	263	155
Food service	Cost per meal	\$3.30	\$3.54	\$2.88
Transportation	Cost per mile	\$2.16	\$2.98	\$3.84
	Cost per rider	\$579	\$921	\$1,198

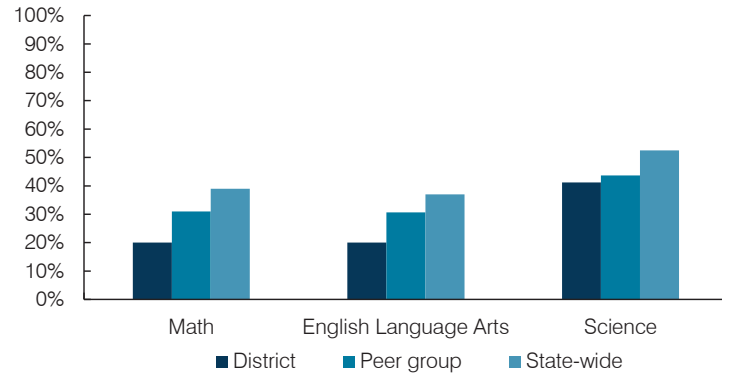
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,752	\$ 4,584	\$ 4,541	\$ 4,377
Administration	1,211	1,124	1,102	844
Plant operations	1,510	1,421	1,289	977
Food service	535	511	396	422
Transportation	389	414	488	381
Student support	665	640	632	679
Instruction support	318	332	346	461
<b>Total operational</b>	<b>\$ 9,380</b>	<b>\$ 9,026</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 243	\$ 335	\$ 764	\$ 691
Equipment	492	165	536	424
Interest	9	6	221	236
Other	50	102	78	161
<b>Total nonoperational</b>	<b>\$ 794</b>	<b>\$ 608</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,174</b>	<b>\$ 9,634</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	86%	85%	80%
Poverty rate (2016)	23%	24%	22%
Special education population	16%	13%	12%
Students per teacher	16.4	17.0	18.5
Average teacher salary	\$43,613	\$44,553	\$48,372
Amount from Prop 301	\$6,212	\$5,512	\$5,840
Average years of teacher experience	14.0	12.8	11.3
Percentage of teachers in first 3 years	7%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,724	\$ 1,551	\$ 3,999	\$ 1,318
State	5,858	5,847	4,066	3,831
Local	2,228	2,223	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,810</b>	<b>\$ 9,621</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,214	\$ 5,891	\$ 5,929
Amount from Prop 123	253	238	243
Prop 123 additional funding	52	53	49
Grants	1,817	1,927	1,751
Donations and tax credits	116	88	138

#### Select revenues from less common sources

	District	Peer average	State average
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	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.8

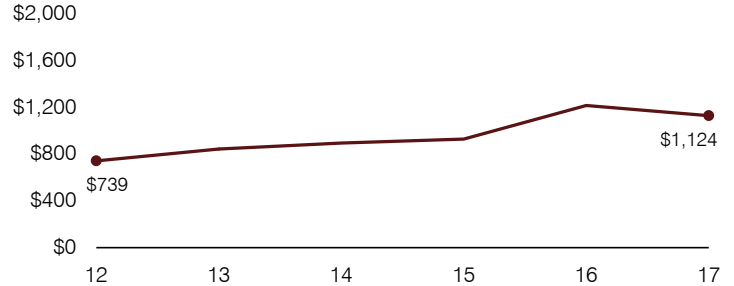
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

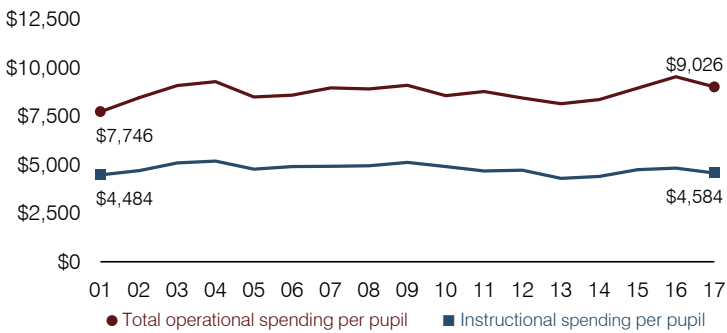
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction decreased overall from 56 to 50.8 percent. Overall, as a percentage of total operational spending, administration and plant operations increased substantially, while most other noninstructional areas remained stable.

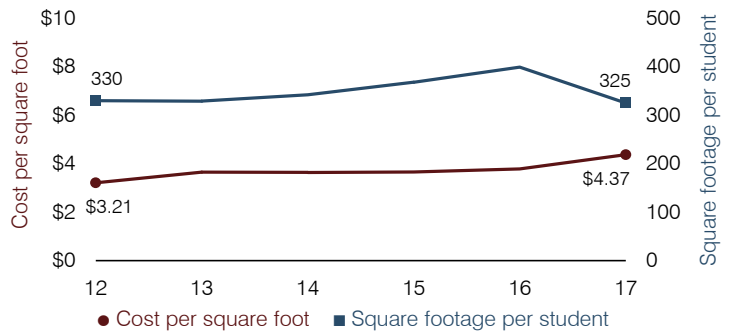
### Administrative cost per pupil



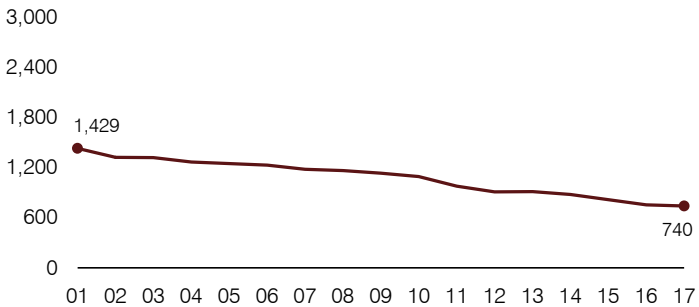
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



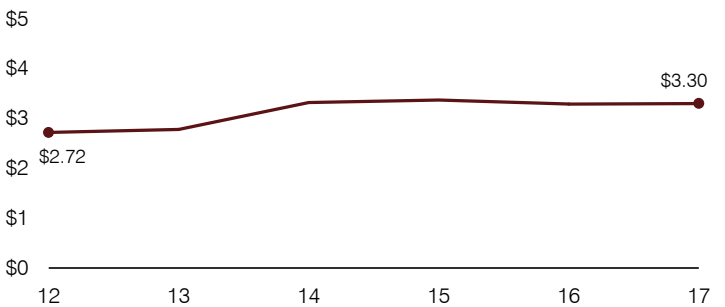
### Plant cost per square foot and square footage per student



### Students attending



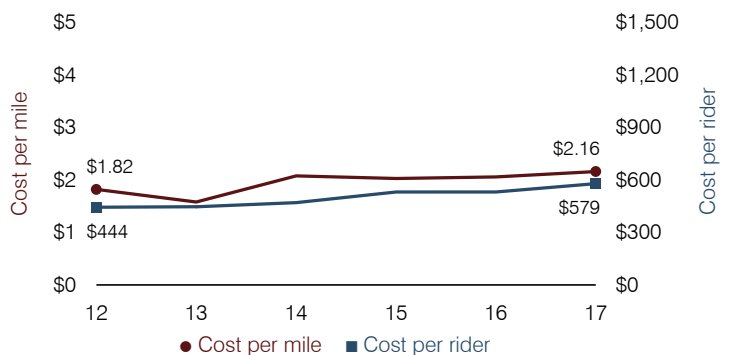
### Food service cost per meal



### Financial stress assessment

<b>Overall financial stress level:</b>	Low
<b>Measure: 2015 through 2017</b>	<b>Assessment</b>
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	6.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant
	<span style="background-color: #28a745; color: white; padding: 2px;">Low</span> <span style="background-color: #ffc107; padding: 2px;">Moderate</span> <span style="background-color: #dc3545; color: white; padding: 2px;">High</span>

### Transportation costs per mile and per rider



# Marana Unified School District

Pima County

Efficiency peer groups 2 and T-4, Achievement peer group 2<sup>1</sup>

Legislative district(s): 9 and 11

District size, location:

Large, Suburb

Students attending:

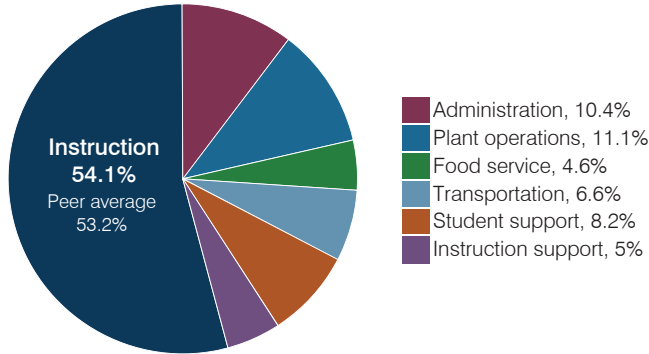
11,604

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	\$820	\$763	\$844
	Students per administrative position	60	67	67
Plant operations	Cost per square foot	\$5.84	\$6.41	\$6.30
	Square footage per student	149	148	155
Food service	Cost per meal	\$3.05	\$2.98	\$2.88
Transportation	Cost per mile	\$3.08	\$3.61	\$3.84
	Cost per rider	\$1,146	\$1,278	\$1,198

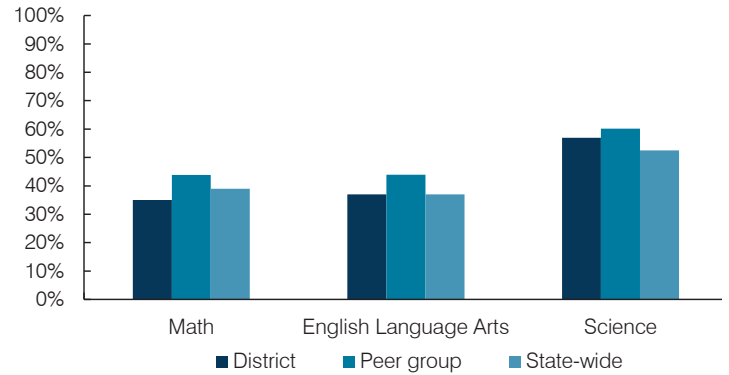
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,143	\$ 4,252	\$ 4,035	\$ 4,377
Administration	866	820	763	844
Plant operations	818	869	941	977
Food service	369	362	348	422
Transportation	538	517	383	381
Student support	613	647	622	679
Instruction support	341	393	501	461
<b>Total operational</b>	<b>\$ 7,688</b>	<b>\$ 7,860</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,010	\$ 862	\$ 761	\$ 691
Equipment	597	869	527	424
Interest	323	426	295	236
Other	153	172	145	161
<b>Total nonoperational</b>	<b>\$ 3,083</b>	<b>\$ 2,329</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,771</b>	<b>\$ 10,189</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	88%	90%	80%
Poverty rate (2016)	13%	13%	22%
Special education population	14%	12%	12%
Students per teacher	17.4	18.4	18.5
Average teacher salary	\$45,844	\$46,837	\$48,372
Amount from Prop 301	\$5,864	\$6,016	\$5,840
Average years of teacher experience	12.4	11.3	11.3
Percentage of teachers in first 3 years	15%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 855	\$ 855	\$ 896	\$ 1,318
State	3,786	3,791	3,579	3,831
Local	4,210	4,641	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,851</b>	<b>\$ 9,287</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,616	\$ 5,668	\$ 5,436
Amount from Prop 123	239	242	242
Prop 123 additional funding	47	47	46
Grants	830	884	943
Donations and tax credits	106	116	98

#### Select revenues from less common sources

	District	Peer average	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	1,172	1,240	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

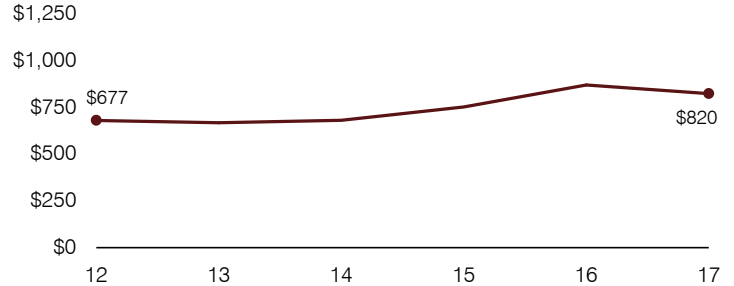
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.9	55.4	56.5	59.2	58.8	58.7	59.1	57.3	57.9	56.7	56.1	54.2	54.5	53.9	53.3	53.9	54.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

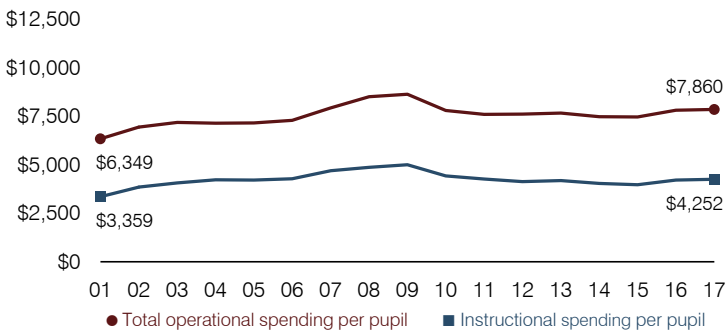
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction decreased slightly overall from 54.2 to 54.1 percent. Overall, as a percentage of total operational spending, student support increased and administration increased slightly, while plant operations decreased and transportation decreased slightly. Other noninstructional areas remained stable.

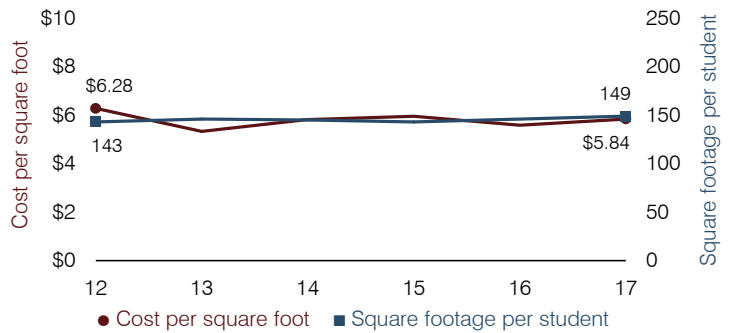
**Administrative cost per pupil**



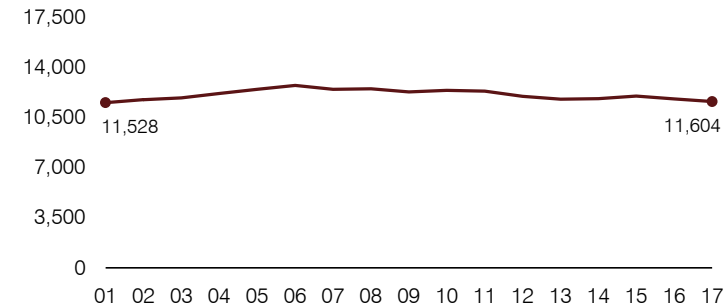
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



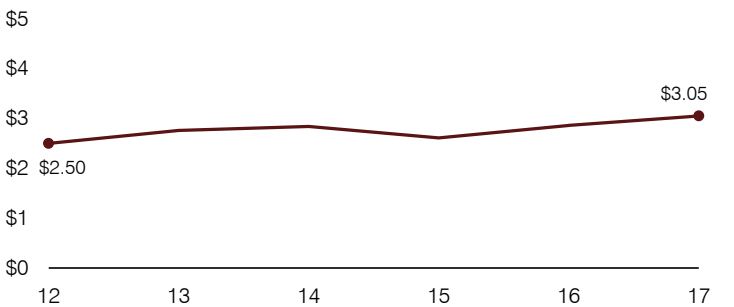
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

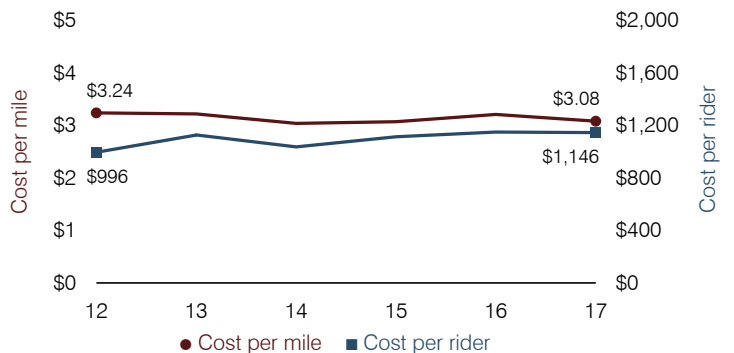
Overall financial stress level: **Moderate**

Measure: 2015 through 2017

	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	1.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Maricopa Unified School District

Pinal County

Efficiency peer groups 4 and T-6, Achievement peer group 4<sup>1</sup>

Legislative district(s): 11

District size, location:

Medium-large, Town

Students attending:

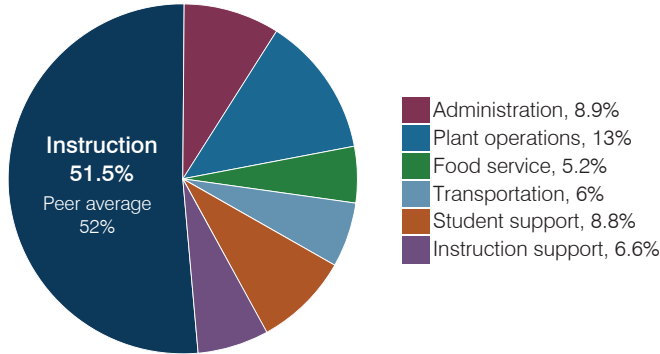
6,280

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	\$637	\$844	\$844
	Students per administrative position	89	69	67
Plant operations	Cost per square foot	\$6.51	\$5.36	\$6.30
	Square footage per student	144	190	155
Food service	Cost per meal	\$2.62	\$3.00	\$2.88
Transportation	Cost per mile	NR	\$3.94	\$3.84
	Cost per rider	NR	\$728	\$1,198

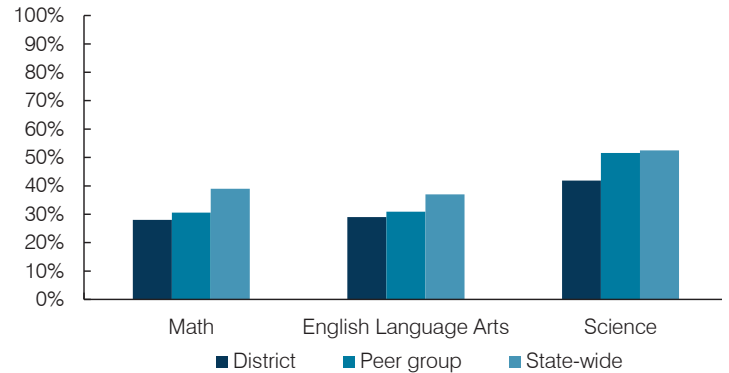
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,306	\$ 3,705	\$ 4,032	\$ 4,377
Administration	618	637	844	844
Plant operations	984	938	987	977
Food service	366	372	409	422
Transportation	413	431	414	381
Student support	627	633	607	679
Instruction support	424	472	481	461
<b>Total operational</b>	<b>\$ 6,738</b>	<b>\$ 7,188</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 138	\$ 40	\$ 346	\$ 691
Equipment	222	384	390	424
Interest	182	209	164	236
Other	50	160	77	161
<b>Total nonoperational</b>	<b>\$ 592</b>	<b>\$ 793</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,330</b>	<b>\$ 7,981</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	73%	88%	80%
Poverty rate (2016)	15%	15%	22%
Special education population	14%	13%	12%
Students per teacher	20.9	15.7	18.5
Average teacher salary	\$45,430	\$45,360	\$48,372
Amount from Prop 301	\$4,272	\$5,787	\$5,840
Average years of teacher experience	8.8	10.4	11.3
Percentage of teachers in first 3 years	18%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 913	\$ 910	\$ 2,260	\$ 1,318
State	4,935	4,833	4,086	3,831
Local	2,280	2,145	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,128</b>	<b>\$ 7,888</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,150	\$ 5,390	\$ 5,373	\$ 5,503
Amount from Prop 123	238	242	233	245
Prop 123 additional funding	44	44	46	46
Grants	982	942	1,374	1,185
Donations and tax credits	32	20	56	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 212	\$ 206	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	24	29	7 of 18
Voter-approved levy increases	591	569	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

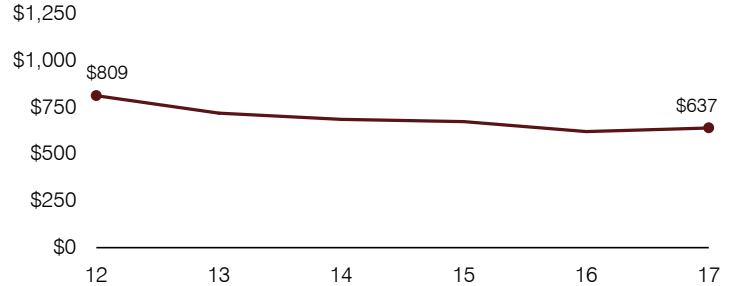
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.1	56.8	58.8	51.1	55.8	55.5	55.2	59.7	52.3	50.7	49.6	47.0	47.4	47.0	48.7	49.1	51.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

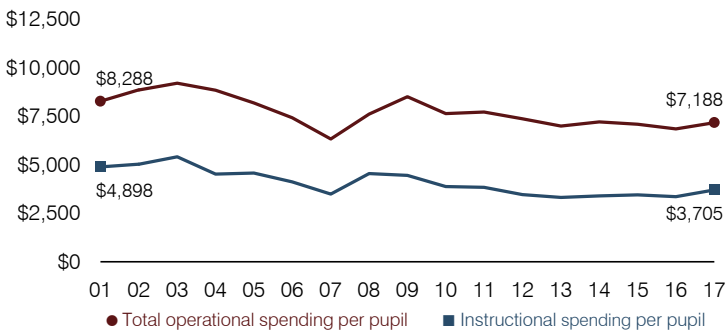
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction increased overall from 47 to 51.5 percent. Overall, as a percentage of total operational spending, administration decreased substantially and plant operations and student support decreased, while instruction support increased slightly. Other noninstructional areas remained stable.

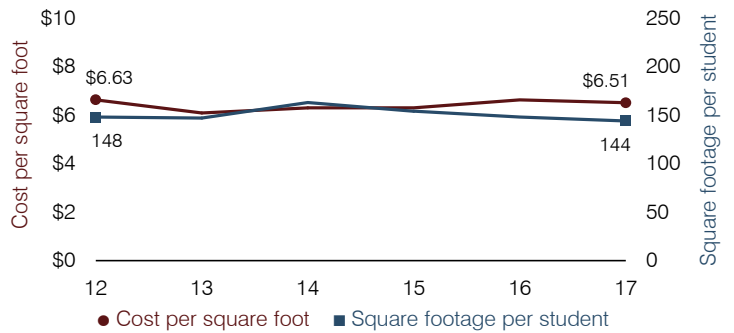
**Administrative cost per pupil**



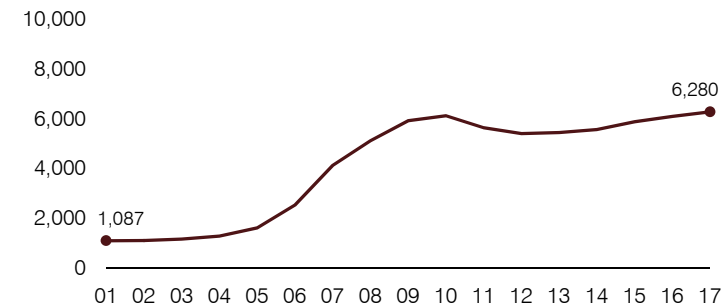
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



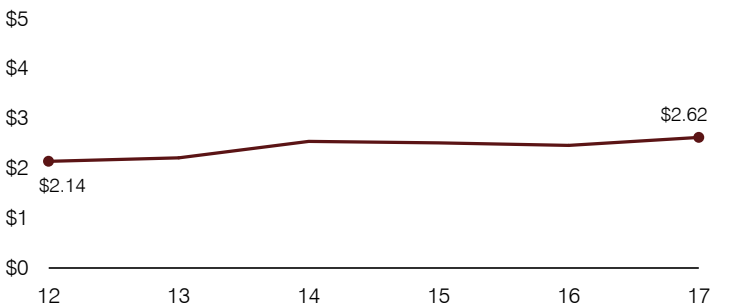
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



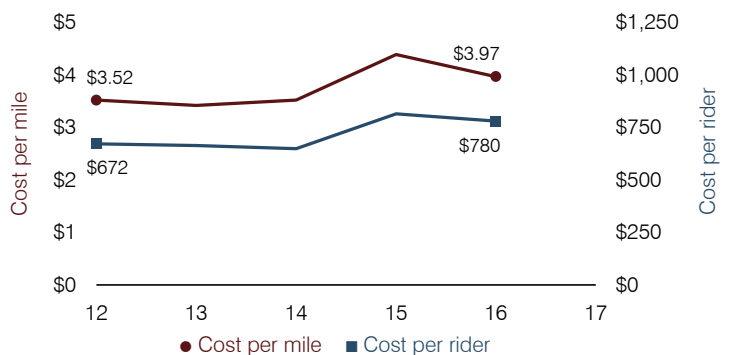
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Mayer Unified School District

Yavapai County

Efficiency peer groups 6 and T-10, Achievement peer group 7<sup>1</sup>

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

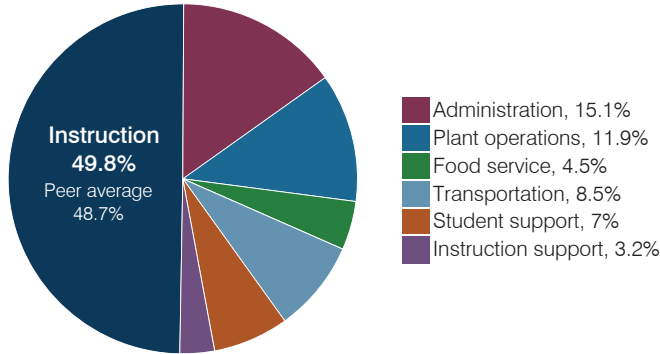
515

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	\$1,632	\$1,784	\$844
	Students per administrative position	65	44	67
Plant operations	Cost per square foot	\$5.58	\$4.85	\$6.30
	Square footage per student	230	348	155
Food service	Cost per meal	\$3.06	\$3.70	\$2.88
Transportation	Cost per mile	\$2.30	\$1.93	\$3.84
	Cost per rider	\$1,422	\$1,267	\$1,198

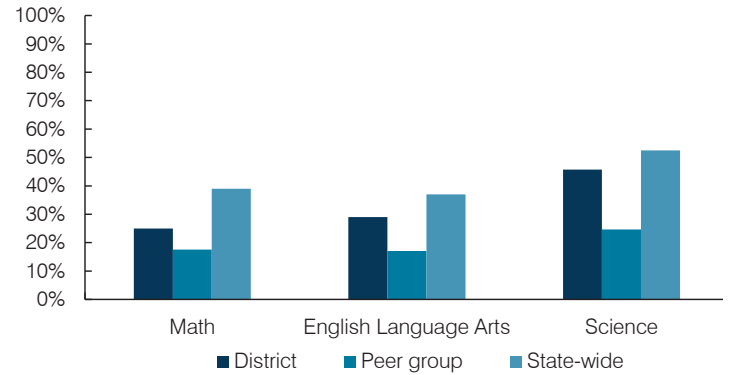
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,814	\$ 5,375	\$ 5,470	\$ 4,377
Administration	1,445	1,632	1,784	844
Plant operations	1,309	1,281	1,587	977
Food service	483	491	534	422
Transportation	794	925	571	381
Student support	703	756	642	679
Instruction support	394	344	423	461
<b>Total operational</b>	<b>\$ 9,942</b>	<b>\$ 10,804</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 337	\$ 105	\$ 437	\$ 691
Equipment	574	623	479	424
Interest	181	179	179	236
Other	1	9	45	161
<b>Total nonoperational</b>	<b>\$ 1,093</b>	<b>\$ 916</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,035</b>	<b>\$ 11,720</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2016)	94%	79%	80%
Poverty rate (2016)	40%	43%	22%
Special education population	18%	12%	12%
Students per teacher	14.5	15.3	18.5
Average teacher salary	\$45,362	\$48,972	\$48,372
Amount from Prop 301	\$6,212	\$4,489	\$5,840
Average years of teacher experience	16.2	12.6	11.3
Percentage of teachers in first 3 years	9%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,945	\$ 1,778	\$ 2,411	\$ 1,318
State	5,037	4,770	3,824	3,831
Local	4,980	5,250	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,962</b>	<b>\$ 11,798</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,878	\$ 7,492	\$ 7,159
Amount from Prop 123	298	286	285
Prop 123 additional funding	58	57	57
Grants	2,167	1,974	1,876
Donations and tax credits	52	73	246

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	278	281	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

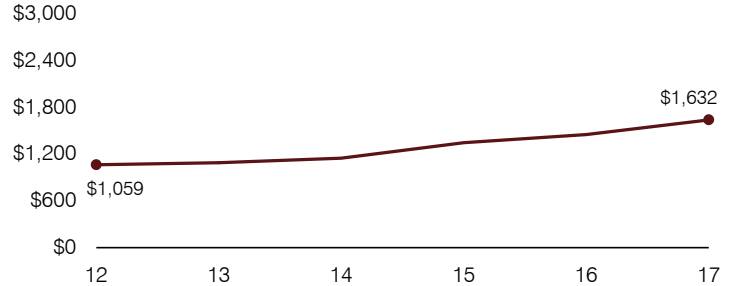
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.1	57.4	55.7	54.4	53.7	53.9	49.8	50.2	47.7	44.4	47.7	44.5	44.8	46.8	49.3	48.4	49.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

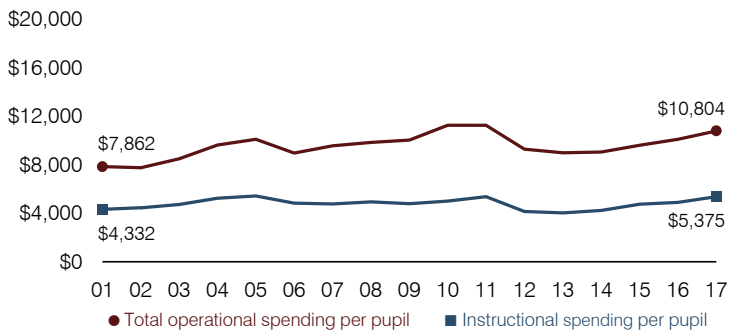
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 16 percent. The percentage of dollars spent on instruction increased overall from 44.5 to 49.8 percent. Overall, as a percentage of total operational spending, plant operations and transportation decreased substantially, student support and instruction support decreased, and food service decreased slightly. Administration increased substantially.

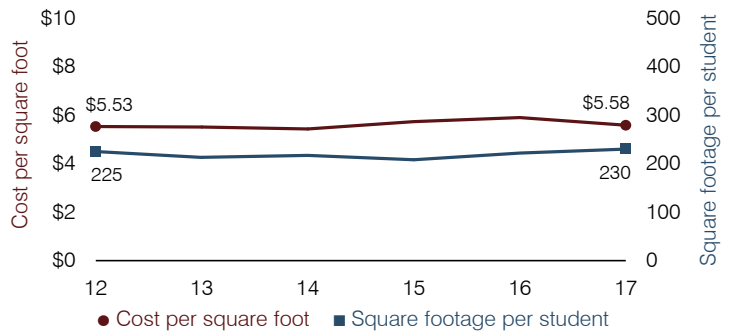
**Administrative cost per pupil**



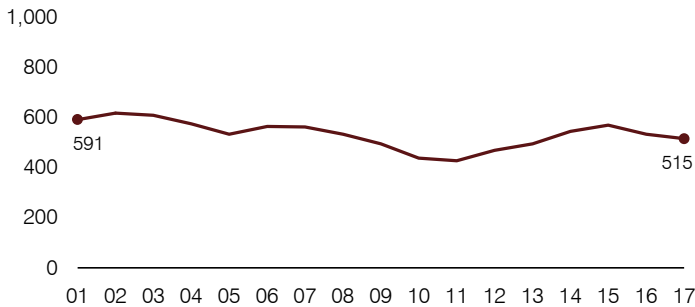
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



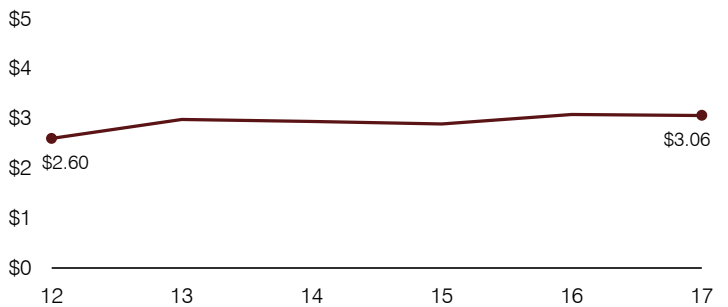
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Low**

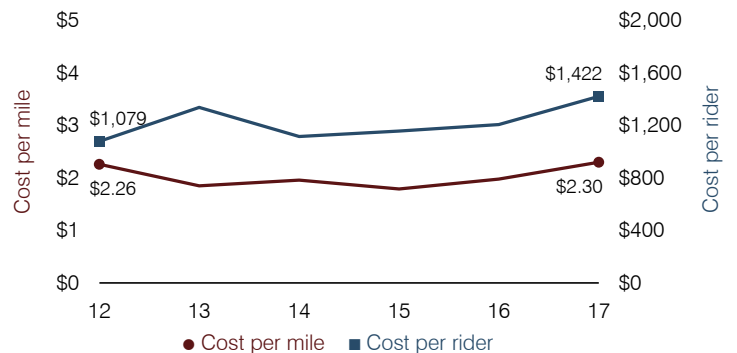
Measure: 2015 through 2017

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	9.0%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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**Transportation costs per mile and per rider**



# McNary Elementary School District

Apache County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 20<sup>1</sup>

Students attending:

123

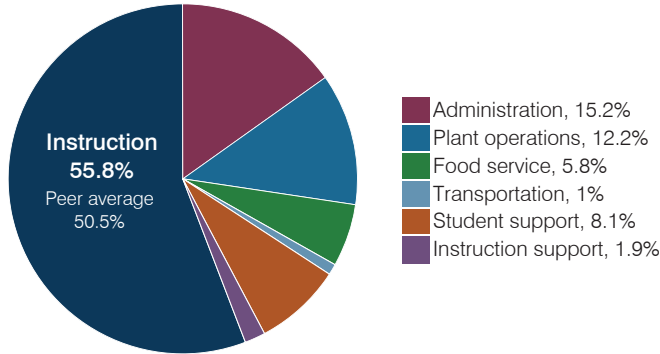
Legislative district(s): 7

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

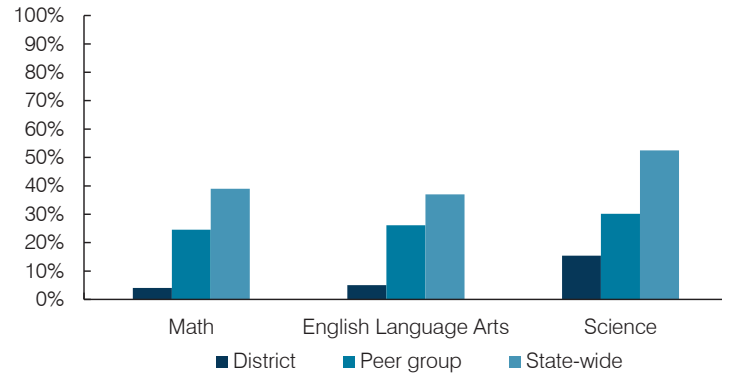
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,331	\$3,137	\$844
	Students per administrative position	31	32	67
Plant operations	Cost per square foot	\$5.79	\$6.96	\$6.30
	Square footage per student	322	412	155
Food service	Cost per meal	\$3.96	\$5.79	\$2.88
Transportation	Cost per mile	\$1.42	\$1.87	\$3.84
	Cost per rider	\$621	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 9,086	\$ 8,561	\$ 8,613	\$ 4,377
Administration	2,233	2,331	3,137	844
Plant operations	2,464	1,867	2,644	977
Food service	986	886	1,000	422
Transportation	40	156	961	381
Student support	1,230	1,246	601	679
Instruction support	268	288	498	461
<b>Total operational</b>	<b>\$ 16,307</b>	<b>\$ 15,335</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 0	\$ 1,161	\$ 691
Equipment	474	268	735	424
Interest	0	1	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 474</b>	<b>\$ 269</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,781</b>	<b>\$ 15,604</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	45%	44%	22%
Special education population	12%	15%	12%
Students per teacher	10.3	11.2	18.5
Average teacher salary	\$41,107	\$48,132	\$48,372
Amount from Prop 301	\$3,256	\$4,375	\$5,840
Average years of teacher experience	9.3	11.5	11.3
Percentage of teachers in first 3 years	17%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 11,183	\$ 9,501	\$ 2,908	\$ 1,318
State	6,687	6,164	5,692	3,831
Local	1,438	1,111	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 19,308</b>	<b>\$ 16,776</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,716	\$ 6,097	\$ 9,932
Amount from Prop 123	286	258	315
Prop 123 additional funding	55	49	57
Grants	2,526	2,116	2,701
Donations and tax credits	20	17	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	1,351	1,572	44 of 54
Federal impact aid	8,771	7,387	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

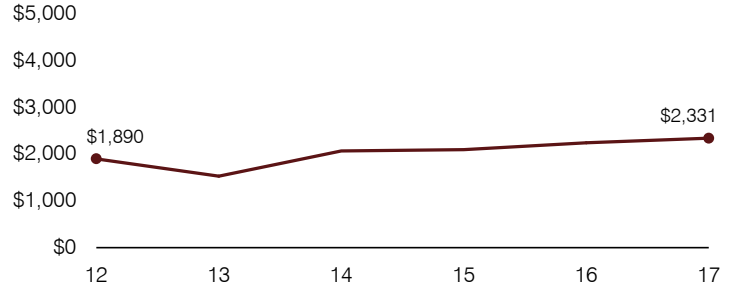
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.9	63.8	62.3	61.8	58.8	64.0	64.9	61.5	63.2	56.3	53.2	58.5	53.1	58.0	54.3	55.7	55.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

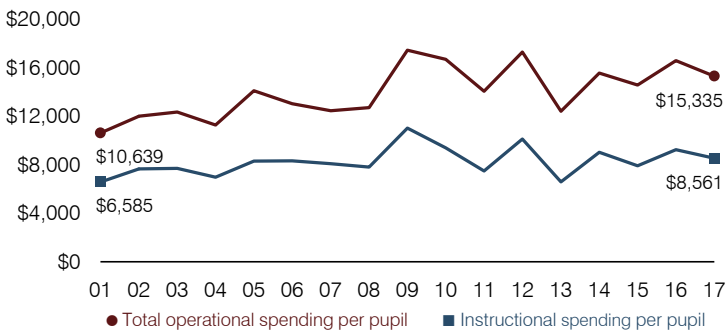
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 58.5 to 55.8 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, administration increased substantially.

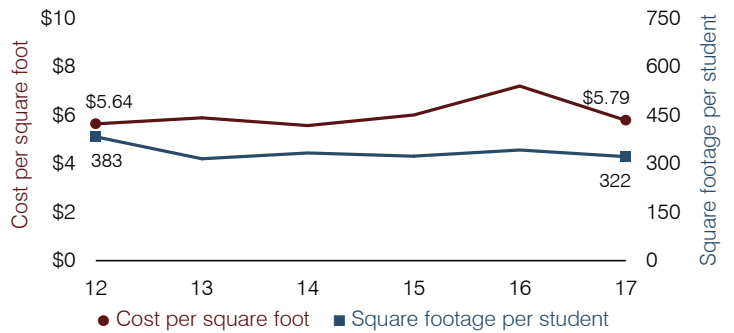
**Administrative cost per pupil**



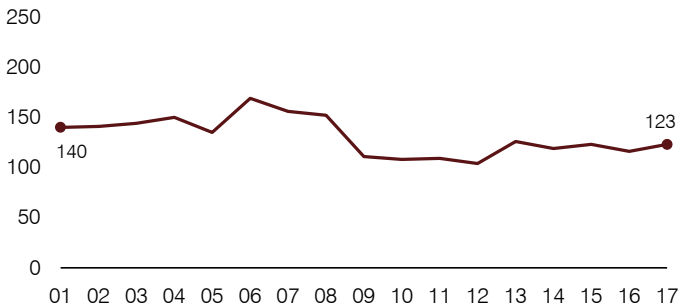
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



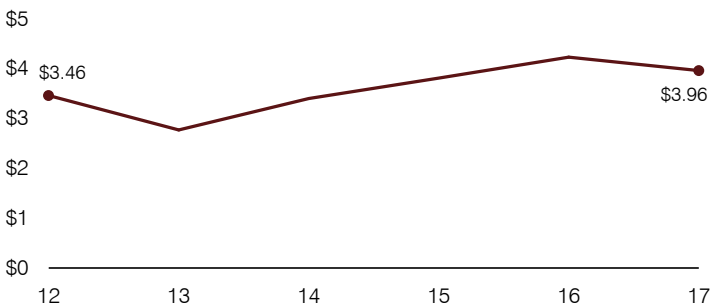
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



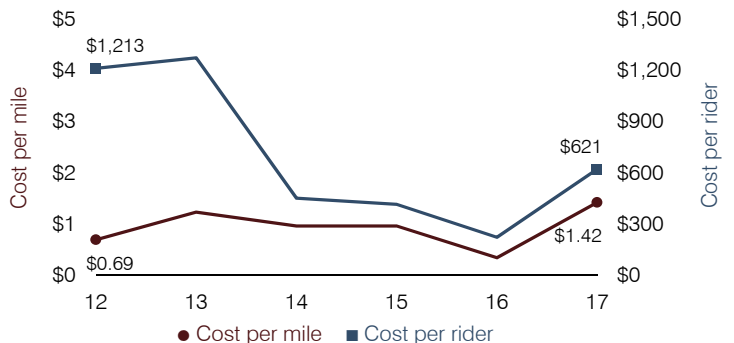
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	5.4%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# McNeal Elementary School District

Cochise County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18<sup>1</sup>

Students attending:

58

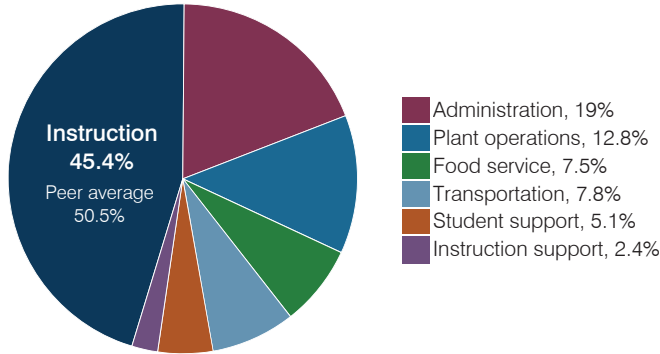
Legislative district(s): 14

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

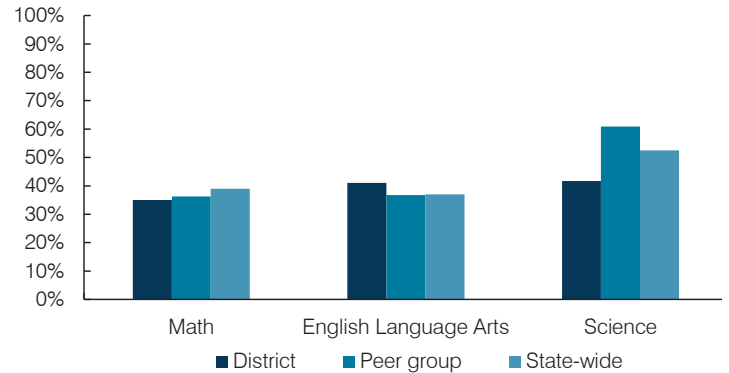
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,296	\$3,137	\$844
	Students per administrative position	23	32	67
Plant operations	Cost per square foot	\$10.55	\$6.96	\$6.30
	Square footage per student	147	412	155
Food service	Cost per meal	\$3.55	\$5.79	\$2.88
Transportation	Cost per mile	\$1.30	\$1.87	\$3.84
	Cost per rider	\$1,074	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,403	\$ 5,489	\$ 8,613	\$ 4,377
Administration	2,433	2,296	3,137	844
Plant operations	1,659	1,552	2,644	977
Food service	927	901	1,000	422
Transportation	999	942	961	381
Student support	630	616	601	679
Instruction support	180	289	498	461
<b>Total operational</b>	<b>\$ 12,231</b>	<b>\$ 12,085</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 142	\$ 128	\$ 1,161	\$ 691
Equipment	827	1,194	735	424
Interest	30	15	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 999</b>	<b>\$ 1,337</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,230</b>	<b>\$ 13,422</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	29%	26%	22%
Special education population	17%	14%	12%
Students per teacher	14.5	14.6	18.5
Average teacher salary	\$49,042	\$49,194	\$48,372
Amount from Prop 301	\$5,442	\$5,175	\$5,840
Average years of teacher experience	23.5	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,762	\$ 1,318	\$ 2,908	\$ 1,318
State	6,765	7,092	5,692	3,831
Local	4,692	3,921	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,219</b>	<b>\$ 12,331</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,351	\$ 8,360	\$ 9,932
Amount from Prop 123	253	266	315
Prop 123 additional funding	39	47	57
Grants	1,829	1,400	2,701
Donations and tax credits	66	63	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	2,617	2,326	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

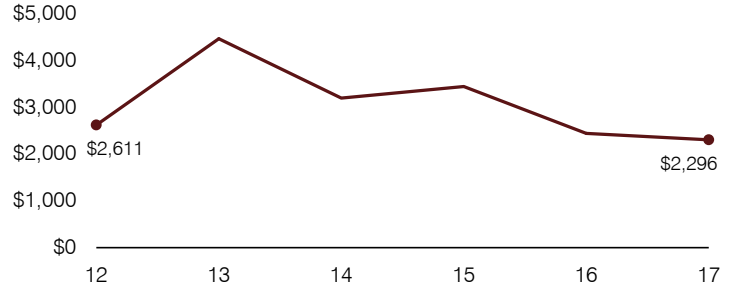
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	76.6	68.7	60.1	49.9	49.2	47.7	54.0	51.8	48.3	44.3	46.9	45.6	45.7	45.1	43.4	44.2	45.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

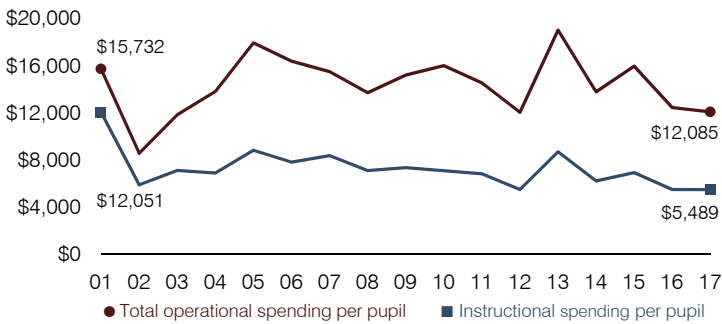
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 45.6 to 45.4 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, plant operations increased, while administration decreased substantially.

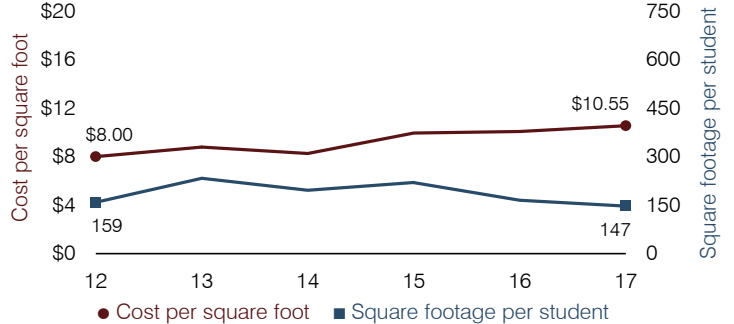
**Administrative cost per pupil**



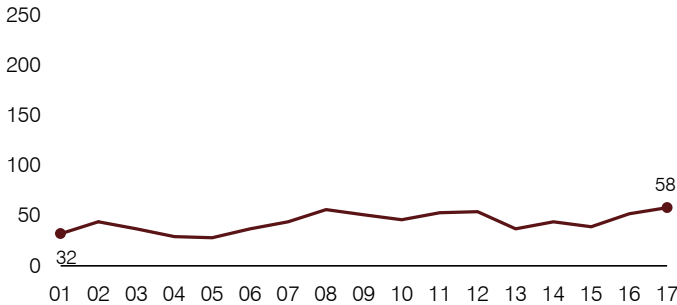
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



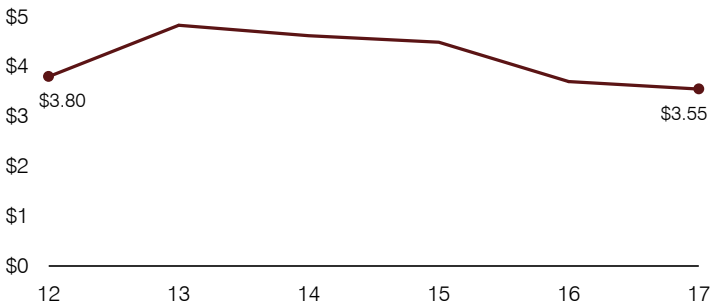
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



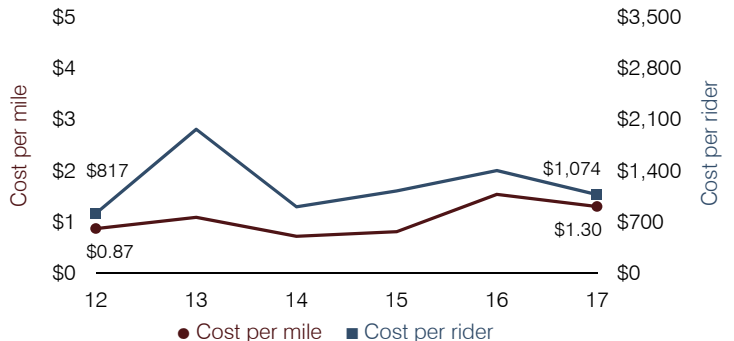
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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

**Transportation costs per mile and per rider**



# Mesa Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 3<sup>1</sup>

Legislative district(s): 16, 17, 18, 23, 25, and 26

District size, location:

Very large, City

Students attending:

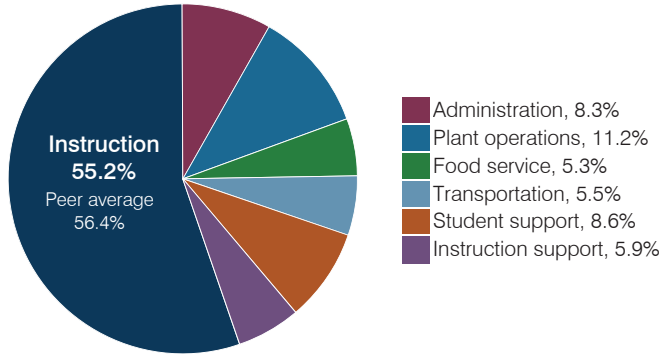
60,699

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	\$682	\$680	\$844
	Students per administrative position	67	80	67
Plant operations	Cost per square foot	\$6.63	\$6.15	\$6.30
	Square footage per student	139	147	155
Food service	Cost per meal	\$2.81	\$2.79	\$2.88
Transportation	Cost per mile	\$4.56	\$3.61	\$3.84
	Cost per rider	\$1,539	\$1,278	\$1,198

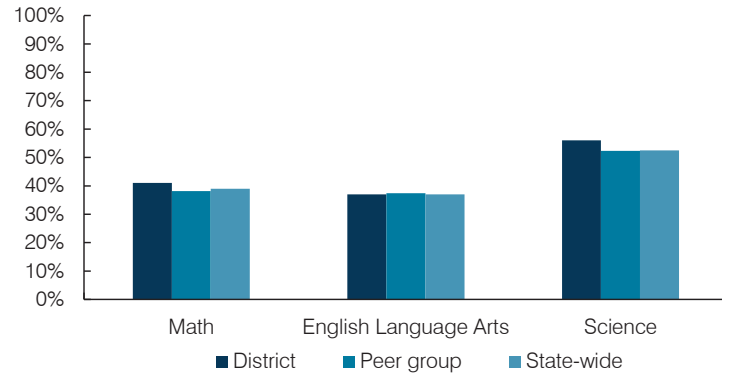
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,525	\$ 4,535	\$ 4,386	\$ 4,377
Administration	652	682	680	844
Plant operations	882	923	877	977
Food service	429	435	323	422
Transportation	445	451	341	381
Student support	559	705	679	679
Instruction support	495	493	358	461
<b>Total operational</b>	<b>\$ 7,987</b>	<b>\$ 8,224</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 579	\$ 433	\$ 651	\$ 691
Equipment	485	279	393	424
Interest	148	141	223	236
Other	123	122	209	161
<b>Total nonoperational</b>	<b>\$ 1,335</b>	<b>\$ 975</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,322</b>	<b>\$ 9,199</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	79%	86%	80%
Poverty rate (2016)	22%	24%	22%
Special education population	14%	14%	12%
Students per teacher	19.5	18.8	18.5
Average teacher salary	\$52,923	\$45,975	\$48,372
Amount from Prop 301	\$6,460	\$5,671	\$5,840
Average years of teacher experience	13.6	11.8	11.3
Percentage of teachers in first 3 years	17%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,061	\$ 1,109	\$ 885	\$ 1,318
State	4,206	4,274	3,394	3,831
Local	3,636	3,850	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,903</b>	<b>\$ 9,233</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,546	\$ 5,592	\$ 5,387
Amount from Prop 123	242	245	241
Prop 123 additional funding	45	46	46
Grants	1,088	1,164	901
Donations and tax credits	69	69	98

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 144	\$ 145	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	5	5	2 of 10
Voter-approved levy increases	1,174	1,241	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

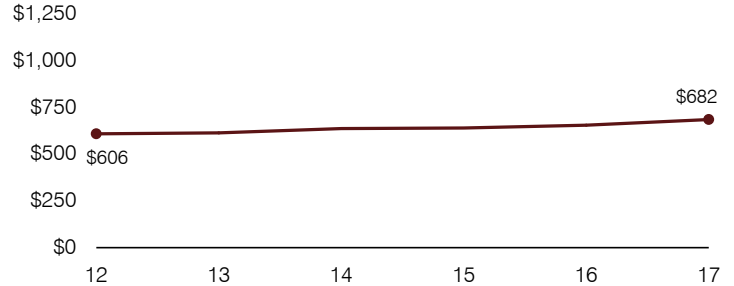
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.9	62.7	63.0	63.1	63.3	62.7	62.1	61.4	59.8	59.3	57.6	57.3	56.3	57.1	55.8	56.7	55.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

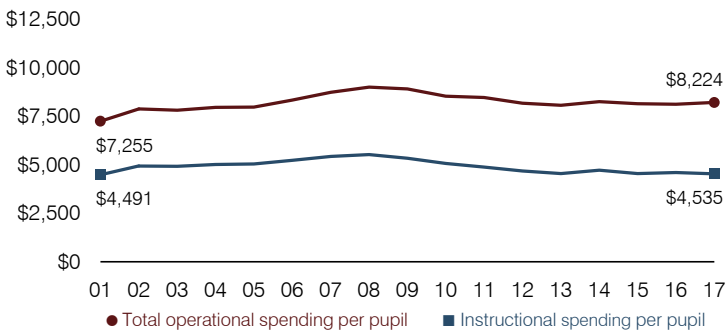
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction varied year to year, decreasing overall from 57.3 to 55.2 percent. As a percentage of total operational spending, student support increased substantially and plant operations increased slightly, while instruction support decreased slightly. All other noninstructional areas remained stable.

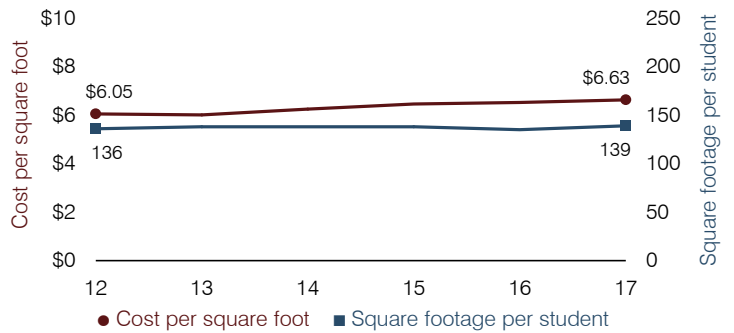
**Administrative cost per pupil**



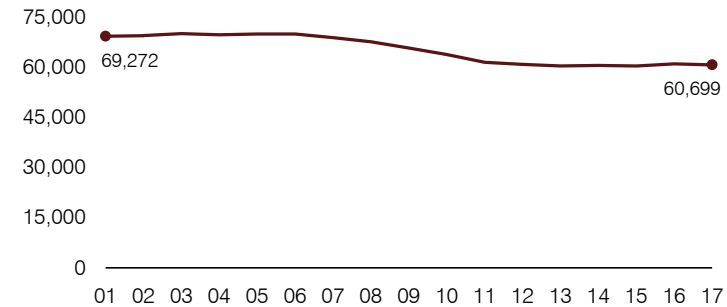
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



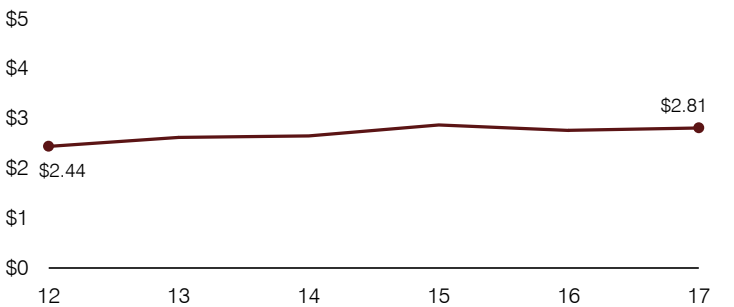
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

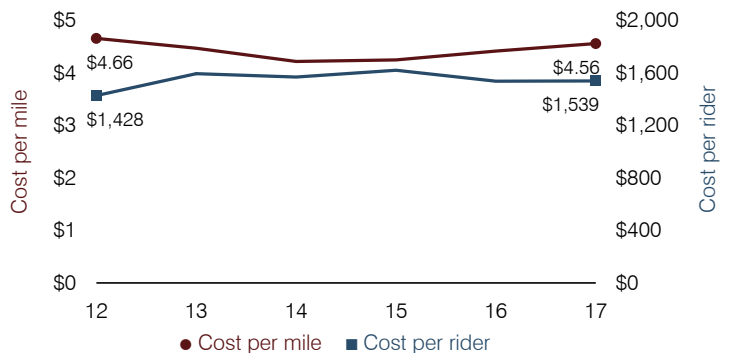
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	4.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Miami Unified School District

Gila County

Efficiency peer groups 5 and T-7, Achievement peer group 7<sup>1</sup>

Legislative district(s): 8

District size, location:

Medium, Rural

Students attending:

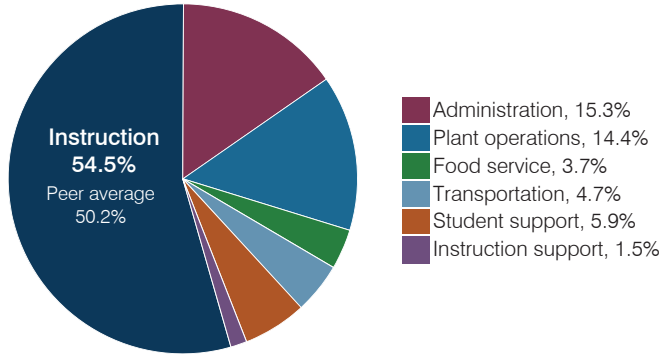
1,108

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	\$1,162	\$1,102	\$844
	Students per administrative position	62	53	67
Plant operations	Cost per square foot	\$4.96	\$5.20	\$6.30
	Square footage per student	220	263	155
Food service	Cost per meal	\$3.90	\$3.54	\$2.88
Transportation	Cost per mile	\$4.44	\$2.98	\$3.84
	Cost per rider	\$1,234	\$921	\$1,198

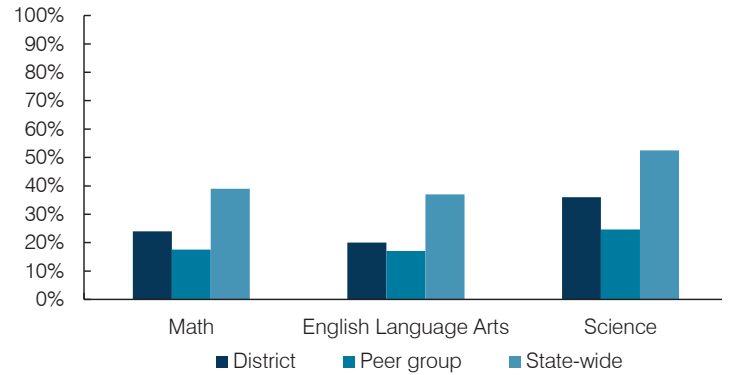
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,100	\$ 4,133	\$ 4,541	\$ 4,377
Administration	1,099	1,162	1,102	844
Plant operations	1,048	1,093	1,289	977
Food service	313	282	396	422
Transportation	332	359	488	381
Student support	417	445	632	679
Instruction support	106	112	346	461
<b>Total operational</b>	<b>\$ 7,415</b>	<b>\$ 7,586</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 600	\$ 163	\$ 764	\$ 691
Equipment	470	572	536	424
Interest	30	36	221	236
Other	6	0	78	161
<b>Total nonoperational</b>	<b>\$ 1,106</b>	<b>\$ 771</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,521</b>	<b>\$ 8,357</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	90%	92%	94%
Graduation rate (2016)	88%	79%	80%
Poverty rate (2016)	42%	43%	22%
Special education population	11%	12%	12%
Students per teacher	18.9	15.3	18.5
Average teacher salary	\$43,932	\$48,972	\$48,372
Amount from Prop 301	\$5,069	\$4,489	\$5,840
Average years of teacher experience	17.5	12.6	11.3
Percentage of teachers in first 3 years	5%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,461	\$ 1,424	\$ 3,999	\$ 1,318
State	2,402	2,893	4,066	3,831
Local	5,604	4,298	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,467</b>	<b>\$ 8,615</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,554	\$ 5,602	\$ 5,929	\$ 5,503
Amount from Prop 123	232	234	243	245
Prop 123 additional funding	47	47	49	46
Grants	1,492	1,526	1,751	1,185
Donations and tax credits	243	118	138	89

#### Select revenues from less common sources

	District 2016	District 2017	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	520	520	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

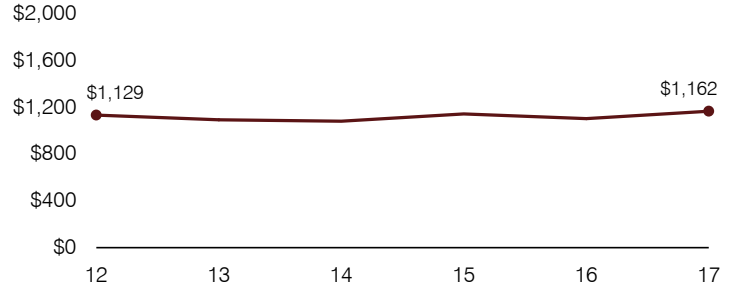
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.0	54.7	52.1	56.1	57.7	55.1	53.5	55.7	55.1	54.3	55.4	53.5	54.8	55.4	54.2	55.3	54.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

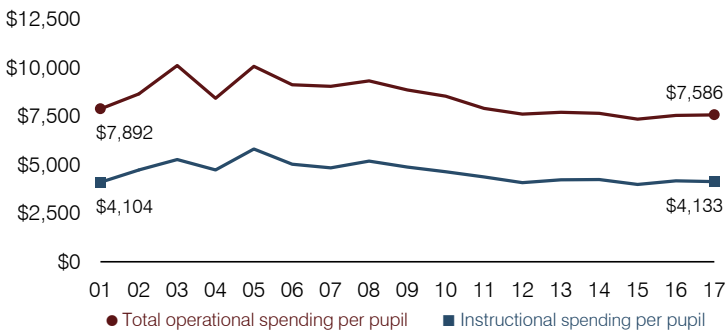
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 53.5 to 54.5 percent. Overall, as a percentage of total operational spending, food service decreased and administration and student support decreased slightly, while plant operations and transportation increased slightly.

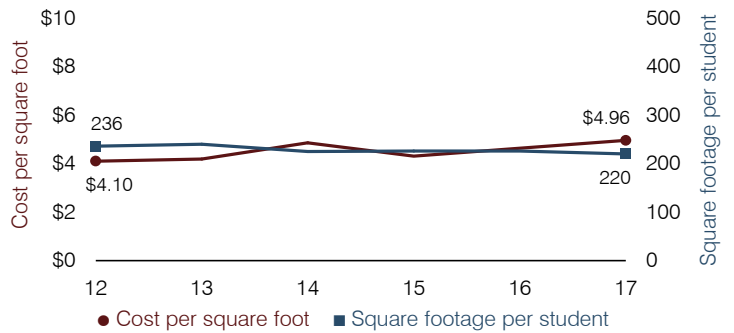
**Administrative cost per pupil**



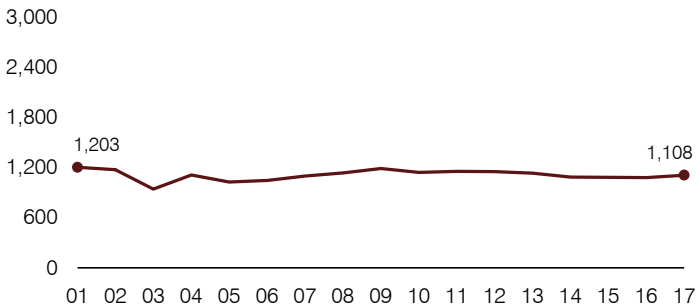
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



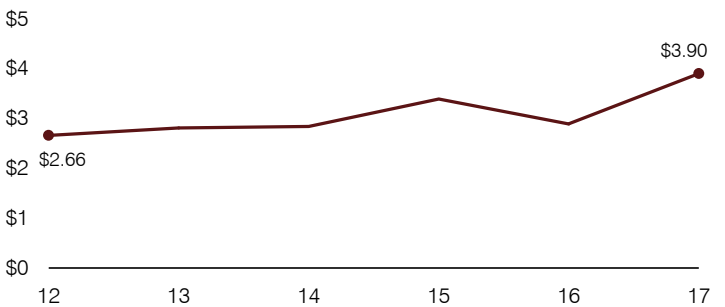
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



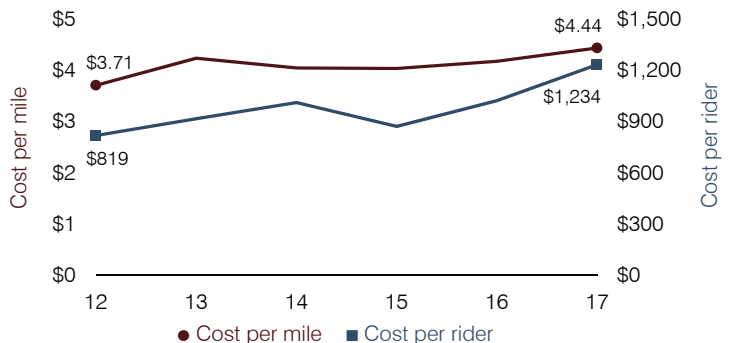
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Mingus Union High School District

Yavapai County

Efficiency peer groups 5 and T-7, Achievement peer group 10<sup>1</sup>

Legislative district(s): 1 and 6

District size, location:

Medium, Town

Students attending:

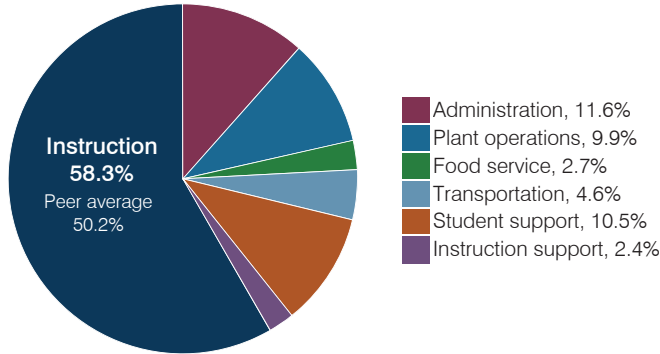
1,181

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	\$875	\$1,102	\$844
	Students per administrative position	62	53	67
Plant operations	Cost per square foot	\$4.44	\$5.20	\$6.30
	Square footage per student	168	263	155
Food service	Cost per meal	\$2.81	\$3.54	\$2.88
Transportation	Cost per mile	NR	\$2.98	\$3.84
	Cost per rider	\$1,236	\$921	\$1,198

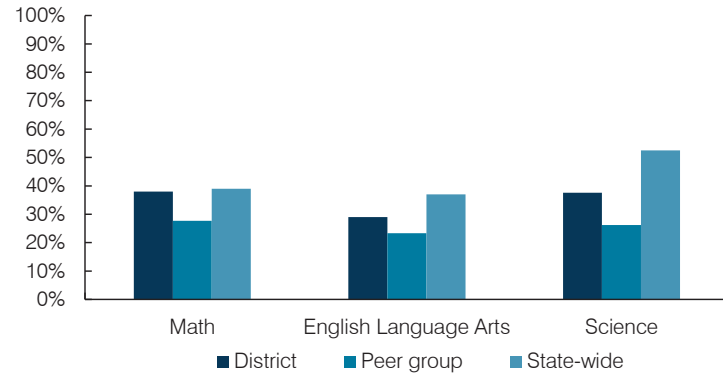
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,339	\$ 4,413	\$ 4,541	\$ 4,377
Administration	907	875	1,102	844
Plant operations	761	746	1,289	977
Food service	181	204	396	422
Transportation	332	348	488	381
Student support	695	793	632	679
Instruction support	189	186	346	461
<b>Total operational</b>	<b>\$ 7,404</b>	<b>\$ 7,565</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 234	\$ 1,265	\$ 764	\$ 691
Equipment	649	2,393	536	424
Interest	348	407	221	236
Other	53	53	78	161
<b>Total nonoperational</b>	<b>\$ 1,284</b>	<b>\$ 4,118</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,688</b>	<b>\$ 11,683</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	83%	91%	80%
Poverty rate (2016)	19%	14%	22%
Special education population	10%	14%	12%
Students per teacher	20.7	13.1	18.5
Average teacher salary	\$44,941	\$40,448	\$48,372
Amount from Prop 301	\$8,568	\$5,163	\$5,840
Average years of teacher experience	10.2	9.6	11.3
Percentage of teachers in first 3 years	20%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 760	\$ 734	\$ 3,999	\$ 1,318
State	2,031	1,769	4,066	3,831
Local	6,700	6,777	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,491</b>	<b>\$ 9,280</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,136	\$ 5,076	\$ 5,929	\$ 5,503
Amount from Prop 123	234	232	243	245
Prop 123 additional funding	52	51	49	46
Grants	862	885	1,751	1,185
Donations and tax credits	149	108	138	89

#### Select revenues from less common sources

	District 2016	District 2017	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	1,746	2,029	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

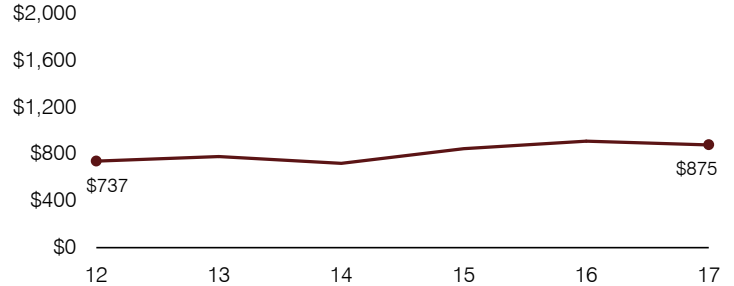
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.8	62.0	59.4	58.6	58.1	61.3	62.4	58.5	62.6	55.1	55.0	58.0	59.6	60.1	60.6	58.6	58.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

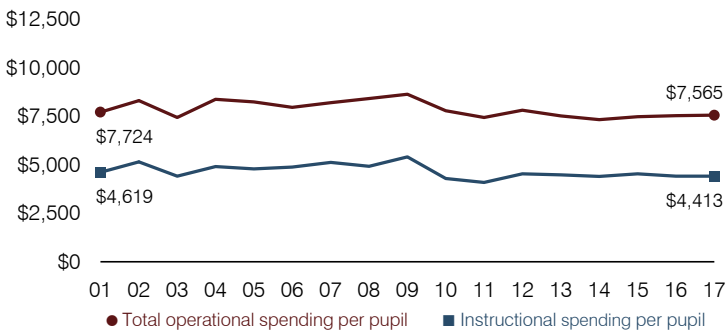
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction varied year to year, ranging from a high of 60.6 to a low of 58 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and instruction support decreased, while student support increased substantially and administration increased.

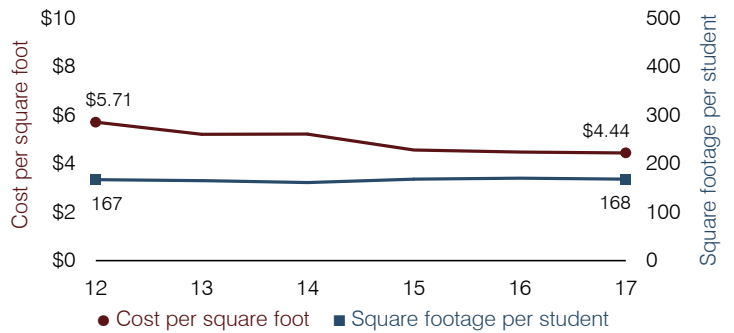
**Administrative cost per pupil**



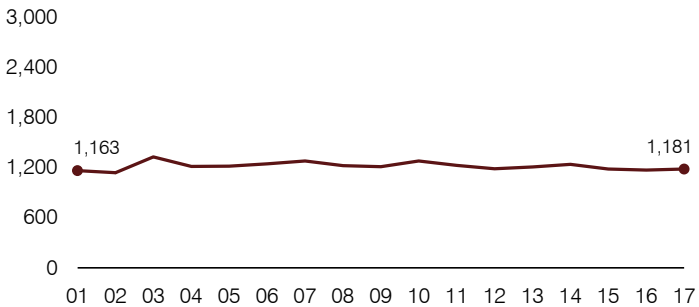
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



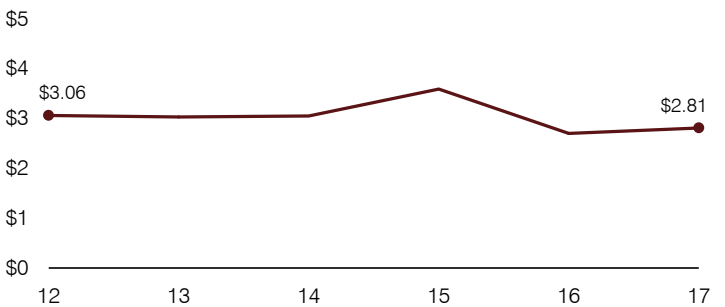
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Moderate**

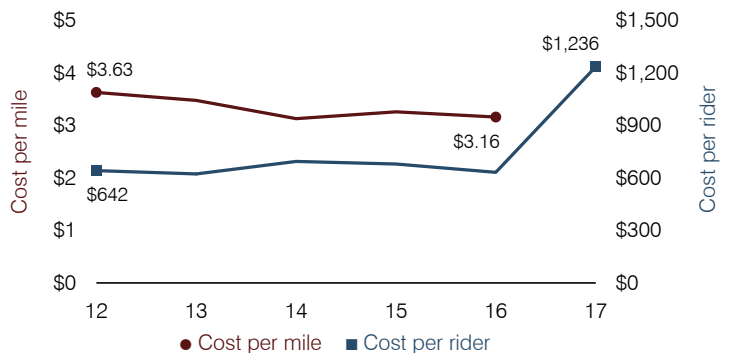
Measure: 2015 through 2017

	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	1.4%, 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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**Transportation costs per mile and per rider**



# Mobile Elementary School District

Maricopa County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 18<sup>1</sup>

Students attending:

20

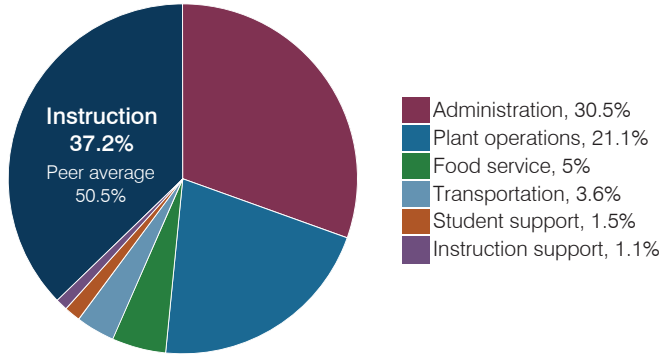
Legislative district(s): 4

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	\$10,323	\$3,137	\$844
	Students per administrative position	11	32	67
Plant operations	Cost per square foot	\$6.34	\$6.96	\$6.30
	Square footage per student	1,130	412	155
Food service	Cost per meal	\$7.31	\$5.79	\$2.88
Transportation	Cost per mile	\$1.96	\$1.87	\$3.84
	Cost per rider	\$1,198	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 17,422	\$ 12,611	\$ 8,613	\$ 4,377
Administration	16,335	10,323	3,137	844
Plant operations	12,967	7,166	2,644	977
Food service	2,501	1,680	1,000	422
Transportation	1,884	1,229	961	381
Student support	487	522	601	679
Instruction support	1,386	368	498	461
<b>Total operational</b>	<b>\$ 52,982</b>	<b>\$ 33,899</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 15,785	\$ 2,282	\$ 1,161	\$ 691
Equipment	3,583	829	735	424
Interest	35	25	31	236
Other	862	152	90	161
<b>Total nonoperational</b>	<b>\$ 20,265</b>	<b>\$ 3,288</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 73,247</b>	<b>\$ 37,187</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	87%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	28%	26%	22%
Special education population	15%	14%	12%
Students per teacher	5.1	14.6	18.5
Average teacher salary	\$44,094	\$49,194	\$48,372
Amount from Prop 301	\$2,223	\$5,175	\$5,840
Average years of teacher experience	10.1	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 908	\$ 2,051	\$ 2,908	\$ 1,318
State	23,834	2,465	5,692	3,831
Local	59,822	35,995	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 84,564</b>	<b>\$ 40,511</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,781	\$ 5,694	\$ 9,932	\$ 5,503
Amount from Prop 123	323	256	315	245
Prop 123 additional funding	51	32	57	46
Grants	22,688	5,229	2,701	1,185
Donations and tax credits	224	109	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	34,972	21,271	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

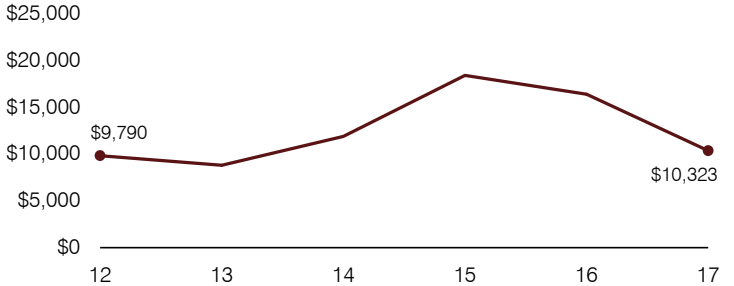
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	31.8	33.6	37.3	34.9	34.2	28.6	26.9	31.3	39.6	33.6	36.0	30.3	38.1	33.8	34.7	32.9	37.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

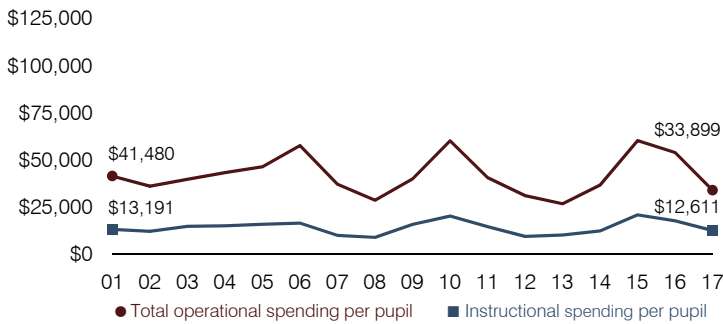
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 30.3 to 37.2 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, administration, food service, and instruction support decreased substantially.

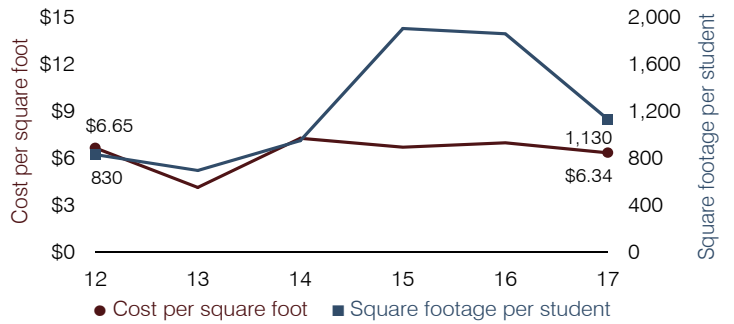
**Administrative cost per pupil**



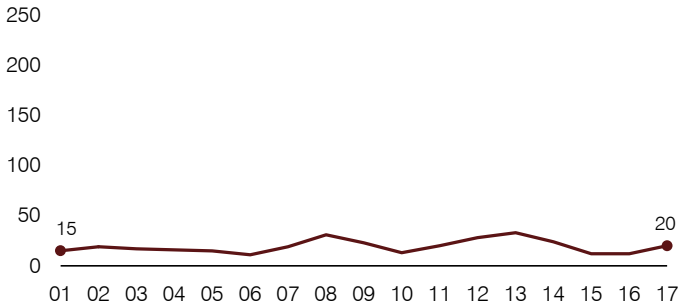
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



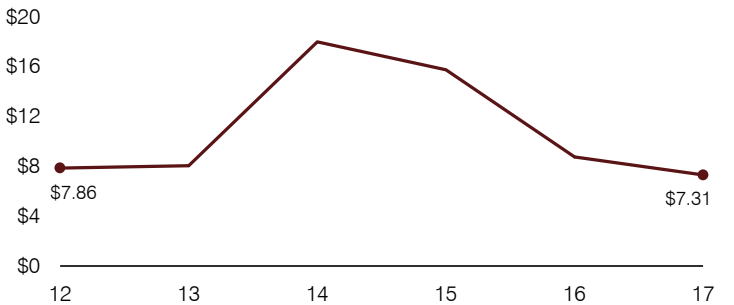
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



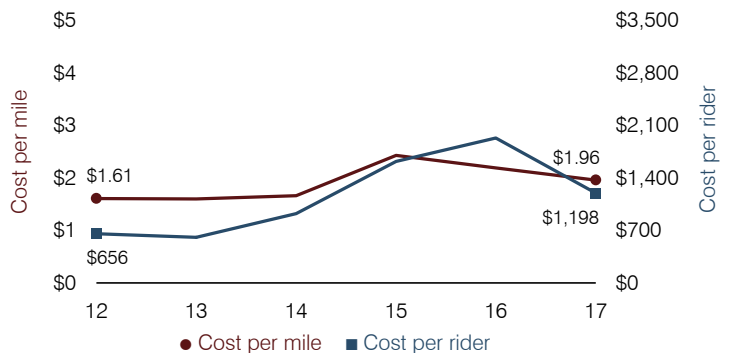
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Isolated
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

**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<sup>1</sup>

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

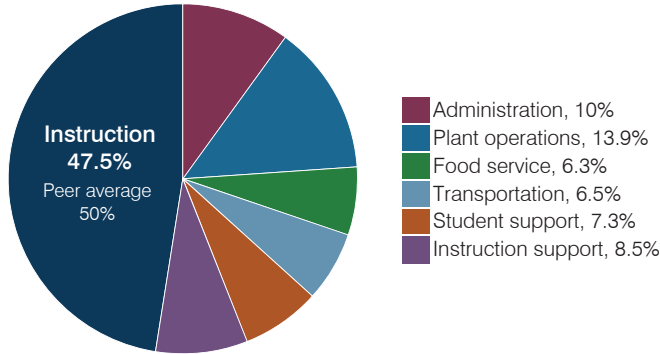
1,083

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	\$863	\$1,060	\$844
	Students per administrative position	66	58	67
Plant operations	Cost per square foot	\$5.93	\$6.71	\$6.30
	Square footage per student	203	153	155
Food service	Cost per meal	\$2.83	\$3.04	\$2.88
Transportation	Cost per mile	\$2.35	\$2.98	\$3.84
	Cost per rider	\$801	\$921	\$1,198

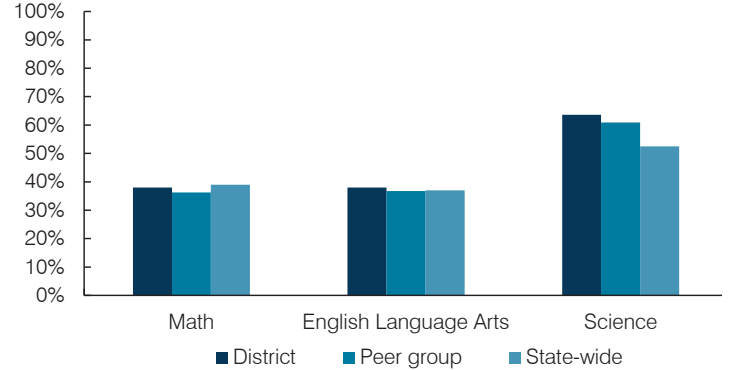
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,962	\$ 4,115	\$ 4,115	\$ 4,377
Administration	859	863	1,060	844
Plant operations	1,097	1,204	1,004	977
Food service	507	542	571	422
Transportation	522	561	427	381
Student support	592	636	528	679
Instruction support	574	737	463	461
<b>Total operational</b>	<b>\$ 8,113</b>	<b>\$ 8,658</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 283	\$ 411	\$ 917	\$ 691
Equipment	176	408	314	424
Interest	39	7	77	236
Other	97	113	148	161
<b>Total nonoperational</b>	<b>\$ 595</b>	<b>\$ 939</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,708</b>	<b>\$ 9,597</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	25%	26%	22%
Special education population	13%	14%	12%
Students per teacher	20.8	14.6	18.5
Average teacher salary	\$55,544	\$49,194	\$48,372
Amount from Prop 301	\$9,626	\$5,175	\$5,840
Average years of teacher experience	9.0	14.0	11.3
Percentage of teachers in first 3 years	13%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,587	\$ 1,594	\$ 1,753	\$ 1,318
State	3,592	3,292	4,842	3,831
Local	5,434	4,499	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,613</b>	<b>\$ 9,385</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,916	\$ 6,049	\$ 5,748
Amount from Prop 123	265	256	239
Prop 123 additional funding	49	47	44
Grants	1,771	1,892	2,064
Donations and tax credits	30	16	69

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	219	63	3 of 10
Voter-approved levy increases	764	35	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	47.5

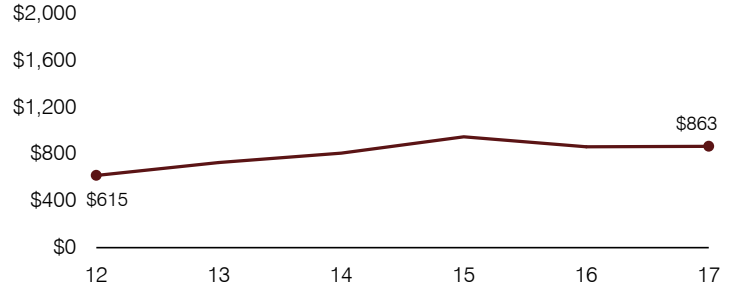
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

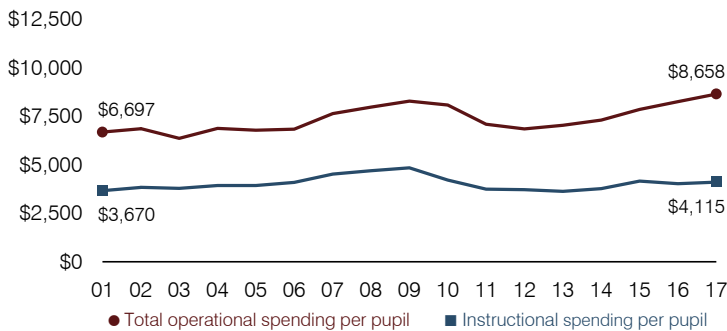
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 33 percent, which contributed to the 26 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 54.3 to 47.5 percent. Overall, as a percentage of total operational spending, instruction support increased substantially and plant operations increased.

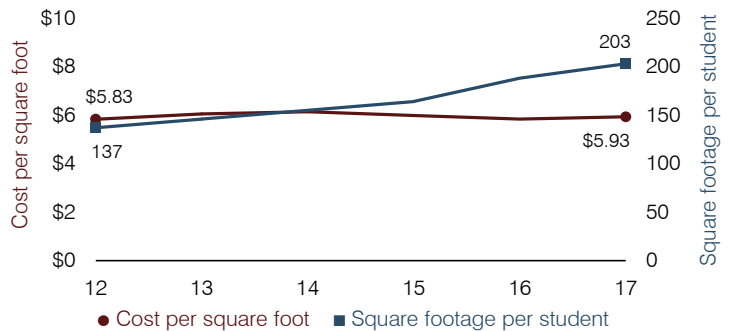
### Administrative cost per pupil



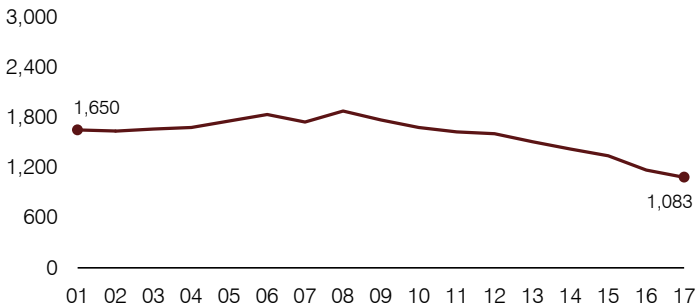
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



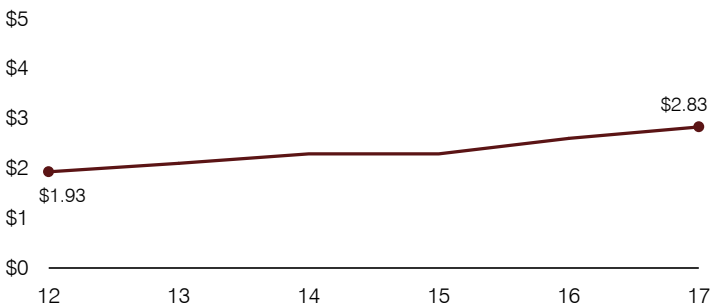
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

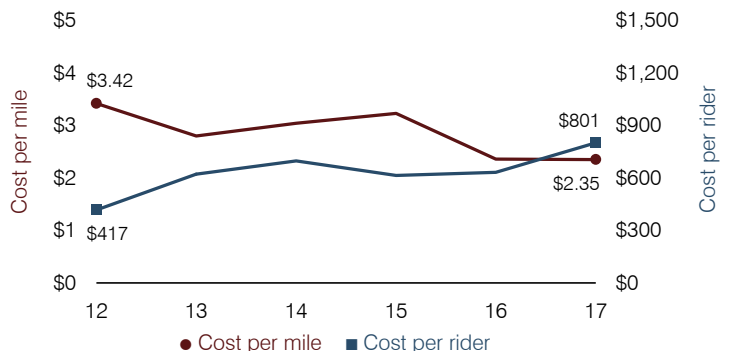
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.8%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low

Moderate

High

### 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<sup>1</sup>

Students attending:

165

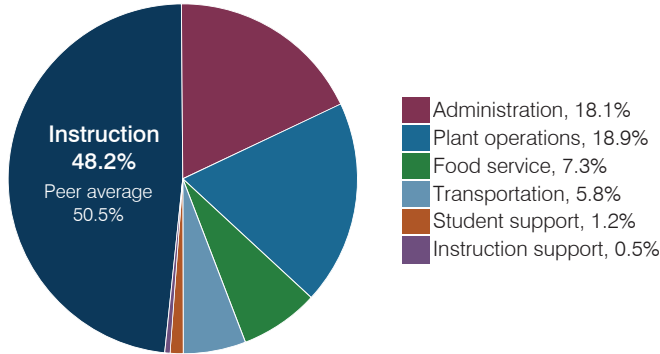
Legislative district(s): 4 and 13

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

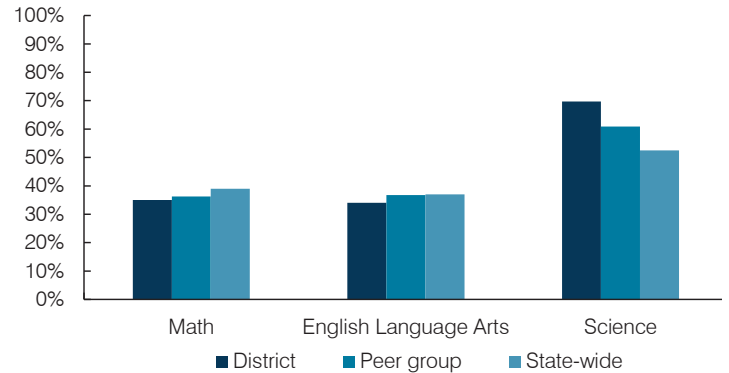
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,776	\$3,137	\$844
	Students per administrative position	55	32	67
Plant operations	Cost per square foot	\$6.36	\$6.96	\$6.30
	Square footage per student	290	412	155
Food service	Cost per meal	\$3.58	\$5.79	\$2.88
Transportation	Cost per mile	\$1.85	\$1.87	\$3.84
	Cost per rider	\$830	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,543	\$ 4,720	\$ 8,613	\$ 4,377
Administration	1,763	1,776	3,137	844
Plant operations	2,185	1,846	2,644	977
Food service	708	718	1,000	422
Transportation	517	569	961	381
Student support	123	116	601	679
Instruction support	128	48	498	461
<b>Total operational</b>	<b>\$ 9,967</b>	<b>\$ 9,793</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 50	\$ 1,075	\$ 1,161	\$ 691
Equipment	291	582	735	424
Interest	98	95	31	236
Other	3	0	90	161
<b>Total nonoperational</b>	<b>\$ 442</b>	<b>\$ 1,752</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,409</b>	<b>\$ 11,545</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	27%	26%	22%
Special education population	17%	14%	12%
Students per teacher	19.4	14.6	18.5
Average teacher salary	\$45,291	\$49,194	\$48,372
Amount from Prop 301	\$6,404	\$5,175	\$5,840
Average years of teacher experience	16.4	14.0	11.3
Percentage of teachers in first 3 years	22%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,623	\$ 1,577	\$ 2,908	\$ 1,318
State	5,034	6,813	5,692	3,831
Local	4,937	3,186	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,594</b>	<b>\$ 11,576</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,888	\$ 7,522	\$ 9,932
Amount from Prop 123	260	283	315
Prop 123 additional funding	46	49	57
Grants	2,117	2,259	2,701
Donations and tax credits	28	47	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	1,125	43	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	48.2

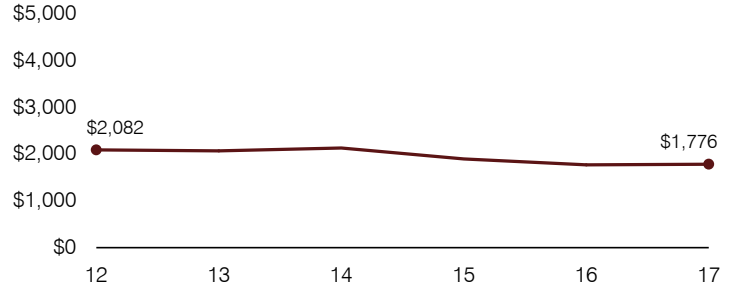
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

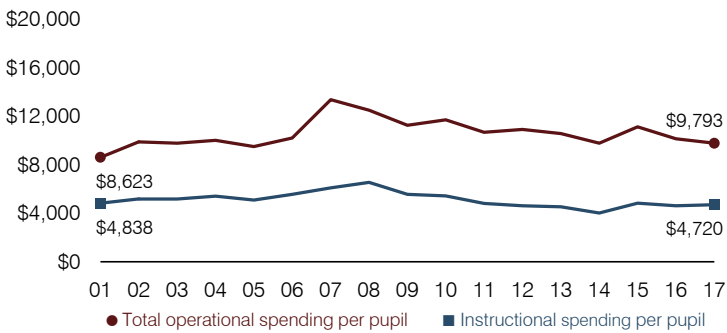
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent on instruction increased overall from 42.3 to 48.2 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, administration and instruction support decreased substantially, while food service increased.

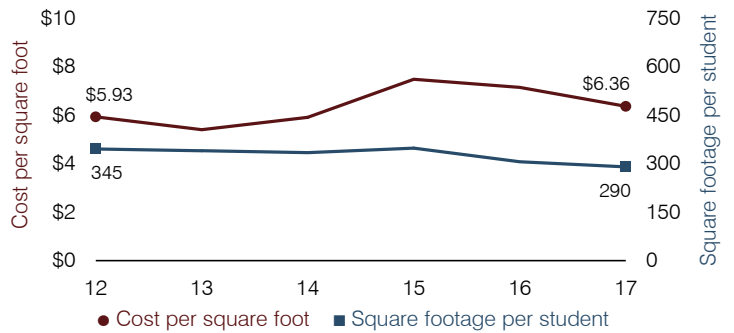
### Administrative cost per pupil



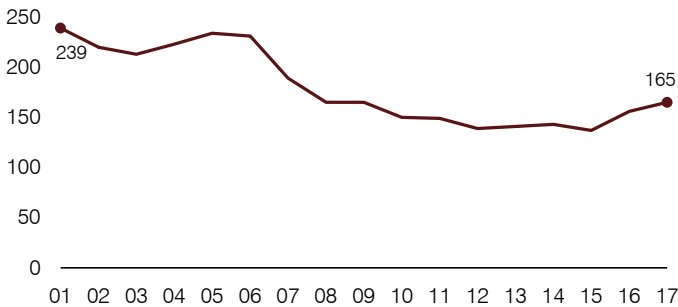
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



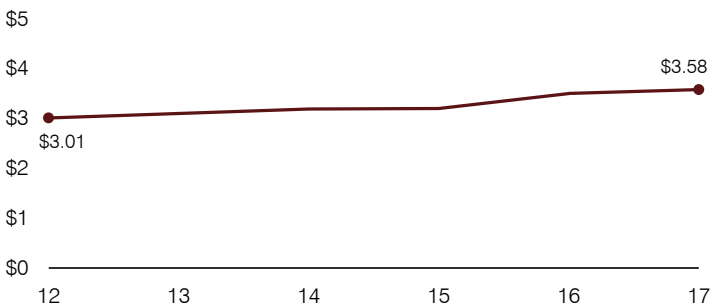
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

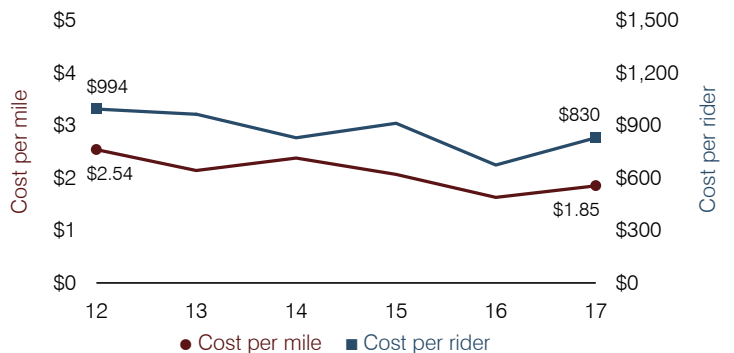
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.8%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Morenci Unified School District

Greenlee County

Efficiency peer groups 5 and T-6, Achievement peer group 4<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

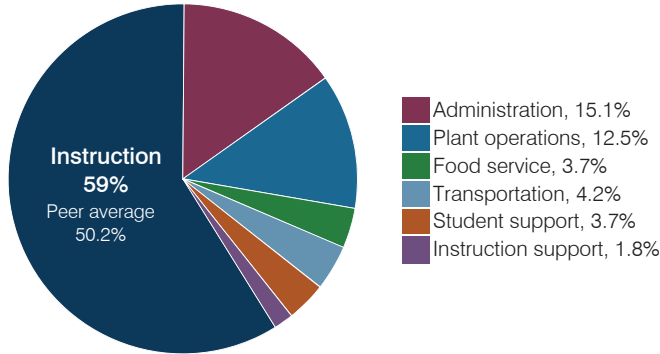
1,332

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	\$1,361	\$1,102	\$844
	Students per administrative position	62	53	67
Plant operations	Cost per square foot	\$4.56	\$5.20	\$6.30
	Square footage per student	247	263	155
Food service	Cost per meal	\$3.45	\$3.54	\$2.88
Transportation	Cost per mile	\$5.65	\$3.94	\$3.84
	Cost per rider	\$1,121	\$728	\$1,198

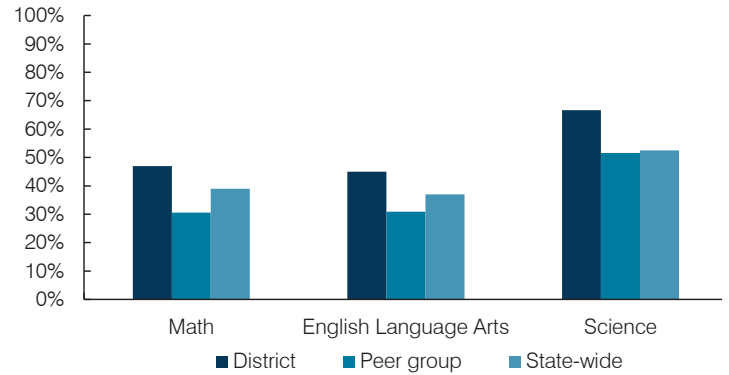
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,924	\$ 5,320	\$ 4,541	\$ 4,377
Administration	1,283	1,361	1,102	844
Plant operations	850	1,124	1,289	977
Food service	327	335	396	422
Transportation	369	380	488	381
Student support	280	336	632	679
Instruction support	146	163	346	461
<b>Total operational</b>	<b>\$ 8,179</b>	<b>\$ 9,019</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 106	\$ 320	\$ 764	\$ 691
Equipment	653	244	536	424
Interest	8	11	221	236
Other	408	766	78	161
<b>Total nonoperational</b>	<b>\$ 1,175</b>	<b>\$ 1,341</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,354</b>	<b>\$ 10,360</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	94%	88%	80%
Poverty rate (2016)	7%	15%	22%
Special education population	9%	13%	12%
Students per teacher	17.5	15.7	18.5
Average teacher salary	\$51,800	\$45,360	\$48,372
Amount from Prop 301	\$5,862	\$5,787	\$5,840
Average years of teacher experience	12.6	10.4	11.3
Percentage of teachers in first 3 years	10%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 253	\$ 454	\$ 3,999	\$ 1,318
State	540	806	4,066	3,831
Local	8,287	9,176	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,080</b>	<b>\$ 10,436</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,346	\$ 5,612	\$ 5,929
Amount from Prop 123	238	246	243
Prop 123 additional funding	48	49	46
Grants	281	717	1,751
Donations and tax credits	1,826	1,816	138

#### Select revenues from less common sources

	District	Peer average	State average
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	619	614	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

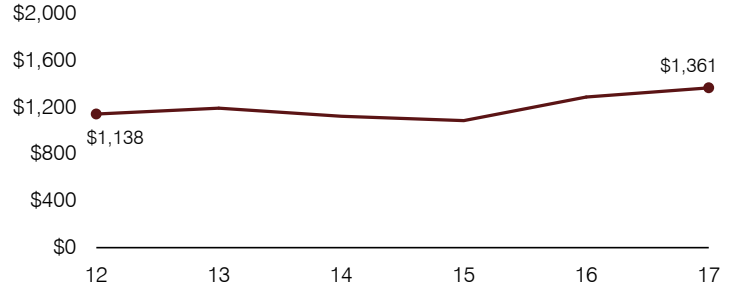
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.9	57.9	58.0	56.8	58.3	56.3	56.9	56.5	58.3	57.2	57.7	57.0	59.5	60.7	60.1	60.2	59.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

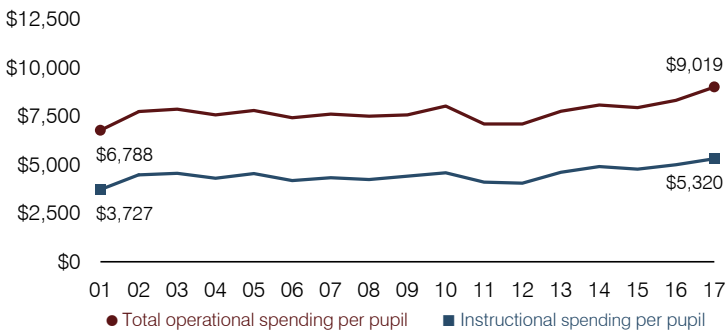
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 27 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 57 to 59 percent. Overall, as a percentage of total operational spending, administration decreased substantially and food service and transportation decreased, while plant operations increased and instruction support increased slightly.

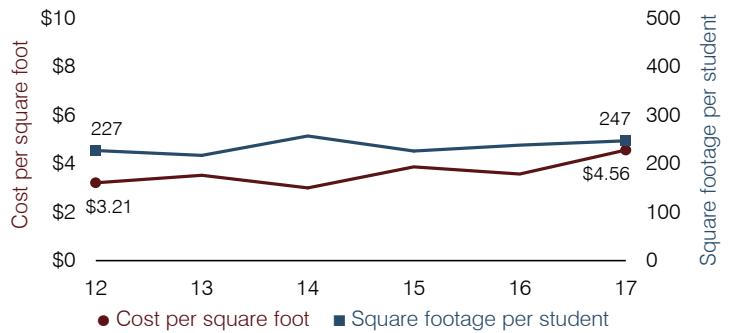
**Administrative cost per pupil**



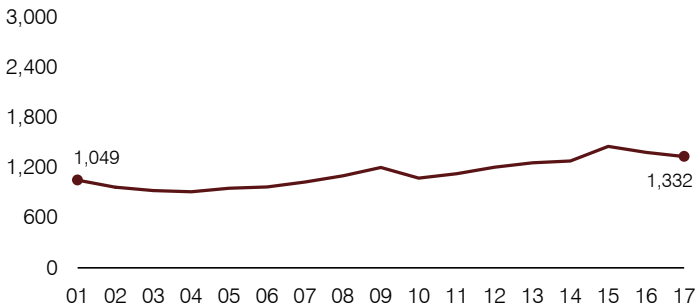
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



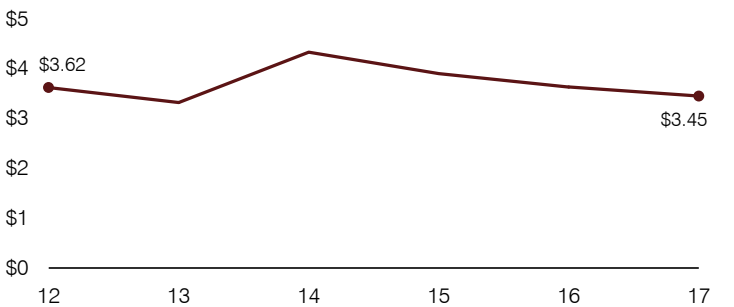
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



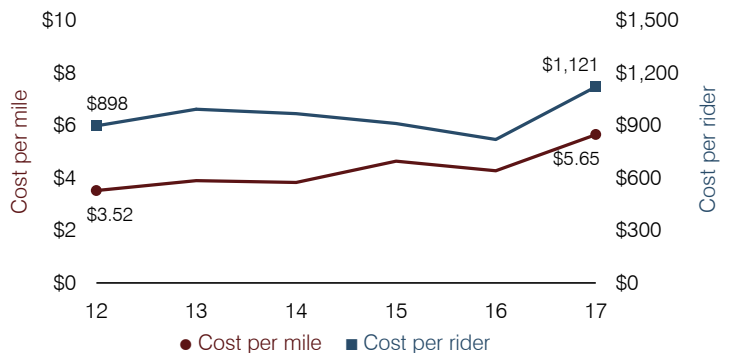
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	0.9%, Steady
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Morristown Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 16<sup>1</sup>

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

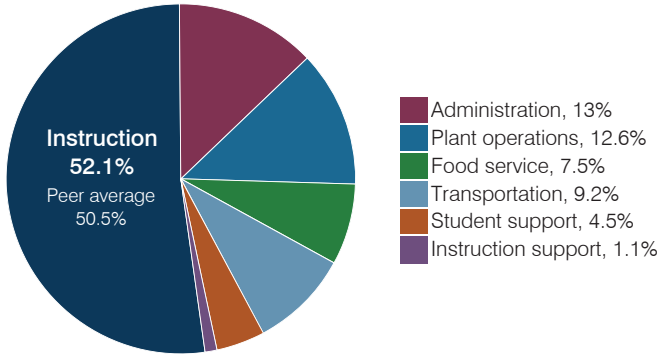
102

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

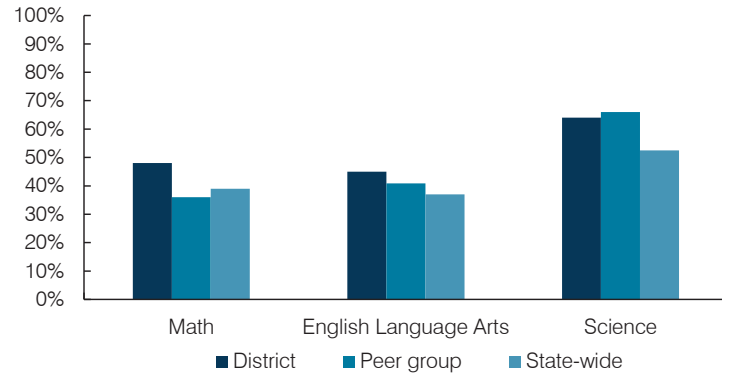
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,035	\$3,137	\$844
	Students per administrative position	46	32	67
Plant operations	Cost per square foot	\$6.01	\$6.96	\$6.30
	Square footage per student	329	412	155
Food service	Cost per meal	\$5.59	\$5.79	\$2.88
Transportation	Cost per mile	\$2.17	\$1.87	\$3.84
	Cost per rider	\$1,776	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,810	\$ 8,165	\$ 8,613	\$ 4,377
Administration	1,930	2,035	3,137	844
Plant operations	1,679	1,978	2,644	977
Food service	1,063	1,175	1,000	422
Transportation	1,112	1,434	961	381
Student support	911	704	601	679
Instruction support	206	171	498	461
<b>Total operational</b>	<b>\$ 14,711</b>	<b>\$ 15,662</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 165	\$ 286	\$ 1,161	\$ 691
Equipment	330	501	735	424
Interest	8	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 503</b>	<b>\$ 787</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,214</b>	<b>\$ 16,449</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	11%	11%	22%
Special education population	12%	15%	12%
Students per teacher	10.2	12.0	18.5
Average teacher salary	\$47,416	\$50,741	\$48,372
Amount from Prop 301	\$3,748	\$5,239	\$5,840
Average years of teacher experience	20.0	19.8	11.3
Percentage of teachers in first 3 years	0%	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,551	\$ 2,983	\$ 2,908	\$ 1,318
State	10,709	6,112	5,692	3,831
Local	9,423	6,337	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 22,683</b>	<b>\$ 15,432</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,717	\$ 9,012	\$ 9,932
Amount from Prop 123	313	279	315
Prop 123 additional funding	61	53	57
Grants	2,701	3,412	2,701
Donations and tax credits	295	236	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	1,887	1,956	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	629	291	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

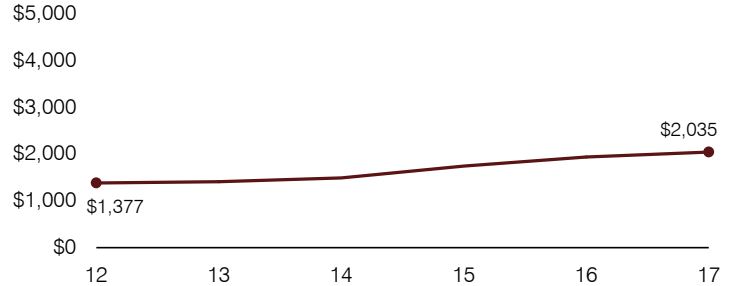
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.5	47.0	49.9	49.8	45.8	47.8	47.8	49.9	49.9	48.6	51.7	52.7	52.3	52.9	50.6	53.1	52.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

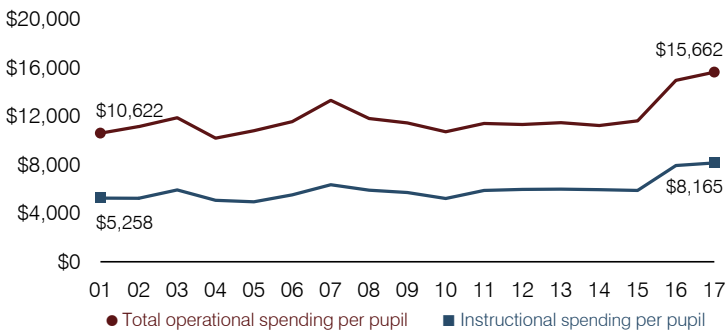
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 26 percent, which contributed to the 38 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 52.7 to 52.1 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

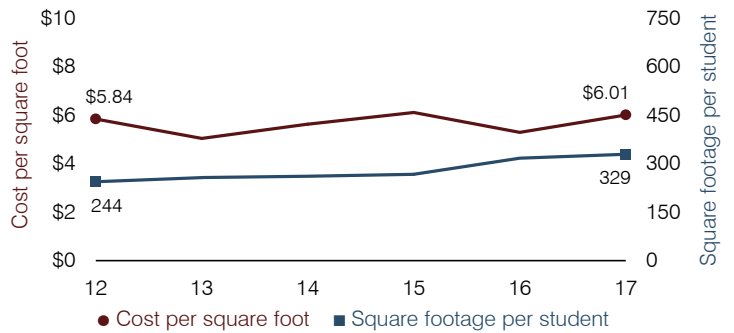
**Administrative cost per pupil**



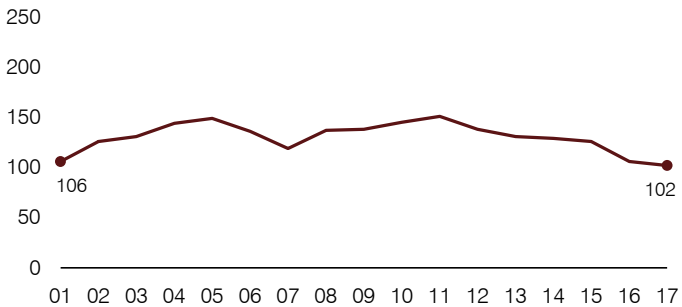
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



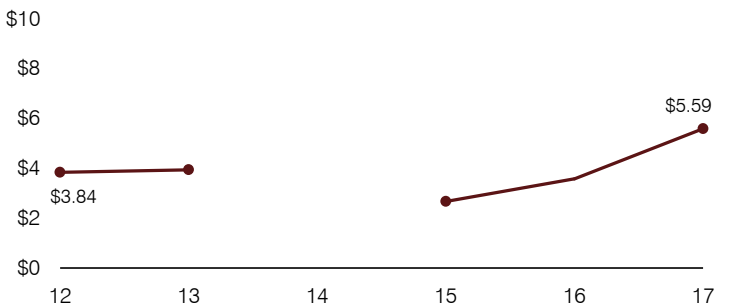
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

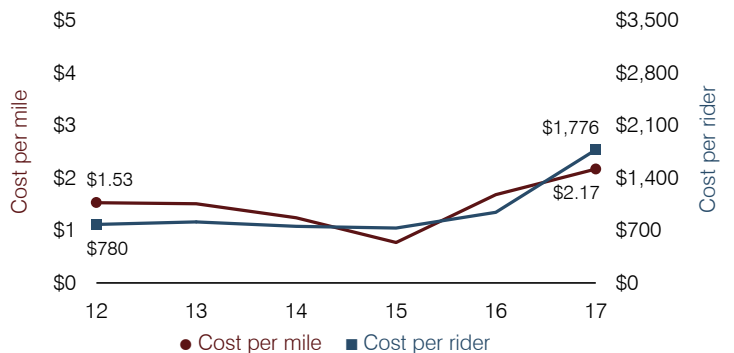
Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	1 to 3 years
Current financial and internal control status	Noncompliant

Low	Moderate	High
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**Transportation costs per mile and per rider**



# Murphy Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 15<sup>1</sup>

Legislative district(s): 19 and 27

District size, location:

Medium, City

Students attending:

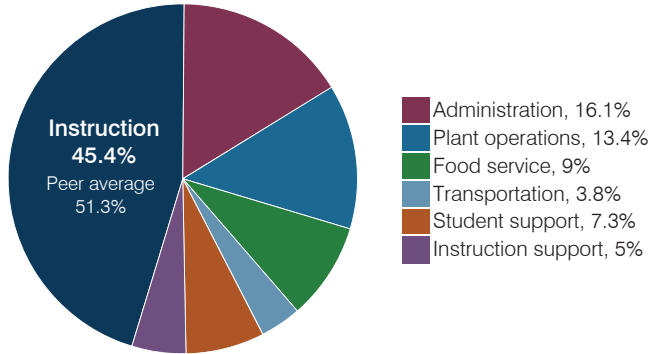
1,591

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	\$1,705	\$974	\$844
	Students per administrative position	44	68	67
Plant operations	Cost per square foot	\$7.39	\$6.31	\$6.30
	Square footage per student	192	147	155
Food service	Cost per meal	\$3.13	\$2.75	\$2.88
Transportation	Cost per mile	\$10.59	\$6.81	\$3.84
	Cost per rider	\$1,305	\$942	\$1,198

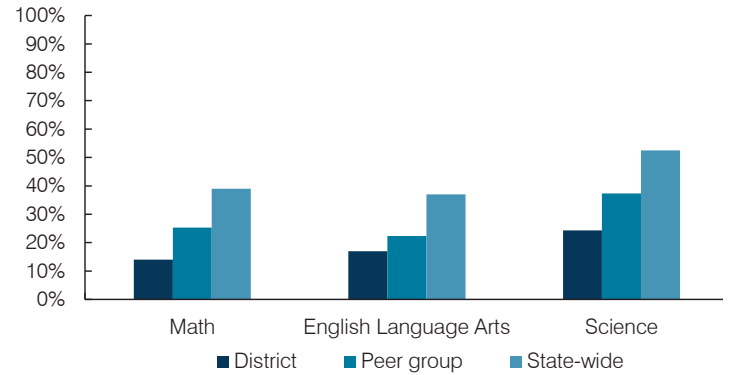
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,422	\$ 4,803	\$ 4,164	\$ 4,377
Administration	1,447	1,705	974	844
Plant operations	1,329	1,417	909	977
Food service	921	948	640	422
Transportation	334	403	327	381
Student support	555	778	626	679
Instruction support	350	534	559	461
<b>Total operational</b>	<b>\$ 9,358</b>	<b>\$ 10,588</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 341	\$ 334	\$ 924	\$ 691
Equipment	197	489	582	424
Interest	252	234	255	236
Other	103	94	146	161
<b>Total nonoperational</b>	<b>\$ 893</b>	<b>\$ 1,151</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,251</b>	<b>\$ 11,739</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	44%	44%	22%
Special education population	10%	10%	12%
Students per teacher	23.7	19.1	18.5
Average teacher salary	\$51,953	\$52,696	\$48,372
Amount from Prop 301	\$6,084	\$4,542	\$5,840
Average years of teacher experience	9.3	10.3	11.3
Percentage of teachers in first 3 years	24%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,737	\$ 3,863	\$ 1,848	\$ 1,318
State	4,301	4,244	3,857	3,831
Local	3,558	3,891	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,596</b>	<b>\$ 11,998</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,167	\$ 5,339	\$ 5,145	\$ 5,503
Amount from Prop 123	242	249	236	245
Prop 123 additional funding	45	46	43	46
Grants	2,736	3,872	1,915	1,185
Donations and tax credits	3	22	54	89

#### Select revenues from less common sources

	District 2016	District 2017	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	1,510	1,599	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Murphy ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	45.4

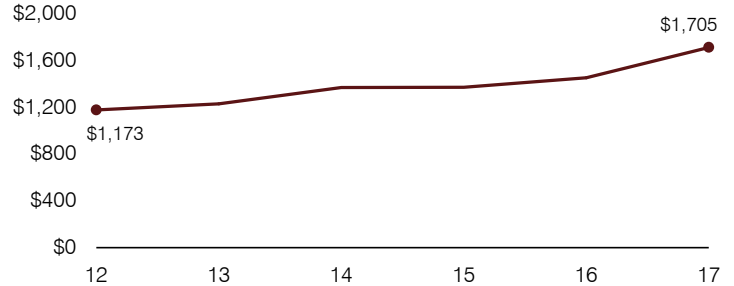
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

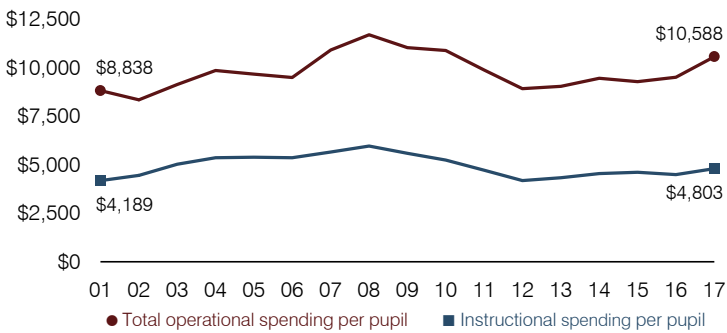
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 21 percent, which contributed to the 18 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 46.9 to 45.4 percent. As a percentage of total operational spending, administration increased substantially, while overall instruction support decreased substantially.

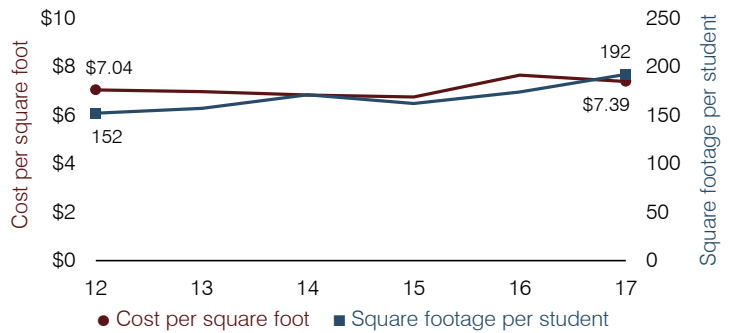
### Administrative cost per pupil



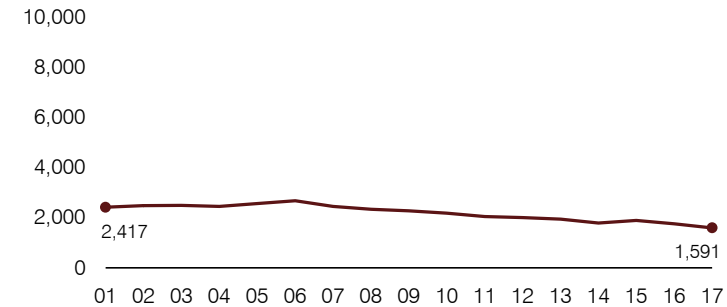
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



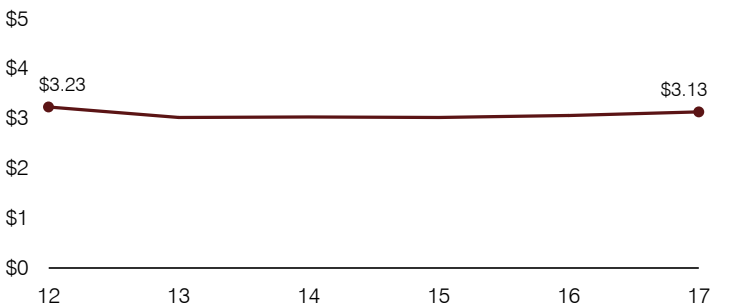
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

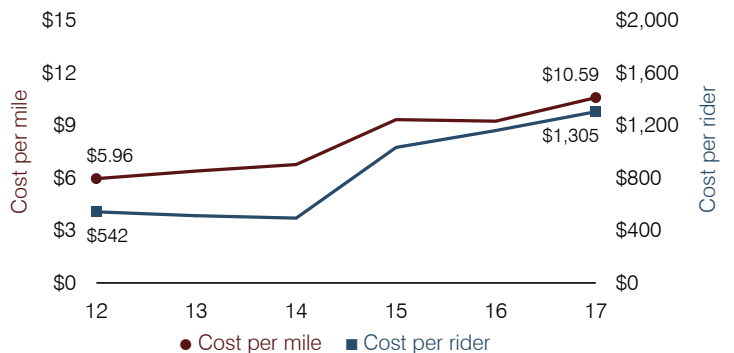
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status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

Low

Moderate

High

### Transportation costs per mile and per rider



# Naco Elementary School District

Cochise County

Efficiency peer groups 10 and T-8, Achievement peer group 20<sup>1</sup>

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

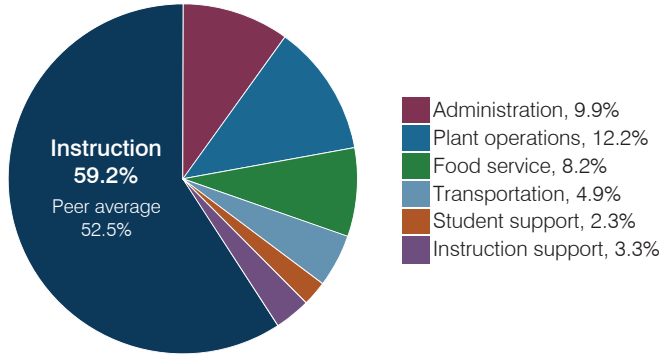
287

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	\$811	\$1,231	\$844
	Students per administrative position	57	54	67
Plant operations	Cost per square foot	\$7.93	\$6.81	\$6.30
	Square footage per student	126	153	155
Food service	Cost per meal	\$4.01	\$3.41	\$2.88
Transportation	Cost per mile	\$9.10	\$2.95	\$3.84
	Cost per rider	\$4,945	\$1,037	\$1,198

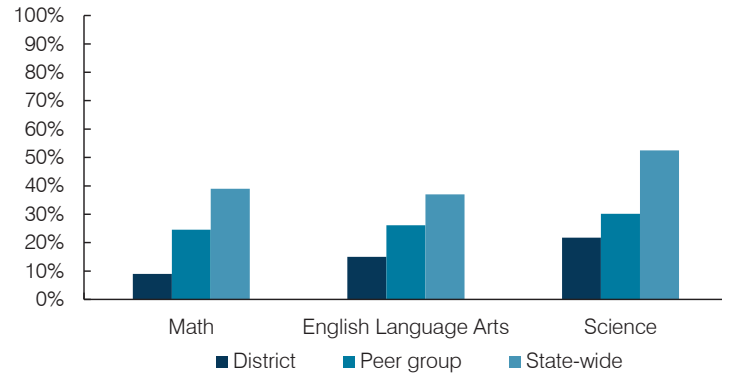
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,821	\$ 4,831	\$ 4,993	\$ 4,377
Administration	867	811	1,231	844
Plant operations	892	997	1,125	977
Food service	640	672	549	422
Transportation	433	397	575	381
Student support	206	185	606	679
Instruction support	257	269	397	461
<b>Total operational</b>	<b>\$ 8,116</b>	<b>\$ 8,162</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1	\$ 0	\$ 194	\$ 691
Equipment	54	131	329	424
Interest	0	0	167	236
Other	0	0	91	161
<b>Total nonoperational</b>	<b>\$ 55</b>	<b>\$ 131</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,171</b>	<b>\$ 8,293</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	40%	44%	22%
Special education population	8%	15%	12%
Students per teacher	20.5	11.2	18.5
Average teacher salary	\$44,231	\$48,132	\$48,372
Amount from Prop 301	\$5,075	\$4,375	\$5,840
Average years of teacher experience	9.4	11.5	11.3
Percentage of teachers in first 3 years	7%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,287	\$ 1,017	\$ 2,395	\$ 1,318
State	6,931	5,684	4,806	3,831
Local	1,524	1,276	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,742</b>	<b>\$ 7,977</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,121	\$ 6,132	\$ 6,815
Amount from Prop 123	269	266	269
Prop 123 additional funding	51	50	50
Grants	1,287	1,017	1,792
Donations and tax credits	179	12	341

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	0	0	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

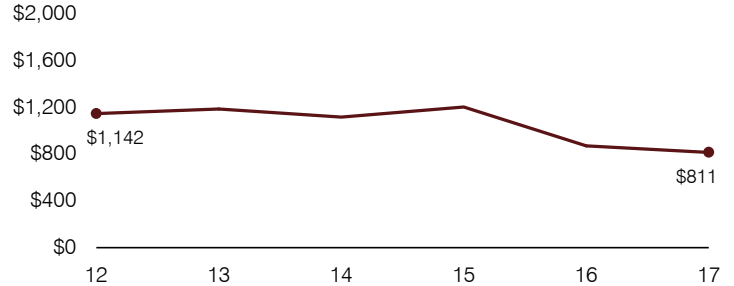
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	64.2	67.3	59.7	62.7	65.3	61.0	63.0	63.1	55.6	59.9	57.2	58.8	58.7	57.6	55.3	59.4	59.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

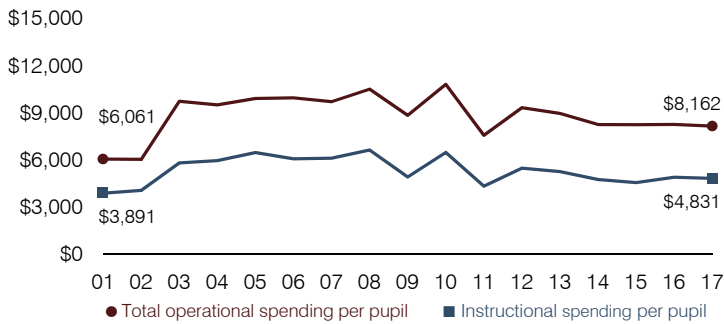
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 59.4 to a low of 55.3 percent. Overall, as a percentage of total operational spending, administration and instruction support decreased substantially, while food service increased substantially and plant operations and transportation increased.

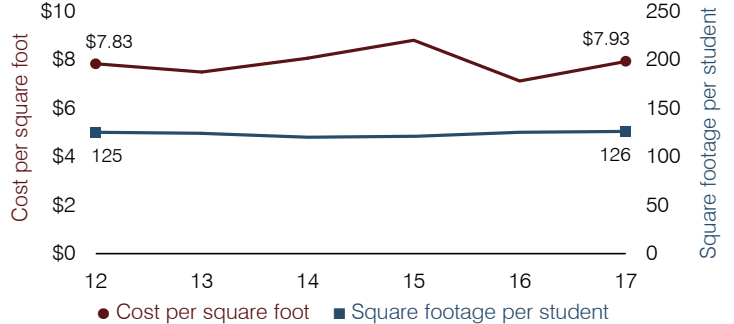
**Administrative cost per pupil**



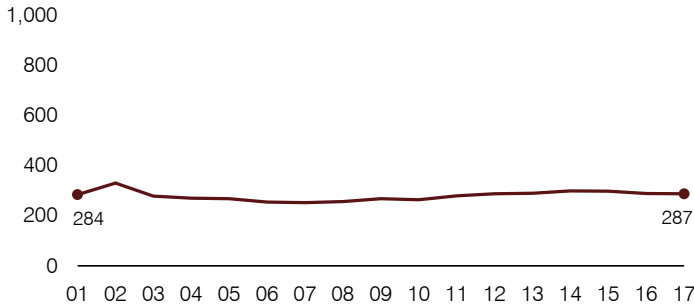
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



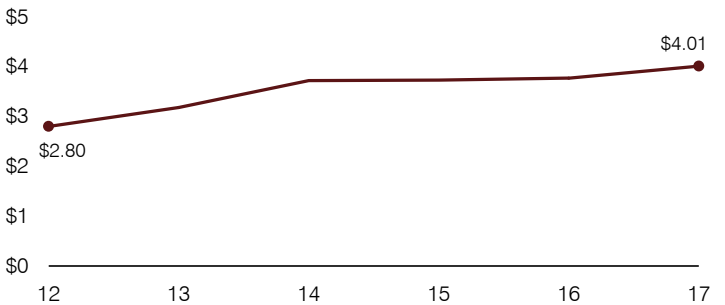
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



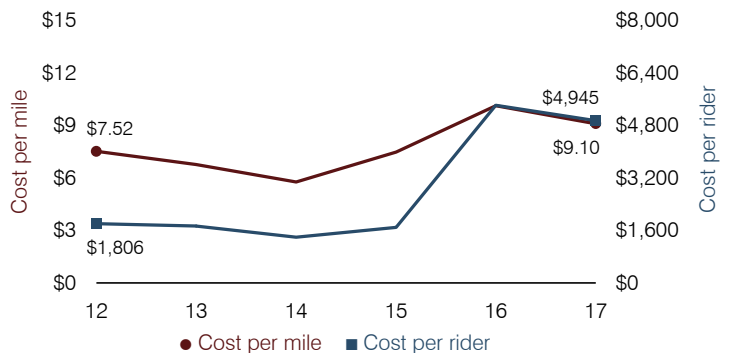
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	4.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Nadaburg Unified School District

Maricopa County

Efficiency peer groups 9 and T-8, Achievement peer group 17<sup>1</sup>

Legislative district(s): 13 and 22

District size, location:

Medium, Rural

Students attending:

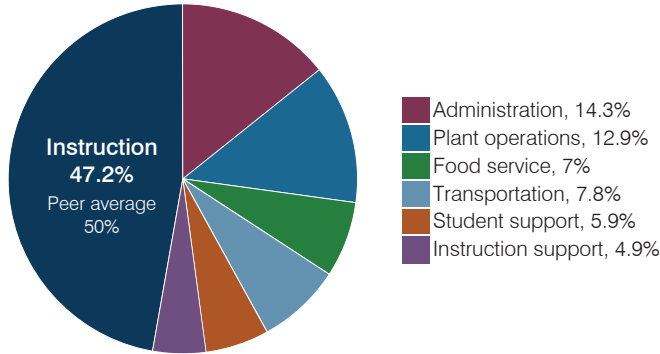
805

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	\$1,315	\$1,060	\$844
	Students per administrative position	45	58	67
Plant operations	Cost per square foot	\$7.86	\$6.71	\$6.30
	Square footage per student	151	153	155
Food service	Cost per meal	\$4.16	\$3.04	\$2.88
Transportation	Cost per mile	\$2.90	\$2.95	\$3.84
	Cost per rider	\$1,389	\$1,037	\$1,198

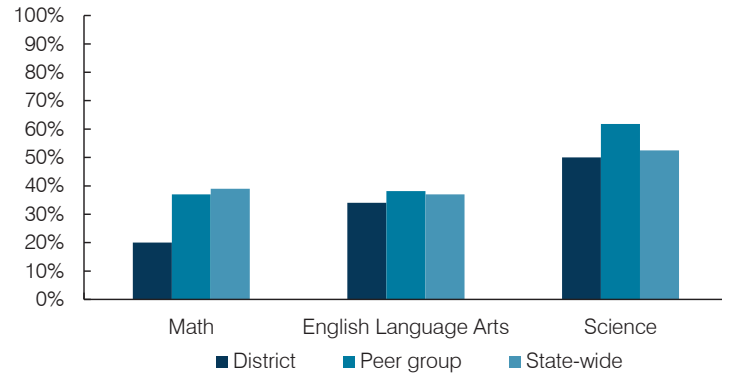
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,059	\$ 4,343	\$ 4,115	\$ 4,377
Administration	1,334	1,315	1,060	844
Plant operations	1,207	1,190	1,004	977
Food service	609	649	571	422
Transportation	653	716	427	381
Student support	493	543	528	679
Instruction support	425	450	463	461
<b>Total operational</b>	<b>\$ 8,780</b>	<b>\$ 9,206</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 35	\$ 301	\$ 917	\$ 691
Equipment	500	378	314	424
Interest	80	57	77	236
Other	534	806	148	161
<b>Total nonoperational</b>	<b>\$ 1,149</b>	<b>\$ 1,542</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,929</b>	<b>\$ 10,748</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	17%	19%	22%
Special education population	12%	14%	12%
Students per teacher	15.8	13.3	18.5
Average teacher salary	\$42,258	\$44,961	\$48,372
Amount from Prop 301	\$6,378	\$4,257	\$5,840
Average years of teacher experience	6.5	12.6	11.3
Percentage of teachers in first 3 years	37%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,900	\$ 1,386	\$ 1,753	\$ 1,318
State	5,546	5,206	4,842	3,831
Local	2,327	2,579	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,773</b>	<b>\$ 9,171</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,932	\$ 6,069	\$ 5,748
Amount from Prop 123	237	241	239
Prop 123 additional funding	41	46	44
Grants	2,233	1,832	2,064
Donations and tax credits	254	281	69

#### Select revenues from less common sources

	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	234	244	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

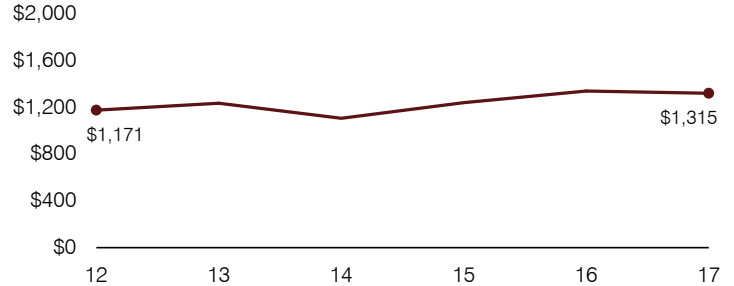
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.3	54.7	58.0	56.1	55.6	54.1	53.4	53.8	52.2	47.1	45.6	47.6	48.3	47.2	48.6	46.2	47.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

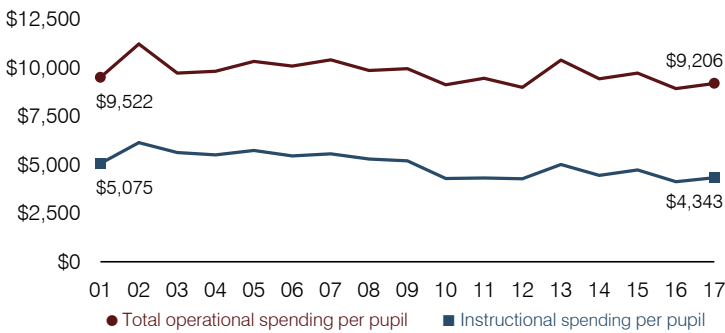
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 48.6 to a low of 46.2 percent. Overall, as a percentage of total operational spending, transportation decreased substantially, while plant operations increased substantially, food service increased, and instruction support increased slightly.

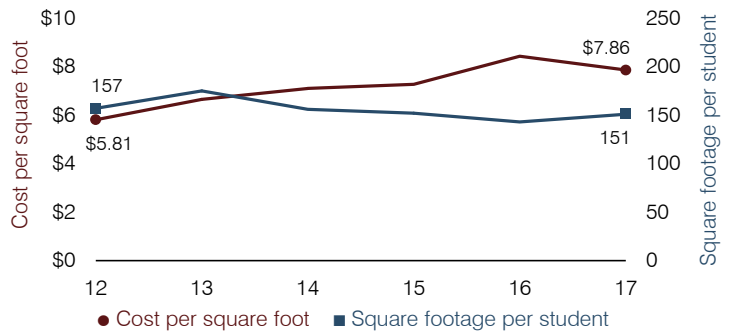
**Administrative cost per pupil**



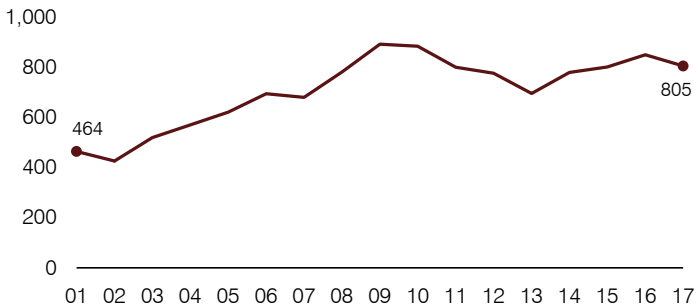
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



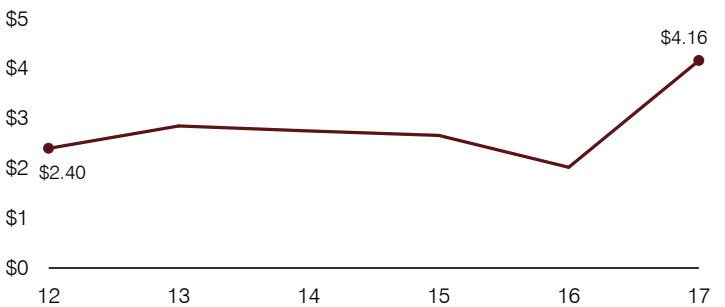
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

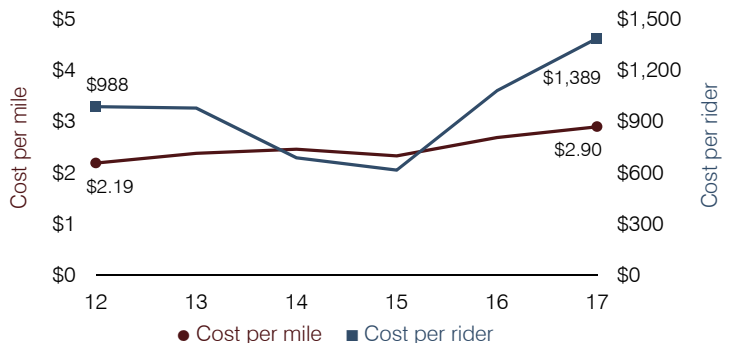
Overall financial stress level: **Moderate**

Measure: 2015 through 2017

	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	1.7%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 2

District size, location:

Medium-large, Town

Students attending:

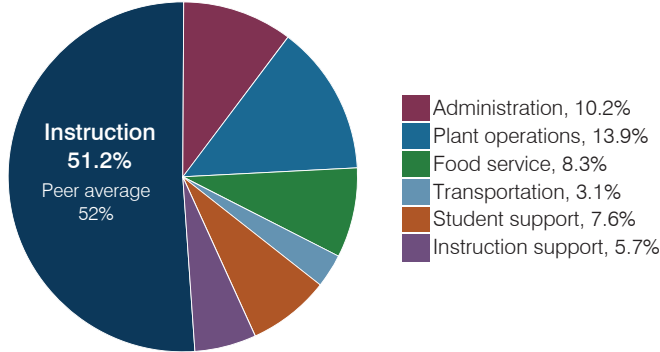
5,583

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	\$733	\$844	\$844
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$7.59	\$5.36	\$6.30
	Square footage per student	133	190	155
Food service	Cost per meal	\$3.20	\$3.00	\$2.88
Transportation	Cost per mile	\$4.45	\$3.94	\$3.84
	Cost per rider	\$841	\$728	\$1,198

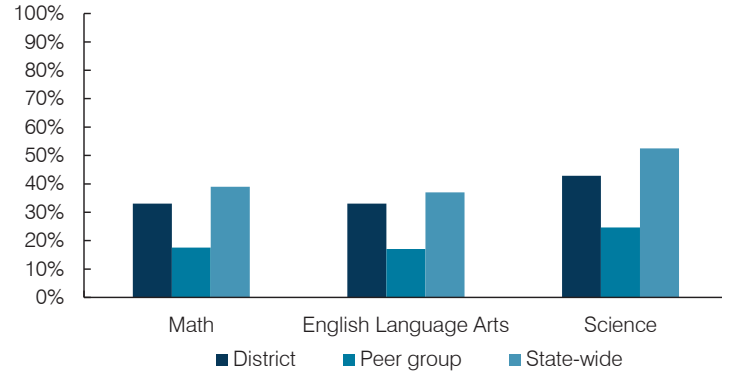
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,717	\$ 3,705	\$ 4,032	\$ 4,377
Administration	744	733	844	844
Plant operations	998	1,007	987	977
Food service	571	598	409	422
Transportation	236	226	414	381
Student support	534	551	607	679
Instruction support	415	410	481	461
<b>Total operational</b>	<b>\$ 7,215</b>	<b>\$ 7,230</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 28	\$ 46	\$ 346	\$ 691
Equipment	212	273	390	424
Interest	0	0	164	236
Other	37	42	77	161
<b>Total nonoperational</b>	<b>\$ 277</b>	<b>\$ 361</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,492</b>	<b>\$ 7,591</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	92%	94%
Graduation rate (2016)	90%	79%	80%
Poverty rate (2016)	42%	43%	22%
Special education population	8%	12%	12%
Students per teacher	20.2	15.3	18.5
Average teacher salary	\$45,604	\$48,972	\$48,372
Amount from Prop 301	\$5,062	\$4,489	\$5,840
Average years of teacher experience	13.9	12.6	11.3
Percentage of teachers in first 3 years	14%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,367	\$ 1,439	\$ 2,260	\$ 1,318
State	4,784	4,676	4,086	3,831
Local	1,823	1,723	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,974</b>	<b>\$ 7,838</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,177	\$ 5,081	\$ 5,373	\$ 5,503
Amount from Prop 123	228	226	233	245
Prop 123 additional funding	45	44	46	46
Grants	1,416	1,516	1,374	1,185
Donations and tax credits	34	34	56	89

#### Select revenues from less common sources

	District 2016	District 2017	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	315	323	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

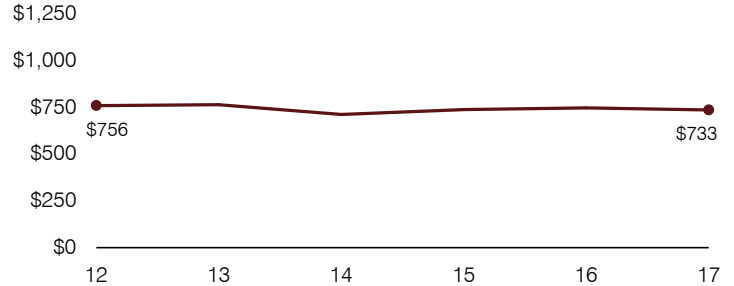
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.5	56.2	55.7	54.7	54.9	56.1	55.0	54.3	52.7	52.1	51.7	51.5	51.3	51.7	52.1	51.5	51.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

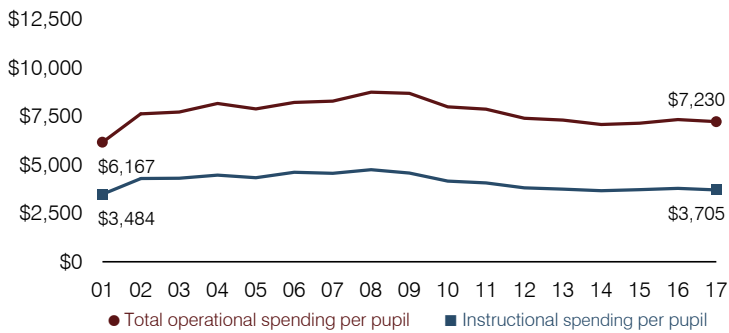
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction decreased slightly overall from 51.5 to 51.2 percent. Overall, as a percentage of total operational spending, food service and transportation increased, while plant operations decreased and administration decreased slightly. Other noninstructional areas remained stable.

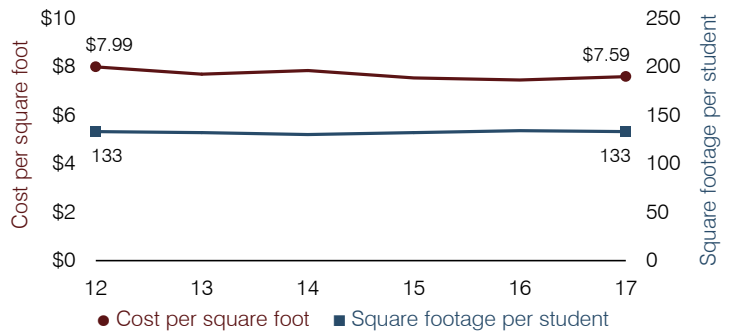
**Administrative cost per pupil**



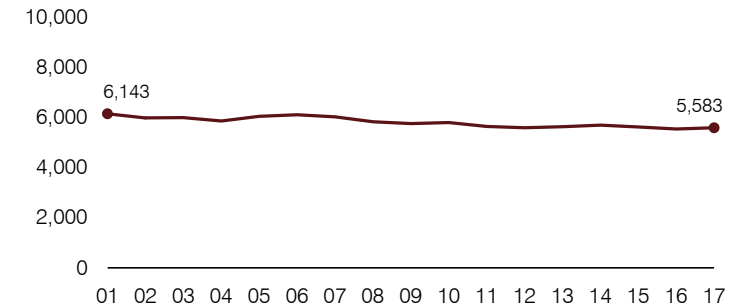
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



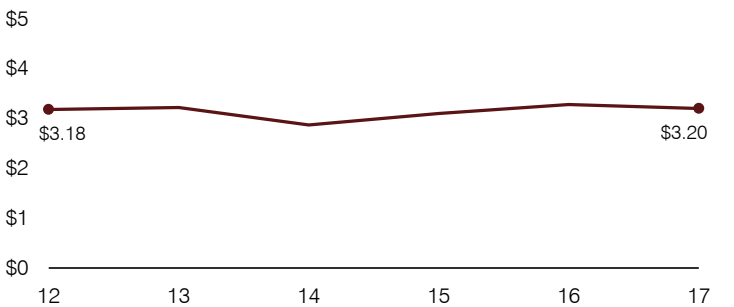
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



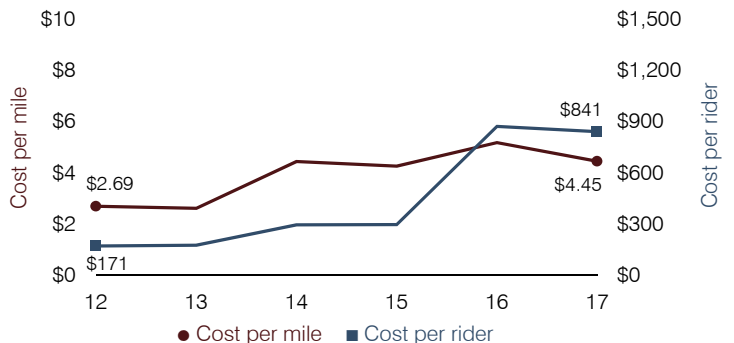
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Oracle Elementary School District

Pinal County

Efficiency peer groups 10 and T-9, Achievement peer group 17<sup>1</sup>

Legislative district(s): 8 and 11

District size, location:

Small, Rural

Students attending:

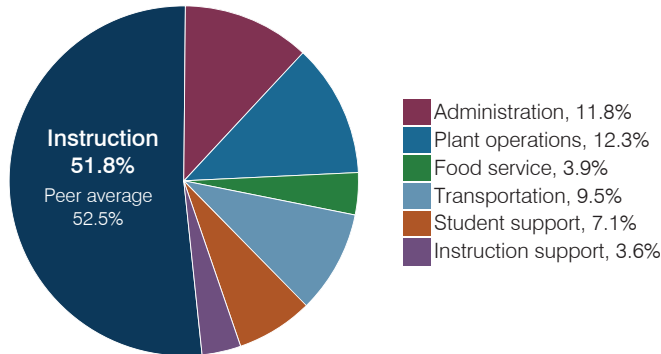
383

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	\$1,304	\$1,231	\$844
	Students per administrative position	56	54	67
Plant operations	Cost per square foot	\$7.19	\$6.81	\$6.30
	Square footage per student	191	153	155
Food service	Cost per meal	\$3.22	\$3.41	\$2.88
Transportation	Cost per mile	\$2.21	\$2.60	\$3.84
	Cost per rider	\$931	\$1,363	\$1,198

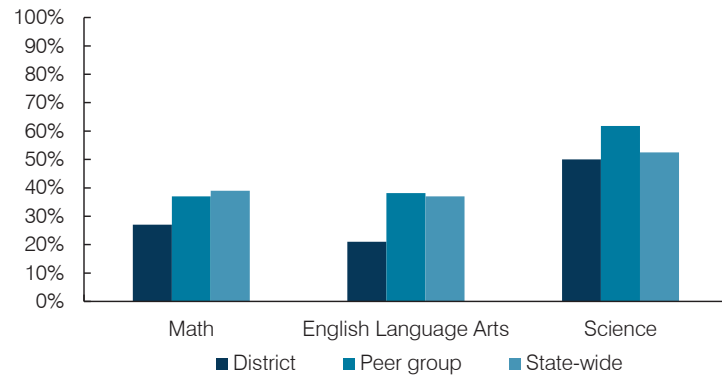
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,333	\$ 5,751	\$ 4,993	\$ 4,377
Administration	1,090	1,304	1,231	844
Plant operations	1,343	1,369	1,125	977
Food service	462	433	549	422
Transportation	816	1,058	575	381
Student support	658	788	606	679
Instruction support	278	399	397	461
<b>Total operational</b>	<b>\$ 9,980</b>	<b>\$ 11,102</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 431	\$ 424	\$ 194	\$ 691
Equipment	365	423	329	424
Interest	0	1	167	236
Other	105	83	91	161
<b>Total nonoperational</b>	<b>\$ 901</b>	<b>\$ 931</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,881</b>	<b>\$ 12,033</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	17%	19%	22%
Special education population	20%	14%	12%
Students per teacher	14.7	13.3	18.5
Average teacher salary	\$50,315	\$44,961	\$48,372
Amount from Prop 301	\$6,511	\$4,257	\$5,840
Average years of teacher experience	12.8	12.6	11.3
Percentage of teachers in first 3 years	15%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,353	\$ 1,099	\$ 2,395	\$ 1,318
State	3,978	4,776	4,806	3,831
Local	6,042	6,171	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,373</b>	<b>\$ 12,046</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 7,718	\$ 7,844	\$ 6,815	\$ 5,503
Amount from Prop 123	261	278	269	245
Prop 123 additional funding	49	52	50	46
Grants	1,415	1,518	1,792	1,185
Donations and tax credits	490	576	341	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	1,114	1,181	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

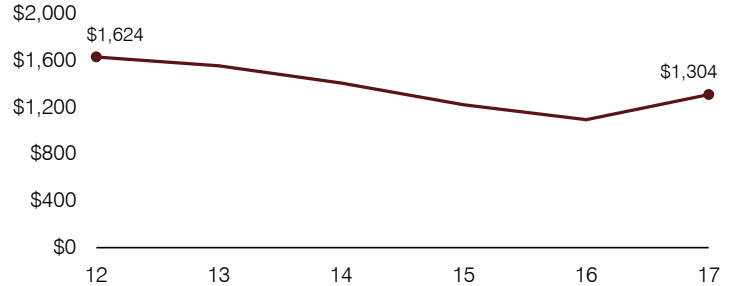
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.2	49.2	51.2	52.4	48.7	52.7	50.2	50.0	49.9	49.3	48.2	46.4	49.1	51.6	48.9	53.4	51.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

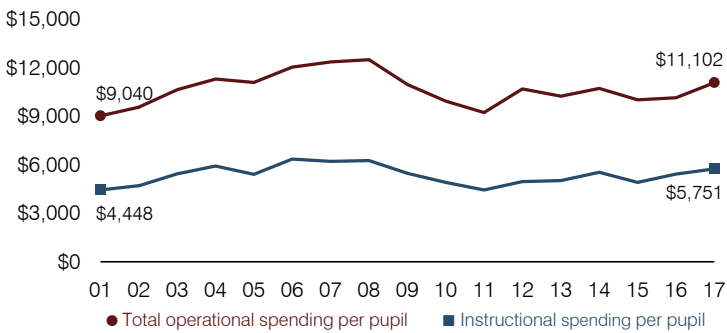
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 46.4 to 51.8 percent. Overall, as a percentage of total operational spending, administration decreased substantially, plant operations decreased, and food service decreased slightly, while instruction support increased.

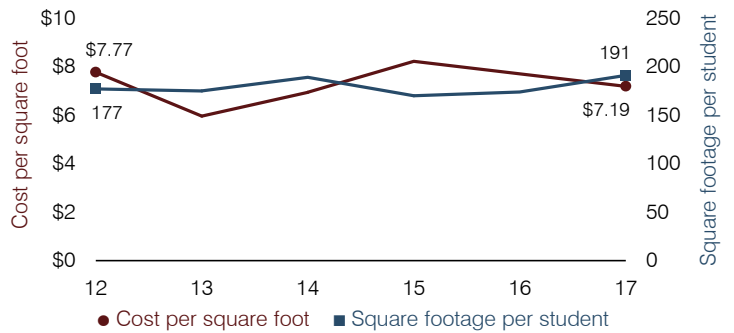
**Administrative cost per pupil**



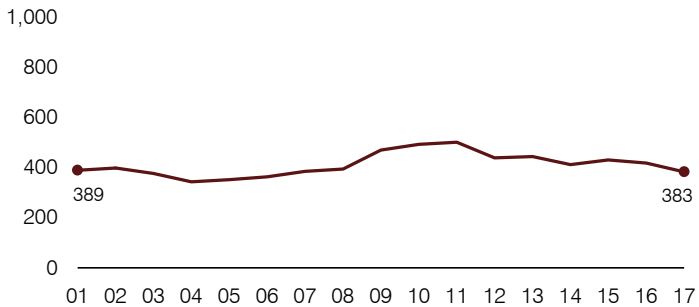
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



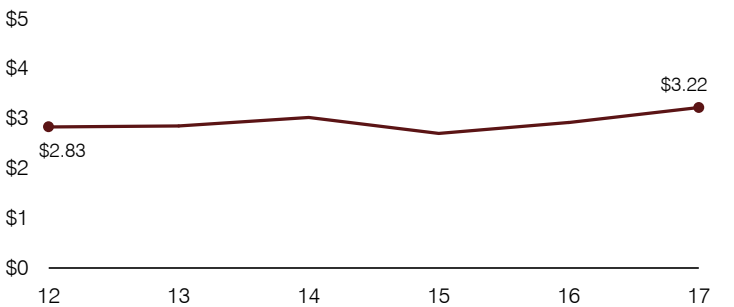
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



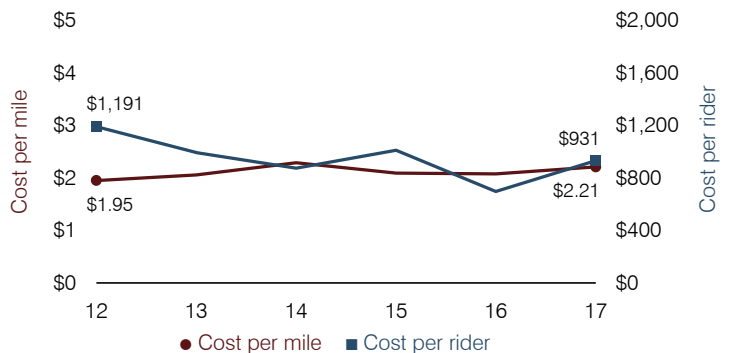
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	8.4%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Osborn Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 14<sup>1</sup>

Legislative district(s): 24

District size, location:

Medium-large, City

Students attending:

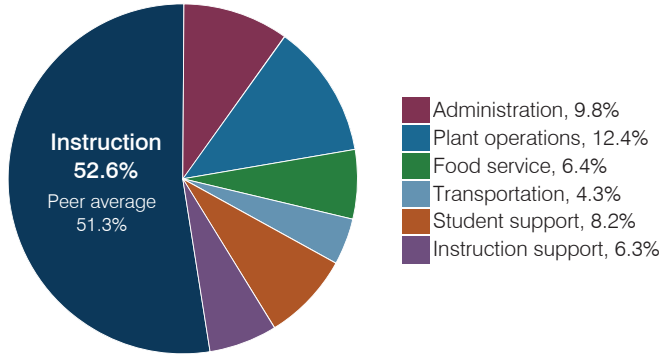
2,778

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	\$862	\$974	\$844
	Students per administrative position	72	68	67
Plant operations	Cost per square foot	\$6.75	\$6.31	\$6.30
	Square footage per student	162	147	155
Food service	Cost per meal	\$2.66	\$2.75	\$2.88
Transportation	Cost per mile	\$6.26	\$5.31	\$3.84
	Cost per rider	\$1,170	\$1,178	\$1,198

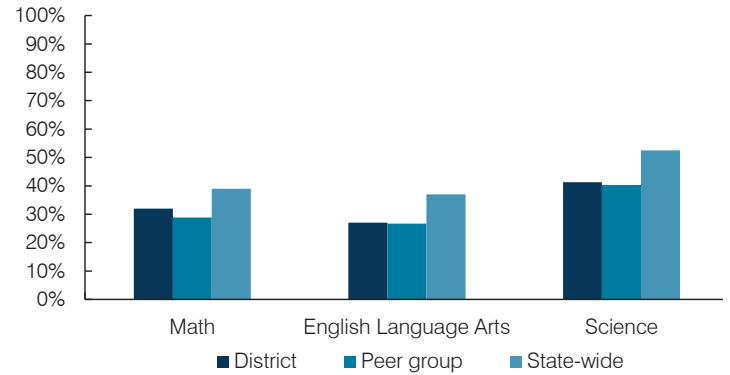
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,415	\$ 4,647	\$ 4,164	\$ 4,377
Administration	889	862	974	844
Plant operations	1,116	1,096	909	977
Food service	486	566	640	422
Transportation	362	380	327	381
Student support	865	720	626	679
Instruction support	569	555	559	461
<b>Total operational</b>	<b>\$ 8,702</b>	<b>\$ 8,826</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 23	\$ 46	\$ 924	\$ 691
Equipment	244	190	582	424
Interest	502	261	255	236
Other	17	141	146	161
<b>Total nonoperational</b>	<b>\$ 786</b>	<b>\$ 638</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,488</b>	<b>\$ 9,464</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	32%	35%	22%
Special education population	15%	12%	12%
Students per teacher	19.6	18.1	18.5
Average teacher salary	\$53,827	\$45,606	\$48,372
Amount from Prop 301	\$7,863	\$5,189	\$5,840
Average years of teacher experience	7.3	8.5	11.3
Percentage of teachers in first 3 years	39%	32%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,318	\$ 1,820	\$ 1,848	\$ 1,318
State	2,818	2,893	3,857	3,831
Local	5,624	5,441	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,760</b>	<b>\$ 10,154</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,154	\$ 5,254	\$ 5,145	\$ 5,503
Amount from Prop 123	239	239	236	245
Prop 123 additional funding	43	43	43	46
Grants	2,380	1,888	1,915	1,185
Donations and tax credits	60	93	54	89

### Select revenues from less common sources

	District 2016	District 2017	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	2,384	2,367	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

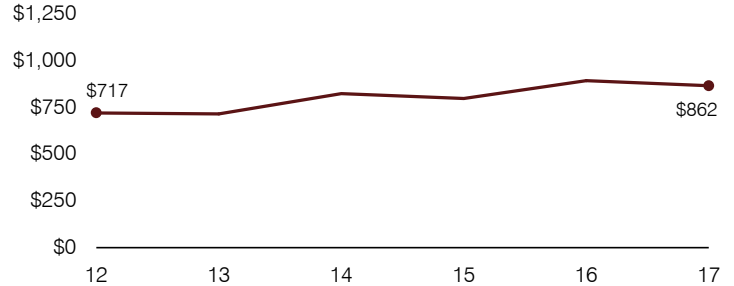
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.2	53.1	52.9	51.5	49.1	50.0	49.0	49.6	50.9	49.4	44.3	47.0	48.5	49.0	48.5	50.7	52.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

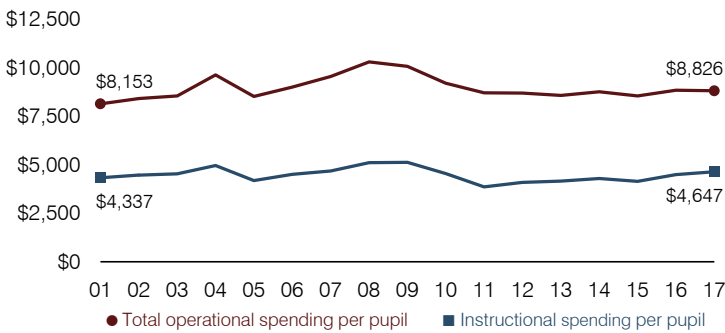
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction increased overall from 47 to 52.6 percent. As a percentage of total operational spending, instruction support decreased substantially and plant operations and student support decreased, while administration increased. Other noninstructional areas remained stable.

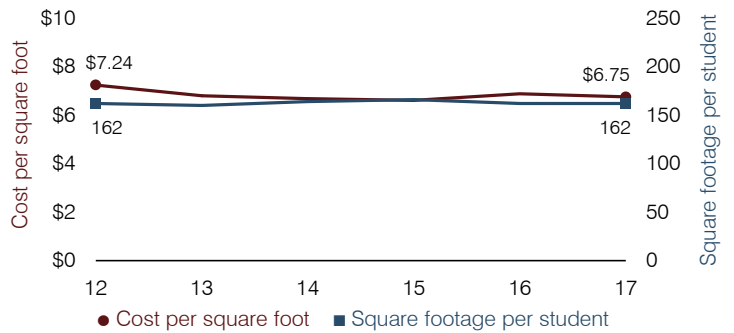
**Administrative cost per pupil**



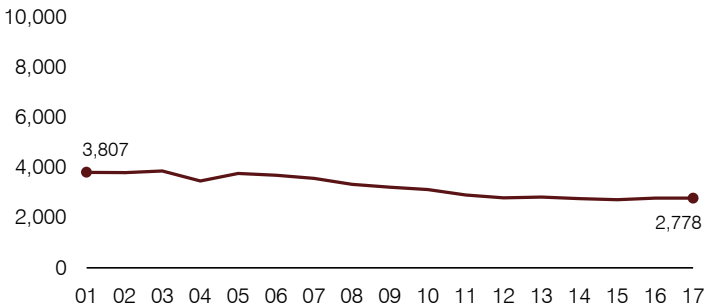
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



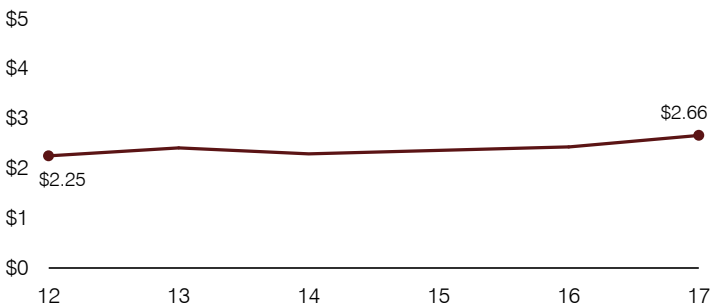
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



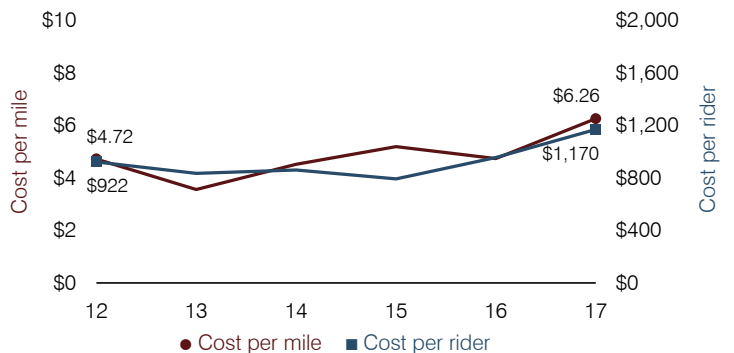
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant



**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<sup>1</sup>

Students attending:

17

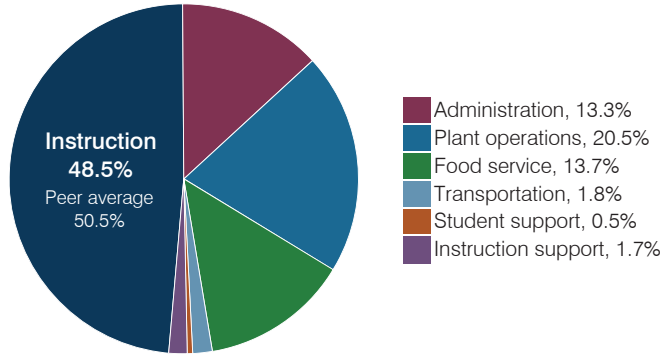
Legislative district(s): 5

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

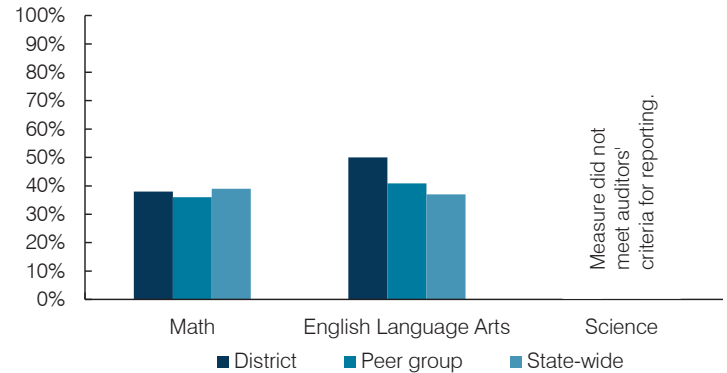
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,798	\$3,137	\$844
	Students per administrative position	25	32	67
Plant operations	Cost per square foot	\$10.12	\$6.96	\$6.30
	Square footage per student	427	412	155
Food service	Cost per meal	\$12.70	\$5.79	\$2.88
Transportation	Cost per mile	\$0.60	\$1.87	\$3.84
	Cost per rider	\$818	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 10,982	\$ 10,224	\$ 8,613	\$ 4,377
Administration	4,397	2,798	3,137	844
Plant operations	5,182	4,323	2,644	977
Food service	3,307	2,891	1,000	422
Transportation	534	375	961	381
Student support	475	95	601	679
Instruction support	252	355	498	461
<b>Total operational</b>	<b>\$ 25,129</b>	<b>\$ 21,061</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 128	\$ 0	\$ 1,161	\$ 691
Equipment	362	1,940	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 490</b>	<b>\$ 1,940</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 25,619</b>	<b>\$ 23,001</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	12%	11%	22%
Special education population	8%	15%	12%
Students per teacher	11.6	12.0	18.5
Average teacher salary	N/A	\$50,741	\$48,372
Amount from Prop 301	N/A	\$5,239	\$5,840
Average years of teacher experience	N/A	19.8	11.3
Percentage of teachers in first 3 years	N/A	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,882	\$ 5,159	\$ 2,908	\$ 1,318
State	1,507	1,220	5,692	3,831
Local	19,099	18,323	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 22,488</b>	<b>\$ 24,702</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 14,764	\$ 10,467	\$ 9,932	\$ 5,503
Amount from Prop 123	393	281	315	245
Prop 123 additional funding	83	54	57	46
Grants	1,882	5,159	2,701	1,185
Donations and tax credits	0	345	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	10,638	4,593	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	48.5

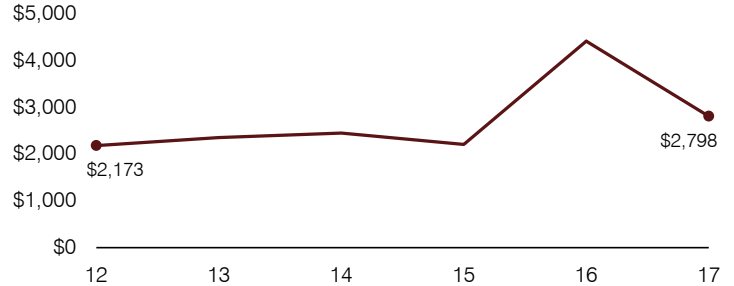
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

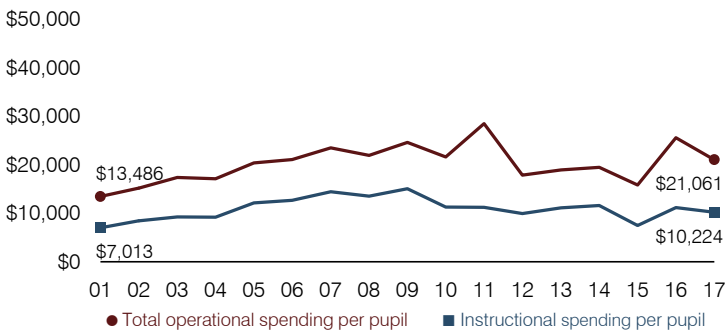
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 39 percent, which contributed to the 18 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 55.6 to 48.5 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

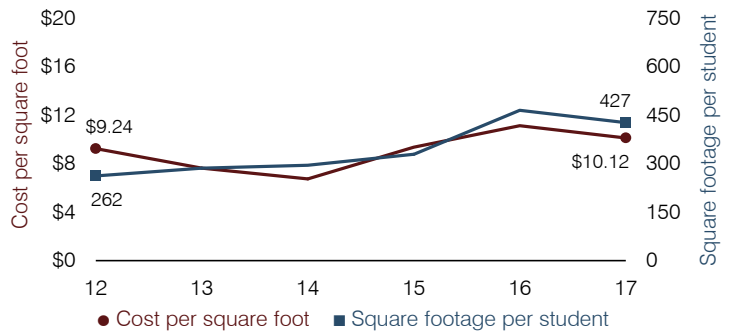
### Administrative cost per pupil



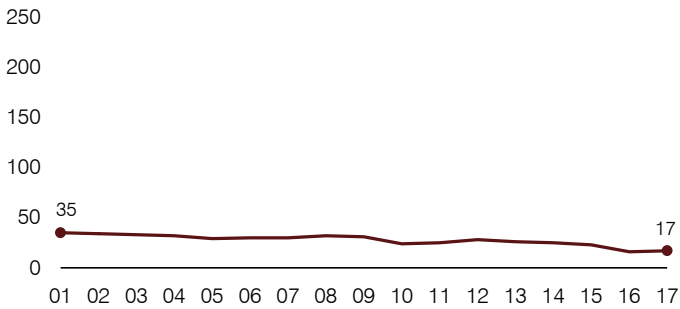
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



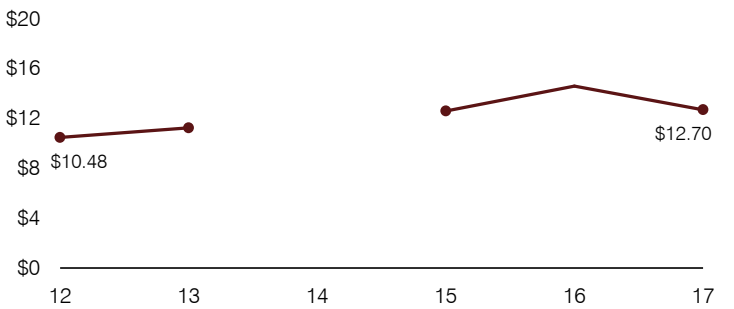
### Plant cost per square foot and square footage per student



### Students attending



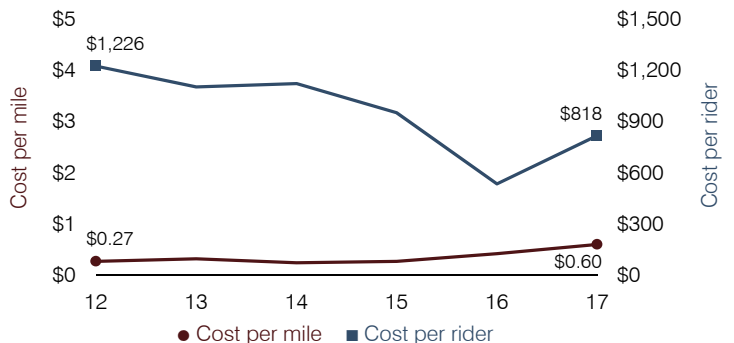
### Food service cost per meal



### Financial stress assessment

<b>Overall financial stress level:</b>	Low
<b>Measure: 2015 through 2017</b>	<b>Assessment</b>
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	28.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed
	<span style="background-color: #28a745; color: white; padding: 2px;">Low</span> <span style="background-color: #ffc107; color: white; padding: 2px; margin-left: 10px;">Moderate</span> <span style="background-color: #dc3545; color: white; padding: 2px; margin-left: 10px;">High</span>

### Transportation costs per mile and per rider



# Page Unified School District

Coconino County

Efficiency peer groups 4 and T-10, Achievement peer group 5<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

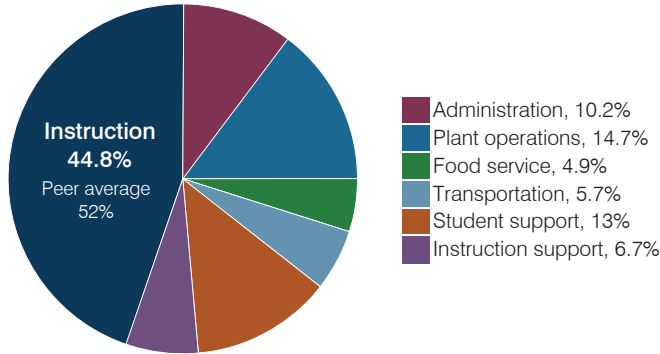
2,621

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	\$937	\$844	\$844
	Students per administrative position	55	69	67
Plant operations	Cost per square foot	\$5.55	\$5.36	\$6.30
	Square footage per student	243	190	155
Food service	Cost per meal	\$3.47	\$3.00	\$2.88
Transportation	Cost per mile	\$2.70	\$1.93	\$3.84
	Cost per rider	\$1,836	\$1,267	\$1,198

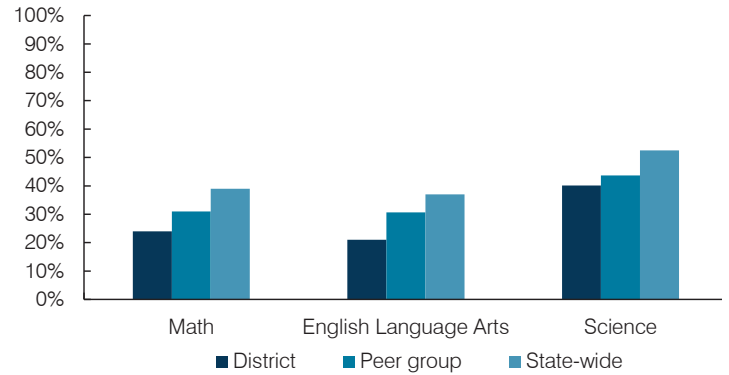
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,836	\$ 4,107	\$ 4,032	\$ 4,377
Administration	902	937	844	844
Plant operations	1,382	1,351	987	977
Food service	427	453	409	422
Transportation	517	524	414	381
Student support	1,114	1,188	607	679
Instruction support	654	616	481	461
<b>Total operational</b>	<b>\$ 9,832</b>	<b>\$ 9,176</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 202	\$ 302	\$ 346	\$ 691
Equipment	400	344	390	424
Interest	63	6	164	236
Other	178	156	77	161
<b>Total nonoperational</b>	<b>\$ 843</b>	<b>\$ 808</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,675</b>	<b>\$ 9,984</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	73%	85%	80%
Poverty rate (2016)	23%	24%	22%
Special education population	15%	13%	12%
Students per teacher	17.3	17.0	18.5
Average teacher salary	\$45,895	\$44,553	\$48,372
Amount from Prop 301	\$4,349	\$5,512	\$5,840
Average years of teacher experience	8.9	12.8	11.3
Percentage of teachers in first 3 years	29%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 4,763	\$ 4,010	\$ 2,260	\$ 1,318
State	3,014	3,028	4,086	3,831
Local	3,746	3,939	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,523</b>	<b>\$ 10,977</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,517	\$ 5,506	\$ 5,373
Amount from Prop 123	232	236	233
Prop 123 additional funding	47	46	46
Grants	2,109	1,900	1,374
Donations and tax credits	29	31	56

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	2,845	2,358	7 of 18
Voter-approved levy increases	59	0	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

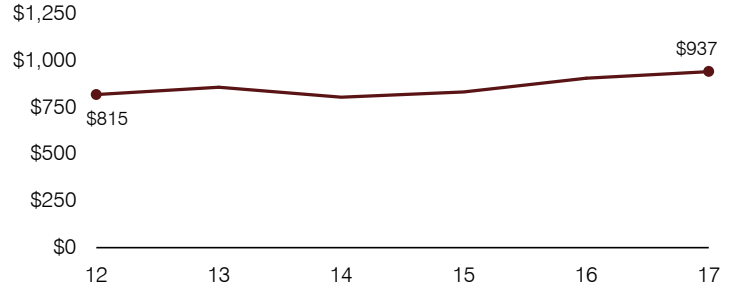
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.5	54.8	54.8	53.0	51.3	54.8	53.1	52.5	52.3	51.3	49.1	49.4	49.6	49.1	48.7	49.2	44.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

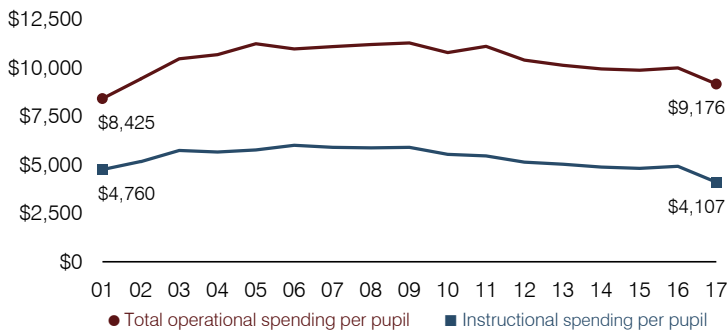
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent on instruction decreased overall from 49.4 to 44.8 percent. Overall, as a percentage of total operational spending, administration, plant operations, food service, and transportation increased and instruction support increased slightly, while student support decreased.

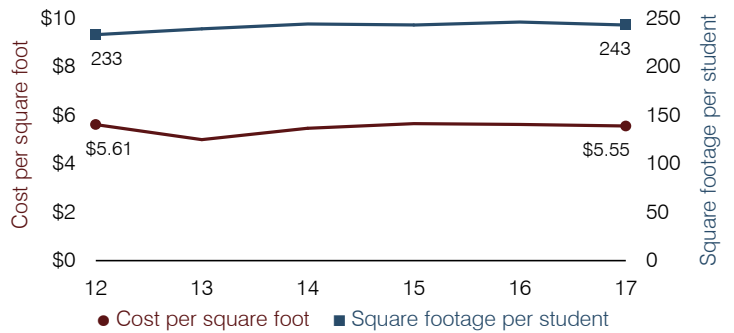
**Administrative cost per pupil**



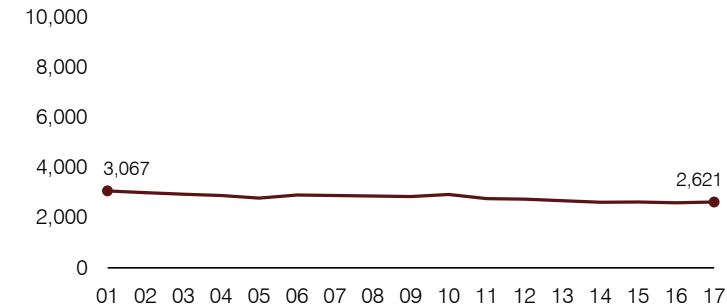
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



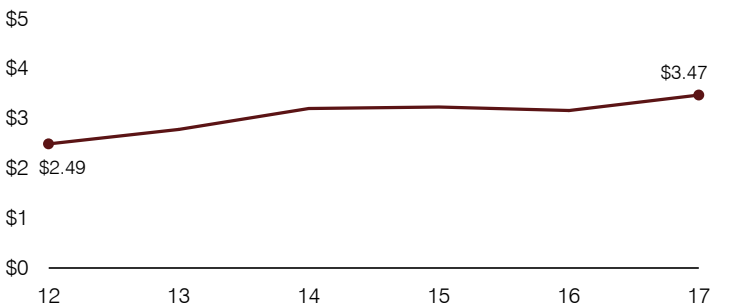
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



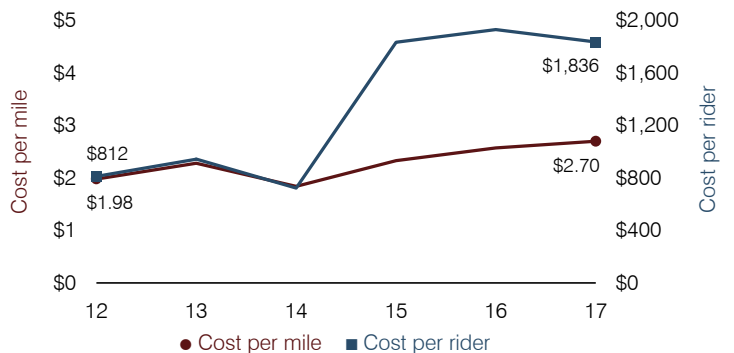
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.5%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Palo Verde Elementary School District

Maricopa County

Efficiency peer groups 10 and T-8, Achievement peer group 17<sup>1</sup>

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

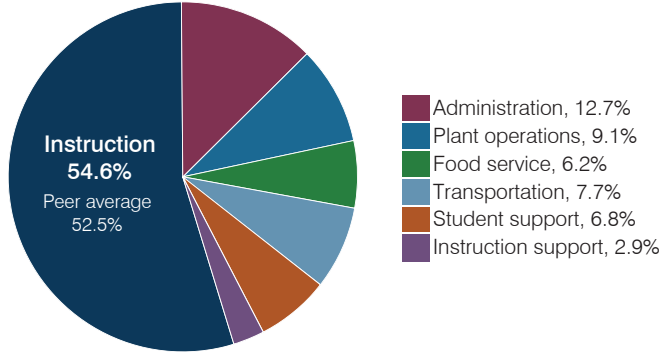
426

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	\$1,199	\$1,231	\$844
	Students per administrative position	48	54	67
Plant operations	Cost per square foot	\$5.47	\$6.81	\$6.30
	Square footage per student	157	153	155
Food service	Cost per meal	\$3.01	\$3.41	\$2.88
Transportation	Cost per mile	\$3.59	\$2.95	\$3.84
	Cost per rider	\$1,060	\$1,037	\$1,198

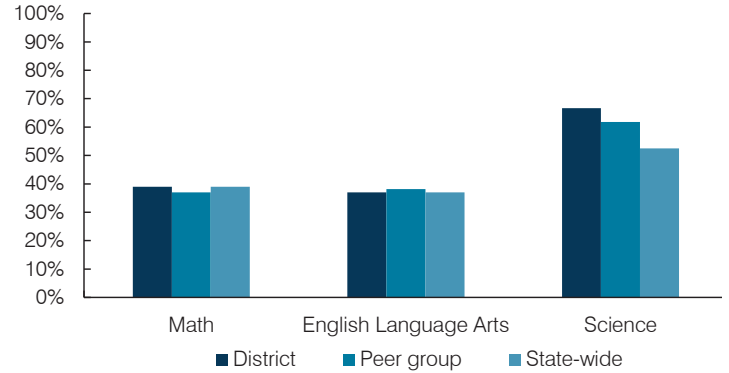
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,419	\$ 5,141	\$ 4,993	\$ 4,377
Administration	1,140	1,199	1,231	844
Plant operations	770	857	1,125	977
Food service	509	583	549	422
Transportation	583	721	575	381
Student support	516	643	606	679
Instruction support	261	278	397	461
<b>Total operational</b>	<b>\$ 8,198</b>	<b>\$ 9,422</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 283	\$ 158	\$ 194	\$ 691
Equipment	328	254	329	424
Interest	88	71	167	236
Other	0	2	91	161
<b>Total nonoperational</b>	<b>\$ 699</b>	<b>\$ 485</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,897</b>	<b>\$ 9,907</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	21%	19%	22%
Special education population	11%	14%	12%
Students per teacher	18.5	13.3	18.5
Average teacher salary	\$48,132	\$44,961	\$48,372
Amount from Prop 301	\$4,195	\$4,257	\$5,840
Average years of teacher experience	13.0	12.6	11.3
Percentage of teachers in first 3 years	9%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,460	\$ 1,295	\$ 2,395	\$ 1,318
State	5,283	5,459	4,806	3,831
Local	2,912	3,263	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,655</b>	<b>\$ 10,017</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,098	\$ 6,403	\$ 6,815
Amount from Prop 123	252	261	269
Prop 123 additional funding	47	50	46
Grants	1,555	1,397	1,792
Donations and tax credits	52	67	341

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	874	1,248	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

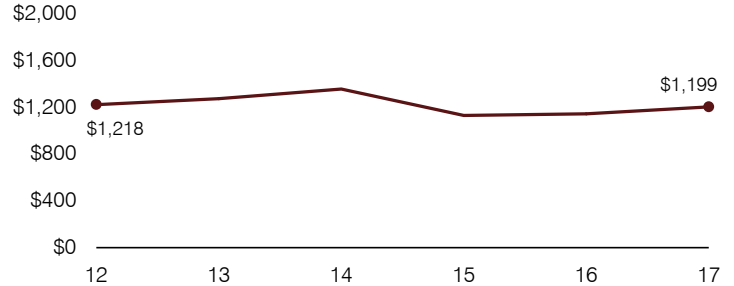
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.3	58.3	53.7	49.9	49.6	53.4	51.4	50.4	51.9	51.0	53.7	52.2	51.6	49.4	55.0	53.9	54.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

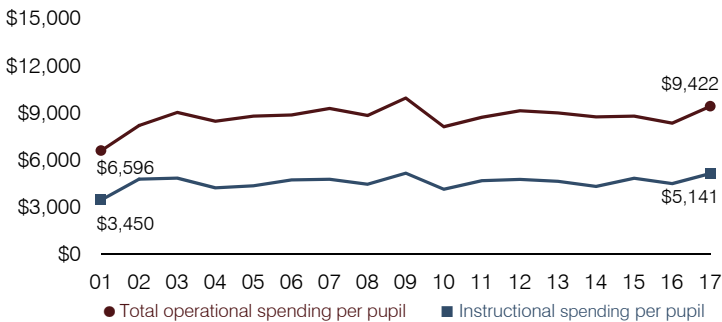
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 52.2 to 54.6 percent. Overall, as a percentage of total operational spending, administration, plant operations, and transportation decreased and instruction support decreased slightly, while food service and student support increased.

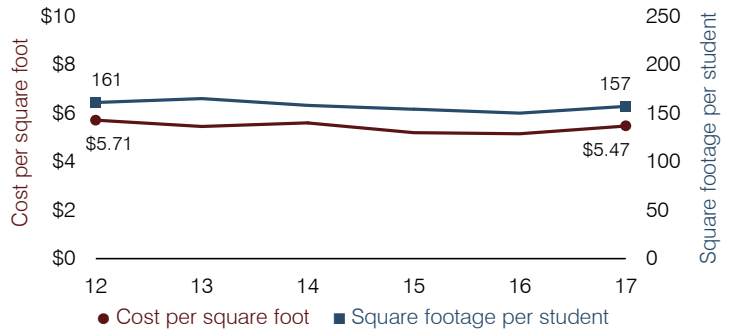
**Administrative cost per pupil**



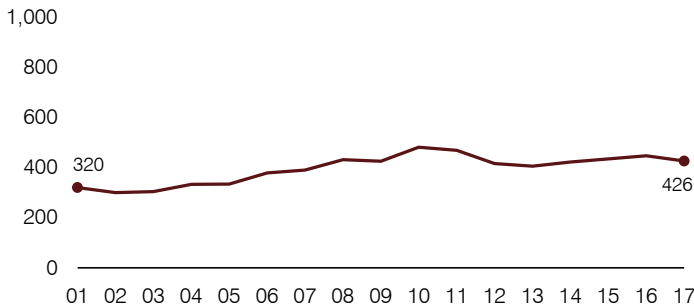
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



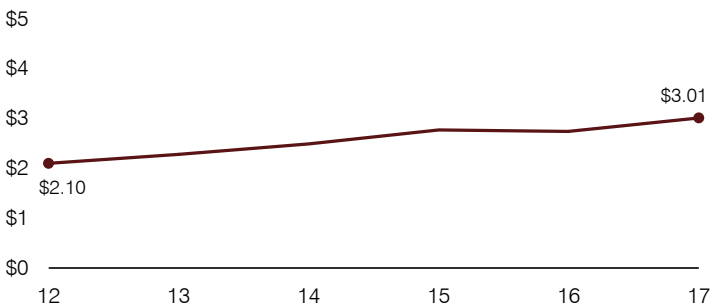
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

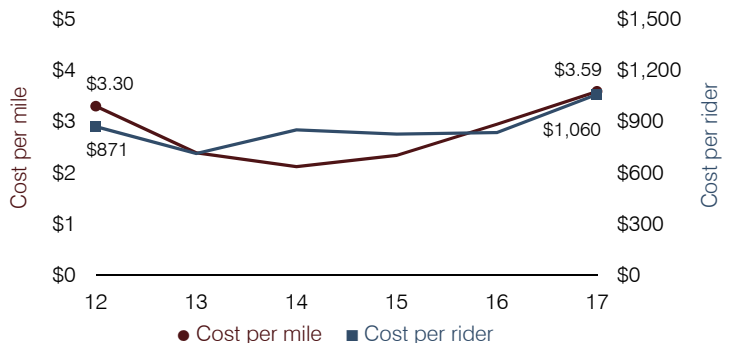
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.2%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Paloma Elementary School District

Maricopa County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 20<sup>1</sup>

Students attending:

94

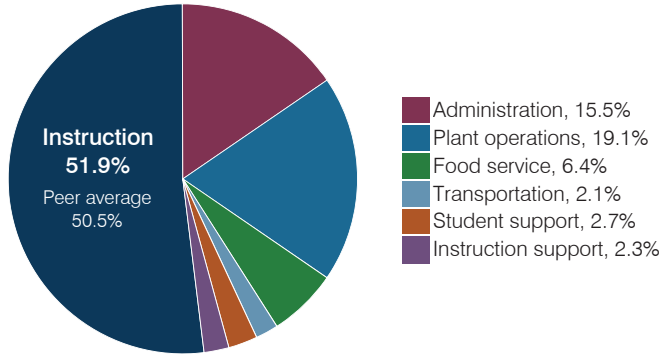
Legislative district(s): 4

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

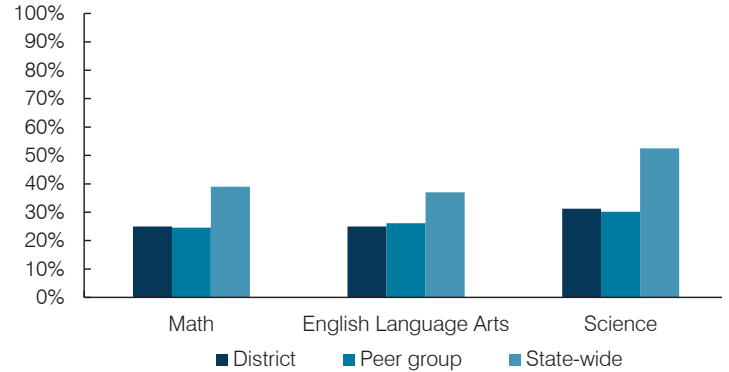
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,367	\$3,137	\$844
	Students per administrative position	43	32	67
Plant operations	Cost per square foot	\$18.02	\$6.96	\$6.30
	Square footage per student	162	412	155
Food service	Cost per meal	\$3.60	\$5.79	\$2.88
Transportation	Cost per mile	\$0.84	\$1.87	\$3.84
	Cost per rider	\$335	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,937	\$ 7,932	\$ 8,613	\$ 4,377
Administration	2,151	2,367	3,137	844
Plant operations	2,635	2,919	2,644	977
Food service	970	988	1,000	422
Transportation	498	316	961	381
Student support	435	416	601	679
Instruction support	546	348	498	461
<b>Total operational</b>	<b>\$ 14,172</b>	<b>\$ 15,286</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 38,915	\$ 33,368	\$ 1,161	\$ 691
Equipment	1,889	1,211	735	424
Interest	0	0	31	236
Other	1,044	1,355	90	161
<b>Total nonoperational</b>	<b>\$ 41,848</b>	<b>\$ 35,934</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 56,020</b>	<b>\$ 51,220</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	47%	44%	22%
Special education population	19%	15%	12%
Students per teacher	13.5	11.2	18.5
Average teacher salary	\$49,269	\$48,132	\$48,372
Amount from Prop 301	\$3,677	\$4,375	\$5,840
Average years of teacher experience	10.6	11.5	11.3
Percentage of teachers in first 3 years	25%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,177	\$ 2,594	\$ 2,908	\$ 1,318
State	1,186	1,100	5,692	3,831
Local	41,266	43,355	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 44,629</b>	<b>\$ 47,049</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,697	\$ 6,866	\$ 9,932
Amount from Prop 123	282	285	315
Prop 123 additional funding	48	53	57
Grants	2,861	3,553	2,701
Donations and tax credits	187	209	184

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	33,493	33,846	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

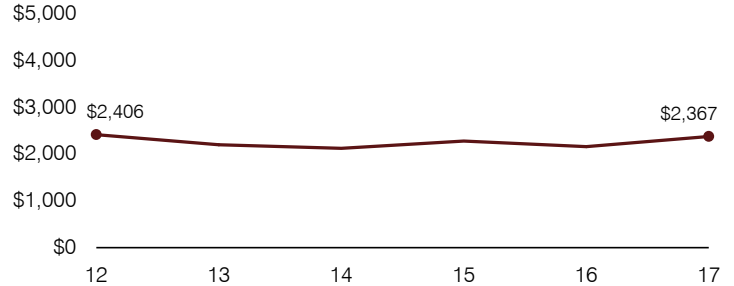
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	43.1	42.9	50.8	46.6	48.1	50.5	48.4	51.4	50.1	47.5	48.4	46.2	43.9	49.5	48.2	48.9	51.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

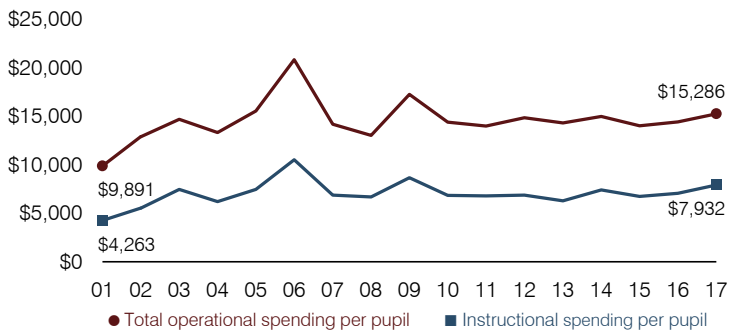
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 46.2 to 51.9 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, plant operations decreased substantially.

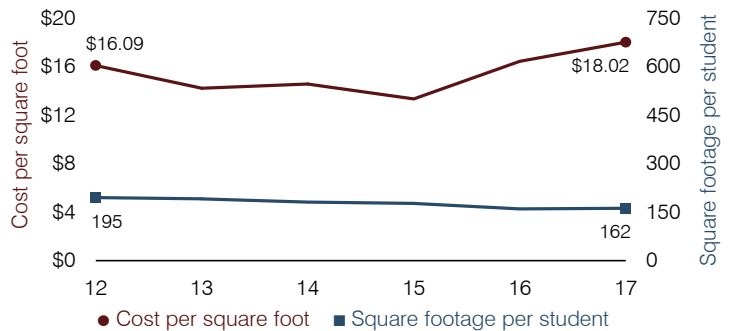
**Administrative cost per pupil**



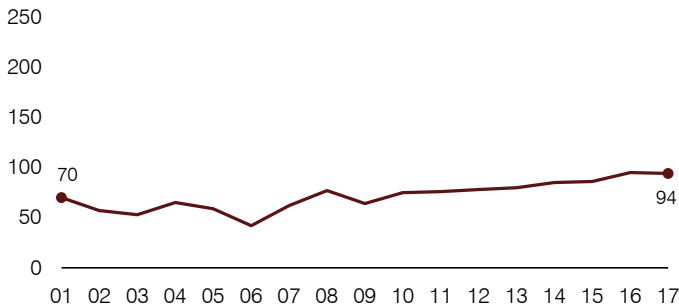
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



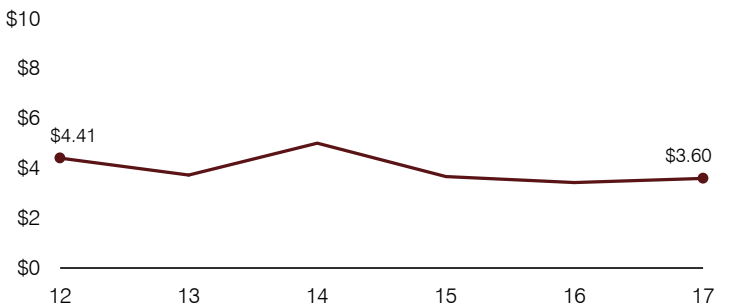
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



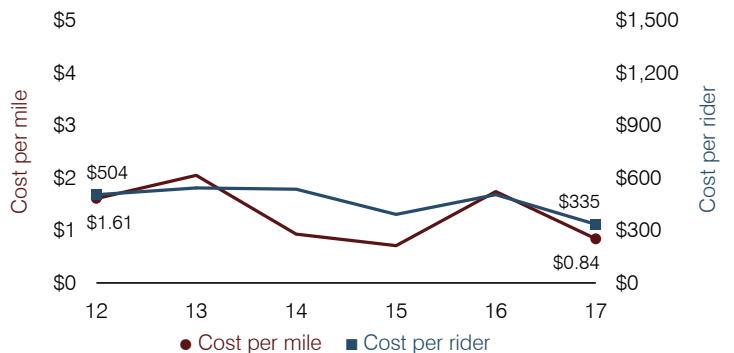
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	15.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Palominas Elementary School District

Cochise County

Efficiency peer groups 9 and T-9, Achievement peer group 17<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

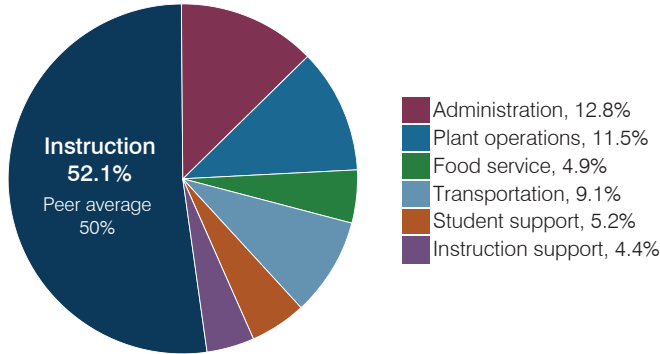
961

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	\$1,065	\$1,060	\$844
	Students per administrative position	51	58	67
Plant operations	Cost per square foot	\$7.10	\$6.71	\$6.30
	Square footage per student	135	153	155
Food service	Cost per meal	\$3.21	\$3.04	\$2.88
Transportation	Cost per mile	\$1.99	\$2.60	\$3.84
	Cost per rider	\$1,071	\$1,363	\$1,198

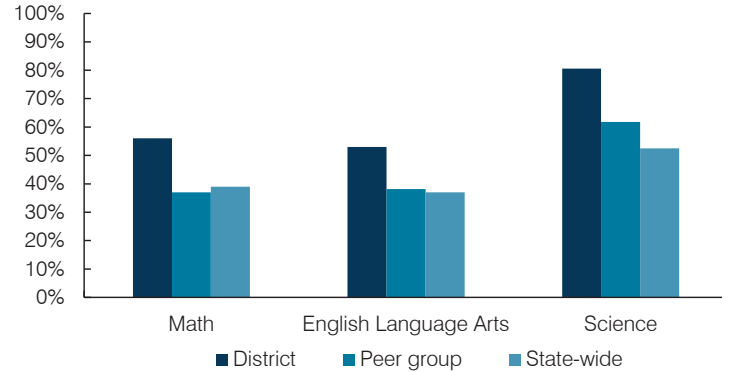
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,557	\$ 4,348	\$ 4,115	\$ 4,377
Administration	1,025	1,065	1,060	844
Plant operations	869	960	1,004	977
Food service	441	408	571	422
Transportation	731	757	427	381
Student support	312	436	528	679
Instruction support	527	366	463	461
<b>Total operational</b>	<b>\$ 8,462</b>	<b>\$ 8,340</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 144	\$ 159	\$ 917	\$ 691
Equipment	715	374	314	424
Interest	52	31	77	236
Other	39	40	148	161
<b>Total nonoperational</b>	<b>\$ 950</b>	<b>\$ 604</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,412</b>	<b>\$ 8,944</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	19%	19%	22%
Special education population	13%	14%	12%
Students per teacher	15.5	13.3	18.5
Average teacher salary	\$38,433	\$44,961	\$48,372
Amount from Prop 301	\$4,733	\$4,257	\$5,840
Average years of teacher experience	10.5	12.6	11.3
Percentage of teachers in first 3 years	13%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 891	\$ 1,472	\$ 1,753	\$ 1,318
State	6,736	5,857	4,842	3,831
Local	3,411	2,424	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,038</b>	<b>\$ 9,753</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,569	\$ 6,572	\$ 5,748	\$ 5,503
Amount from Prop 123	237	237	239	245
Prop 123 additional funding	44	44	44	46
Grants	944	1,470	2,064	1,185
Donations and tax credits	39	35	69	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	36	45	3 of 10
Voter-approved levy increases	0	0	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

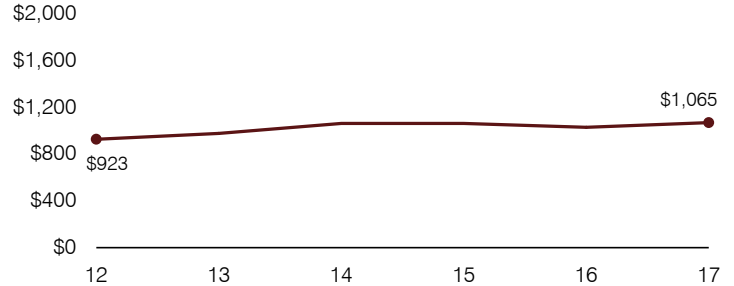
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.4	54.9	54.2	55.7	54.3	55.6	55.5	55.9	54.1	53.8	51.5	50.3	51.1	50.5	52.9	53.9	52.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

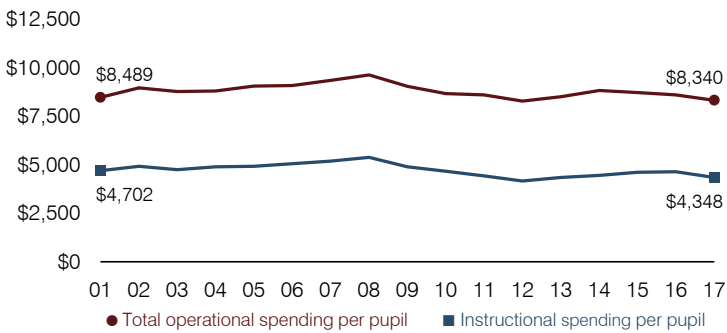
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 50.3 to 52.1 percent. Overall, as a percentage of total operational spending, transportation decreased substantially and instruction support decreased slightly, while food service increased and administration increased slightly.

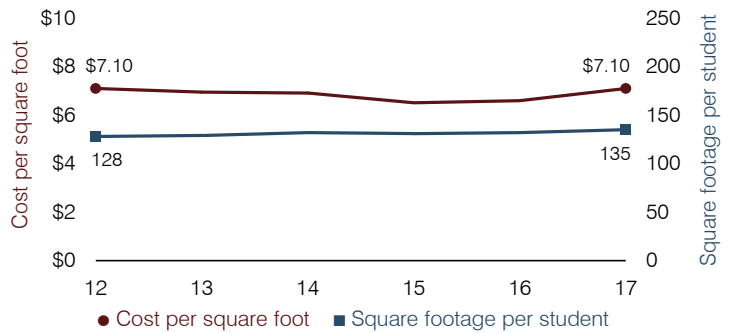
**Administrative cost per pupil**



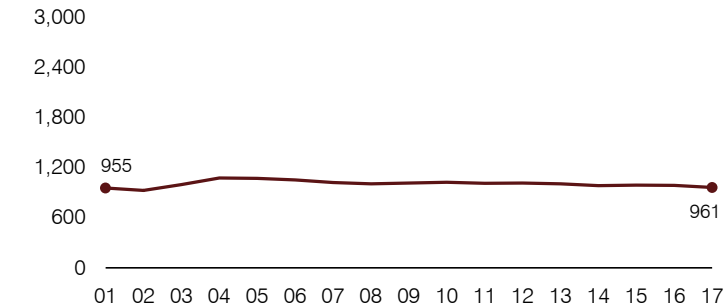
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



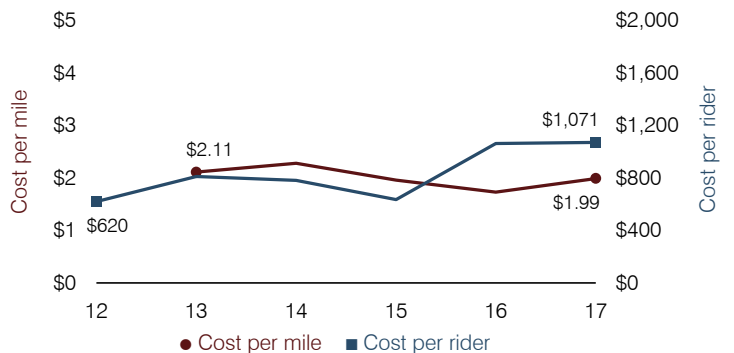
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 15, 20, 23, and 28

District size, location:

Very large, City

Students attending:

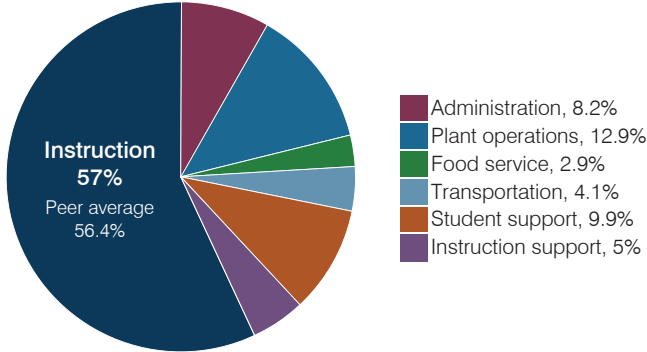
30,741

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	\$651	\$680	\$844
	Students per administrative position	74	80	67
Plant operations	Cost per square foot	\$6.26	\$6.15	\$6.30
	Square footage per student	165	147	155
Food service	Cost per meal	\$2.65	\$2.79	\$2.88
Transportation	Cost per mile	\$4.03	\$3.61	\$3.84
	Cost per rider	\$1,407	\$1,278	\$1,198

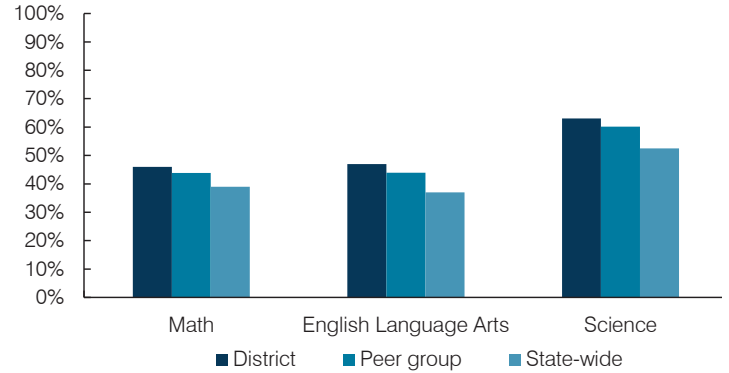
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,214	\$ 4,557	\$ 4,386	\$ 4,377
Administration	631	651	680	844
Plant operations	983	1,030	877	977
Food service	226	235	323	422
Transportation	306	327	341	381
Student support	723	788	679	679
Instruction support	389	401	358	461
<b>Total operational</b>	<b>\$ 7,472</b>	<b>\$ 7,989</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 870	\$ 1,002	\$ 651	\$ 691
Equipment	529	541	393	424
Interest	342	328	223	236
Other	266	283	209	161
<b>Total nonoperational</b>	<b>\$ 2,007</b>	<b>\$ 2,154</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,479</b>	<b>\$ 10,143</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	90%	90%	80%
Poverty rate (2016)	15%	13%	22%
Special education population	13%	12%	12%
Students per teacher	17.4	18.4	18.5
Average teacher salary	\$48,299	\$46,837	\$48,372
Amount from Prop 301	\$6,307	\$6,016	\$5,840
Average years of teacher experience	12.7	11.3	11.3
Percentage of teachers in first 3 years	17%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 760	\$ 835	\$ 885	\$ 1,318
State	2,596	2,795	3,394	3,831
Local	6,593	6,871	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,949</b>	<b>\$ 10,501</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,384	\$ 5,545	\$ 5,387
Amount from Prop 123	242	249	241
Prop 123 additional funding	45	46	46
Grants	798	843	901
Donations and tax credits	100	102	98

#### Select revenues from less common sources

	District	Peer average	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	2,554	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	57.0

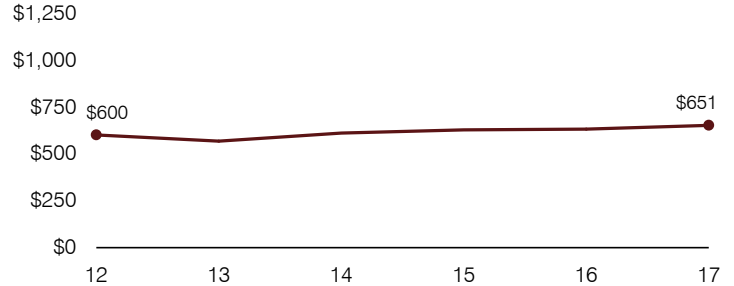
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

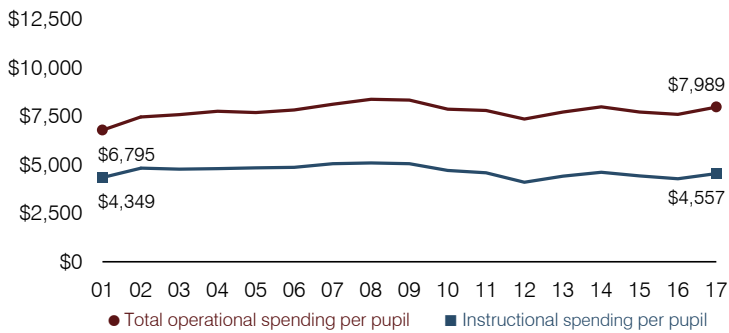
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction increased overall from 55.8 to 57 percent. Overall, as a percentage of total operational spending, instruction support decreased and administration and food service decreased slightly, while student support increased slightly. Other noninstructional areas remained stable.

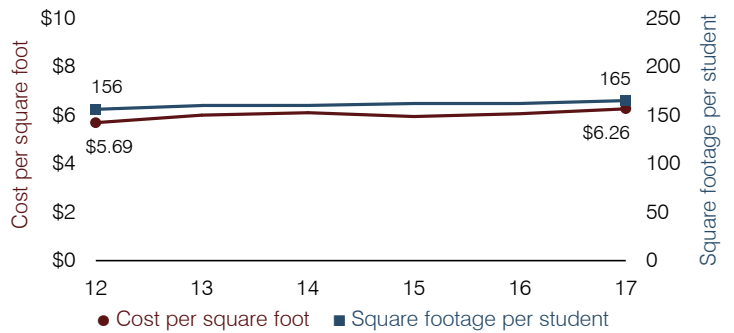
### Administrative cost per pupil



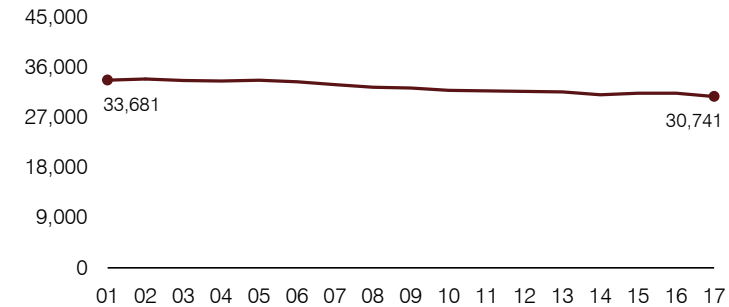
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



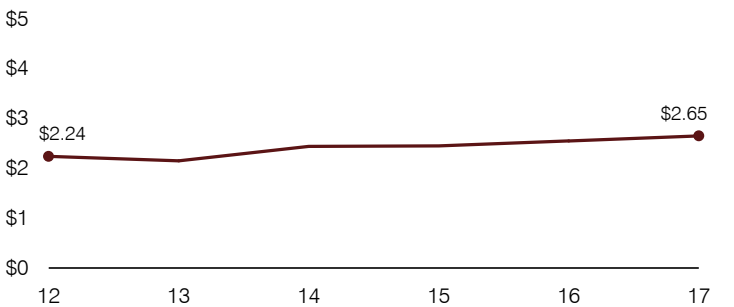
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

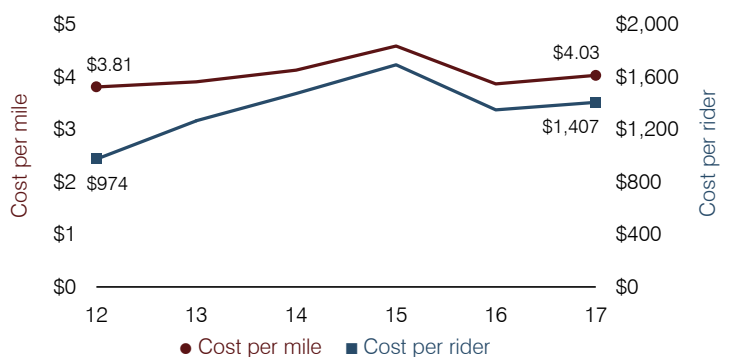
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	8.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

### Transportation costs per mile and per rider



# Parker Unified School District

La Paz County

Efficiency peer groups 5 and T-6, Achievement peer group 7<sup>1</sup>

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

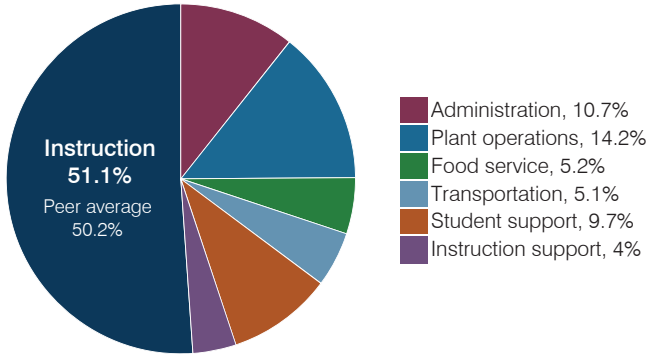
1,875

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	\$987	\$1,102	\$844
	Students per administrative position	65	53	67
Plant operations	Cost per square foot	\$6.70	\$5.20	\$6.30
	Square footage per student	195	263	155
Food service	Cost per meal	\$3.30	\$3.54	\$2.88
Transportation	Cost per mile	\$3.88	\$3.94	\$3.84
	Cost per rider	\$763	\$728	\$1,198

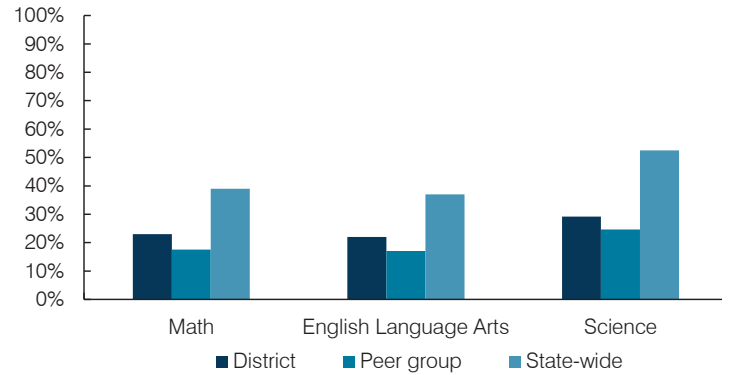
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,416	\$ 4,712	\$ 4,541	\$ 4,377
Administration	925	987	1,102	844
Plant operations	1,376	1,307	1,289	977
Food service	441	476	396	422
Transportation	384	471	488	381
Student support	823	899	632	679
Instruction support	329	369	346	461
<b>Total operational</b>	<b>\$ 8,694</b>	<b>\$ 9,221</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 265	\$ 221	\$ 764	\$ 691
Equipment	382	655	536	424
Interest	0	0	221	236
Other	10	2	78	161
<b>Total nonoperational</b>	<b>\$ 657</b>	<b>\$ 878</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,351</b>	<b>\$ 10,099</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	92%	94%
Graduation rate (2016)	81%	79%	80%
Poverty rate (2016)	40%	43%	22%
Special education population	13%	12%	12%
Students per teacher	16.0	15.3	18.5
Average teacher salary	\$42,783	\$48,972	\$48,372
Amount from Prop 301	\$6,513	\$4,489	\$5,840
Average years of teacher experience	10.9	12.6	11.3
Percentage of teachers in first 3 years	25%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 4,713	\$ 4,611	\$ 3,999	\$ 1,318
State	3,250	3,375	4,066	3,831
Local	1,572	1,472	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,535</b>	<b>\$ 9,458</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,082	\$ 5,130	\$ 5,929	\$ 5,503
Amount from Prop 123	228	230	243	245
Prop 123 additional funding	45	45	49	46
Grants	1,218	1,187	1,751	1,185
Donations and tax credits	13	14	138	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	3,506	3,450	14 of 29
Voter-approved levy increases	343	517	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

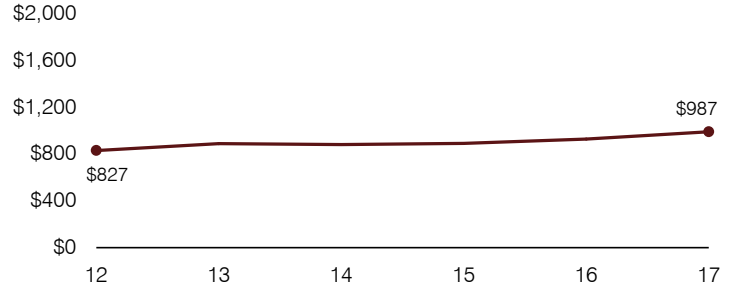
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.3	57.3	57.4	57.0	55.1	54.7	54.9	53.8	50.7	52.6	50.5	52.3	51.0	51.0	52.1	50.8	51.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

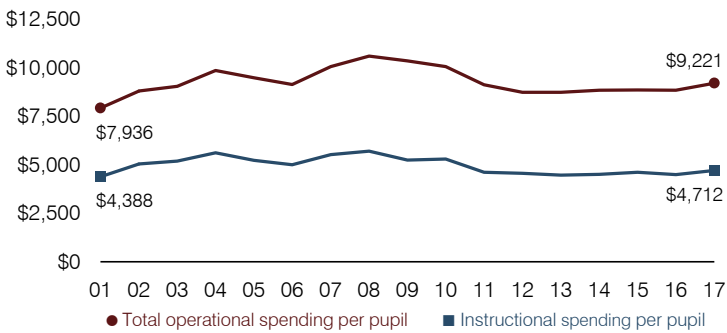
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.3 to 51.1 percent. Overall, as a percentage of total operational spending, plant operations and food service increased and administration and student support increased slightly, while instruction support decreased substantially.

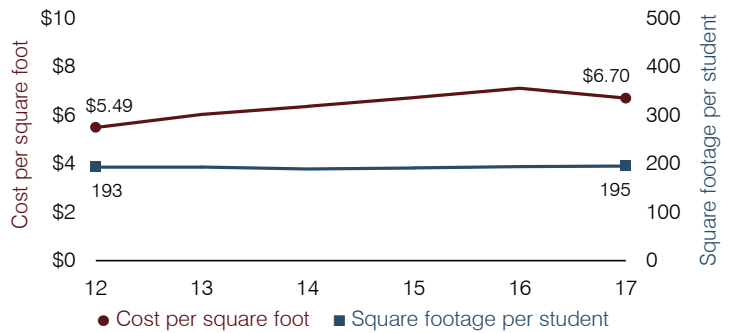
**Administrative cost per pupil**



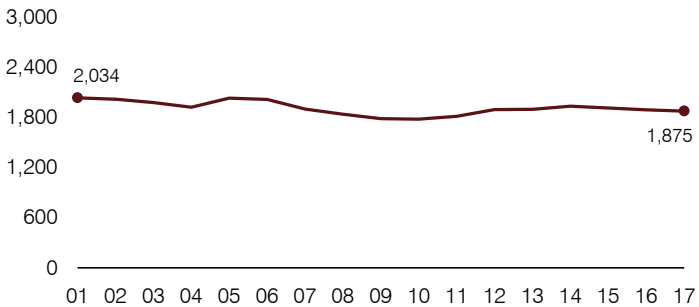
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



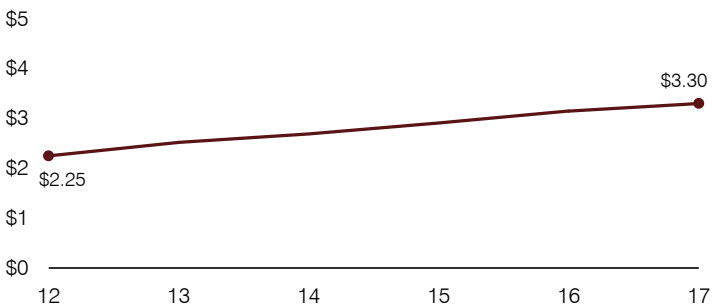
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

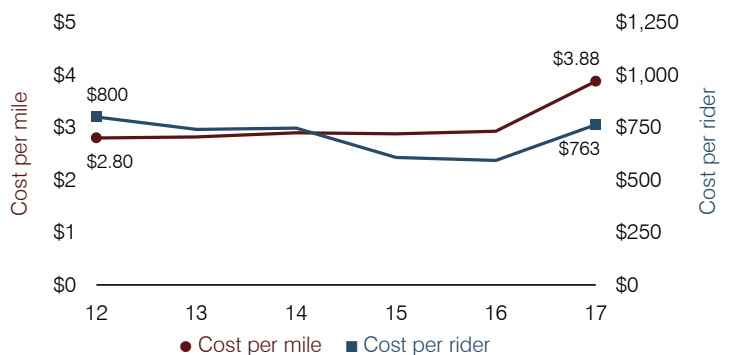
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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

**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 18<sup>1</sup>

Students attending:

74

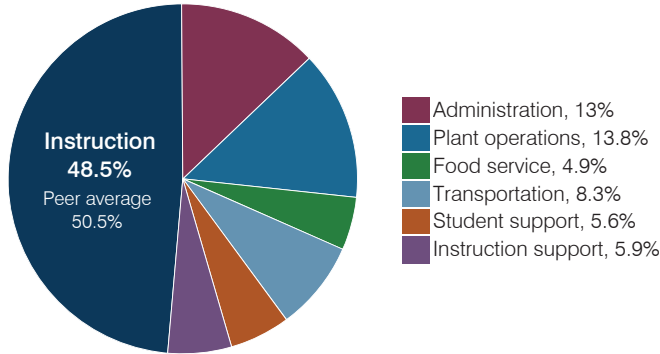
Legislative district(s): 2

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

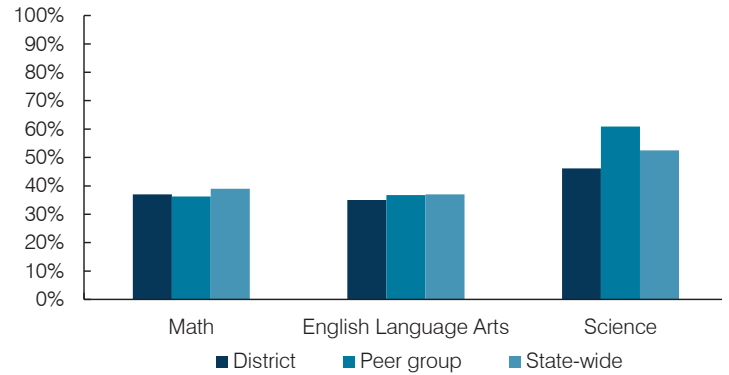
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,530	\$3,137	\$844
	Students per administrative position	55	32	67
Plant operations	Cost per square foot	\$4.84	\$6.96	\$6.30
	Square footage per student	557	412	155
Food service	Cost per meal	\$5.32	\$5.79	\$2.88
Transportation	Cost per mile	\$1.39	\$1.87	\$3.84
	Cost per rider	\$3,314	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,881	\$ 9,460	\$ 8,613	\$ 4,377
Administration	2,993	2,530	3,137	844
Plant operations	2,605	2,696	2,644	977
Food service	924	951	1,000	422
Transportation	1,464	1,617	961	381
Student support	1,083	1,084	601	679
Instruction support	1,104	1,157	498	461
<b>Total operational</b>	<b>\$ 19,054</b>	<b>\$ 19,495</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 332	\$ 123	\$ 1,161	\$ 691
Equipment	1,184	667	735	424
Interest	0	0	31	236
Other	67	111	90	161
<b>Total nonoperational</b>	<b>\$ 1,583</b>	<b>\$ 901</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 20,637</b>	<b>\$ 20,396</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	23%	26%	22%
Special education population	17%	14%	12%
Students per teacher	7.6	14.6	18.5
Average teacher salary	\$38,338	\$49,194	\$48,372
Amount from Prop 301	\$2,845	\$5,175	\$5,840
Average years of teacher experience	10.3	14.0	11.3
Percentage of teachers in first 3 years	20%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,671	\$ 2,106	\$ 2,908	\$ 1,318
State	3,989	4,313	5,692	3,831
Local	12,930	14,229	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 19,590</b>	<b>\$ 20,648</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 9,768	\$ 10,127	\$ 9,932	\$ 5,503
Amount from Prop 123	133	276	315	245
Prop 123 additional funding	28	57	57	46
Grants	2,736	2,144	2,701	1,185
Donations and tax credits	223	257	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	2,948	3,074	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	48.5

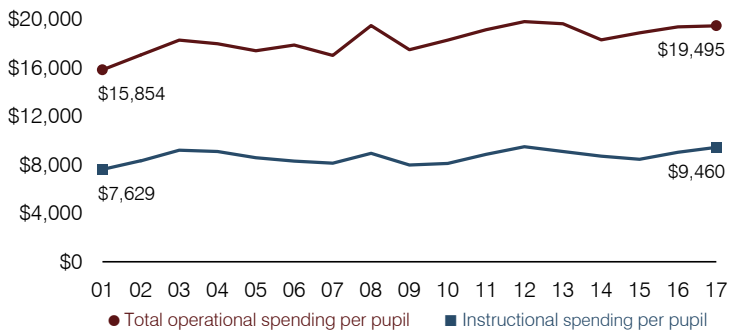
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

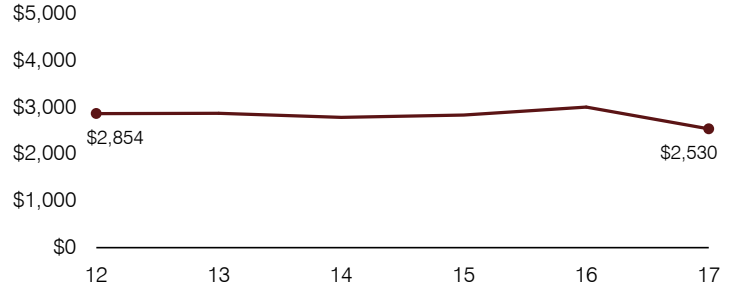
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 47.9 to 48.5 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially.

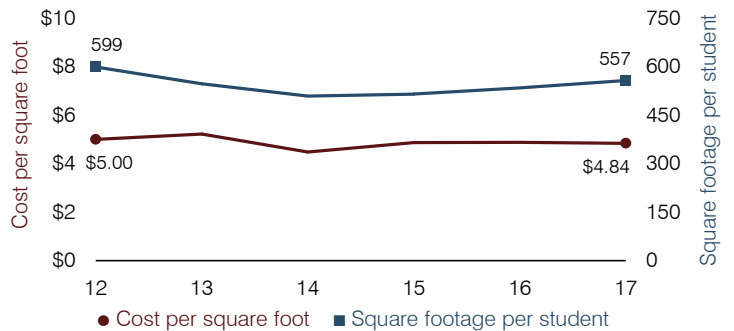
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



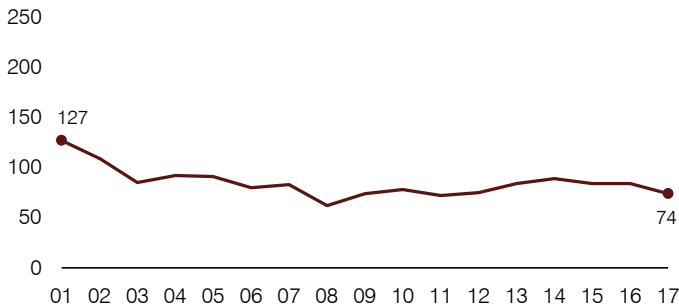
### Administrative cost per pupil



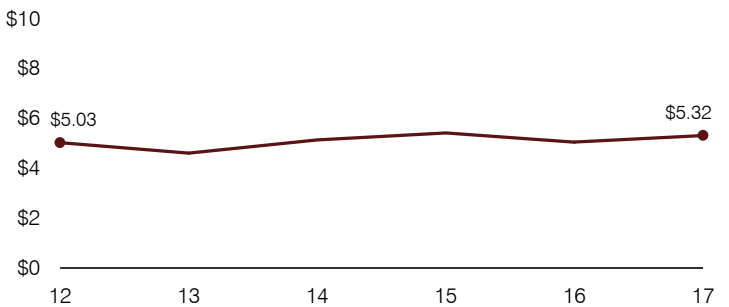
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

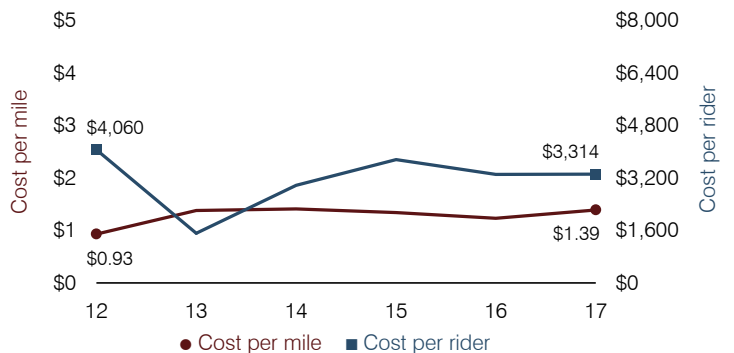
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal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

Low

Moderate

High

### Transportation costs per mile and per rider



# Patagonia Union High School District

Santa Cruz County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 10<sup>1</sup>

Students attending:

75

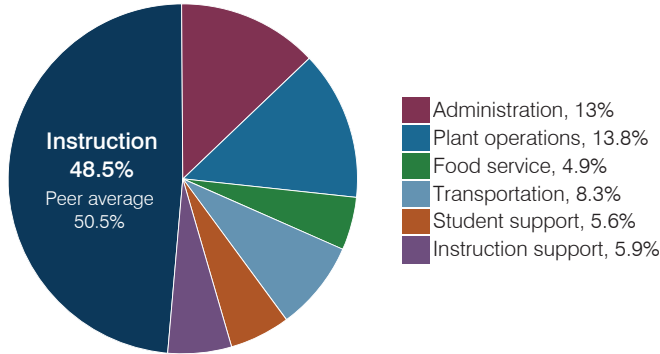
Legislative district(s): 2

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

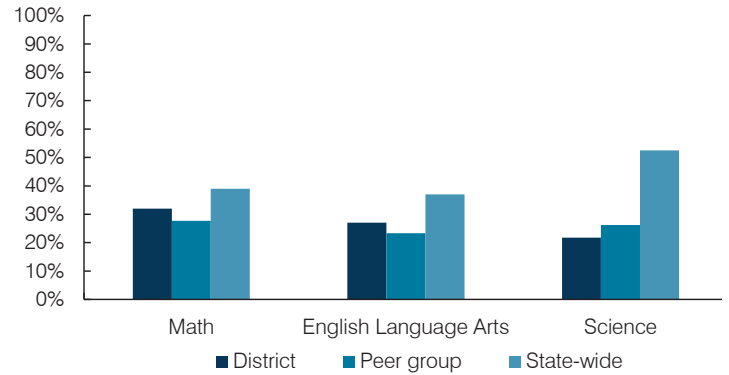
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,530	\$3,137	\$844
	Students per administrative position	55	32	67
Plant operations	Cost per square foot	\$4.84	\$6.96	\$6.30
	Square footage per student	557	412	155
Food service	Cost per meal	\$5.32	\$5.79	\$2.88
Transportation	Cost per mile	\$1.39	\$1.87	\$3.84
	Cost per rider	\$3,314	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,881	\$ 9,460	\$ 8,613	\$ 4,377
Administration	2,993	2,530	3,137	844
Plant operations	2,605	2,696	2,644	977
Food service	924	951	1,000	422
Transportation	1,464	1,617	961	381
Student support	1,083	1,084	601	679
Instruction support	1,104	1,157	498	461
<b>Total operational</b>	<b>\$ 19,054</b>	<b>\$ 19,495</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 332	\$ 123	\$ 1,161	\$ 691
Equipment	1,184	667	735	424
Interest	0	0	31	236
Other	67	111	90	161
<b>Total nonoperational</b>	<b>\$ 1,583</b>	<b>\$ 901</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 20,637</b>	<b>\$ 20,396</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	100%	91%	80%
Poverty rate (2016)	10%	14%	22%
Special education population	13%	14%	12%
Students per teacher	7.6	13.1	18.5
Average teacher salary	\$38,338	\$40,448	\$48,372
Amount from Prop 301	\$2,845	\$5,163	\$5,840
Average years of teacher experience	10.3	9.6	11.3
Percentage of teachers in first 3 years	20%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,671	\$ 2,106	\$ 2,908	\$ 1,318
State	3,989	4,313	5,692	3,831
Local	12,930	14,229	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 19,590</b>	<b>\$ 20,648</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,768	\$ 10,127	\$ 9,932
Amount from Prop 123	133	276	315
Prop 123 additional funding	28	57	57
Grants	2,736	2,144	2,701
Donations and tax credits	223	257	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	2,948	3,074	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

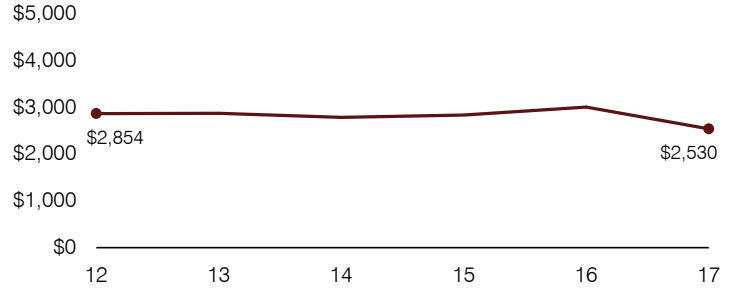
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.1	48.8	50.4	50.7	49.3	46.5	47.8	46.0	45.6	44.4	46.3	47.9	46.4	47.6	44.7	46.6	48.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

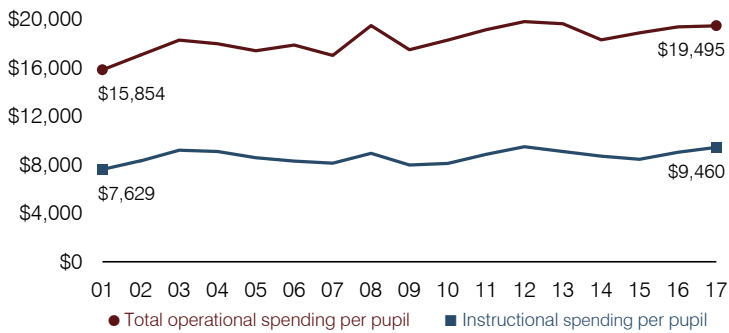
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 47.9 to 48.5 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration and plant operations decreased substantially.

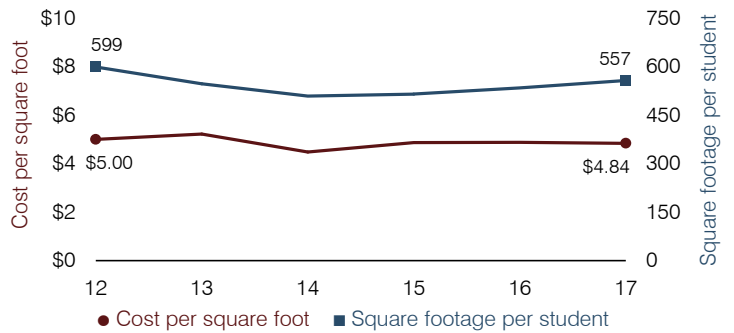
**Administrative cost per pupil**



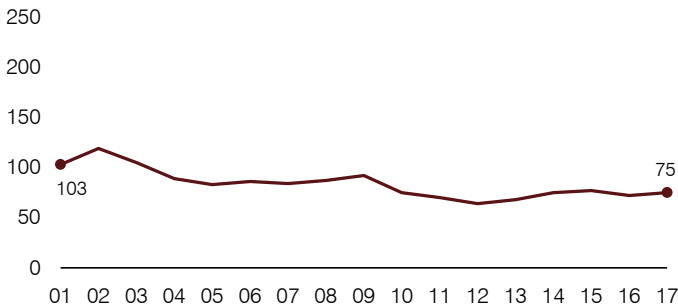
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



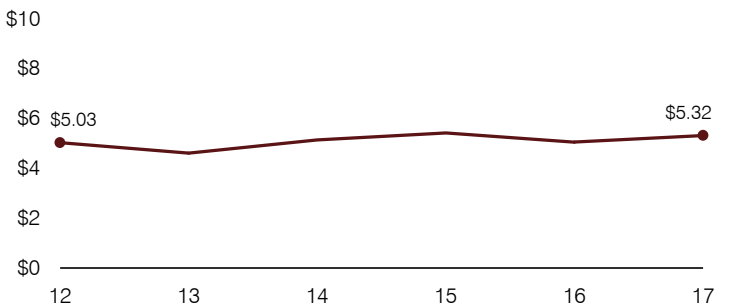
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



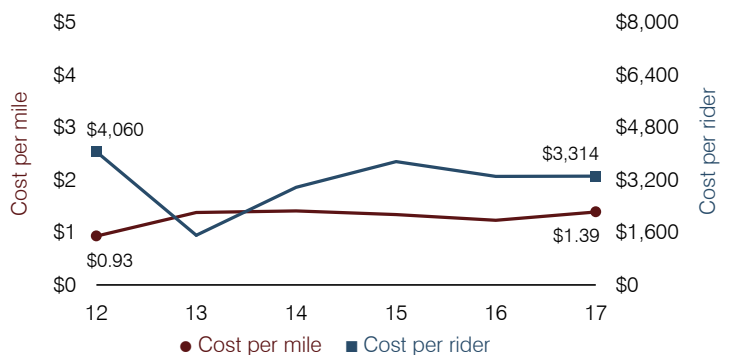
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Payson Unified School District

Gila County

Efficiency peer groups 4 and T-8, Achievement peer group 5<sup>1</sup>

Legislative district(s): 6

District size, location:

Medium-large, Town

Students attending:

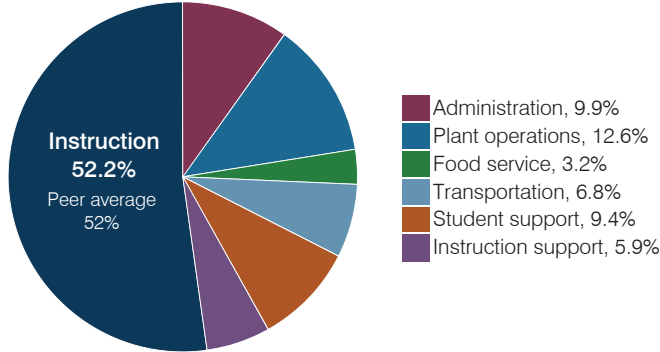
2,291

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	\$797	\$844	\$844
	Students per administrative position	59	69	67
Plant operations	Cost per square foot	\$5.73	\$5.36	\$6.30
	Square footage per student	176	190	155
Food service	Cost per meal	\$2.53	\$3.00	\$2.88
Transportation	Cost per mile	\$3.96	\$2.95	\$3.84
	Cost per rider	\$1,573	\$1,037	\$1,198

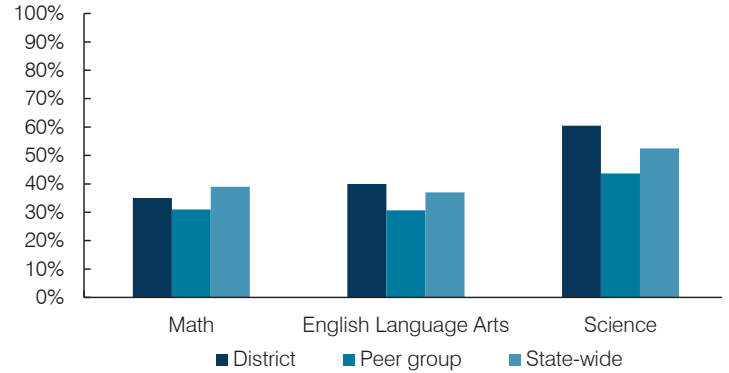
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,971	\$ 4,182	\$ 4,032	\$ 4,377
Administration	741	797	844	844
Plant operations	1,015	1,008	987	977
Food service	301	255	409	422
Transportation	498	544	414	381
Student support	707	755	607	679
Instruction support	368	476	481	461
<b>Total operational</b>	<b>\$ 7,601</b>	<b>\$ 8,017</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 44	\$ 83	\$ 346	\$ 691
Equipment	390	443	390	424
Interest	668	657	164	236
Other	24	22	77	161
<b>Total nonoperational</b>	<b>\$ 1,126</b>	<b>\$ 1,205</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,727</b>	<b>\$ 9,222</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	86%	85%	80%
Poverty rate (2016)	24%	24%	22%
Special education population	14%	13%	12%
Students per teacher	20.0	17.0	18.5
Average teacher salary	\$45,229	\$44,553	\$48,372
Amount from Prop 301	\$6,484	\$5,512	\$5,840
Average years of teacher experience	13.1	12.8	11.3
Percentage of teachers in first 3 years	18%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,221	\$ 1,069	\$ 2,260	\$ 1,318
State	2,459	2,531	4,086	3,831
Local	5,617	6,108	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,297</b>	<b>\$ 9,708</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,463	\$ 5,462	\$ 5,373	\$ 5,503
Amount from Prop 123	233	235	233	245
Prop 123 additional funding	46	46	46	46
Grants	1,274	1,118	1,374	1,185
Donations and tax credits	238	180	56	89

### Select revenues from less common sources

	District 2016	District 2017	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	1,581	1,845	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

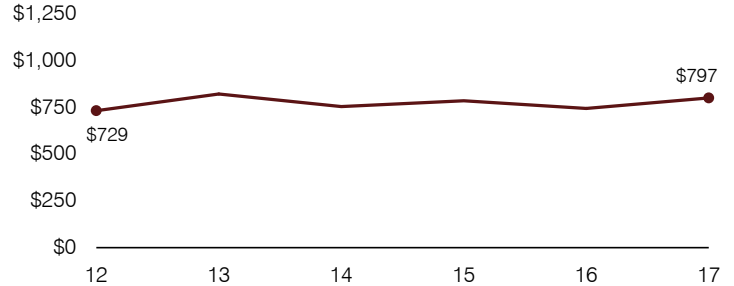
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.8	60.8	61.5	59.5	59.3	57.4	57.0	58.3	57.2	56.2	55.4	55.4	53.3	52.7	53.9	52.2	52.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

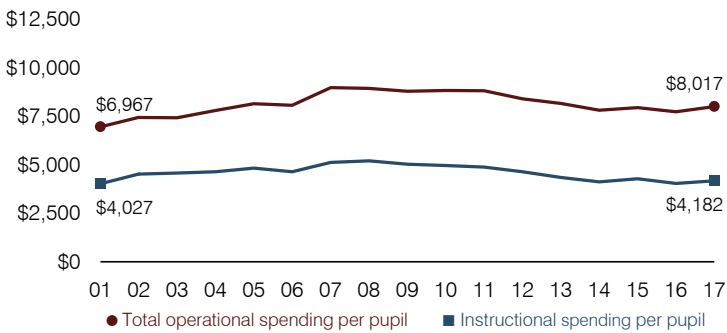
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 55.4 to 52.2 percent. Overall, as a percentage of total operational spending, transportation and instruction support increased and administration and student support increased slightly, while food service decreased.

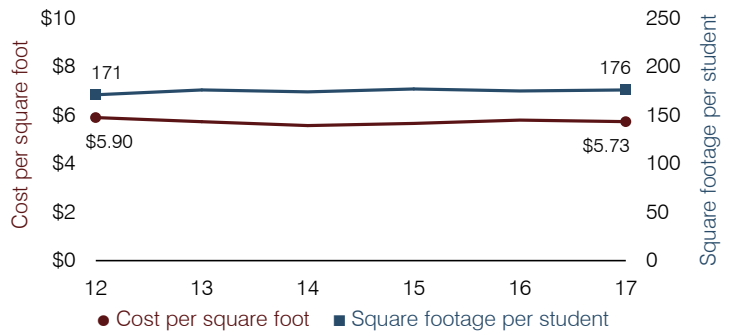
**Administrative cost per pupil**



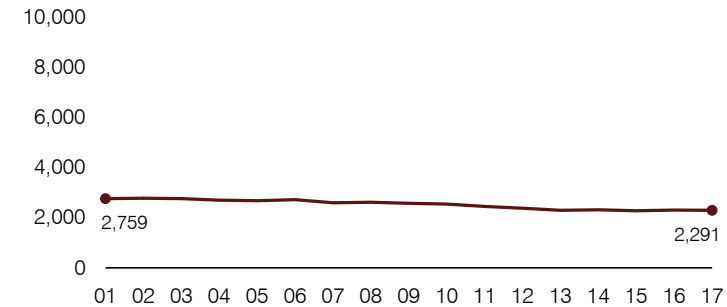
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



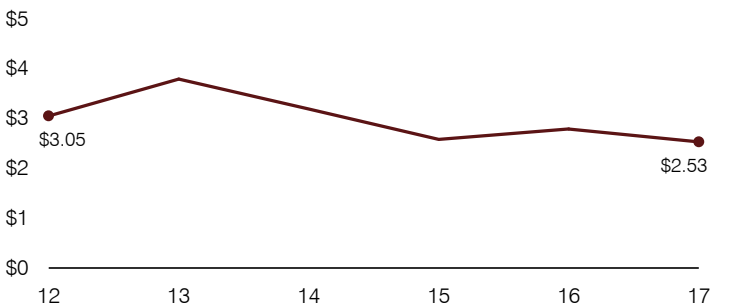
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



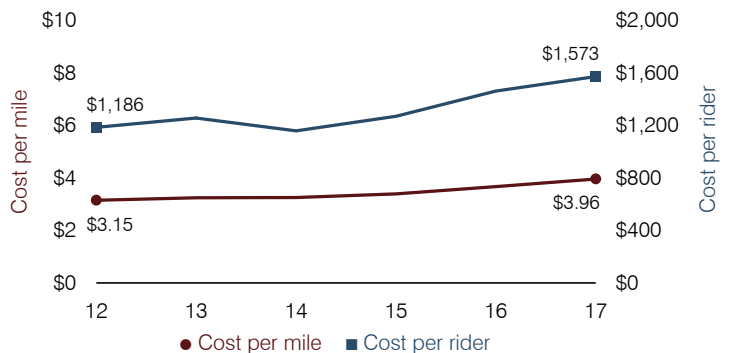
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Peach Springs Unified School District

Mohave County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

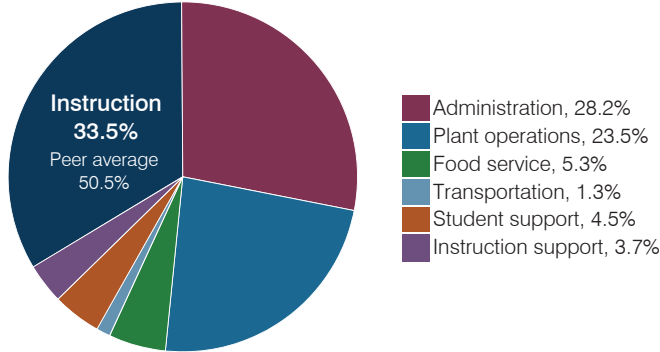
184

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	\$3,324	\$3,137	\$844
	Students per administrative position	46	32	67
Plant operations	Cost per square foot	\$4.96	\$6.96	\$6.30
	Square footage per student	558	412	155
Food service	Cost per meal	\$3.46	\$5.79	\$2.88
Transportation	Cost per mile	\$1.33	\$1.87	\$3.84
	Cost per rider	\$482	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,107	\$ 3,940	\$ 8,613	\$ 4,377
Administration	3,040	3,324	3,137	844
Plant operations	1,791	2,767	2,644	977
Food service	530	627	1,000	422
Transportation	245	148	961	381
Student support	706	530	601	679
Instruction support	435	436	498	461
<b>Total operational</b>	<b>\$ 10,854</b>	<b>\$ 11,772</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 21	\$ 1	\$ 1,161	\$ 691
Equipment	101	1,316	735	424
Interest	495	515	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 617</b>	<b>\$ 1,832</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,471</b>	<b>\$ 13,604</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments

Measure did not meet auditors' criteria for reporting.

### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	87%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	35%	34%	22%
Special education population	13%	15%	12%
Students per teacher	20.4	14.8	18.5
Average teacher salary	\$47,025	\$46,717	\$48,372
Amount from Prop 301	\$4,340	\$4,152	\$5,840
Average years of teacher experience	2.3	11.3	11.3
Percentage of teachers in first 3 years	67%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 8,192	\$ 17,418	\$ 2,908	\$ 1,318
State	3,774	4,023	5,692	3,831
Local	4,725	2,245	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 16,691</b>	<b>\$ 23,686</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,037	\$ 7,424	\$ 9,932	\$ 5,503
Amount from Prop 123	295	329	315	245
Prop 123 additional funding	51	56	57	46
Grants	1,035	1,644	2,701	1,185
Donations and tax credits	466	1	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	1,925	0	44 of 54
Federal impact aid	7,300	15,774	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Peach Springs USD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	33.5

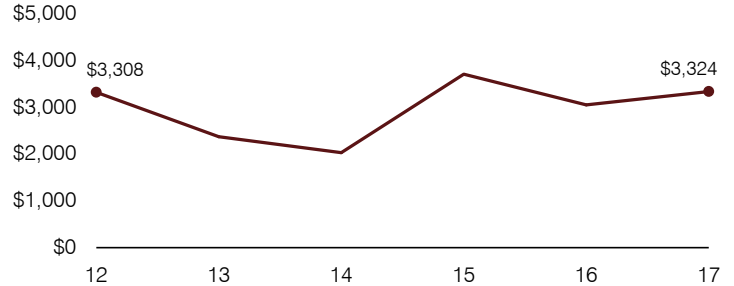
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

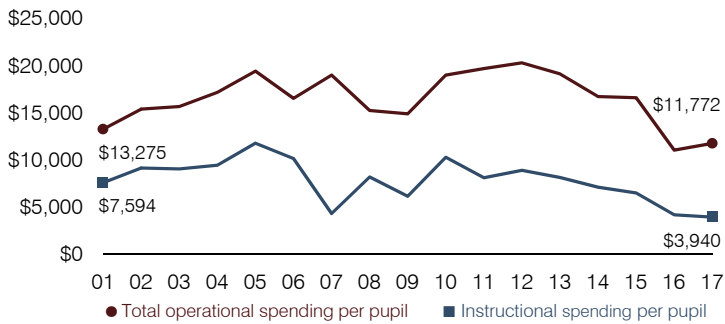
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 42 percent. The percentage of dollars spent on instruction decreased from 43.9 to 33.5 percent. As a percentage of total operational spending, some noninstructional areas varied year to year, as is common for very small districts. Overall, administration, plant operations, and food service increased substantially.

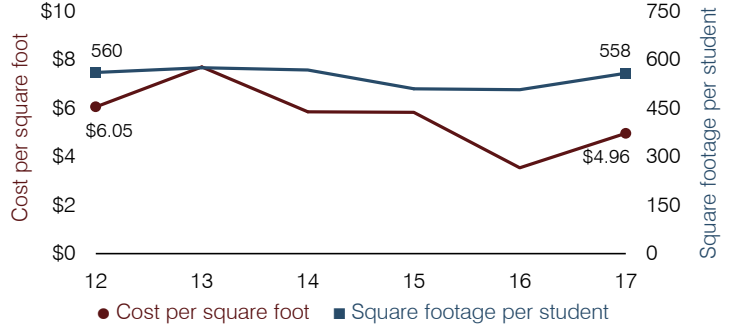
### Administrative cost per pupil



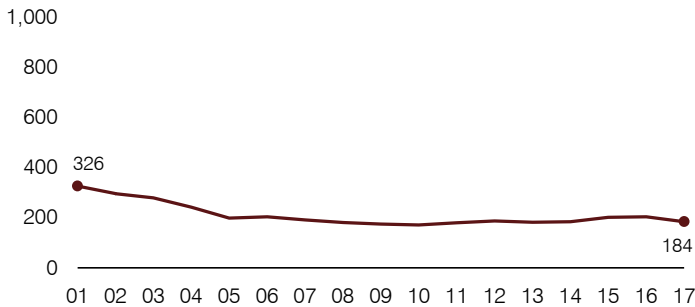
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



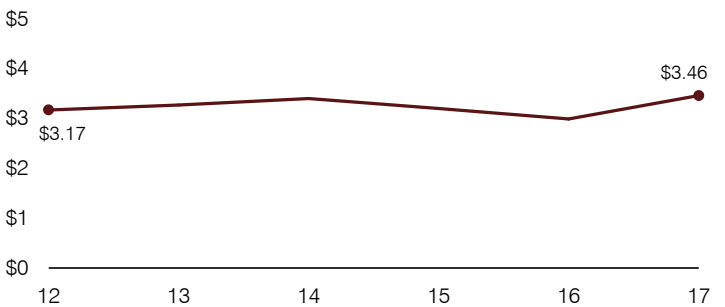
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2015 through 2017

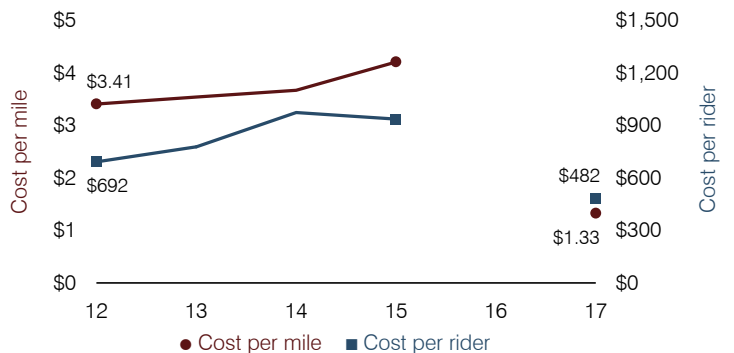
	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	5.1%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Noncompliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Pearce Elementary School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 18<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

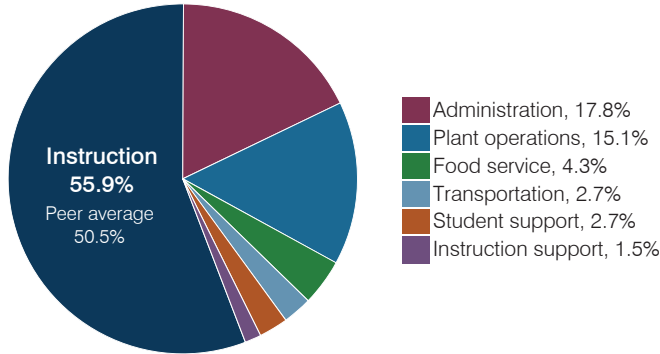
98

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

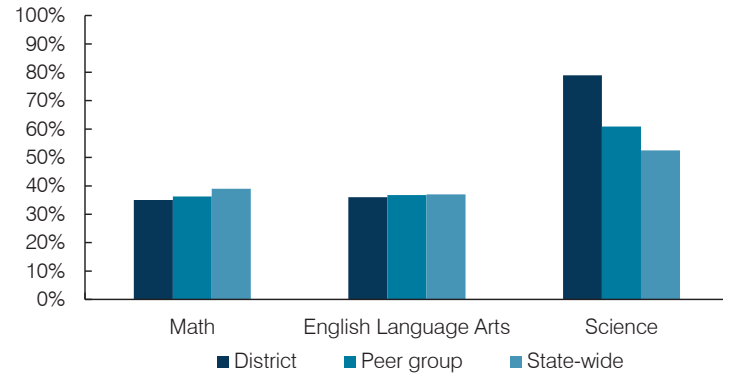
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,441	\$3,137	\$844
	Students per administrative position	30	32	67
Plant operations	Cost per square foot	\$6.97	\$6.96	\$6.30
	Square footage per student	298	412	155
Food service	Cost per meal	\$4.09	\$5.79	\$2.88
Transportation	Cost per mile	\$1.23	\$1.87	\$3.84
	Cost per rider	\$677	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,377	\$ 7,678	\$ 8,613	\$ 4,377
Administration	2,251	2,441	3,137	844
Plant operations	2,017	2,076	2,644	977
Food service	482	591	1,000	422
Transportation	352	376	961	381
Student support	288	364	601	679
Instruction support	188	199	498	461
<b>Total operational</b>	<b>\$ 12,955</b>	<b>\$ 13,725</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 0	\$ 1,161	\$ 691
Equipment	289	373	735	424
Interest	24	20	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 313</b>	<b>\$ 393</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,268</b>	<b>\$ 14,118</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	27%	26%	22%
Special education population	13%	14%	12%
Students per teacher	14.0	14.6	18.5
Average teacher salary	\$51,800	\$49,194	\$48,372
Amount from Prop 301	\$3,675	\$5,175	\$5,840
Average years of teacher experience	13.6	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 866	\$ 1,151	\$ 2,908	\$ 1,318
State	4,411	4,684	5,692	3,831
Local	7,645	7,815	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,922</b>	<b>\$ 13,650</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,341	\$ 7,732	\$ 9,932
Amount from Prop 123	295	311	315
Prop 123 additional funding	48	54	57
Grants	870	1,153	2,701
Donations and tax credits	134	313	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,365	5,605	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

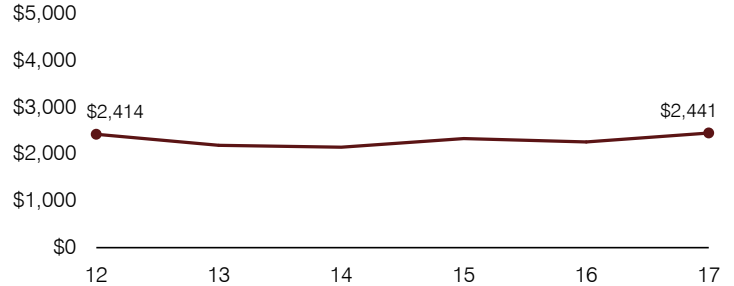
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	58.8	58.6	54.6	52.4	53.9	54.4	55.3	56.1	55.1	54.1	58.0	53.3	54.6	55.0	56.9	55.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

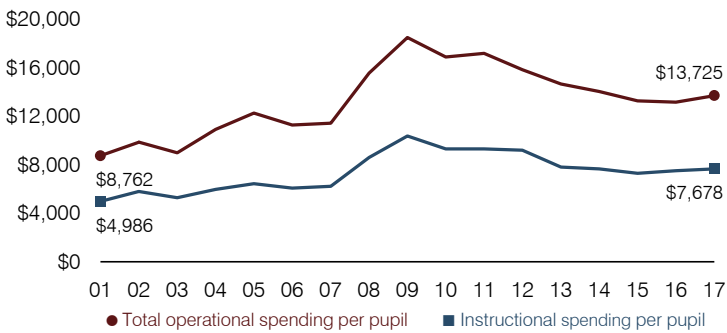
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 13 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 58 to 55.9 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, transportation decreased substantially, while plant operations increased substantially.

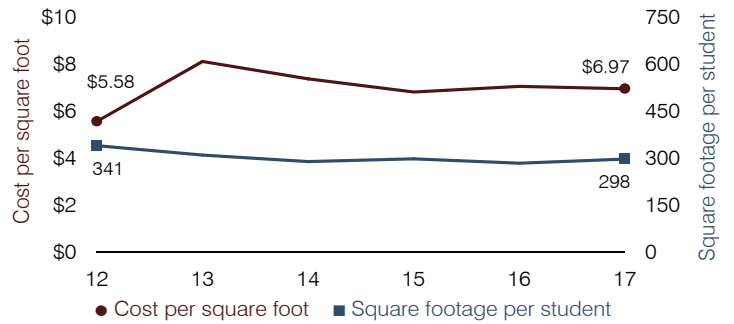
**Administrative cost per pupil**



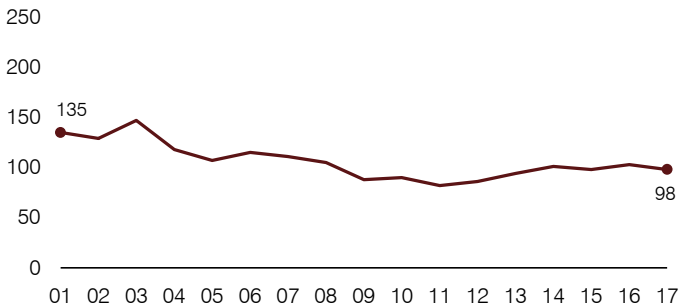
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



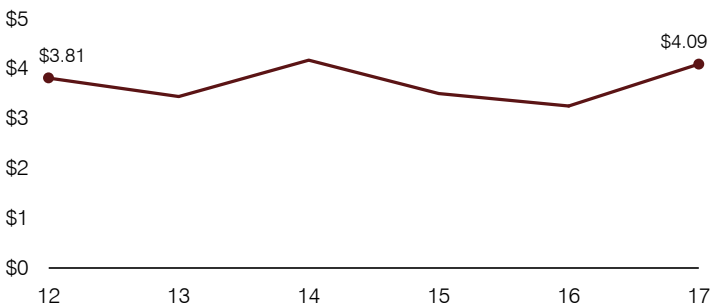
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

Moderate

Measure: 2015 through 2017

Assessment

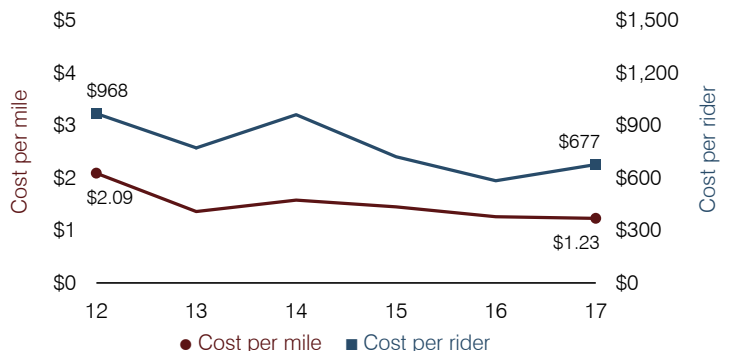
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal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

Low

Moderate

High

**Transportation costs per mile and per rider**



# Pendergast Elementary School District

Maricopa County

Efficiency peer groups 7 and T-2, Achievement peer group 13<sup>1</sup>

Legislative district(s): 19 and 29

District size, location:

Large, City

Students attending:

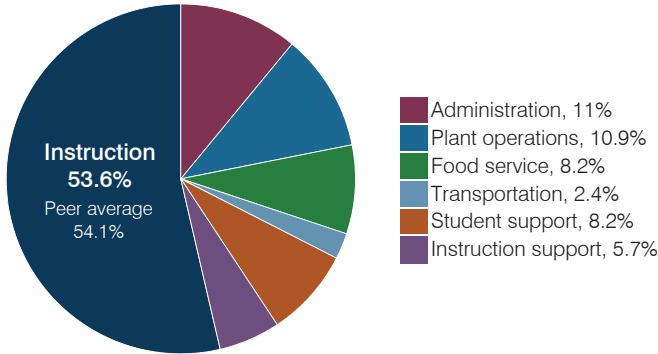
9,607

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	\$815	\$796	\$844
	Students per administrative position	93	75	67
Plant operations	Cost per square foot	\$6.21	\$6.23	\$6.30
	Square footage per student	130	135	155
Food service	Cost per meal	\$2.51	\$2.77	\$2.88
Transportation	Cost per mile	\$6.01	\$5.31	\$3.84
	Cost per rider	\$1,221	\$1,178	\$1,198

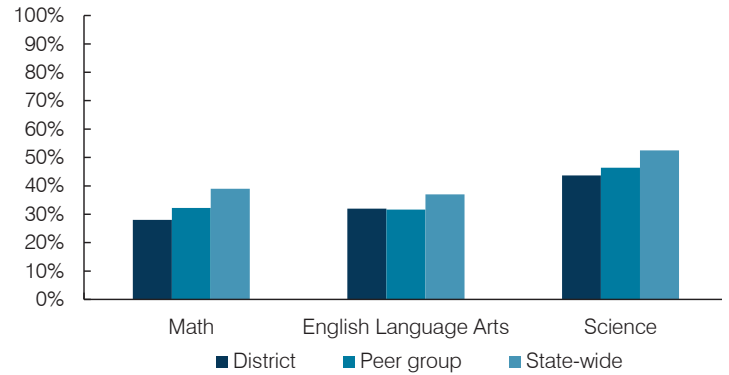
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,475	\$ 3,968	\$ 4,304	\$ 4,377
Administration	757	815	796	844
Plant operations	736	806	837	977
Food service	610	603	566	422
Transportation	180	180	303	381
Student support	556	607	671	679
Instruction support	442	419	511	461
<b>Total operational</b>	<b>\$ 6,756</b>	<b>\$ 7,398</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 273	\$ 77	\$ 499	\$ 691
Equipment	437	416	357	424
Interest	106	121	361	236
Other	285	176	168	161
<b>Total nonoperational</b>	<b>\$ 1,101</b>	<b>\$ 790</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,857</b>	<b>\$ 8,188</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	25%	25%	22%
Special education population	10%	12%	12%
Students per teacher	21.6	19.1	18.5
Average teacher salary	\$53,818	\$43,084	\$48,372
Amount from Prop 301	\$3,656	\$4,885	\$5,840
Average years of teacher experience	10.2	8.3	11.3
Percentage of teachers in first 3 years	21%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,054	\$ 1,171	\$ 1,522	\$ 1,318
State	4,459	4,488	4,236	3,831
Local	2,604	2,585	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,117</b>	<b>\$ 8,244</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,885	\$ 4,942	\$ 5,133
Amount from Prop 123	228	231	235
Prop 123 additional funding	43	43	44
Grants	1,110	1,220	1,543
Donations and tax credits	32	35	45

#### Select revenues from less common sources

	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	1,245	1,347	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



# Pendergast ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	53.6

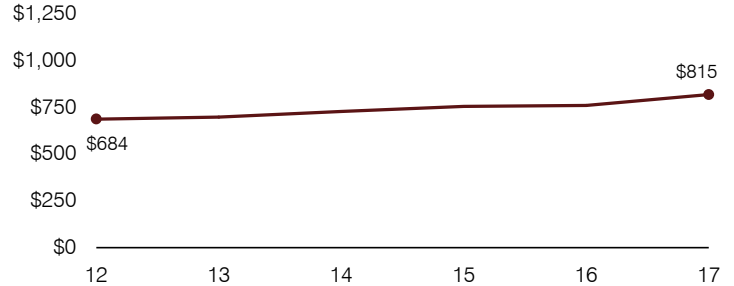
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

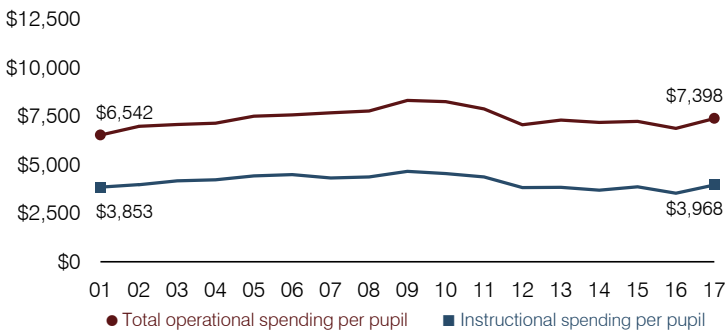
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 54.2 to 53.6 percent. Overall, as a percentage of total operational spending, administration, plant operations, and food service increased slightly, while instruction support decreased and transportation decreased slightly.

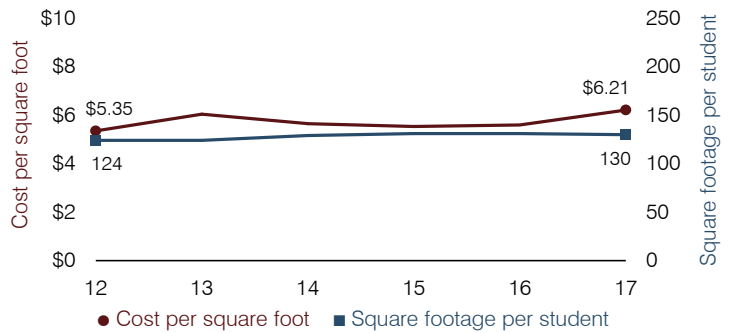
### Administrative cost per pupil



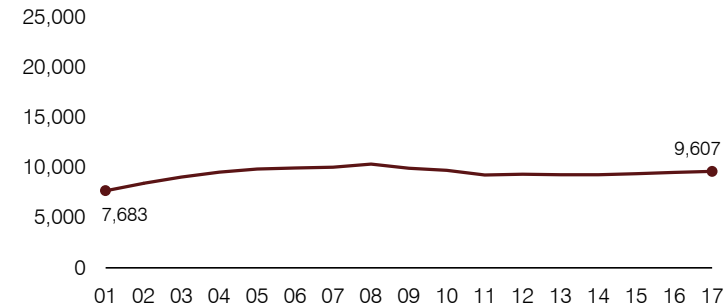
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



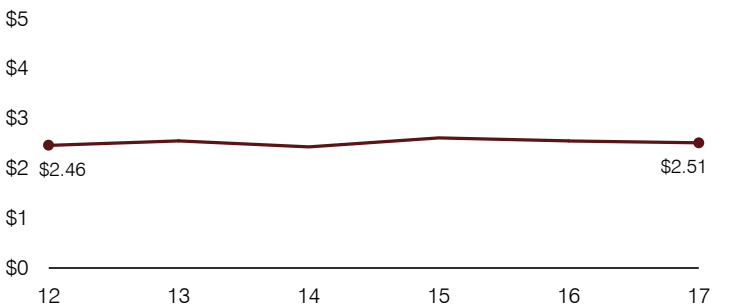
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



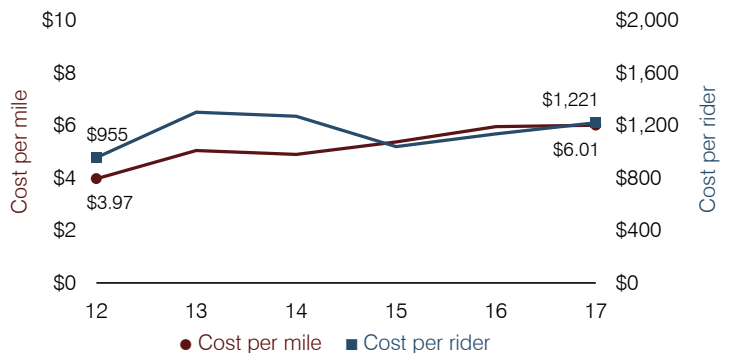
### Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	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	6.9%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

### Transportation costs per mile and per rider



# Peoria Unified School District

Maricopa County

Efficiency peer groups 1 and T-4, Achievement peer group 2<sup>1</sup>

Legislative district(s): 20, 21, 22, and 29

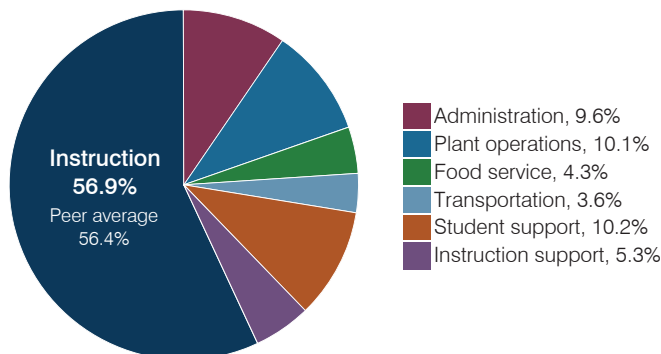
District size, location: Very large, Suburb

Students attending: 35,283

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	\$723	\$680	\$844
	Students per administrative position	91	80	67
Plant operations	Cost per square foot	\$5.70	\$6.15	\$6.30
	Square footage per student	133	147	155
Food service	Cost per meal	\$2.92	\$2.79	\$2.88
Transportation	Cost per mile	\$3.85	\$3.61	\$3.84
	Cost per rider	\$1,361	\$1,278	\$1,198

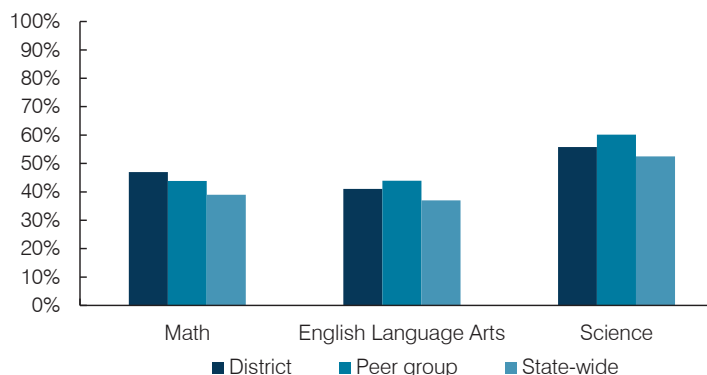
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 3,904	\$ 4,288	\$ 4,386	\$ 4,377
Administration	731	723	680	844
Plant operations	701	760	877	977
Food service	317	325	323	422
Transportation	237	271	341	381
Student support	708	773	679	679
Instruction support	347	394	358	461
<b>Total operational</b>	<b>\$ 6,945</b>	<b>\$ 7,534</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 721	\$ 603	\$ 651	\$ 691
Equipment	356	426	393	424
Interest	274	275	223	236
Other	182	152	209	161
<b>Total nonoperational</b>	<b>\$ 1,533</b>	<b>\$ 1,456</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,478</b>	<b>\$ 8,990</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	94%	90%	80%
Poverty rate (2016)	14%	13%	22%
Special education population	12%	12%	12%
Students per teacher	18.2	18.4	18.5
Average teacher salary	\$48,595	\$46,837	\$48,372
Amount from Prop 301	\$6,332	\$6,016	\$5,840
Average years of teacher experience	11.3	11.3	11.3
Percentage of teachers in first 3 years	17%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 652	\$ 653	\$ 885	\$ 1,318
State	3,909	3,916	3,394	3,831
Local	3,787	4,011	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,348</b>	<b>\$ 8,580</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,153	\$ 5,199	\$ 5,387
Amount from Prop 123	235	238	241
Prop 123 additional funding	46	46	46
Grants	692	709	901
Donations and tax credits	90	88	98

#### Select revenues from less common sources

	District	Peer average	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	1,192	1,433	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

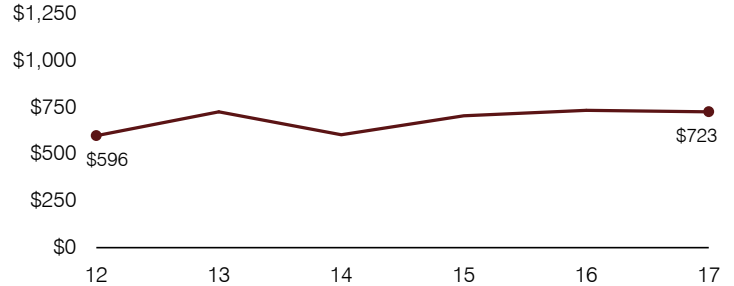
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.9	61.5	61.4	61.5	60.0	60.6	59.6	59.8	60.5	59.6	57.2	57.6	56.0	57.9	54.9	56.2	56.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

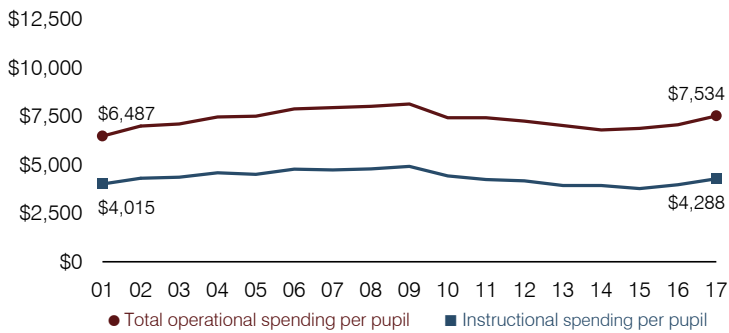
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 57.6 to 56.9 percent. Overall, as a percentage of total operational spending, student support increased and administration increased slightly, while plant operations decreased. Other noninstructional areas remained stable.

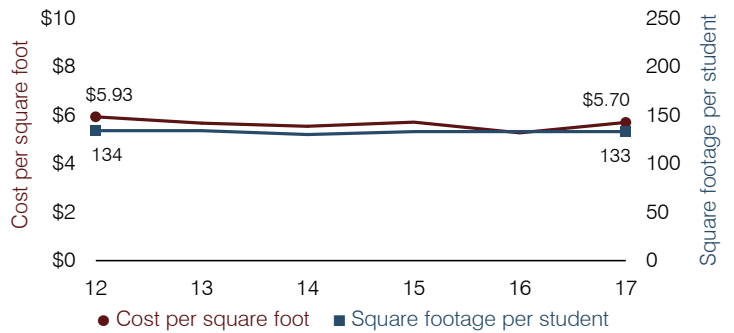
**Administrative cost per pupil**



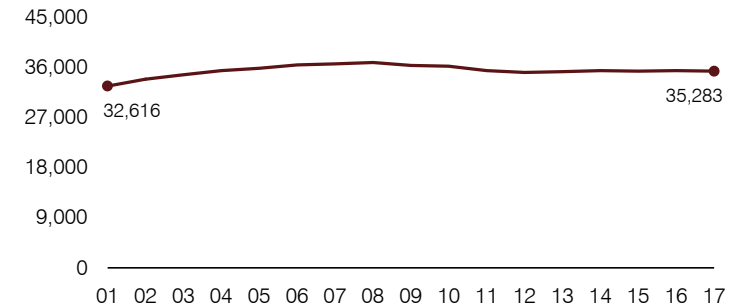
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



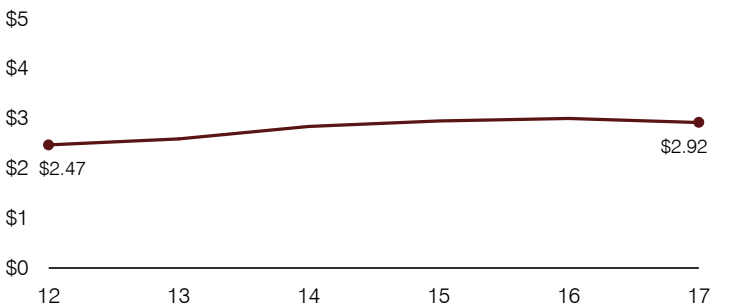
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Moderate**

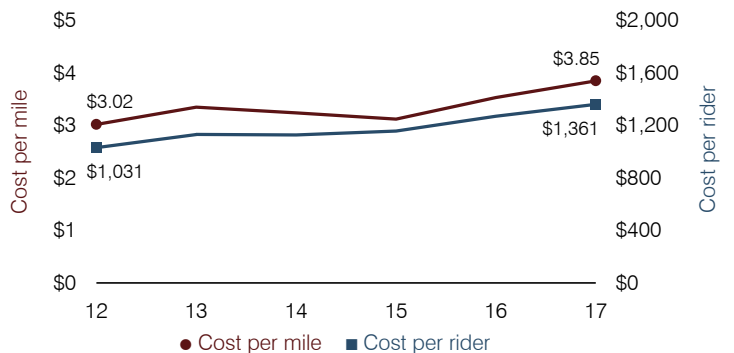
Measure: 2015 through 2017

	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	1.7%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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**Transportation costs per mile and per rider**



# Phoenix Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 15<sup>1</sup>

Legislative district(s): 24, 27, and 30

District size, location:

Medium-large, City

Students attending:

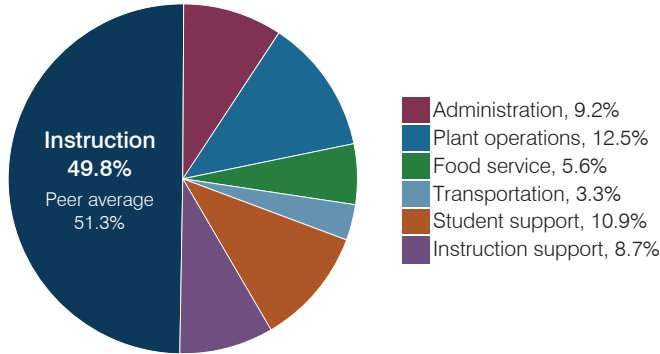
6,384

Number of schools:

13

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

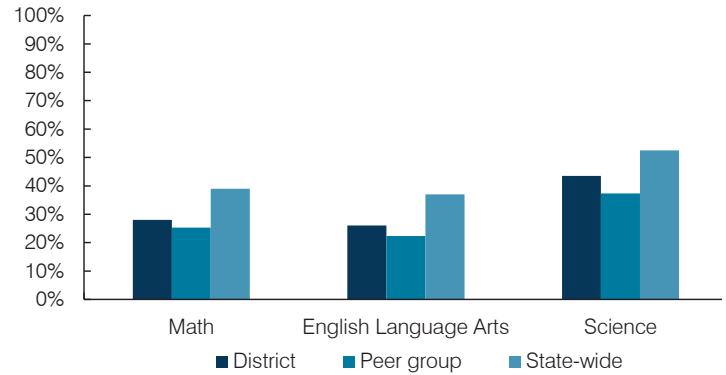
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,024	\$974	\$844
	Students per administrative position	47	68	67
Plant operations	Cost per square foot	\$7.54	\$6.31	\$6.30
	Square footage per student	183	147	155
Food service	Cost per meal	\$2.63	\$2.75	\$2.88
Transportation	Cost per mile	\$7.08	\$5.31	\$3.84
	Cost per rider	\$1,668	\$1,178	\$1,198

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 5,338	\$ 5,511	\$ 4,164	\$ 4,377
Administration	983	1,024	974	844
Plant operations	1,329	1,381	909	977
Food service	623	618	640	422
Transportation	320	367	327	381
Student support	1,147	1,209	626	679
Instruction support	1,037	962	559	461
<b>Total operational</b>	<b>\$ 10,777</b>	<b>\$ 11,072</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 293	\$ 1,361	\$ 924	\$ 691
Equipment	619	664	582	424
Interest	299	298	255	236
Other	30	33	146	161
<b>Total nonoperational</b>	<b>\$ 1,241</b>	<b>\$ 2,356</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,018</b>	<b>\$ 13,428</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	44%	44%	22%
Special education population	11%	10%	12%
Students per teacher	16.5	19.1	18.5
Average teacher salary	\$48,987	\$52,696	\$48,372
Amount from Prop 301	\$1,695	\$4,542	\$5,840
Average years of teacher experience	10.3	10.3	11.3
Percentage of teachers in first 3 years	26%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 2,899	\$ 3,153	\$ 1,848	\$ 1,318
State	3,323	3,361	3,857	3,831
Local	7,259	7,524	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,481</b>	<b>\$ 14,038</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,139	\$ 5,164	\$ 5,145
Amount from Prop 123	240	240	236
Prop 123 additional funding	45	44	43
Grants	3,051	3,310	1,915
Donations and tax credits	58	78	54

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 1,711	\$ 1,746	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	2,666	2,751	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

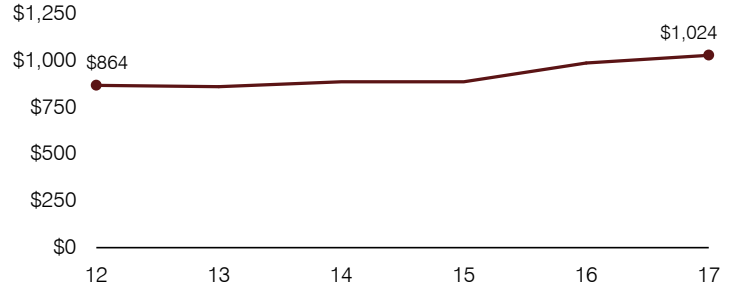
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.8	55.3	54.3	54.1	57.1	55.1	54.0	56.3	53.8	50.9	49.1	48.8	48.0	48.3	49.2	49.5	49.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

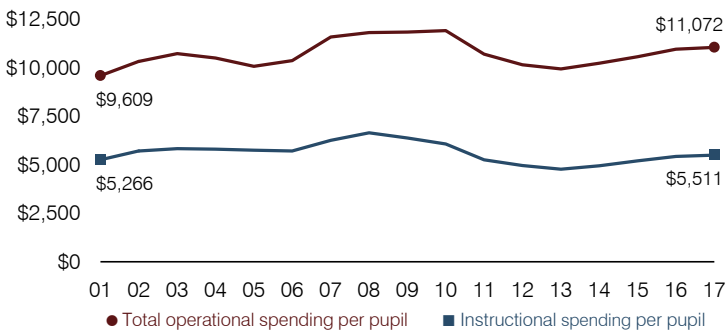
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction increased overall from 48.8 to 49.8 percent. As a percentage of total operational spending, instruction support decreased substantially, while student support increased substantially. Other noninstructional areas remained stable.

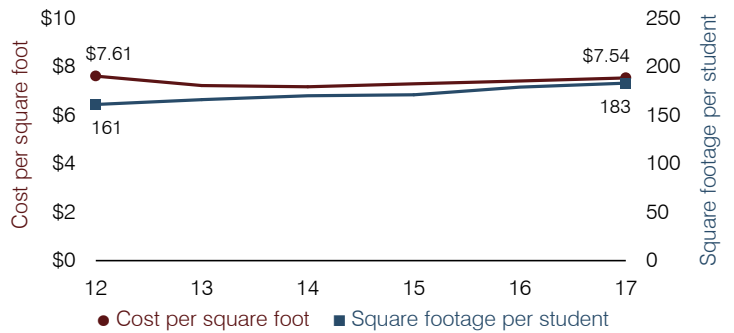
**Administrative cost per pupil**



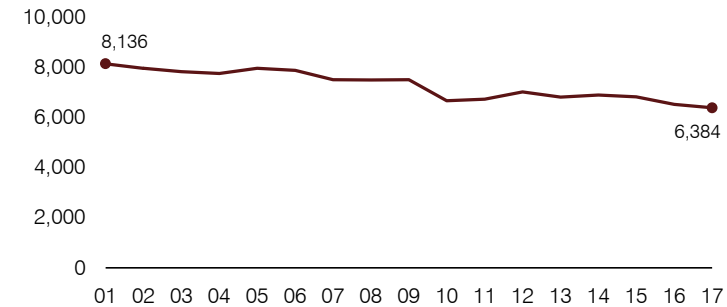
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



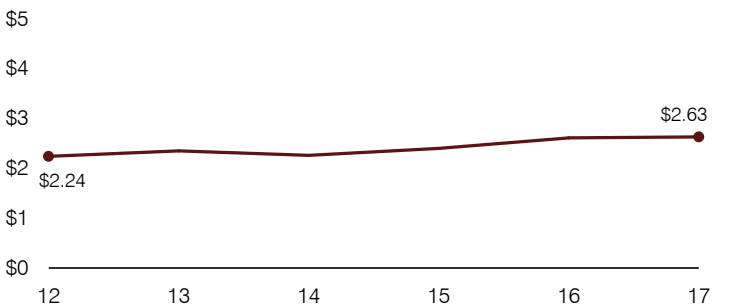
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

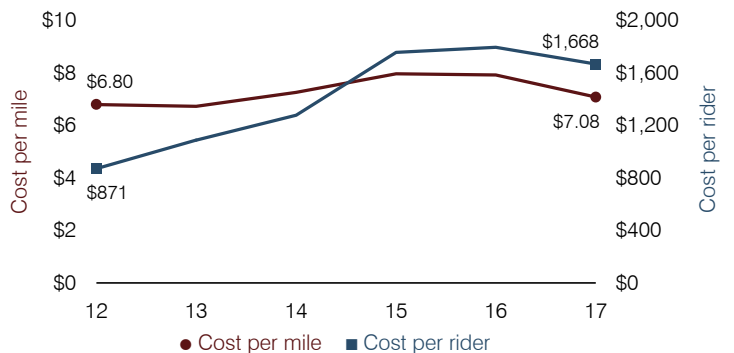
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	10.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 19, 24, 27, 28, 29, and 30

District size, location:

Very large, City

Students attending:

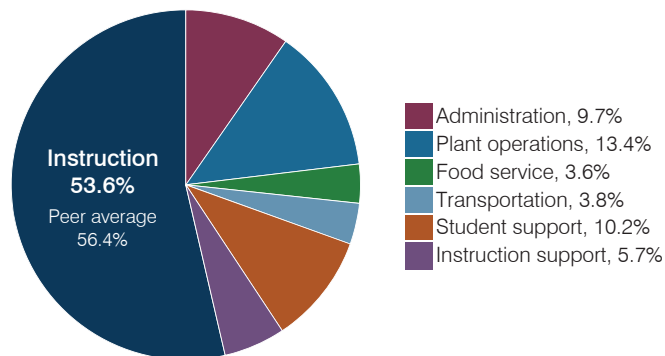
27,016

Number of schools:

16

## 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	\$680	\$844
	Students per administrative position	37	80	67
Plant operations	Cost per square foot	\$8.81	\$6.15	\$6.30
	Square footage per student	164	147	155
Food service	Cost per meal	\$2.64	\$2.79	\$2.88
Transportation	Cost per mile	N/A	\$4.15	\$3.84
	Cost per rider	\$991	\$1,809	\$1,198

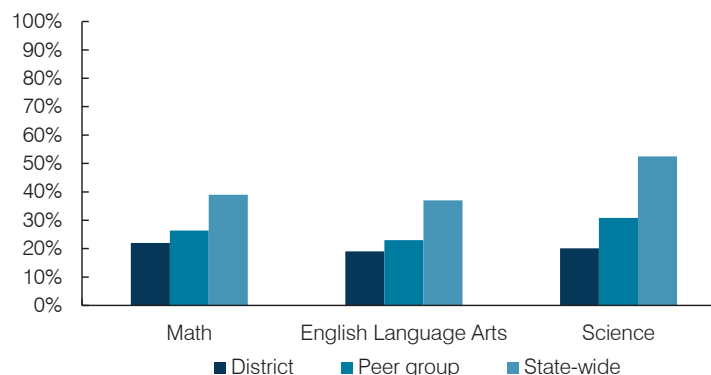
**Very low    Low    Comparable    High    Very high**

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,611	\$ 5,805	\$ 4,386	\$ 4,377
Administration	932	1,056	680	844
Plant operations	1,331	1,448	877	977
Food service	380	392	323	422
Transportation	457	412	341	381
Student support	1,081	1,110	679	679
Instruction support	591	615	358	461
<b>Total operational</b>	<b>\$ 10,383</b>	<b>\$ 10,838</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,034	\$ 819	\$ 651	\$ 691
Equipment	519	598	393	424
Interest	394	468	223	236
Other	35	46	209	161
<b>Total nonoperational</b>	<b>\$ 1,982</b>	<b>\$ 1,931</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,365</b>	<b>\$ 12,769</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	93%	94%
Graduation rate (2016)	83%	88%	80%
Poverty rate (2016)	32%	29%	22%
Special education population	11%	10%	12%
Students per teacher	18.3	21.6	18.5
Average teacher salary	\$62,782	\$57,269	\$48,372
Amount from Prop 301	\$7,969	\$7,589	\$5,840
Average years of teacher experience	13.3	11.8	11.3
Percentage of teachers in first 3 years	8%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,277	\$ 1,485	\$ 885	\$ 1,318
State	2,872	2,852	3,394	3,831
Local	7,999	8,343	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,148</b>	<b>\$ 12,680</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,654	\$ 5,636	\$ 5,387	\$ 5,503
Amount from Prop 123	247	248	241	245
Prop 123 additional funding	47	47	46	46
Grants	1,291	1,516	901	1,185
Donations and tax credits	27	28	98	89

### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 2,043	\$ 2,029	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	2,146	2,674	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

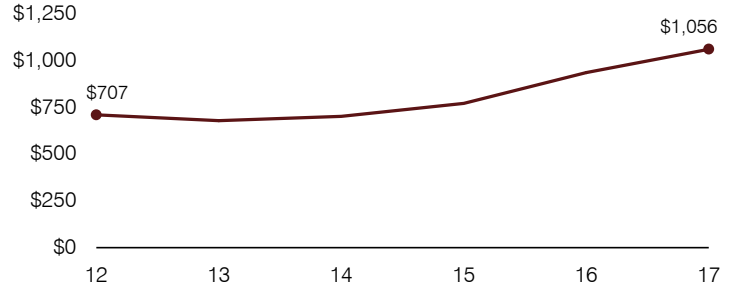
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.5	52.0	53.1	54.3	55.3	56.8	57.1	56.1	55.6	54.9	56.2	54.5	55.0	54.7	55.4	54.0	53.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

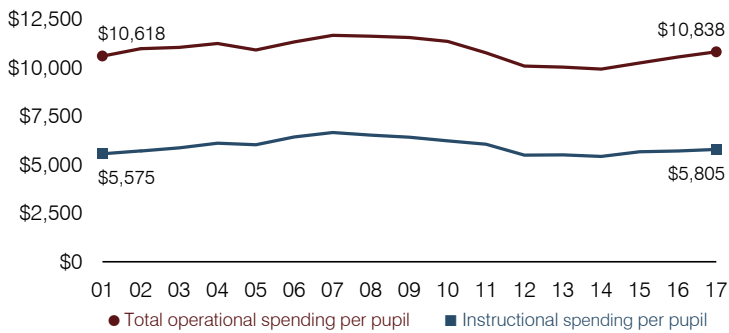
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction decreased slightly overall from 54.5 to 53.6 percent. Overall, as a percentage of total operational spending, administration increased substantially, while plant operations, transportation, and student support decreased slightly. Other noninstructional areas remained stable.

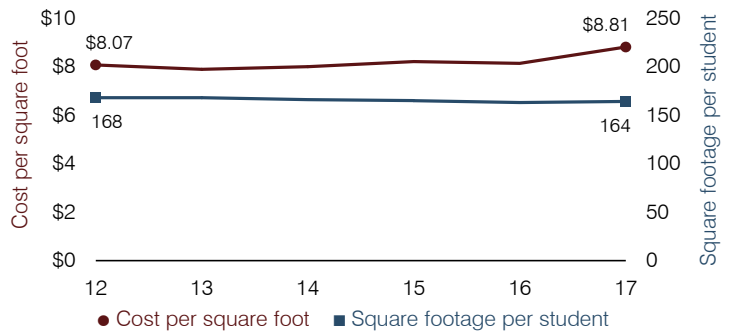
**Administrative cost per pupil**



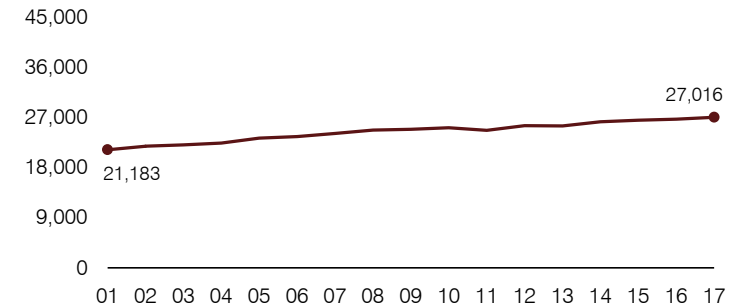
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



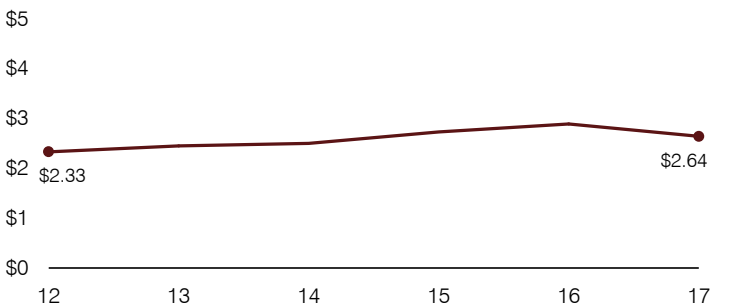
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



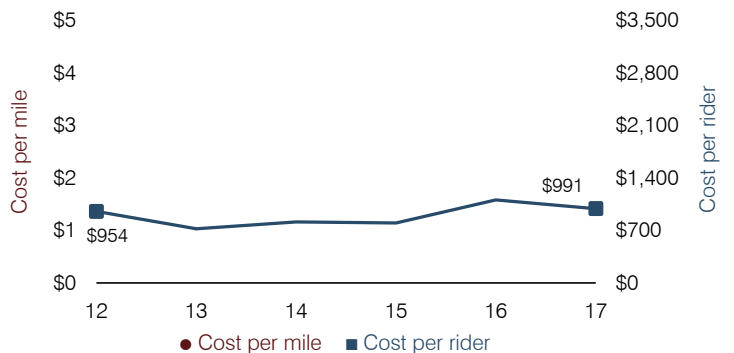
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Picacho Elementary School District

Pinal County

Efficiency peer groups 11 and T-11, Achievement peer group 18<sup>1</sup>

Legislative district(s): 8 and 11

District size, location:

Very small, Rural

Students attending:

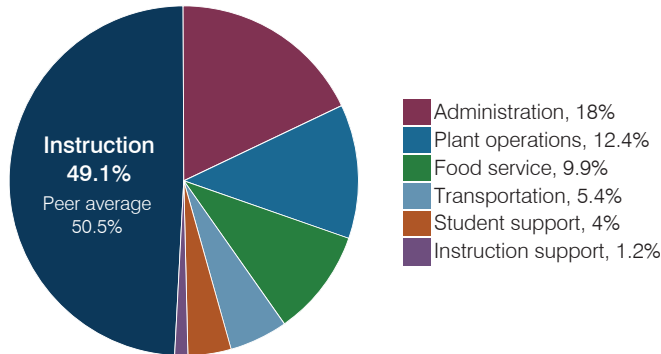
175

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

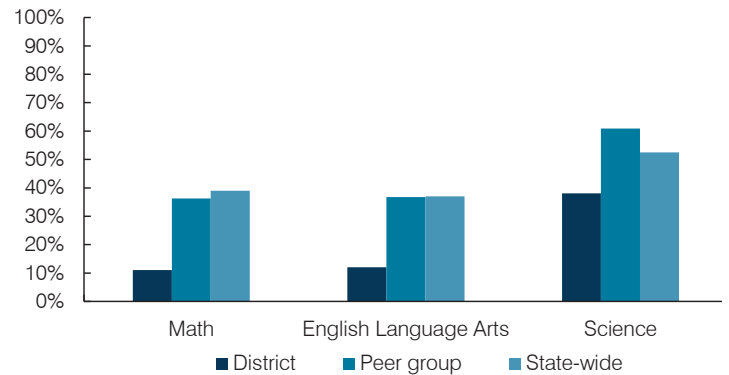
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,684	\$3,137	\$844
	Students per administrative position	64	32	67
Plant operations	Cost per square foot	\$7.59	\$6.96	\$6.30
	Square footage per student	153	412	155
Food service	Cost per meal	\$3.63	\$5.79	\$2.88
Transportation	Cost per mile	\$2.26	\$1.87	\$3.84
	Cost per rider	\$476	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 5,332	\$ 4,601	\$ 8,613	\$ 4,377
Administration	1,593	1,684	3,137	844
Plant operations	1,202	1,163	2,644	977
Food service	849	924	1,000	422
Transportation	577	507	961	381
Student support	297	377	601	679
Instruction support	108	114	498	461
<b>Total operational</b>	<b>\$ 9,958</b>	<b>\$ 9,370</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 21	\$ 0	\$ 1,161	\$ 691
Equipment	209	346	735	424
Interest	5	21	31	236
Other	1	0	90	161
<b>Total nonoperational</b>	<b>\$ 236</b>	<b>\$ 367</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,194</b>	<b>\$ 9,737</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	27%	26%	22%
Special education population	9%	14%	12%
Students per teacher	14.6	14.6	18.5
Average teacher salary	\$44,494	\$49,194	\$48,372
Amount from Prop 301	\$5,064	\$5,175	\$5,840
Average years of teacher experience	10.5	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,496	\$ 1,450	\$ 2,908	\$ 1,318
State	1,775	1,826	5,692	3,831
Local	7,302	6,487	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,573</b>	<b>\$ 9,763</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,842	\$ 6,278	\$ 9,932
Amount from Prop 123	286	254	315
Prop 123 additional funding	59	46	57
Grants	1,577	1,537	2,701
Donations and tax credits	29	42	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	702	600	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

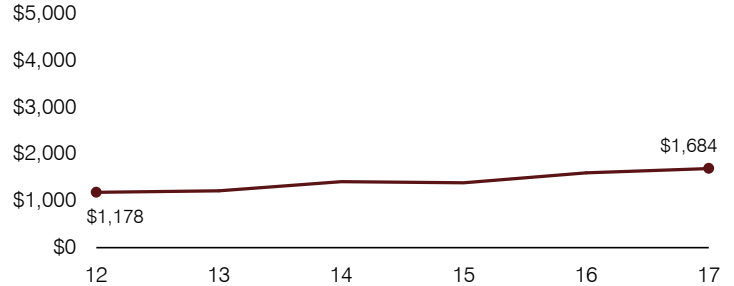
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.0	52.7	55.9	48.5	54.1	55.8	52.3	57.9	55.6	56.2	51.8	52.3	51.9	55.3	53.6	53.5	49.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

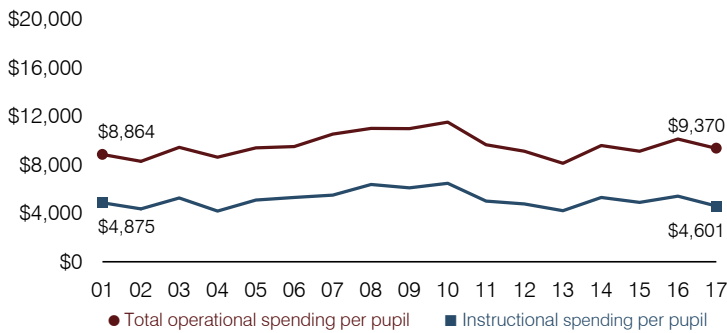
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.3 to 49.1 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, administration increased substantially.

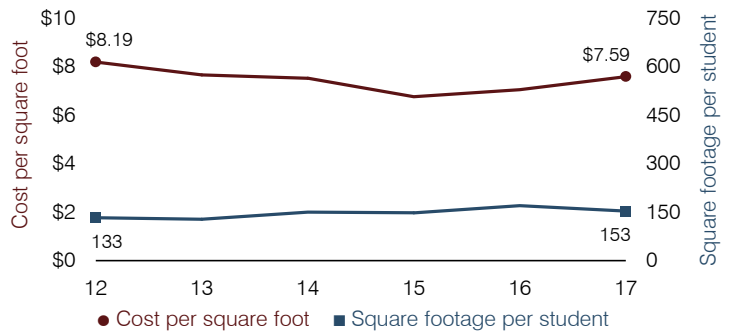
**Administrative cost per pupil**



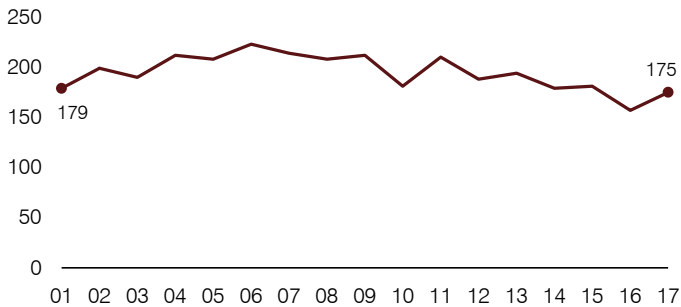
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



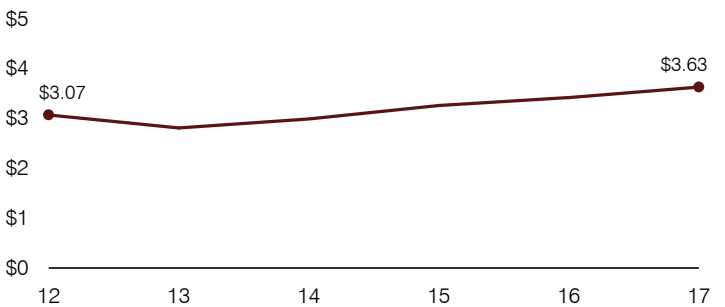
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



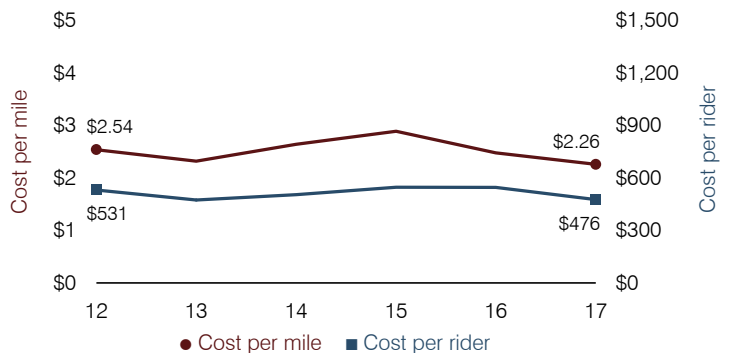
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	5.0%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Pima Unified School District

Graham County

Efficiency peer groups 5 and T-6, Achievement peer group 5<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

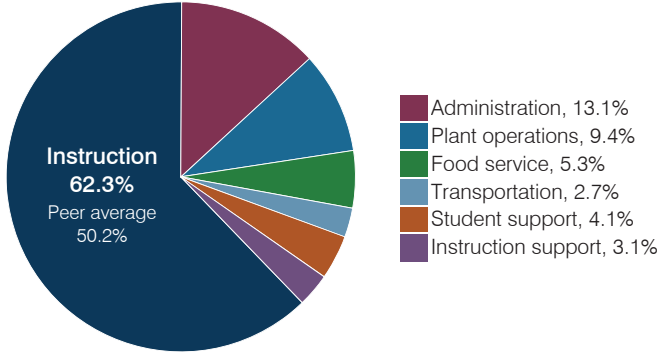
810

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	\$916	\$1,102	\$844
	Students per administrative position	65	53	67
Plant operations	Cost per square foot	\$4.67	\$5.20	\$6.30
	Square footage per student	142	263	155
Food service	Cost per meal	\$3.29	\$3.54	\$2.88
Transportation	Cost per mile	\$5.45	\$3.94	\$3.84
	Cost per rider	\$816	\$728	\$1,198

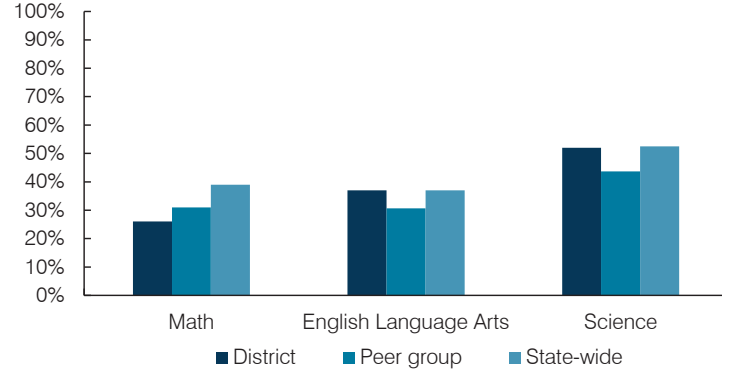
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,010	\$ 4,371	\$ 4,541	\$ 4,377
Administration	835	916	1,102	844
Plant operations	763	661	1,289	977
Food service	425	370	396	422
Transportation	183	188	488	381
Student support	307	290	632	679
Instruction support	224	215	346	461
<b>Total operational</b>	<b>\$ 6,747</b>	<b>\$ 7,011</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 270	\$ 83	\$ 764	\$ 691
Equipment	348	223	536	424
Interest	15	18	221	236
Other	1	2	78	161
<b>Total nonoperational</b>	<b>\$ 634</b>	<b>\$ 326</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,381</b>	<b>\$ 7,337</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	88%	85%	80%
Poverty rate (2016)	25%	24%	22%
Special education population	16%	13%	12%
Students per teacher	15.6	17.0	18.5
Average teacher salary	\$35,771	\$44,553	\$48,372
Amount from Prop 301	\$5,587	\$5,512	\$5,840
Average years of teacher experience	13.3	12.8	11.3
Percentage of teachers in first 3 years	7%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 684	\$ 596	\$ 3,999	\$ 1,318
State	5,742	5,890	4,066	3,831
Local	1,693	1,543	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,119</b>	<b>\$ 8,029</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,952	\$ 6,057	\$ 5,929
Amount from Prop 123	262	267	243
Prop 123 additional funding	50	50	49
Grants	700	605	1,751
Donations and tax credits	138	61	138

#### Select revenues from less common sources

	District	Peer average	State average
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	189	186	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

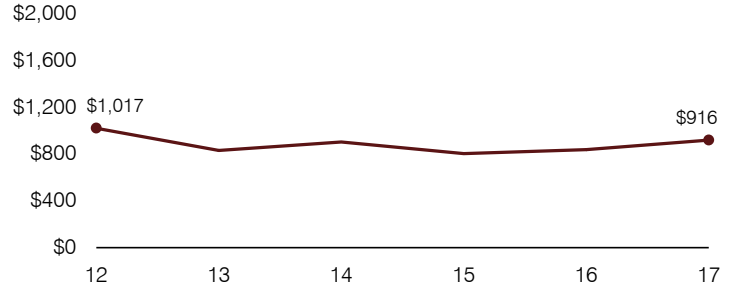
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.9	61.5	61.0	58.7	59.6	57.6	60.9	60.4	60.3	57.8	59.0	57.2	59.6	61.5	61.4	59.4	62.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

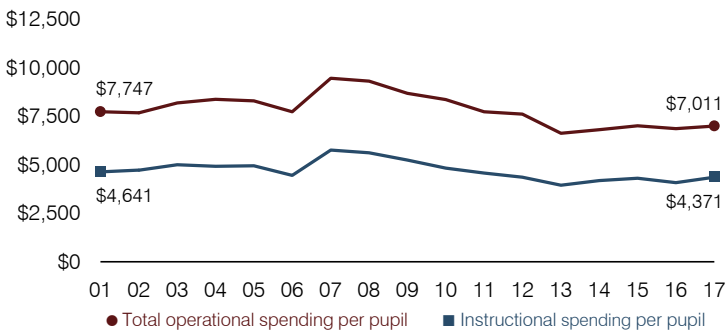
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 57.2 to 62.3 percent. Overall, as a percentage of total operational spending, administration, plant operations, food service, and instruction support decreased, while student support increased slightly. Transportation remained stable.

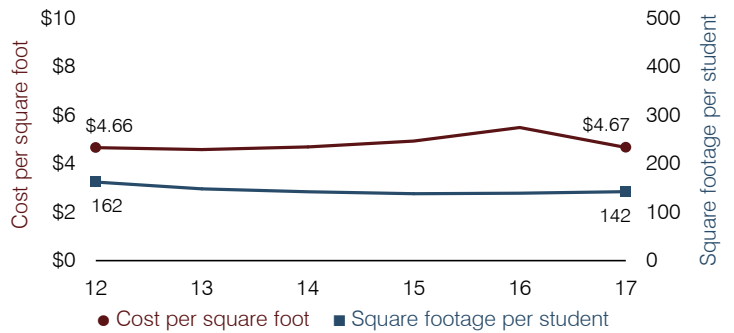
**Administrative cost per pupil**



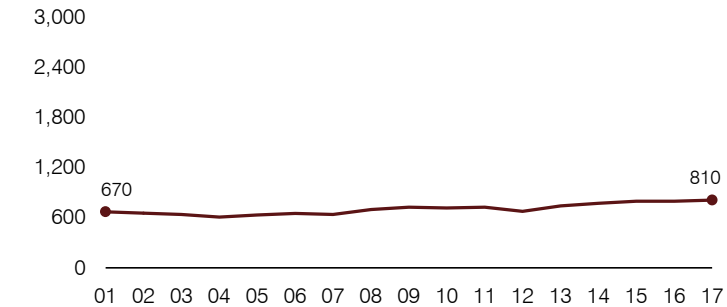
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



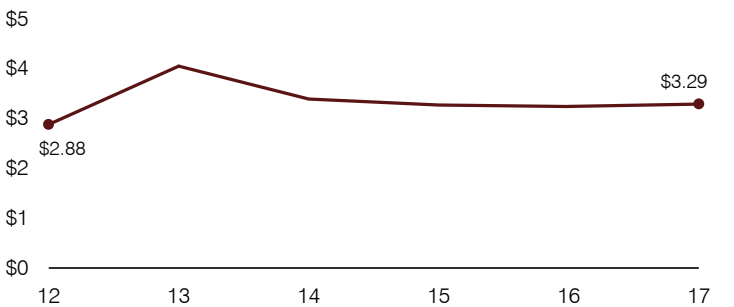
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



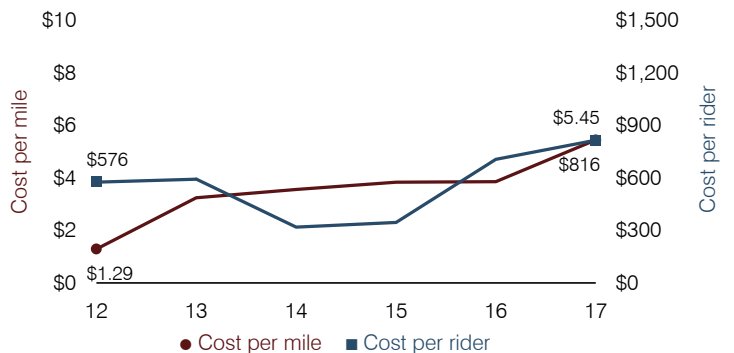
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**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 17<sup>1</sup>

Students attending:

116

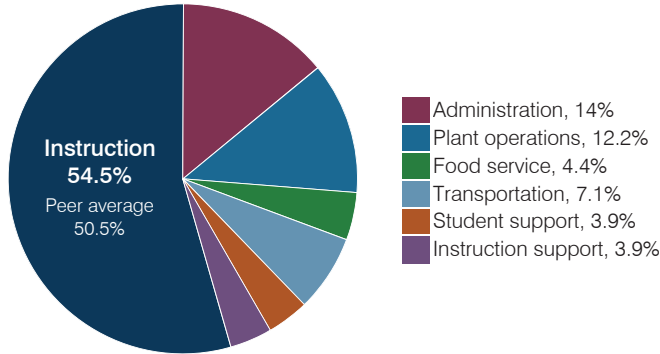
Legislative district(s): 6

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

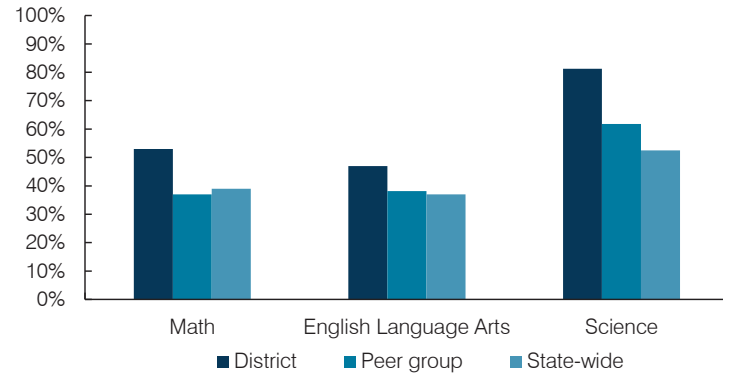
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,496	\$3,137	\$844
	Students per administrative position	29	32	67
Plant operations	Cost per square foot	\$5.34	\$6.96	\$6.30
	Square footage per student	573	412	155
Food service	Cost per meal	\$8.19	\$5.79	\$2.88
Transportation	Cost per mile	\$3.79	\$1.87	\$3.84
	Cost per rider	\$2,449	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 11,961	\$ 13,650	\$ 8,613	\$ 4,377
Administration	2,914	3,496	3,137	844
Plant operations	2,863	3,059	2,644	977
Food service	1,019	1,091	1,000	422
Transportation	1,536	1,788	961	381
Student support	1,328	985	601	679
Instruction support	949	967	498	461
<b>Total operational</b>	<b>\$ 22,570</b>	<b>\$ 25,036</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 813	\$ 822	\$ 1,161	\$ 691
Equipment	375	406	735	424
Interest	17	0	31	236
Other	230	38	90	161
<b>Total nonoperational</b>	<b>\$ 1,435</b>	<b>\$ 1,266</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 24,005</b>	<b>\$ 26,302</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	22%	19%	22%
Special education population	16%	14%	12%
Students per teacher	6.7	13.3	18.5
Average teacher salary	\$49,282	\$44,961	\$48,372
Amount from Prop 301	\$3,079	\$4,257	\$5,840
Average years of teacher experience	13.9	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,015	\$ 1,727	\$ 2,908	\$ 1,318
State	3,537	3,696	5,692	3,831
Local	17,722	20,121	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 23,274</b>	<b>\$ 25,544</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,799	\$ 7,466	\$ 9,932
Amount from Prop 123	264	289	315
Prop 123 additional funding	58	62	57
Grants	2,778	2,139	2,701
Donations and tax credits	350	412	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	15,367	16,638	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Pine Strawberry ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	54.5

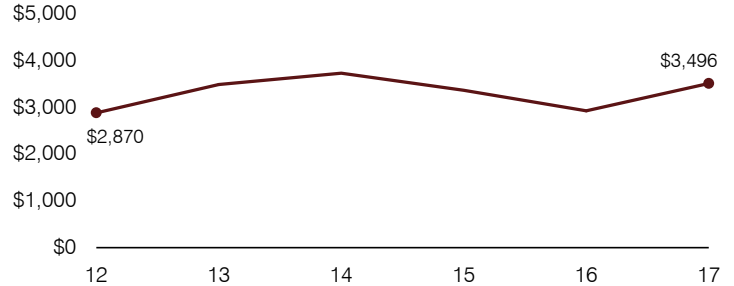
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

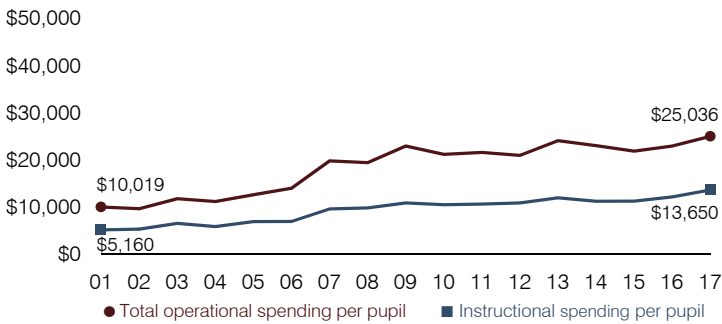
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 19 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 51.9 to 54.5 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, student support decreased.

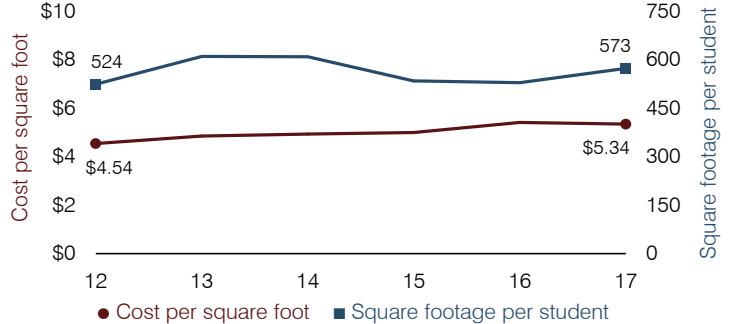
### Administrative cost per pupil



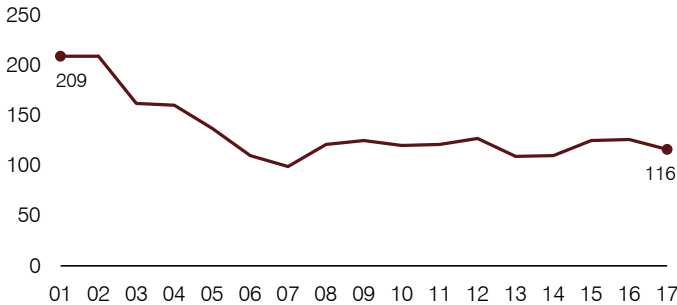
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



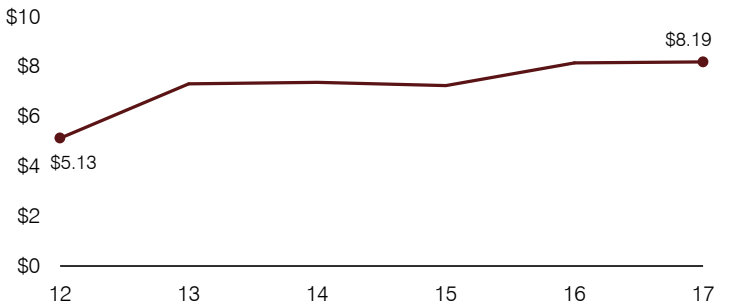
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



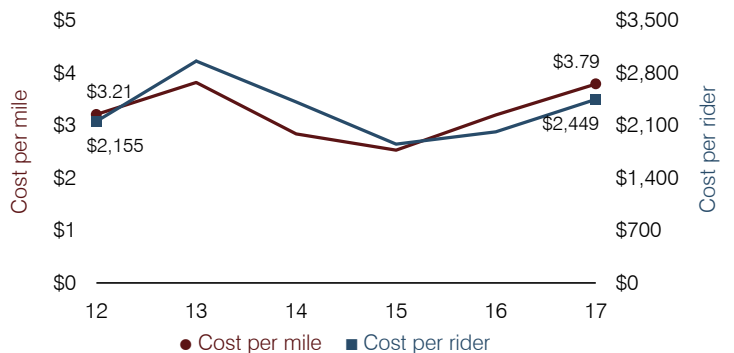
### Financial stress assessment

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	36.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Noncompliant

Low
Moderate
High

### Transportation costs per mile and per rider



# Piñon Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

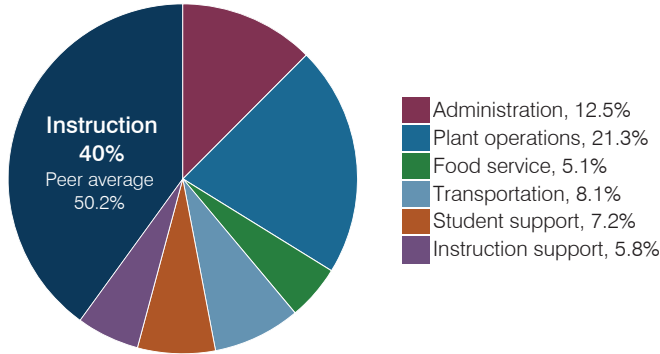
1,104

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	\$1,987	\$1,102	\$844
	Students per administrative position	36	53	67
Plant operations	Cost per square foot	\$9.46	\$5.20	\$6.30
	Square footage per student	359	263	155
Food service	Cost per meal	\$3.52	\$3.54	\$2.88
Transportation	Cost per mile	\$3.46	\$1.93	\$3.84
	Cost per rider	\$2,174	\$1,267	\$1,198

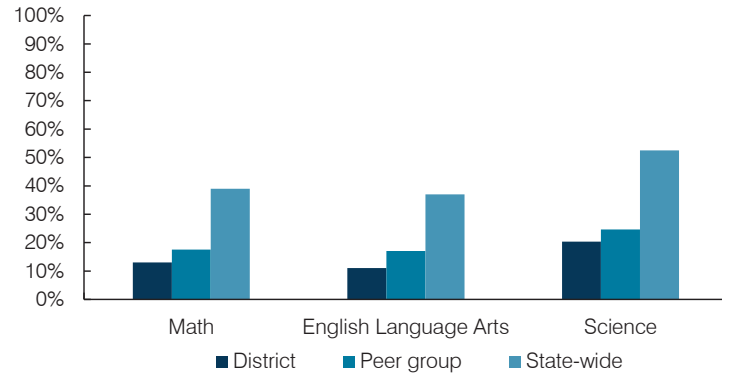
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,422	\$ 6,360	\$ 4,541	\$ 4,377
Administration	2,271	1,987	1,102	844
Plant operations	3,022	3,393	1,289	977
Food service	734	803	396	422
Transportation	1,394	1,291	488	381
Student support	1,317	1,149	632	679
Instruction support	1,229	927	346	461
<b>Total operational</b>	<b>\$ 16,389</b>	<b>\$ 15,910</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 179	\$ 196	\$ 764	\$ 691
Equipment	1,330	1,175	536	424
Interest	69	68	221	236
Other	36	35	78	161
<b>Total nonoperational</b>	<b>\$ 1,614</b>	<b>\$ 1,474</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 18,003</b>	<b>\$ 17,384</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2016)	71%	79%	80%
Poverty rate (2016)	42%	43%	22%
Special education population	10%	12%	12%
Students per teacher	14.0	15.3	18.5
Average teacher salary	\$54,120	\$48,972	\$48,372
Amount from Prop 301	\$3,589	\$4,489	\$5,840
Average years of teacher experience	9.5	12.6	11.3
Percentage of teachers in first 3 years	23%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 9,212	\$ 9,215	\$ 3,999	\$ 1,318
State	7,307	6,701	4,066	3,831
Local	1,911	877	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 18,430</b>	<b>\$ 16,793</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,121	\$ 6,399	\$ 5,929	\$ 5,503
Amount from Prop 123	243	254	243	245
Prop 123 additional funding	51	53	49	46
Grants	2,481	2,615	1,751	1,185
Donations and tax credits	7	1	138	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,796	6,664	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

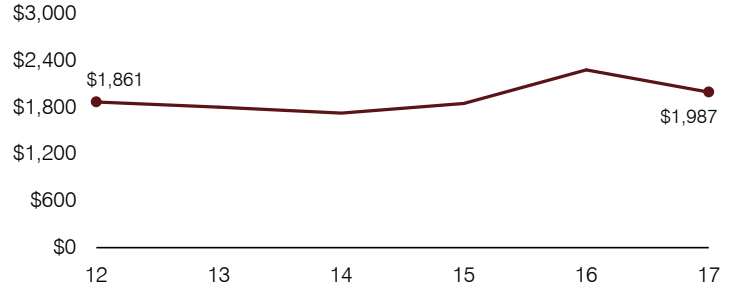
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	44.9	51.5	52.0	49.8	45.8	42.0	40.7	42.1	37.7	35.0	36.5	38.9	37.7	41.2	42.4	39.2	40.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

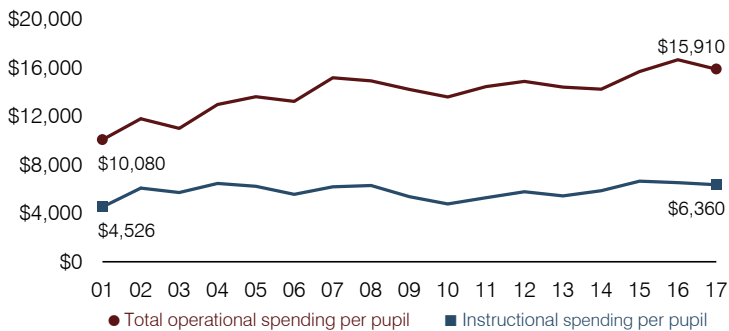
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 38.9 to 40 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and administration decreased slightly, while plant operations increased substantially and food service increased slightly.

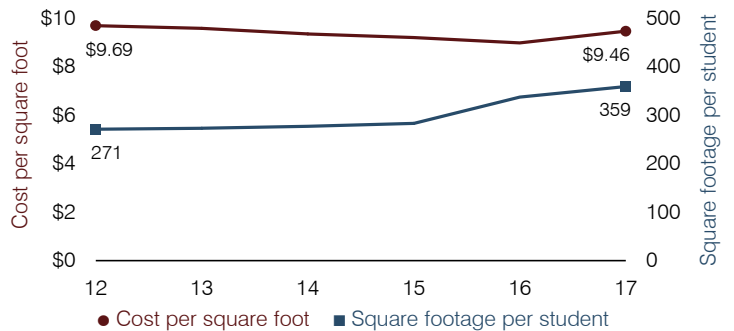
**Administrative cost per pupil**



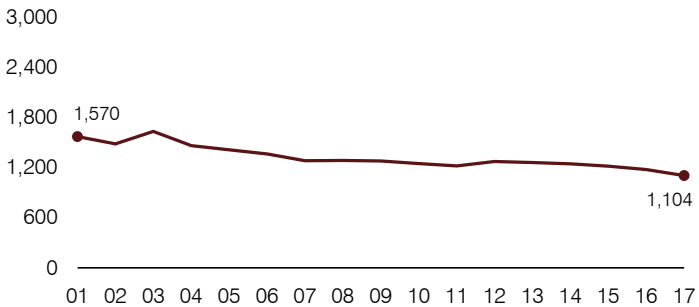
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



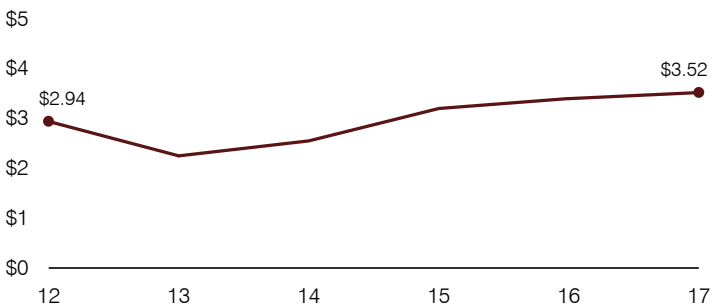
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



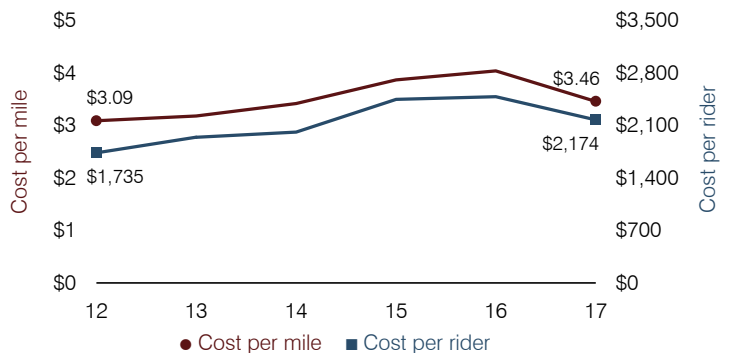
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	4.7%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Pomerene Elementary School District

Cochise County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Students attending:

90

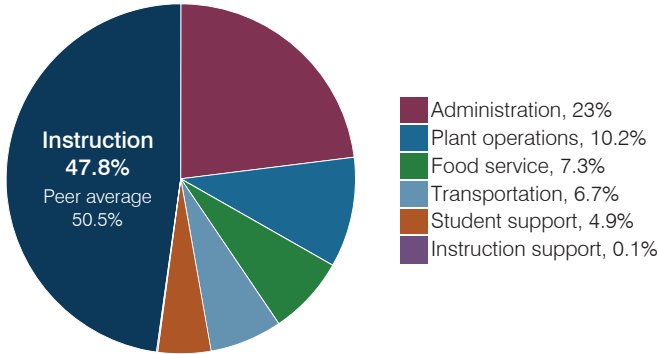
Legislative district(s): 14

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

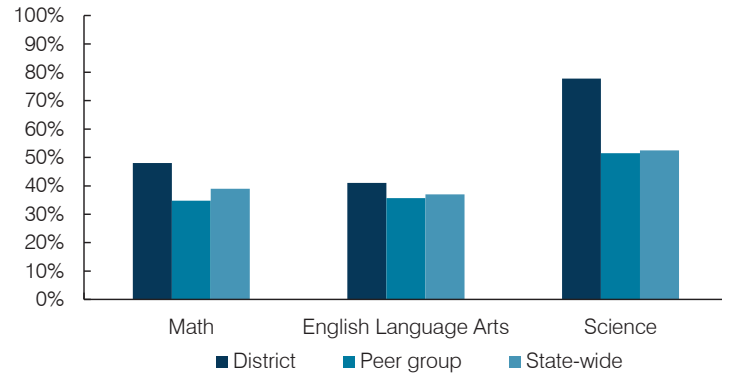
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,123	\$3,137	\$844
	Students per administrative position	36	32	67
Plant operations	Cost per square foot	\$2.91	\$6.96	\$6.30
	Square footage per student	322	412	155
Food service	Cost per meal	\$4.09	\$5.79	\$2.88
Transportation	Cost per mile	\$6.03	\$1.87	\$3.84
	Cost per rider	\$1,549	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,565	\$ 4,411	\$ 8,613	\$ 4,377
Administration	1,922	2,123	3,137	844
Plant operations	1,031	937	2,644	977
Food service	748	674	1,000	422
Transportation	358	621	961	381
Student support	626	457	601	679
Instruction support	60	12	498	461
<b>Total operational</b>	<b>\$ 9,310</b>	<b>\$ 9,235</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 7,660	\$ 2,986	\$ 1,161	\$ 691
Equipment	370	1,248	735	424
Interest	0	0	31	236
Other	24	40	90	161
<b>Total nonoperational</b>	<b>\$ 8,054</b>	<b>\$ 4,274</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 17,364</b>	<b>\$ 13,509</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	33%	34%	22%
Special education population	13%	15%	12%
Students per teacher	15.0	14.8	18.5
Average teacher salary	\$42,809	\$46,717	\$48,372
Amount from Prop 301	\$2,658	\$4,152	\$5,840
Average years of teacher experience	10.2	11.3	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,279	\$ 1,136	\$ 2,908	\$ 1,318
State	13,332	9,127	5,692	3,831
Local	3,532	3,678	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 18,143</b>	<b>\$ 13,941</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,958	\$ 6,252	\$ 9,932
Amount from Prop 123	263	271	315
Prop 123 additional funding	47	53	57
Grants	8,937	4,093	2,701
Donations and tax credits	38	50	184

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	1,247	1,399	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

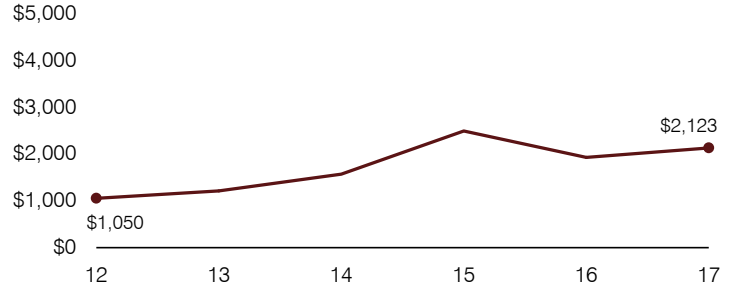
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	56.7	54.6	53.3	52.3	54.8	53.9	56.2	61.6	54.0	62.9	53.9	51.6	52.1	51.4	49.0	47.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

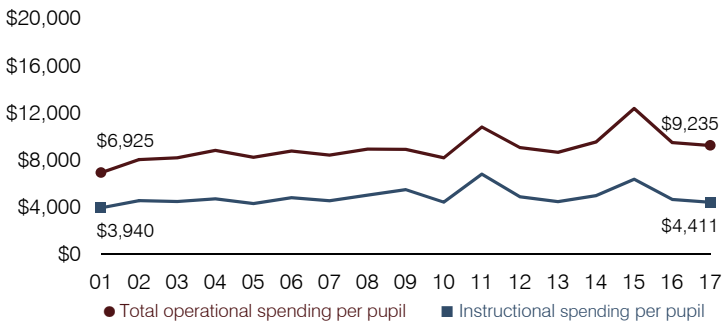
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction decreased overall from 53.9 to 47.8 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, administration and transportation increased substantially.

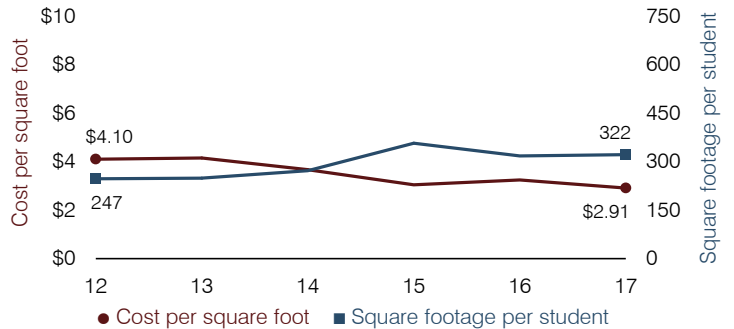
**Administrative cost per pupil**



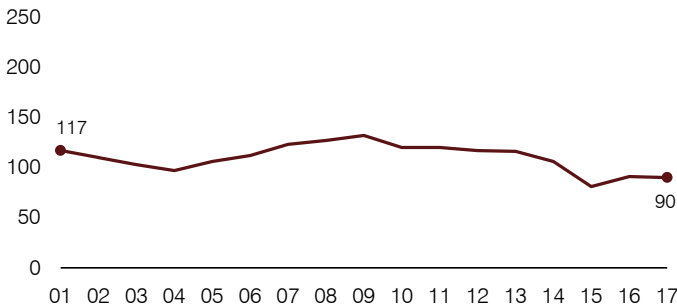
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



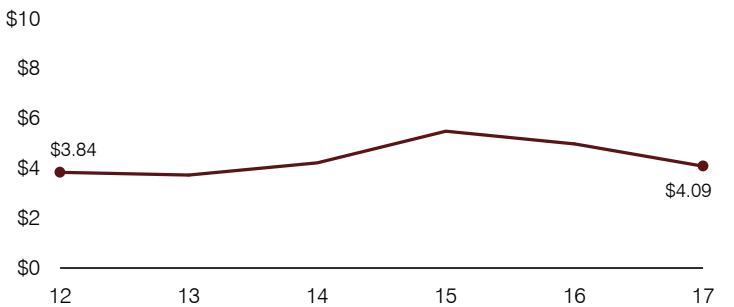
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



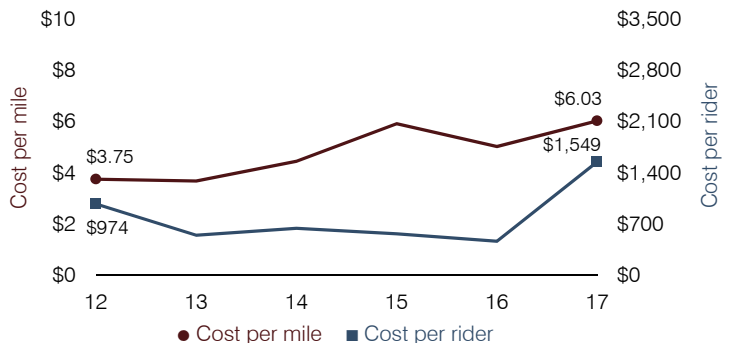
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Prescott Unified School District

Yavapai County

Efficiency peer groups 3 and T-4, Achievement peer group 2<sup>1</sup>

Legislative district(s): 1

District size, location:

Medium-large, City

Students attending:

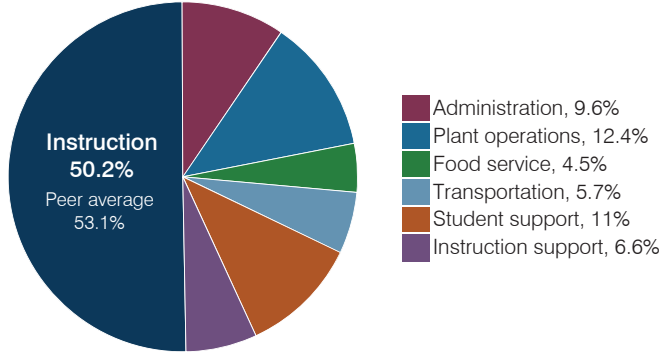
3,843

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	\$717	\$837	\$844
	Students per administrative position	65	69	67
Plant operations	Cost per square foot	\$5.28	\$6.01	\$6.30
	Square footage per student	176	157	155
Food service	Cost per meal	\$2.79	\$3.04	\$2.88
Transportation	Cost per mile	\$3.38	\$3.61	\$3.84
	Cost per rider	\$1,700	\$1,278	\$1,198

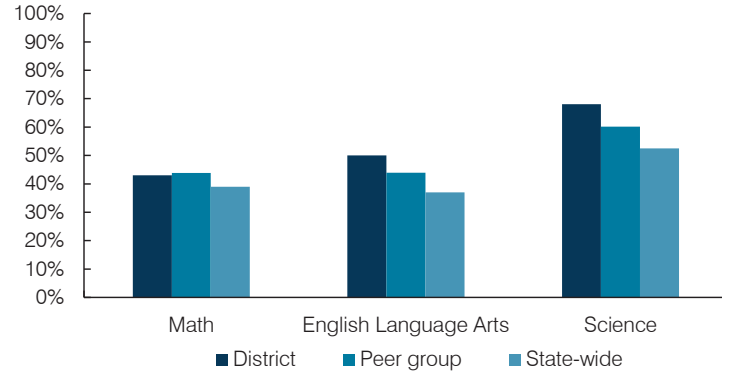
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,824	\$ 3,750	\$ 3,991	\$ 4,377
Administration	898	717	837	844
Plant operations	898	929	965	977
Food service	355	339	324	422
Transportation	380	423	433	381
Student support	777	823	640	679
Instruction support	324	496	338	461
<b>Total operational</b>	<b>\$ 7,456</b>	<b>\$ 7,477</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 33	\$ 1,533	\$ 890	\$ 691
Equipment	107	490	406	424
Interest	26	61	258	236
Other	71	85	146	161
<b>Total nonoperational</b>	<b>\$ 237</b>	<b>\$ 2,169</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,693</b>	<b>\$ 9,646</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	NR	90%	80%
Poverty rate (2016)	14%	13%	22%
Special education population	10%	12%	12%
Students per teacher	19.6	18.4	18.5
Average teacher salary	\$42,546	\$46,837	\$48,372
Amount from Prop 301	\$5,211	\$6,016	\$5,840
Average years of teacher experience	10.1	11.3	11.3
Percentage of teachers in first 3 years	18%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 953	\$ 946	\$ 781	\$ 1,318
State	1,905	2,417	3,243	3,831
Local	5,505	5,614	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,363</b>	<b>\$ 8,977</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,571	\$ 5,207	\$ 5,442	\$ 5,503
Amount from Prop 123	252	237	240	245
Prop 123 additional funding	49	46	47	46
Grants	1,078	1,374	866	1,185
Donations and tax credits	234	210	157	89

### Select revenues from less common sources

	District 2016	District 2017	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	521	525	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

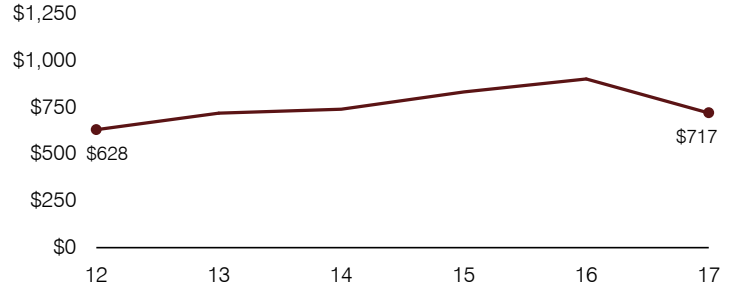
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.3	61.2	62.6	61.5	60.5	61.5	62.3	62.2	61.6	57.5	58.3	55.7	54.8	53.6	53.1	51.3	50.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

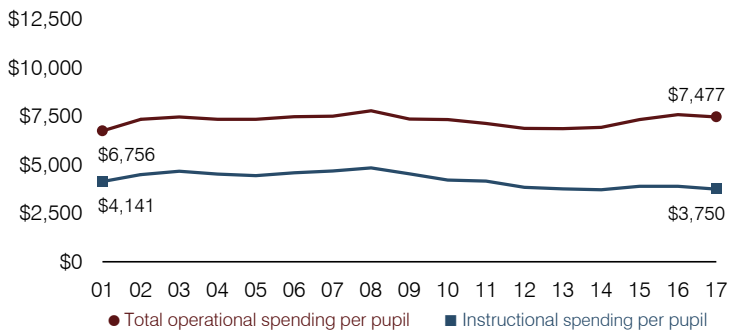
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction decreased from 55.7 to 50.2 percent. As a percentage of total operational spending, student support and instruction support increased substantially and transportation increased slightly, while plant operations and food service decreased slightly. Administration varied year to year.

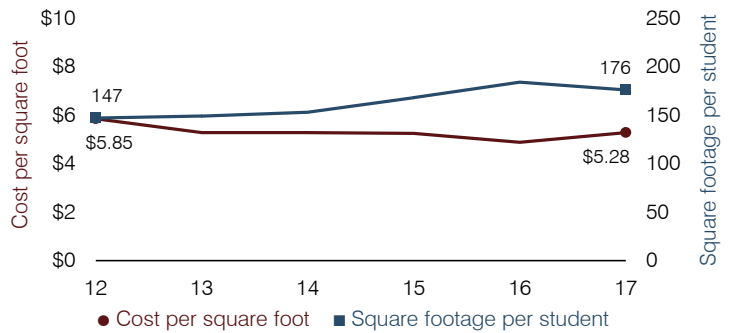
**Administrative cost per pupil**



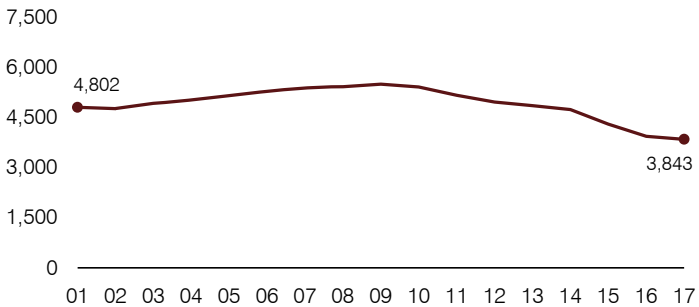
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



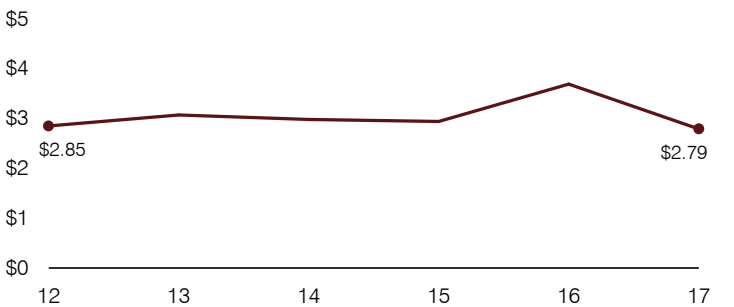
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

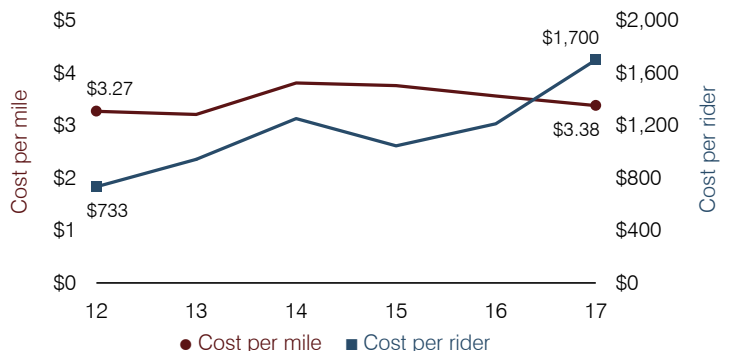
Overall financial stress level: **Moderate**

Measure: 2015 through 2017

	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Quartzsite Elementary School District

La Paz County

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

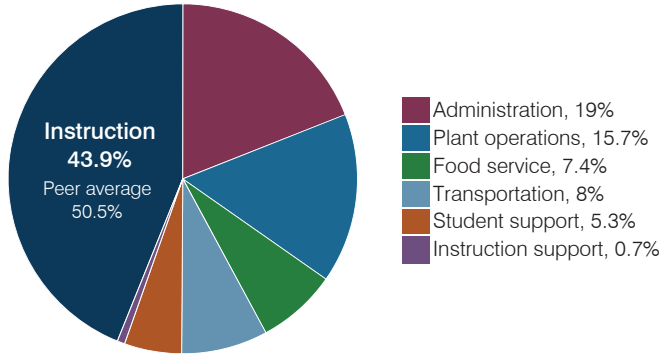
180

Number of schools:

2

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

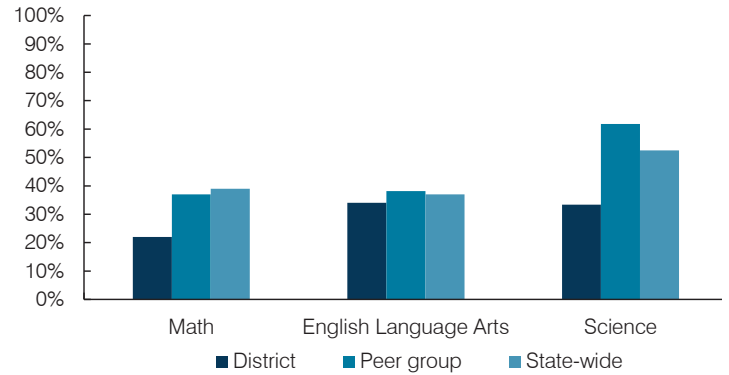
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,047	\$3,137	\$844
	Students per administrative position	36	32	67
Plant operations	Cost per square foot	\$5.70	\$6.96	\$6.30
	Square footage per student	295	412	155
Food service	Cost per meal	\$3.36	\$5.79	\$2.88
Transportation	Cost per mile	\$2.47	\$1.87	\$3.84
	Cost per rider	\$751	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,902	\$ 4,718	\$ 8,613	\$ 4,377
Administration	1,594	2,047	3,137	844
Plant operations	1,463	1,684	2,644	977
Food service	694	790	1,000	422
Transportation	788	861	961	381
Student support	448	574	601	679
Instruction support	309	72	498	461
<b>Total operational</b>	<b>\$ 9,198</b>	<b>\$ 10,746</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 382	\$ 0	\$ 1,161	\$ 691
Equipment	421	451	735	424
Interest	12	7	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 815</b>	<b>\$ 458</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,013</b>	<b>\$ 11,204</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	20%	19%	22%
Special education population	11%	14%	12%
Students per teacher	16.3	13.3	18.5
Average teacher salary	\$44,115	\$44,961	\$48,372
Amount from Prop 301	\$6,872	\$4,257	\$5,840
Average years of teacher experience	7.0	12.6	11.3
Percentage of teachers in first 3 years	36%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,244	\$ 1,146	\$ 2,908	\$ 1,318
State	1,351	1,635	5,692	3,831
Local	7,829	8,477	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,424</b>	<b>\$ 11,258</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,826	\$ 8,171	\$ 9,932
Amount from Prop 123	270	317	315
Prop 123 additional funding	51	59	57
Grants	1,519	1,146	2,701
Donations and tax credits	21	53	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

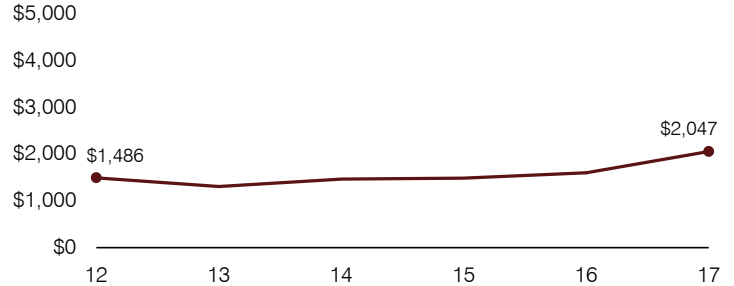
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.3	49.6	49.6	46.3	48.2	49.6	50.7	48.8	49.4	49.6	46.4	45.7	53.2	49.4	49.2	42.4	43.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

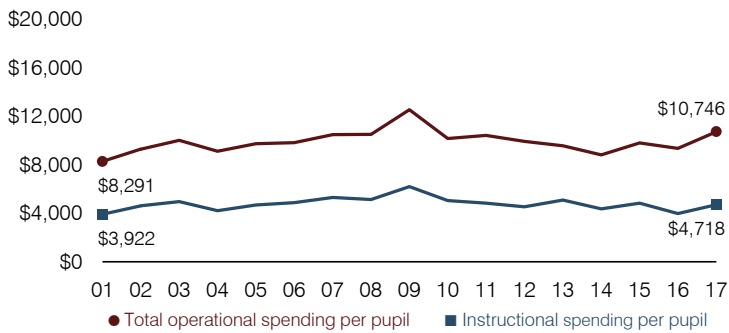
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 45.7 to 43.9 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, administration and student support increased substantially.

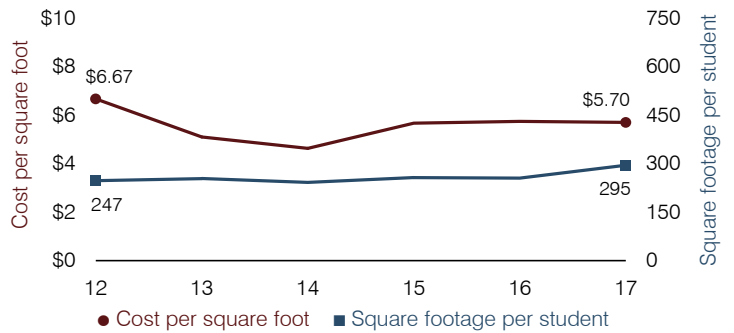
**Administrative cost per pupil**



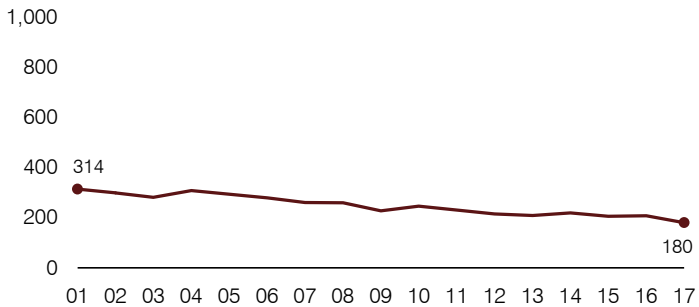
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



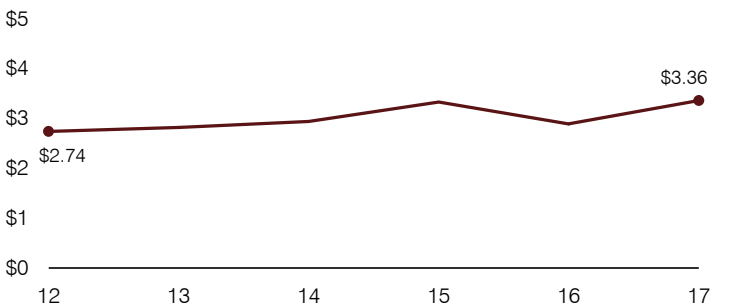
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



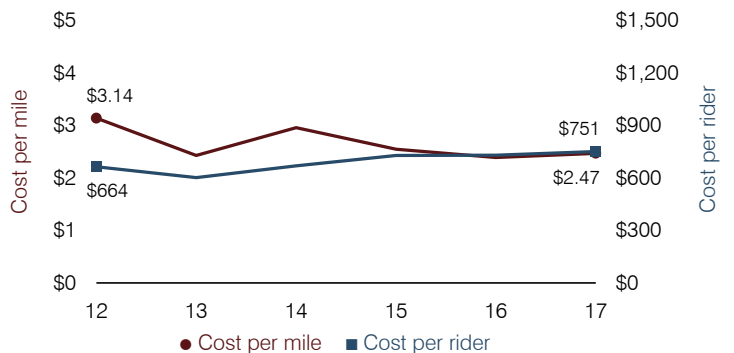
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low Moderate High

**Transportation costs per mile and per rider**



# Queen Creek Unified School District

Maricopa County

Efficiency peer groups 3 and T-3, Achievement peer group 1<sup>1</sup>

Legislative district(s): 12 and 16

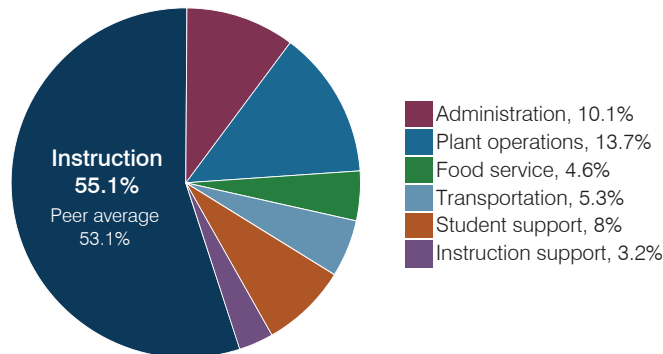
District size, location: Medium-large, Suburb

Students attending: 6,406

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	\$744	\$837	\$844
	Students per administrative position	88	69	67
Plant operations	Cost per square foot	\$7.35	\$6.01	\$6.30
	Square footage per student	137	157	155
Food service	Cost per meal	\$3.04	\$3.04	\$2.88
Transportation	Cost per mile	\$3.68	\$4.28	\$3.84
	Cost per rider	\$925	\$1,207	\$1,198

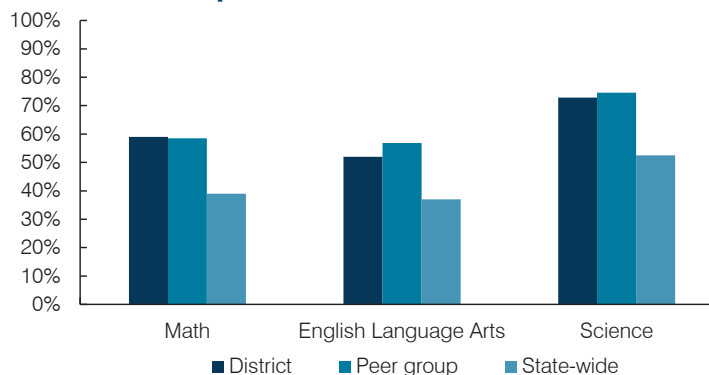
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,368	\$ 4,054	\$ 3,991	\$ 4,377
Administration	827	744	837	844
Plant operations	924	1,004	965	977
Food service	360	341	324	422
Transportation	356	389	433	381
Student support	522	587	640	679
Instruction support	251	237	338	461
<b>Total operational</b>	<b>\$ 6,608</b>	<b>\$ 7,356</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,823	\$ 965	\$ 890	\$ 691
Equipment	317	615	406	424
Interest	377	265	258	236
Other	421	249	146	161
<b>Total nonoperational</b>	<b>\$ 3,938</b>	<b>\$ 2,094</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,546</b>	<b>\$ 9,450</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	95%	94%
Graduation rate (2016)	93%	93%	80%
Poverty rate (2016)	7%	7%	22%
Special education population	12%	11%	12%
Students per teacher	19.7	18.3	18.5
Average teacher salary	\$49,955	\$44,253	\$48,372
Amount from Prop 301	\$4,979	\$5,557	\$5,840
Average years of teacher experience	11.4	11.2	11.3
Percentage of teachers in first 3 years	19%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 678	\$ 572	\$ 781	\$ 1,318
State	3,735	3,878	3,243	3,831
Local	3,966	4,824	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,379</b>	<b>\$ 9,274</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,452	\$ 5,415	\$ 5,442	\$ 5,503
Amount from Prop 123	246	245	240	245
Prop 123 additional funding	41	40	47	46
Grants	804	672	866	1,185
Donations and tax credits	56	57	157	89

### Select revenues from less common sources

	District 2016	District 2017	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	997	1,728	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

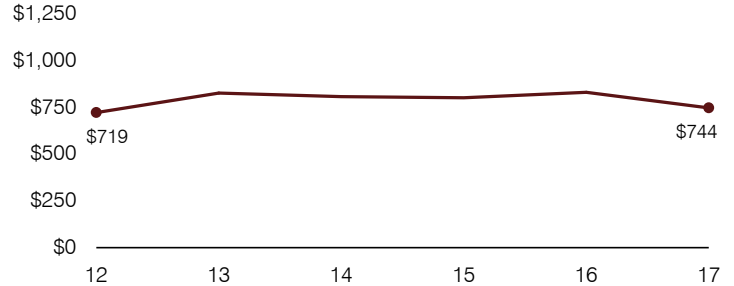
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.5	51.2	49.7	52.7	57.1	57.8	60.0	60.7	59.7	59.9	56.3	53.6	51.2	50.3	50.5	51.0	55.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

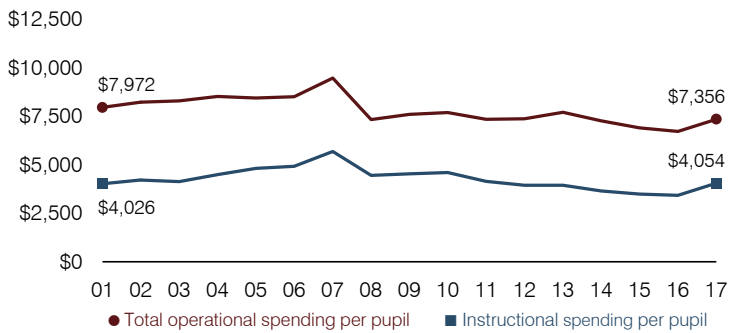
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction varied year to year, increasing overall from 53.6 to 55.1 percent. Overall, as a percentage of total operational spending, food service decreased and student support decreased slightly, while instruction support increased slightly. Most other noninstructional areas remained fairly stable.

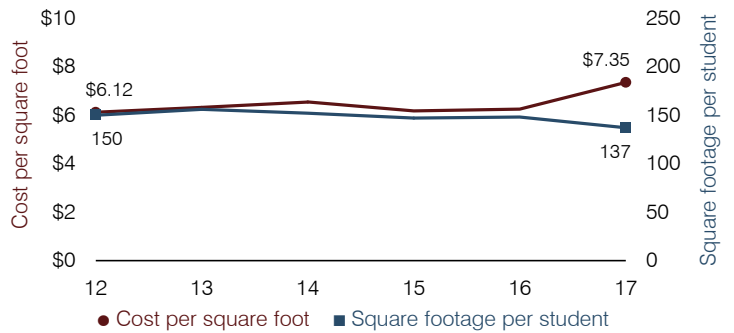
**Administrative cost per pupil**



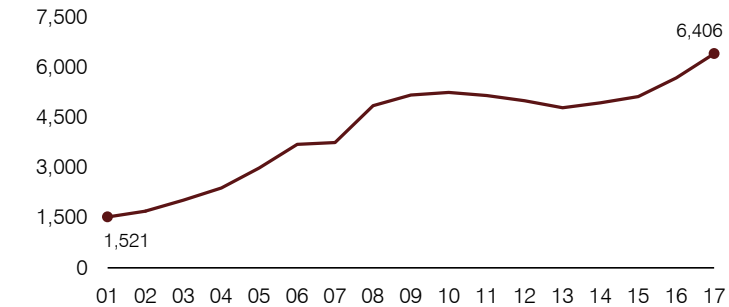
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



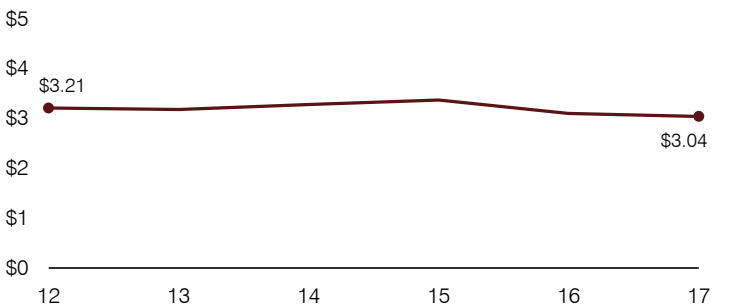
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



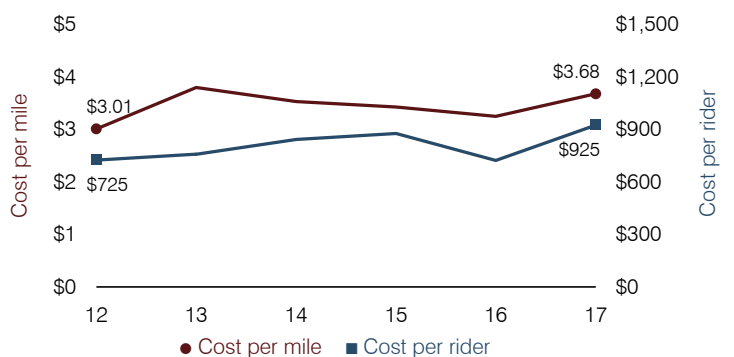
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	5.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Ray Unified School District

Pinal County

Efficiency peer groups 6 and T-10, Achievement peer group 5<sup>1</sup>

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

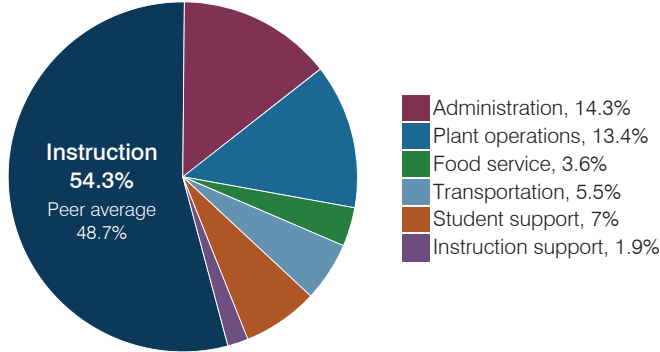
414

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	\$1,413	\$1,784	\$844
	Students per administrative position	38	44	67
Plant operations	Cost per square foot	\$2.86	\$4.85	\$6.30
	Square footage per student	462	348	155
Food service	Cost per meal	\$4.19	\$3.70	\$2.88
Transportation	Cost per mile	\$2.42	\$1.93	\$3.84
	Cost per rider	\$1,727	\$1,267	\$1,198

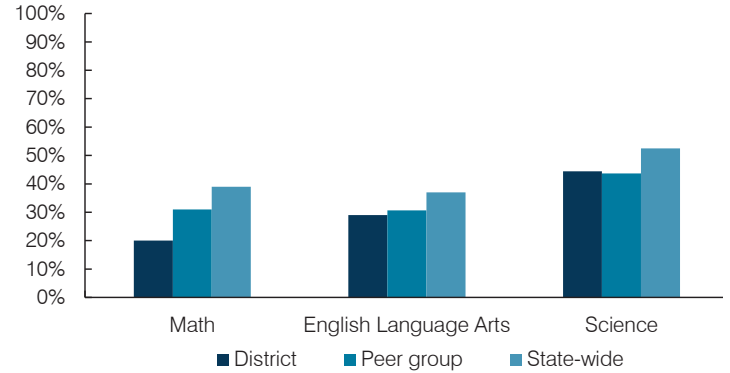
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,130	\$ 5,358	\$ 5,470	\$ 4,377
Administration	1,290	1,413	1,784	844
Plant operations	1,354	1,322	1,587	977
Food service	358	358	534	422
Transportation	469	538	571	381
Student support	699	693	642	679
Instruction support	172	186	423	461
<b>Total operational</b>	<b>\$ 9,472</b>	<b>\$ 9,868</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 558	\$ 130	\$ 437	\$ 691
Equipment	330	285	479	424
Interest	42	22	179	236
Other	24	24	45	161
<b>Total nonoperational</b>	<b>\$ 954</b>	<b>\$ 461</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,426</b>	<b>\$ 10,329</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	89%	85%	80%
Poverty rate (2016)	23%	24%	22%
Special education population	11%	13%	12%
Students per teacher	13.8	17.0	18.5
Average teacher salary	\$45,363	\$44,553	\$48,372
Amount from Prop 301	\$6,011	\$5,512	\$5,840
Average years of teacher experience	18.4	12.8	11.3
Percentage of teachers in first 3 years	10%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,517	\$ 1,238	\$ 2,411	\$ 1,318
State	4,507	3,628	3,824	3,831
Local	3,573	5,662	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,597</b>	<b>\$ 10,528</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,955	\$ 7,019	\$ 7,159
Amount from Prop 123	266	285	285
Prop 123 additional funding	53	56	57
Grants	2,025	1,310	1,876
Donations and tax credits	90	88	246

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,221	1,336	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

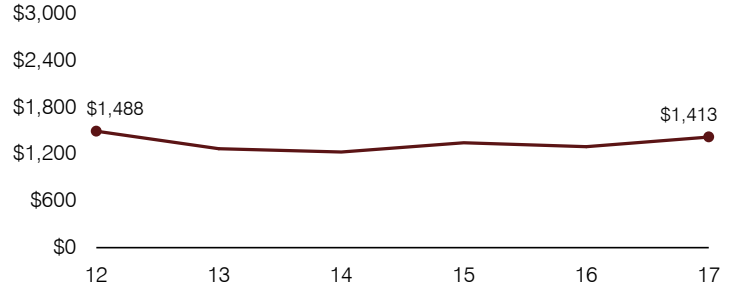
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.0	57.3	57.3	58.3	59.2	55.4	57.5	55.5	54.5	55.8	52.1	51.8	54.9	54.0	52.9	54.2	54.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

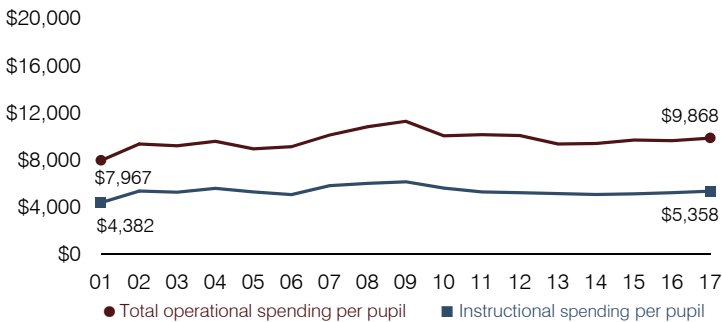
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 51.8 to 54.3 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and administration decreased, while student support increased. Other noninstructional areas remained fairly stable.

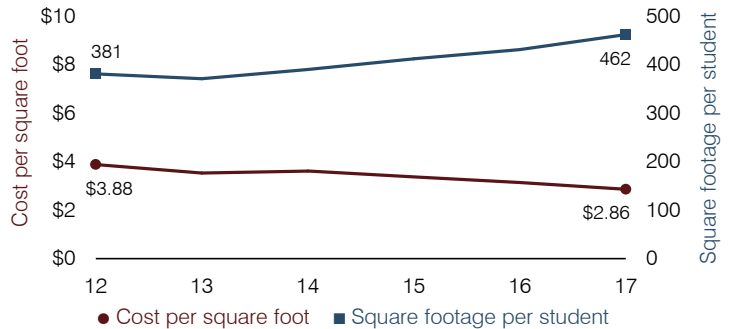
**Administrative cost per pupil**



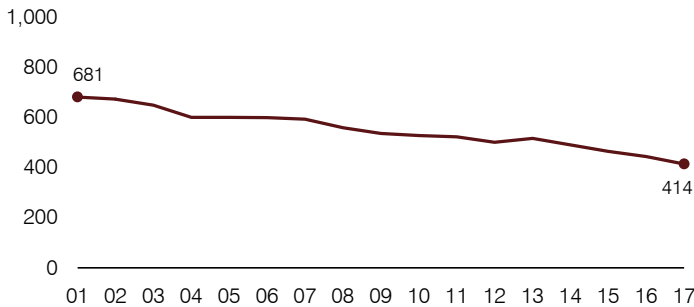
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



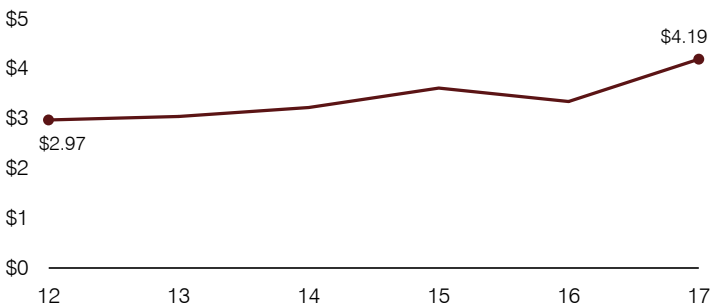
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

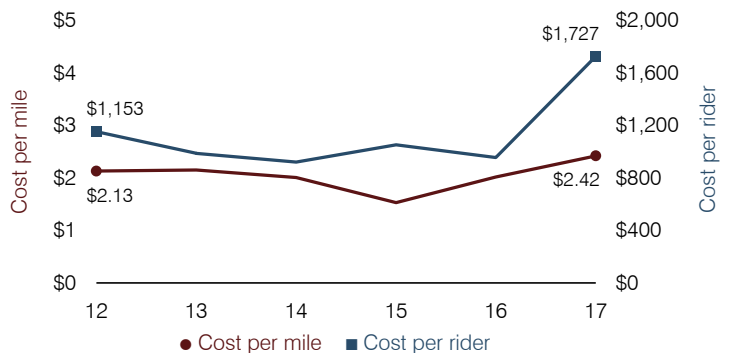
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	10.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Red Mesa Unified School District

Apache County

Efficiency peer groups 6 and T-10, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Small, Rural

Students attending:

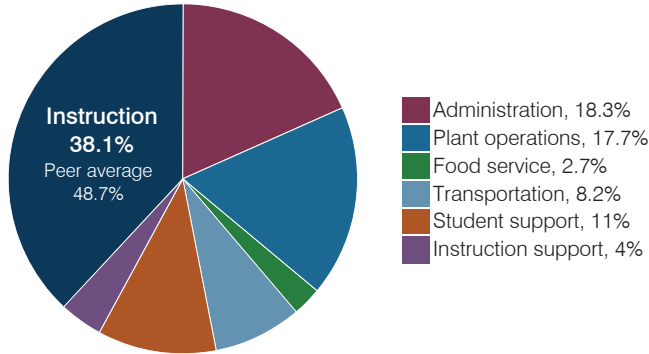
532

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	\$3,429	\$1,784	\$844
	Students per administrative position	21	44	67
Plant operations	Cost per square foot	\$7.76	\$4.85	\$6.30
	Square footage per student	428	348	155
Food service	Cost per meal	\$2.79	\$3.70	\$2.88
Transportation	Cost per mile	\$2.44	\$1.93	\$3.84
	Cost per rider	\$1,624	\$1,267	\$1,198

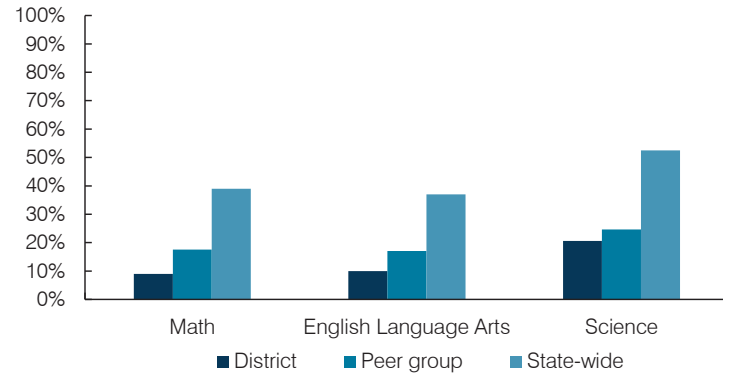
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,027	\$ 7,155	\$ 5,470	\$ 4,377
Administration	2,922	3,429	1,784	844
Plant operations	2,939	3,319	1,587	977
Food service	566	497	534	422
Transportation	1,217	1,534	571	381
Student support	1,857	2,069	642	679
Instruction support	840	757	423	461
<b>Total operational</b>	<b>\$ 16,368</b>	<b>\$ 18,760</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 6,026	\$ 270	\$ 437	\$ 691
Equipment	221	381	479	424
Interest	0	0	179	236
Other	85	15	45	161
<b>Total nonoperational</b>	<b>\$ 6,332</b>	<b>\$ 666</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 22,700</b>	<b>\$ 19,426</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	90%	92%	94%
Graduation rate (2016)	78%	79%	80%
Poverty rate (2016)	41%	43%	22%
Special education population	14%	12%	12%
Students per teacher	11.0	15.3	18.5
Average teacher salary	\$43,851	\$48,972	\$48,372
Amount from Prop 301	\$1,840	\$4,489	\$5,840
Average years of teacher experience	17.8	12.6	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 16,346	\$ 11,551	\$ 2,411	\$ 1,318
State	7,872	9,052	3,824	3,831
Local	931	909	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 25,149</b>	<b>\$ 21,512</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 8,278	\$ 9,582	\$ 7,159	\$ 5,503
Amount from Prop 123	290	321	285	245
Prop 123 additional funding	60	65	57	46
Grants	4,456	4,215	1,876	1,185
Donations and tax credits	12	12	246	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	6,406	7,438	5 of 20
Voter-approved levy increases	0	0	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

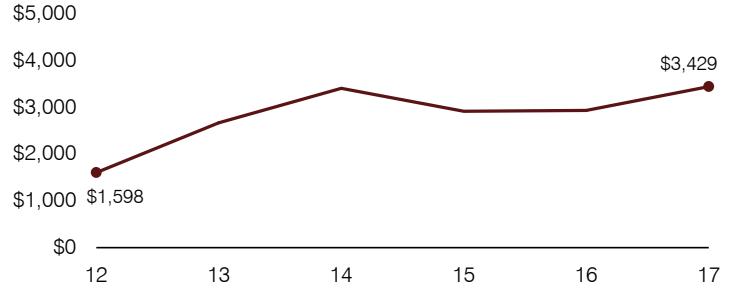
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	43.6	45.4	42.9	42.0	43.9	42.6	40.4	38.6	38.7	40.9	40.6	39.9	38.6	31.6	36.1	36.8	38.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

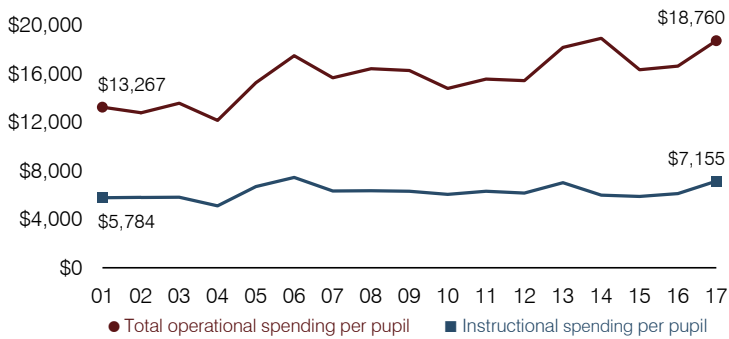
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 40 percent, which contributed to the 21 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 39.9 to 38.1 percent. Overall, as a percentage of total operational spending, administration increased substantially and instruction support increased.

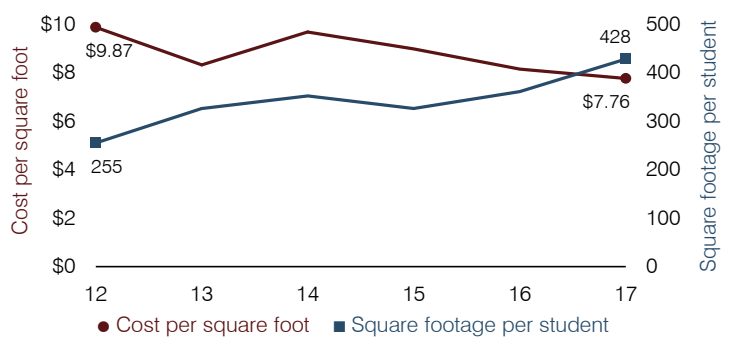
**Administrative cost per pupil**



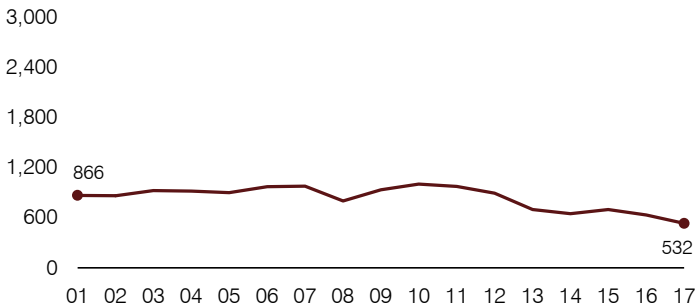
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



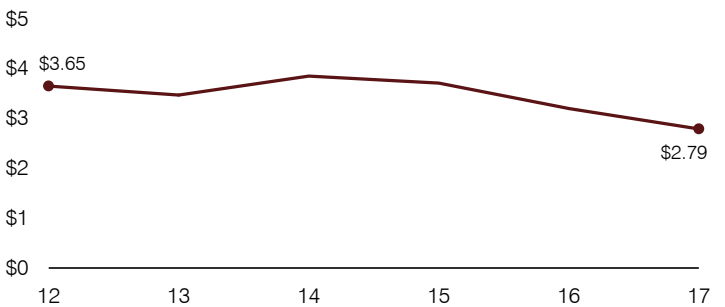
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



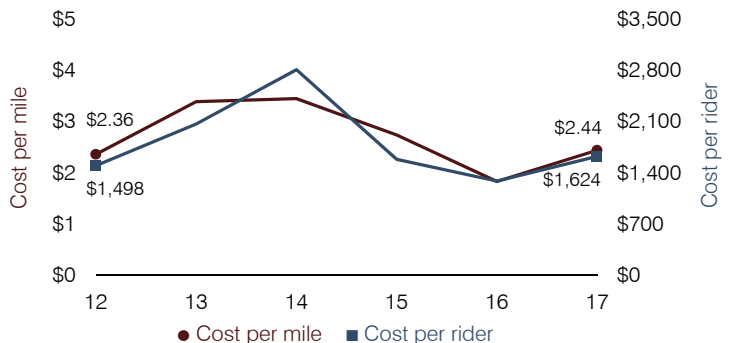
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	27.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 11

District size, location:

Small, Rural

Students attending:

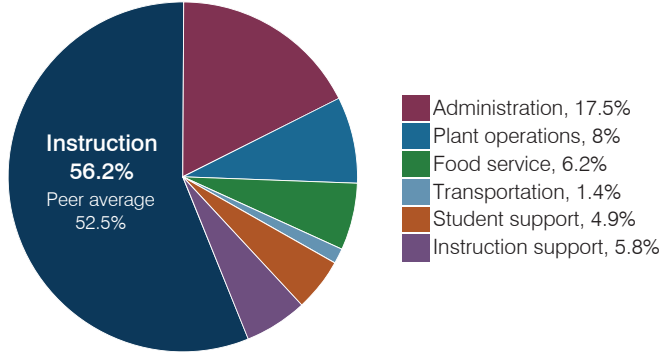
324

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	\$1,408	\$1,231	\$844
	Students per administrative position	54	54	67
Plant operations	Cost per square foot	\$1.76	\$6.81	\$6.30
	Square footage per student	364	153	155
Food service	Cost per meal	\$2.96	\$3.41	\$2.88
Transportation	Cost per mile	\$1.36	\$2.98	\$3.84
	Cost per rider	\$404	\$921	\$1,198

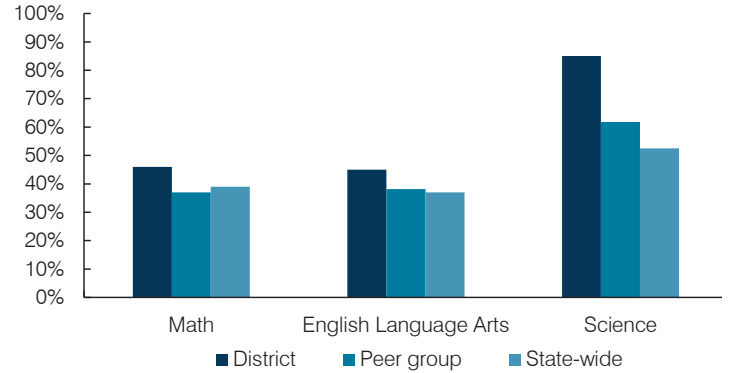
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,751	\$ 4,528	\$ 4,993	\$ 4,377
Administration	1,287	1,408	1,231	844
Plant operations	741	642	1,125	977
Food service	646	504	549	422
Transportation	26	110	575	381
Student support	385	396	606	679
Instruction support	333	464	397	461
<b>Total operational</b>	<b>\$ 8,169</b>	<b>\$ 8,052</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 334	\$ 293	\$ 194	\$ 691
Equipment	166	121	329	424
Interest	0	0	167	236
Other	0	0	91	161
<b>Total nonoperational</b>	<b>\$ 500</b>	<b>\$ 414</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,669</b>	<b>\$ 8,466</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	18%	19%	22%
Special education population	18%	14%	12%
Students per teacher	16.2	13.3	18.5
Average teacher salary	\$41,083	\$44,961	\$48,372
Amount from Prop 301	\$5,650	\$4,257	\$5,840
Average years of teacher experience	9.8	12.6	11.3
Percentage of teachers in first 3 years	31%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 794	\$ 522	\$ 2,395	\$ 1,318
State	4,179	4,149	4,806	3,831
Local	3,497	3,308	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,470</b>	<b>\$ 7,979</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,195	\$ 6,011	\$ 6,815	\$ 5,503
Amount from Prop 123	271	261	269	245
Prop 123 additional funding	51	46	50	46
Grants	833	555	1,792	1,185
Donations and tax credits	48	50	341	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	0	0	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	56.2

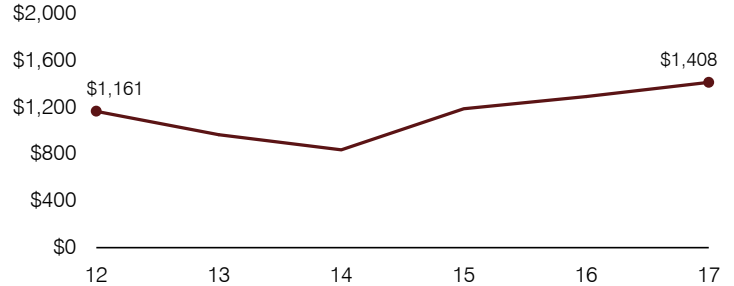
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

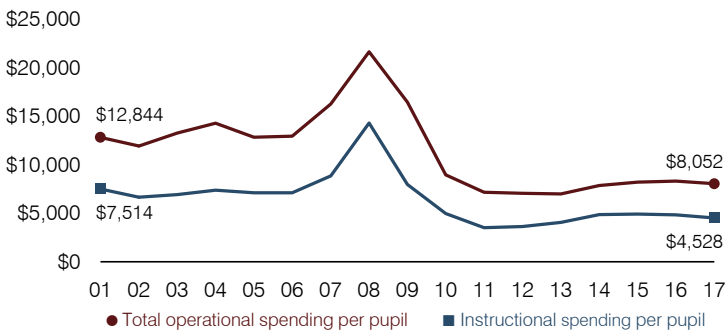
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, increased by 14 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 51.7 to 56.2 percent. Overall, as a percentage of total operational spending, plant operations and student support decreased substantially and food service decreased, while instruction support increased substantially.

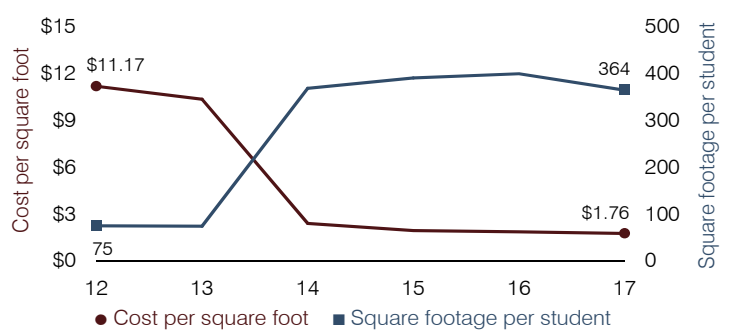
### Administrative cost per pupil



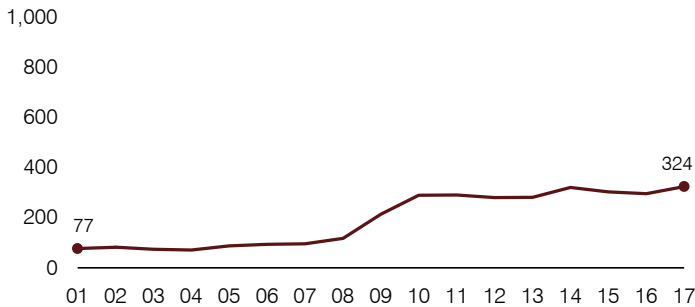
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



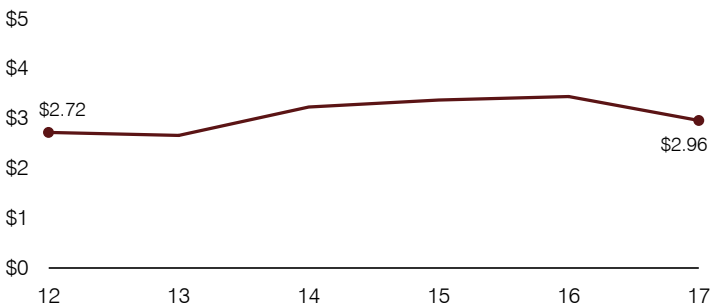
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Moderate**

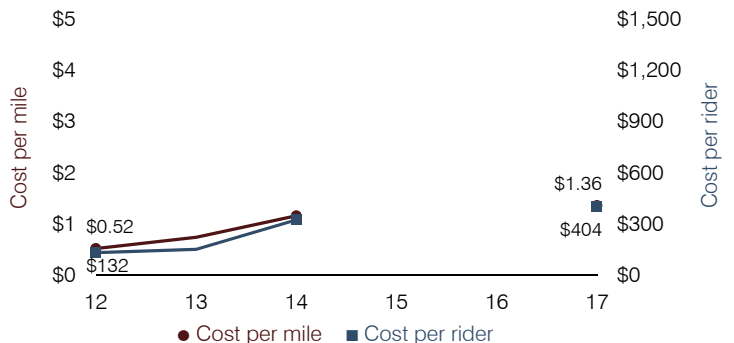
Measure: 2015 through 2017

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	2.0%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Compliant

Low	Moderate	High
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### Transportation costs per mile and per rider



# Riverside Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13<sup>1</sup>

Legislative district(s): 19

District size, location:

Medium, City

Students attending:

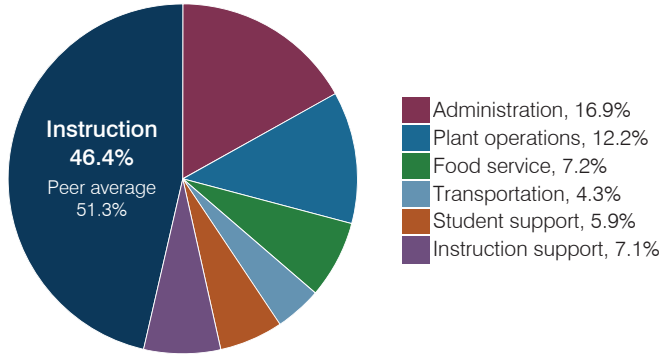
907

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	\$1,453	\$974	\$844
	Students per administrative position	43	68	67
Plant operations	Cost per square foot	\$4.11	\$6.31	\$6.30
	Square footage per student	256	147	155
Food service	Cost per meal	\$2.48	\$2.75	\$2.88
Transportation	Cost per mile	\$3.26	\$6.81	\$3.84
	Cost per rider	\$738	\$942	\$1,198

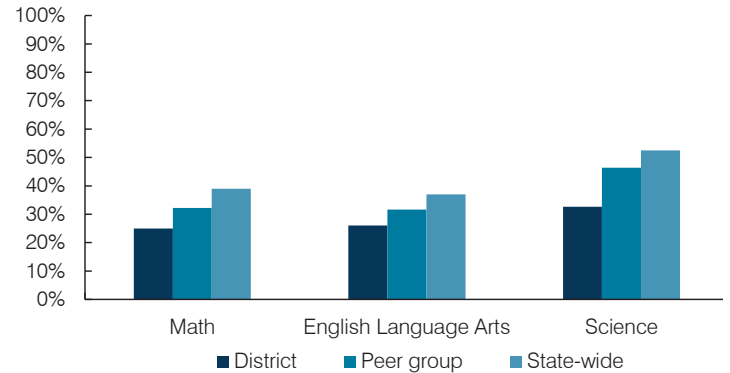
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,762	\$ 4,000	\$ 4,164	\$ 4,377
Administration	1,567	1,453	974	844
Plant operations	1,032	1,052	909	977
Food service	606	622	640	422
Transportation	410	368	327	381
Student support	490	511	626	679
Instruction support	607	614	559	461
<b>Total operational</b>	<b>\$ 8,474</b>	<b>\$ 8,620</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 18,064	\$ 6,056	\$ 924	\$ 691
Equipment	3,820	3,526	582	424
Interest	1,378	1,655	255	236
Other	251	71	146	161
<b>Total nonoperational</b>	<b>\$ 23,513</b>	<b>\$ 11,308</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 31,987</b>	<b>\$ 19,928</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	29%	25%	22%
Special education population	12%	12%	12%
Students per teacher	19.7	19.1	18.5
Average teacher salary	\$37,360	\$43,084	\$48,372
Amount from Prop 301	\$4,158	\$4,885	\$5,840
Average years of teacher experience	6.6	8.3	11.3
Percentage of teachers in first 3 years	18%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,043	\$ 2,212	\$ 1,848	\$ 1,318
State	652	510	3,857	3,831
Local	14,511	14,059	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,206</b>	<b>\$ 16,781</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,264	\$ 5,183	\$ 5,145	\$ 5,503
Amount from Prop 123	230	226	236	245
Prop 123 additional funding	42	40	43	46
Grants	2,088	1,902	1,915	1,185
Donations and tax credits	38	37	54	89

#### Select revenues from less common sources

	District 2016	District 2017	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	7,839	8,015	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

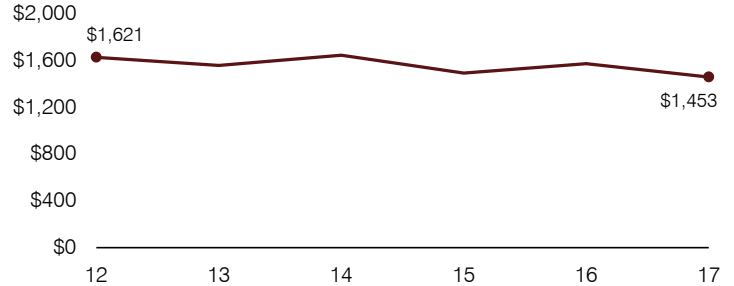
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.5	49.0	57.3	58.6	53.8	52.4	50.2	57.5	57.7	51.5	46.0	46.0	45.8	44.3	45.3	44.4	46.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

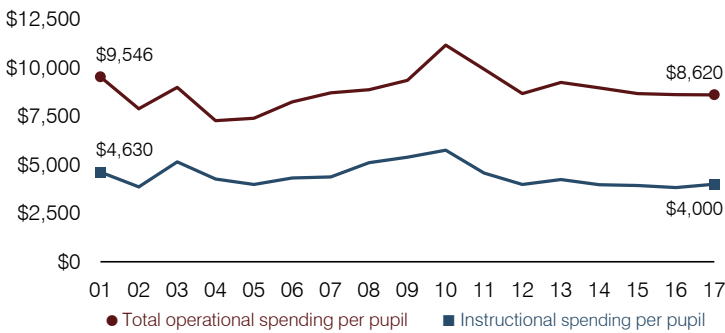
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 46.4 to a low of 44.3 percent. Overall, as a percentage of total operational spending, instruction support increased substantially, while administration decreased substantially and food service decreased.

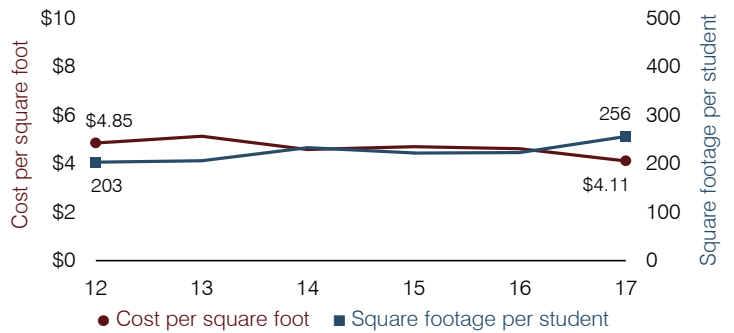
**Administrative cost per pupil**



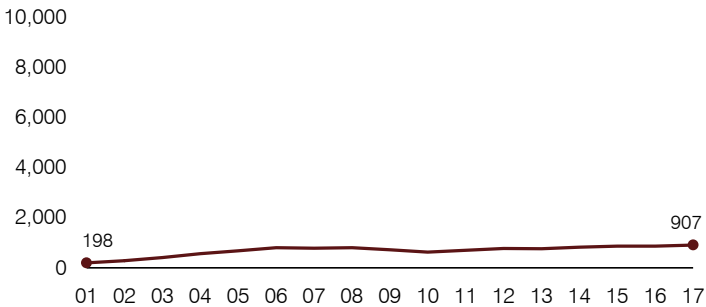
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



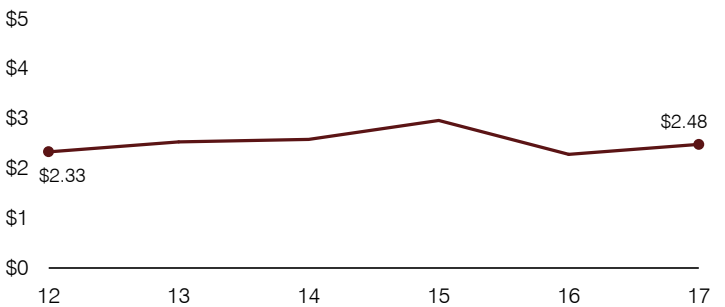
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

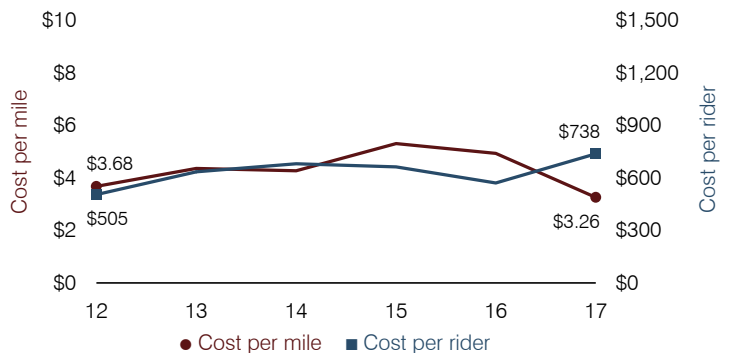
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	5.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Roosevelt Elementary School District

Maricopa County

Efficiency peer groups 7 and T-2, Achievement peer group 14<sup>1</sup>

Legislative district(s): 27

District size, location:

Large, City

Students attending:

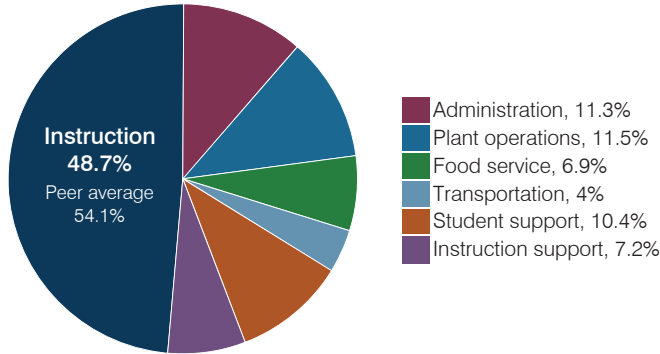
8,854

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	\$1,096	\$796	\$844
	Students per administrative position	51	75	67
Plant operations	Cost per square foot	\$6.66	\$6.23	\$6.30
	Square footage per student	168	135	155
Food service	Cost per meal	\$2.60	\$2.77	\$2.88
Transportation	Cost per mile	NR	\$5.31	\$3.84
	Cost per rider	NR	\$1,178	\$1,198

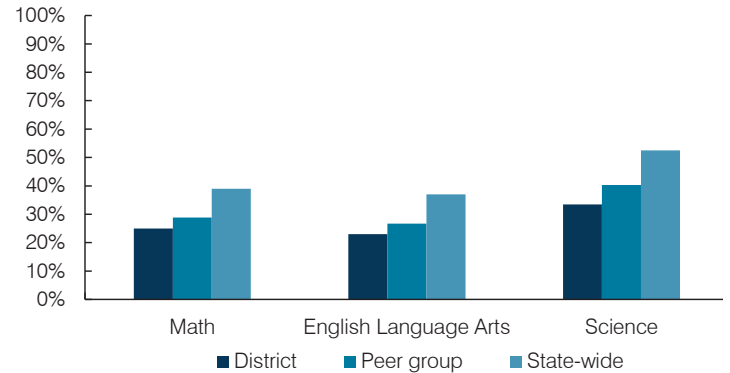
Very low
Low
Comparable
High
Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,911	\$ 4,738	\$ 4,304	\$ 4,377
Administration	1,164	1,096	796	844
Plant operations	1,232	1,119	837	977
Food service	760	670	566	422
Transportation	365	388	303	381
Student support	1,048	1,015	671	679
Instruction support	892	700	511	461
<b>Total operational</b>	<b>\$ 10,372</b>	<b>\$ 9,726</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 189	\$ 34	\$ 499	\$ 691
Equipment	148	456	357	424
Interest	325	1,991	361	236
Other	51	9	168	161
<b>Total nonoperational</b>	<b>\$ 713</b>	<b>\$ 2,490</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,085</b>	<b>\$ 12,216</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	34%	35%	22%
Special education population	13%	12%	12%
Students per teacher	19.2	18.1	18.5
Average teacher salary	\$48,986	\$45,606	\$48,372
Amount from Prop 301	\$5,181	\$5,189	\$5,840
Average years of teacher experience	9.3	8.5	11.3
Percentage of teachers in first 3 years	22%	32%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,083	\$ 3,047	\$ 1,522	\$ 1,318
State	4,166	4,175	4,236	3,831
Local	4,687	4,663	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,936</b>	<b>\$ 11,885</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,071	\$ 5,172	\$ 5,133
Amount from Prop 123	233	237	235
Prop 123 additional funding	43	43	44
Grants	2,897	2,760	1,543
Donations and tax credits	40	35	45

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 1,495	\$ 1,533	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,860	1,779	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

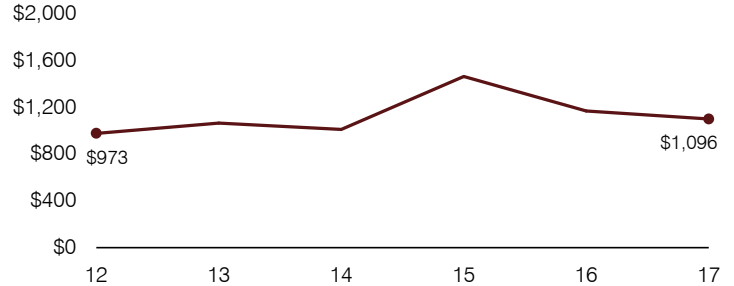
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.9	58.6	58.6	59.1	58.2	59.7	58.6	56.4	54.6	52.1	48.6	46.4	43.5	44.0	44.4	47.3	48.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

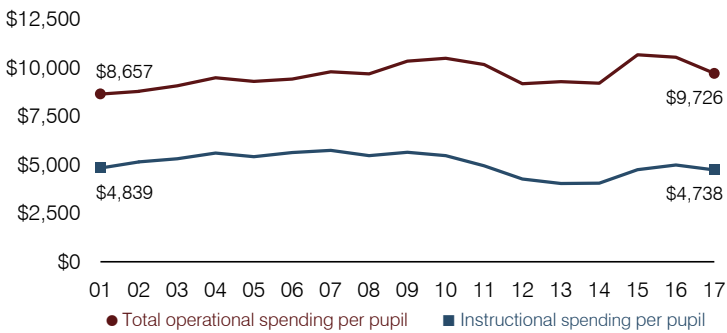
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 46.4 to 48.7 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially, while student support increased substantially. Most other noninstructional areas varied year to year.

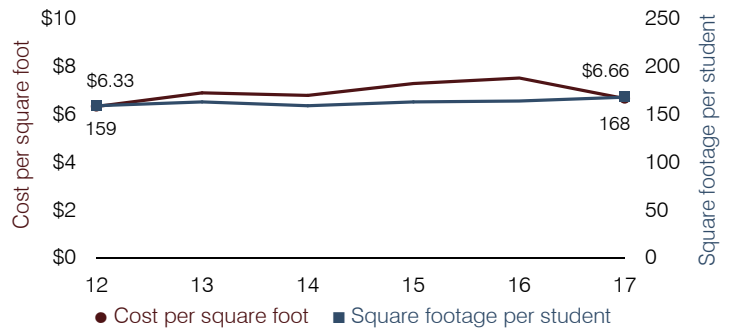
**Administrative cost per pupil**



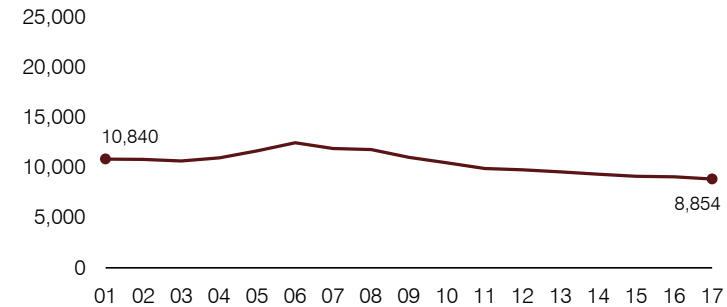
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



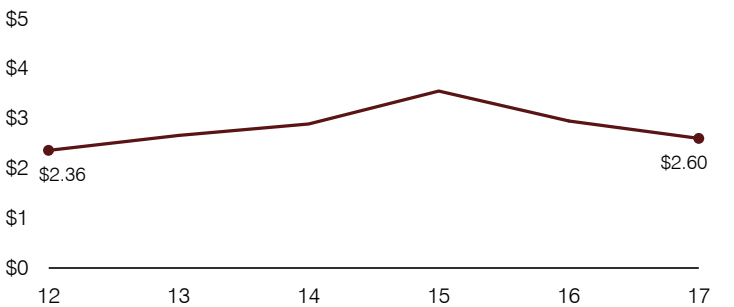
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



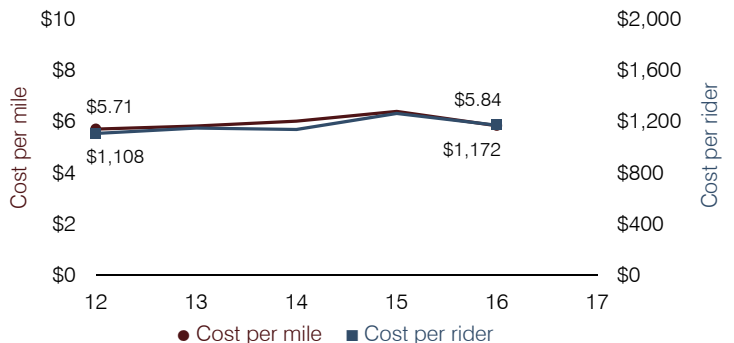
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	1.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Round Valley Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 5<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

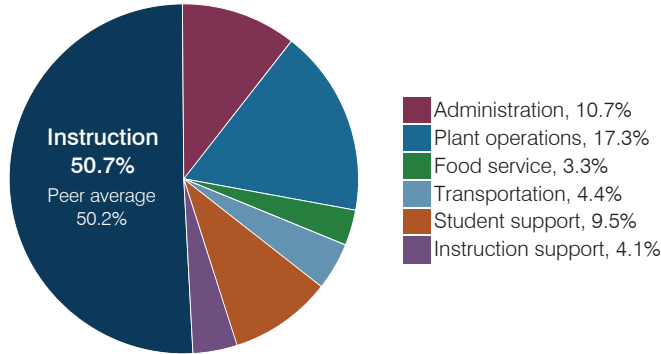
1,246

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	\$848	\$1,102	\$844
	Students per administrative position	63	53	67
Plant operations	Cost per square foot	\$3.21	\$5.20	\$6.30
	Square footage per student	426	263	155
Food service	Cost per meal	\$4.79	\$3.54	\$2.88
Transportation	Cost per mile	\$2.11	\$1.93	\$3.84
	Cost per rider	\$725	\$1,267	\$1,198

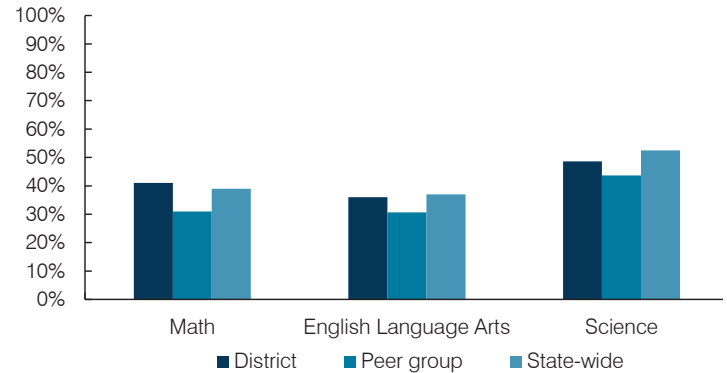
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,463	\$ 3,991	\$ 4,541	\$ 4,377
Administration	883	848	1,102	844
Plant operations	1,444	1,367	1,289	977
Food service	301	262	396	422
Transportation	374	344	488	381
Student support	863	746	632	679
Instruction support	406	321	346	461
<b>Total operational</b>	<b>\$ 8,734</b>	<b>\$ 7,879</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 355	\$ 246	\$ 764	\$ 691
Equipment	171	41	536	424
Interest	207	184	221	236
Other	26	1	78	161
<b>Total nonoperational</b>	<b>\$ 759</b>	<b>\$ 472</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,493</b>	<b>\$ 8,351</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2016)	83%	85%	80%
Poverty rate (2016)	25%	24%	22%
Special education population	15%	13%	12%
Students per teacher	20.1	17.0	18.5
Average teacher salary	\$41,845	\$44,553	\$48,372
Amount from Prop 301	\$6,546	\$5,512	\$5,840
Average years of teacher experience	12.1	12.8	11.3
Percentage of teachers in first 3 years	17%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 876	\$ 1,048	\$ 3,999	\$ 1,318
State	975	905	4,066	3,831
Local	7,223	6,038	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,074</b>	<b>\$ 7,991</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,659	\$ 5,407	\$ 5,929
Amount from Prop 123	245	236	243
Prop 123 additional funding	51	48	49
Grants	1,237	1,351	1,751
Donations and tax credits	59	45	138

#### Select revenues from less common sources

	District	Peer average	State average
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	1,609	1,238	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

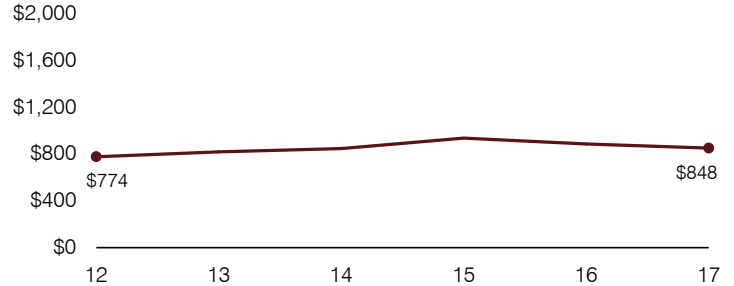
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.3	56.6	55.4	55.0	55.1	52.5	54.2	54.3	52.8	52.5	53.5	52.6	51.8	52.3	50.6	51.1	50.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

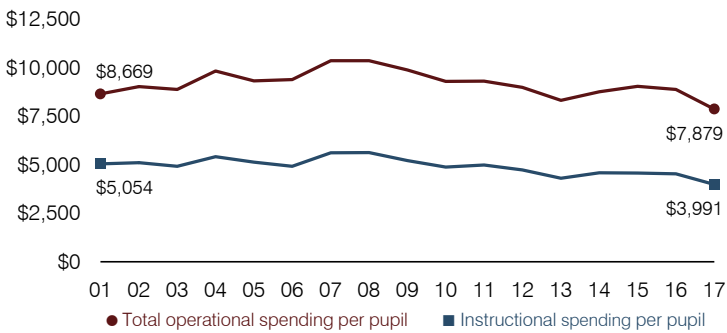
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 12 percent. The percentage of dollars spent on instruction decreased overall from 52.6 to 50.7 percent. Overall, as a percentage of total operational spending, administration and instruction support increased, while plant operations decreased slightly. Most other noninstructional areas remained stable.

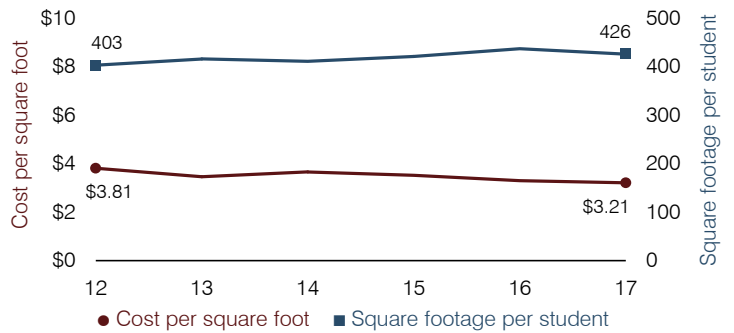
**Administrative cost per pupil**



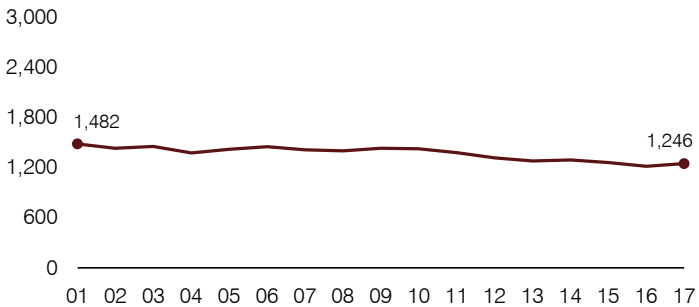
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



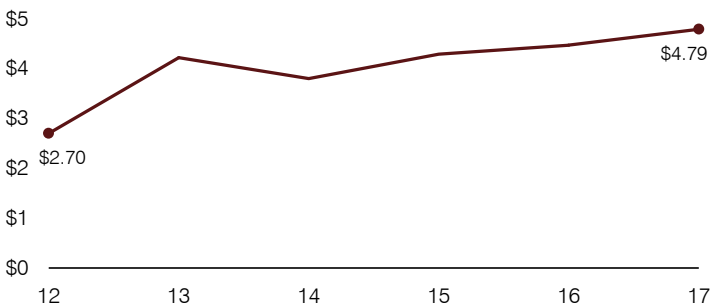
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



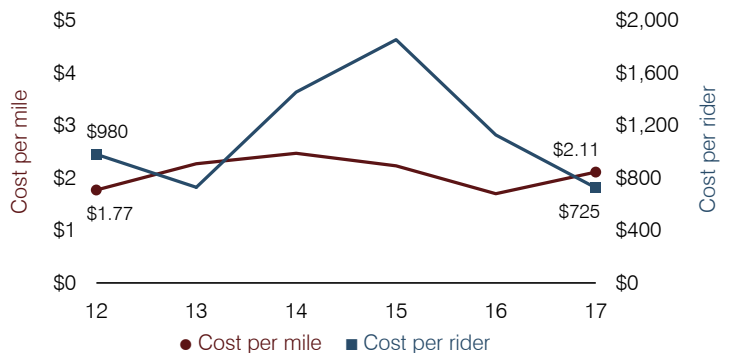
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Sacaton Elementary School District

Pinal County

Efficiency peer groups 10 and T-8, Achievement peer group 19<sup>1</sup>

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

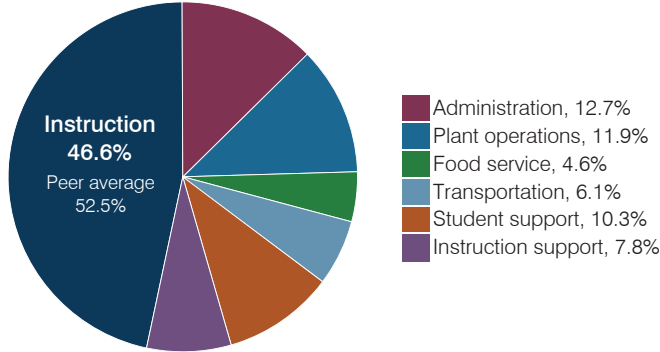
520

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	\$2,729	\$1,231	\$844
	Students per administrative position	32	54	67
Plant operations	Cost per square foot	\$8.91	\$6.81	\$6.30
	Square footage per student	286	153	155
Food service	Cost per meal	\$4.03	\$3.41	\$2.88
Transportation	Cost per mile	\$4.49	\$2.95	\$3.84
	Cost per rider	\$1,808	\$1,037	\$1,198

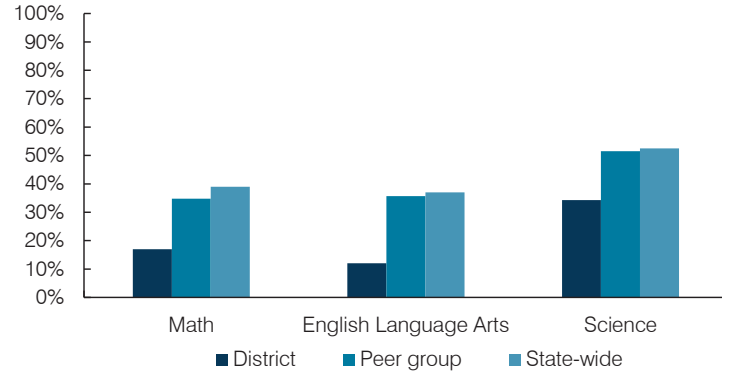
Very low | Low | Comparable | High | Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 8,757	\$ 10,003	\$ 4,993	\$ 4,377
Administration	2,581	2,729	1,231	844
Plant operations	2,016	2,551	1,125	977
Food service	856	975	549	422
Transportation	1,032	1,315	575	381
Student support	1,561	2,201	606	679
Instruction support	2,121	1,672	397	461
<b>Total operational</b>	<b>\$ 18,924</b>	<b>\$ 21,446</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 537	\$ 746	\$ 194	\$ 691
Equipment	1,265	1,066	329	424
Interest	0	0	167	236
Other	582	599	91	161
<b>Total nonoperational</b>	<b>\$ 2,384</b>	<b>\$ 2,411</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 21,308</b>	<b>\$ 23,857</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	37%	34%	22%
Special education population	24%	15%	12%
Students per teacher	11.1	14.8	18.5
Average teacher salary	\$49,813	\$46,717	\$48,372
Amount from Prop 301	\$4,129	\$4,152	\$5,840
Average years of teacher experience	13.1	11.3	11.3
Percentage of teachers in first 3 years	14%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 13,231	\$ 12,042	\$ 2,395	\$ 1,318
State	7,148	7,377	4,806	3,831
Local	2,193	2,225	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 22,572</b>	<b>\$ 21,644</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,200	\$ 7,438	\$ 6,815
Amount from Prop 123	298	293	269
Prop 123 additional funding	44	47	50
Grants	7,212	4,651	1,792
Donations and tax credits	960	1,512	341

### Select revenues from less common sources

Source	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	6,020	7,394	3 of 12
Voter-approved levy increases	0	0	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

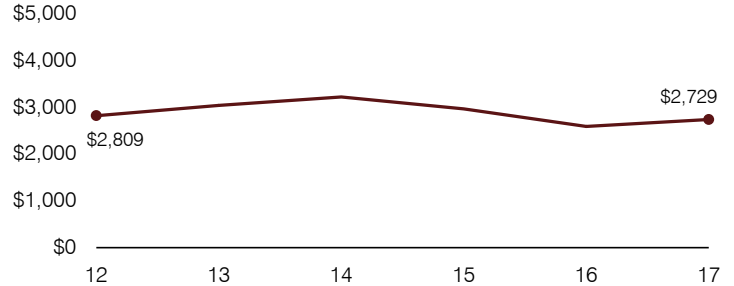
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.5	43.9	48.5	46.7	53.7	50.4	52.9	47.2	49.9	46.0	49.8	46.5	44.6	43.6	45.4	46.3	46.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

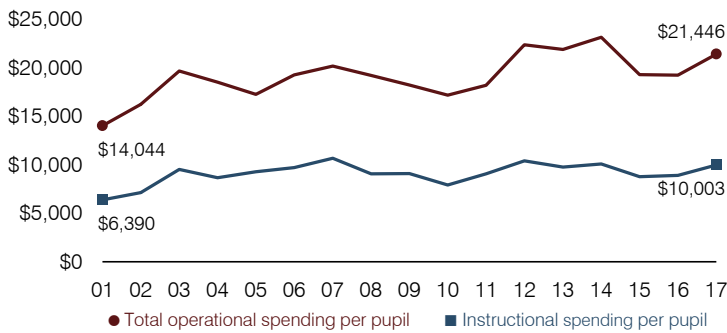
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 46.6 to a low of 43.6 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially and plant operations decreased, while student support increased substantially.

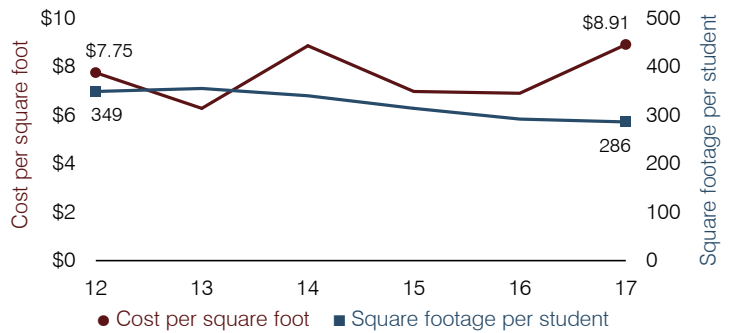
**Administrative cost per pupil**



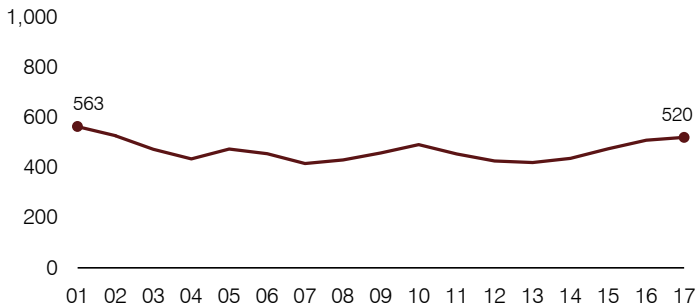
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



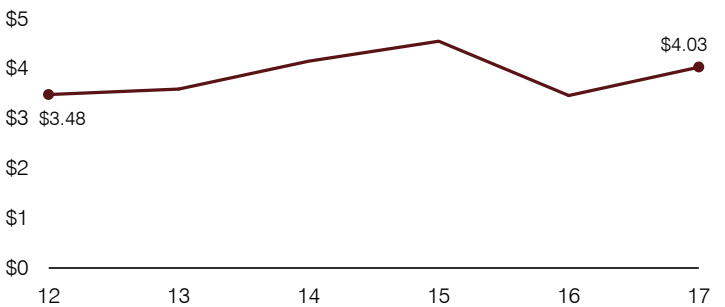
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

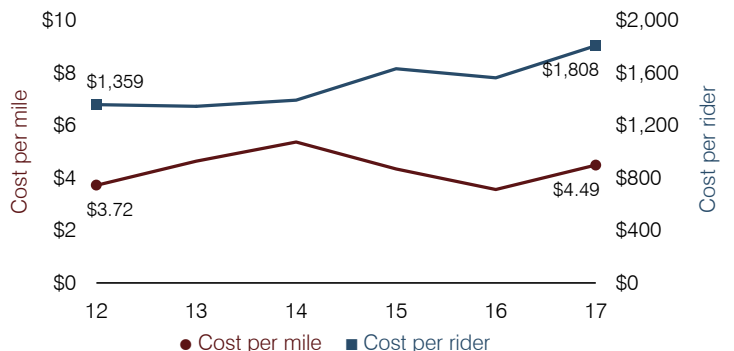
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 13

District size, location:

Medium, Rural

Students attending:

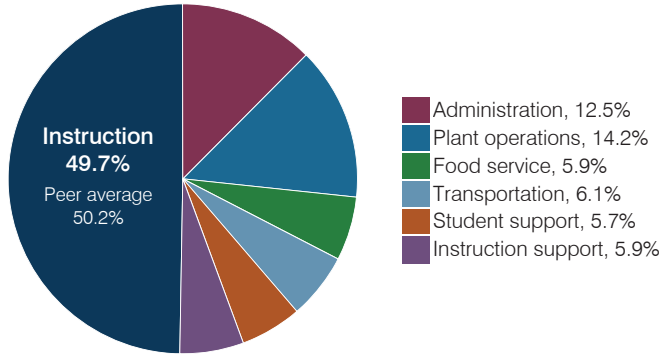
1,494

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	\$1,052	\$1,102	\$844
	Students per administrative position	122	53	67
Plant operations	Cost per square foot	\$5.45	\$5.20	\$6.30
	Square footage per student	219	263	155
Food service	Cost per meal	\$3.00	\$3.54	\$2.88
Transportation	Cost per mile	\$2.89	\$2.95	\$3.84
	Cost per rider	\$875	\$1,037	\$1,198

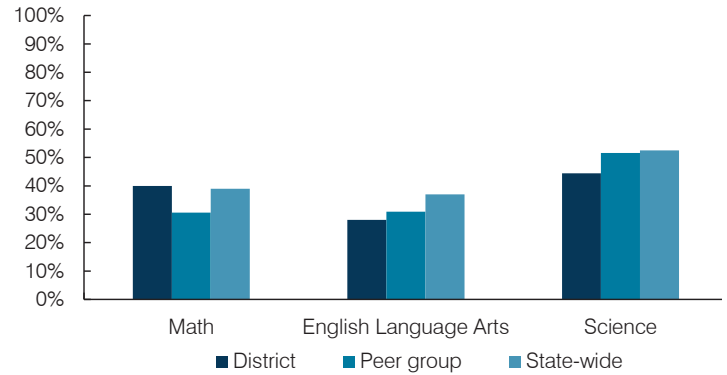
Very low	Low	Comparable	High	Very high
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### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,836	\$ 4,167	\$ 4,541	\$ 4,377
Administration	934	1,052	1,102	844
Plant operations	1,115	1,192	1,289	977
Food service	448	492	396	422
Transportation	440	514	488	381
Student support	509	477	632	679
Instruction support	494	498	346	461
<b>Total operational</b>	<b>\$ 7,776</b>	<b>\$ 8,392</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,522	\$ 1,366	\$ 764	\$ 691
Equipment	820	225	536	424
Interest	886	609	221	236
Other	22	21	78	161
<b>Total nonoperational</b>	<b>\$ 3,250</b>	<b>\$ 2,221</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,026</b>	<b>\$ 10,613</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	99%	94%	94%
Graduation rate (2016)	98%	88%	80%
Poverty rate (2016)	17%	15%	22%
Special education population	15%	13%	12%
Students per teacher	18.0	15.7	18.5
Average teacher salary	\$40,884	\$45,360	\$48,372
Amount from Prop 301	\$3,825	\$5,787	\$5,840
Average years of teacher experience	6.6	10.4	11.3
Percentage of teachers in first 3 years	31%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,253	\$ 1,156	\$ 3,999	\$ 1,318
State	561	617	4,066	3,831
Local	9,050	9,028	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,864</b>	<b>\$ 10,801</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,982	\$ 5,905	\$ 5,929	\$ 5,503
Amount from Prop 123	254	255	243	245
Prop 123 additional funding	46	45	49	46
Grants	1,316	1,355	1,751	1,185
Donations and tax credits	41	43	138	89

### Select revenues from less common sources

	District 2016	District 2017	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	2,271	2,382	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

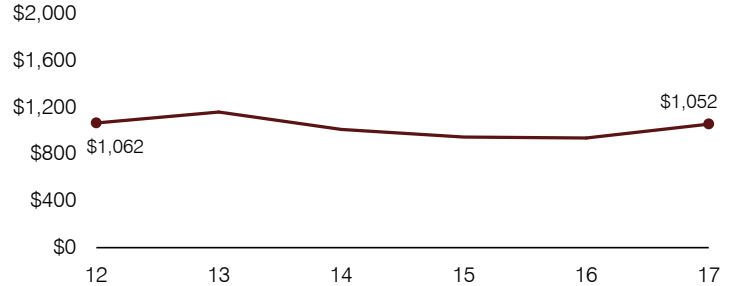
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.6	52.3	57.1	54.4	53.1	51.2	53.6	47.1	49.9	49.8	44.5	46.4	44.2	46.0	49.4	49.3	49.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

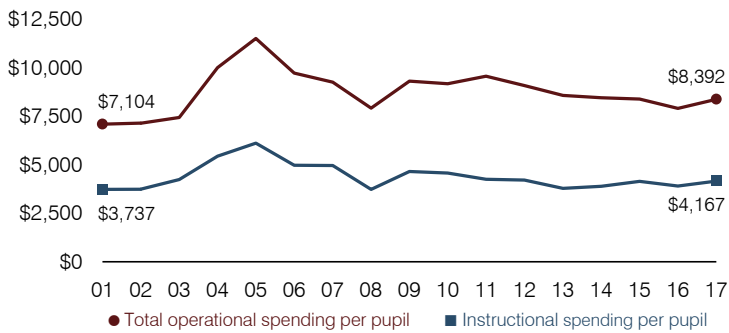
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 8 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 46.4 to 49.7 percent. Overall, as a percentage of total operational spending, transportation decreased substantially, student support decreased, and instruction support decreased slightly. Most other noninstructional areas varied year to year.

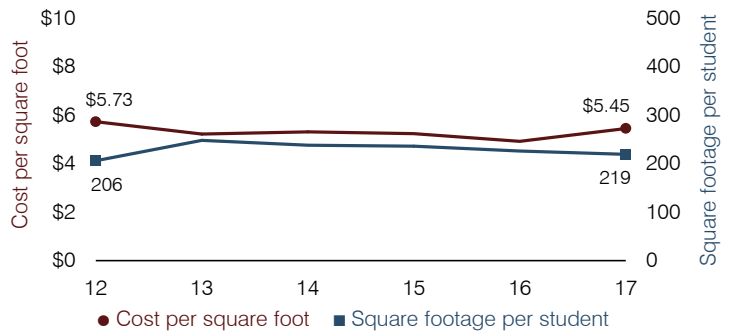
**Administrative cost per pupil**



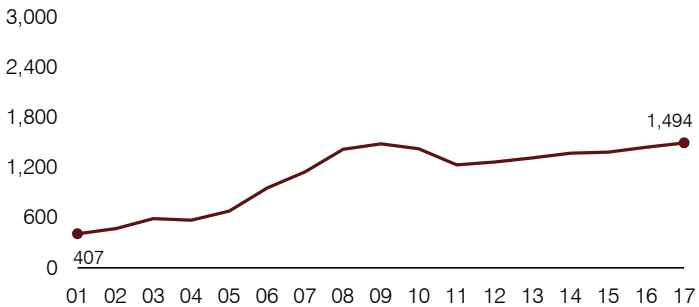
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



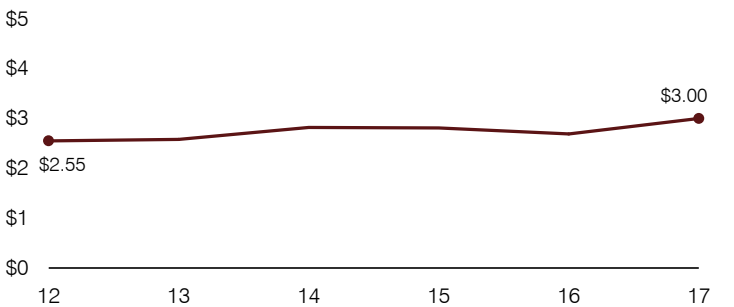
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



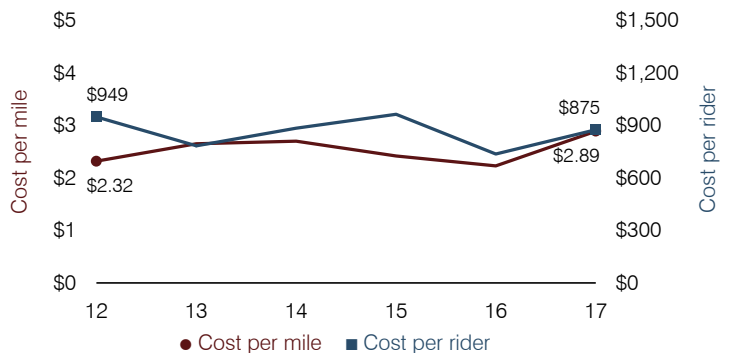
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.8%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Safford Unified School District

Graham County

Efficiency peer groups 4 and T-6, Achievement peer group 5<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium-large, Town

Students attending:

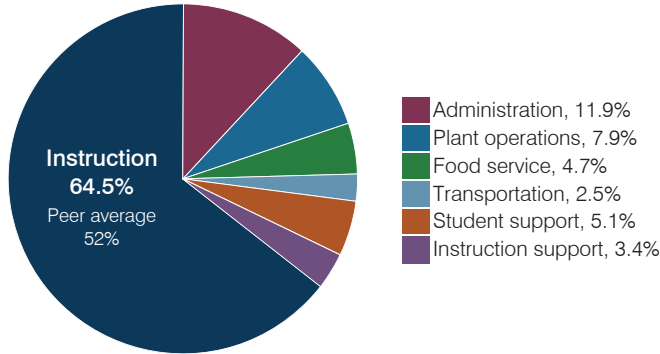
2,945

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	\$879	\$844	\$844
	Students per administrative position	71	69	67
Plant operations	Cost per square foot	\$3.61	\$5.36	\$6.30
	Square footage per student	163	190	155
Food service	Cost per meal	\$2.82	\$3.00	\$2.88
Transportation	Cost per mile	\$2.83	\$3.94	\$3.84
	Cost per rider	\$755	\$728	\$1,198

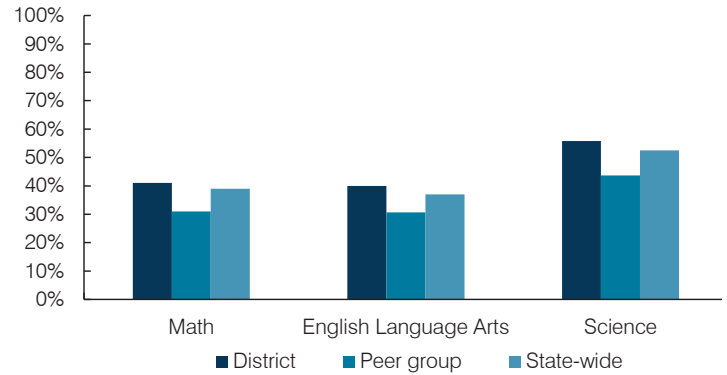
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,466	\$ 4,776	\$ 4,032	\$ 4,377
Administration	865	879	844	844
Plant operations	589	587	987	977
Food service	384	346	409	422
Transportation	152	186	414	381
Student support	356	375	607	679
Instruction support	242	255	481	461
<b>Total operational</b>	<b>\$ 7,054</b>	<b>\$ 7,404</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 274	\$ 673	\$ 346	\$ 691
Equipment	168	535	390	424
Interest	25	16	164	236
Other	33	30	77	161
<b>Total nonoperational</b>	<b>\$ 500</b>	<b>\$ 1,254</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,554</b>	<b>\$ 8,658</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	79%	85%	80%
Poverty rate (2016)	24%	24%	22%
Special education population	12%	13%	12%
Students per teacher	18.2	17.0	18.5
Average teacher salary	\$53,549	\$44,553	\$48,372
Amount from Prop 301	\$5,452	\$5,512	\$5,840
Average years of teacher experience	13.7	12.8	11.3
Percentage of teachers in first 3 years	15%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 859	\$ 844	\$ 2,260	\$ 1,318
State	3,951	4,807	4,086	3,831
Local	2,327	2,292	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,137</b>	<b>\$ 7,943</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,945	\$ 5,154	\$ 5,373
Amount from Prop 123	224	229	233
Prop 123 additional funding	46	46	46
Grants	956	1,474	1,374
Donations and tax credits	33	59	56

#### Select revenues from less common sources

	District	Peer average	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	196	1	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

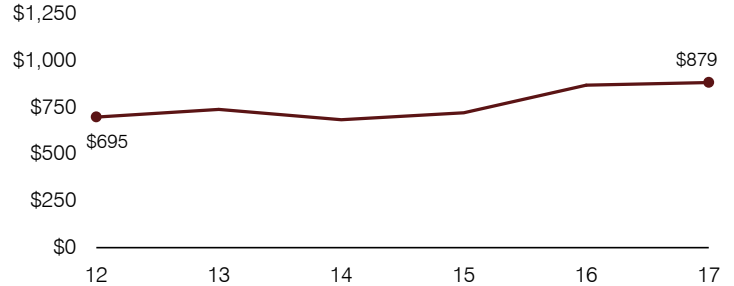
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.3	59.8	58.7	59.1	58.1	60.4	60.0	62.7	63.1	60.9	62.8	61.2	63.5	65.1	66.2	63.3	64.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

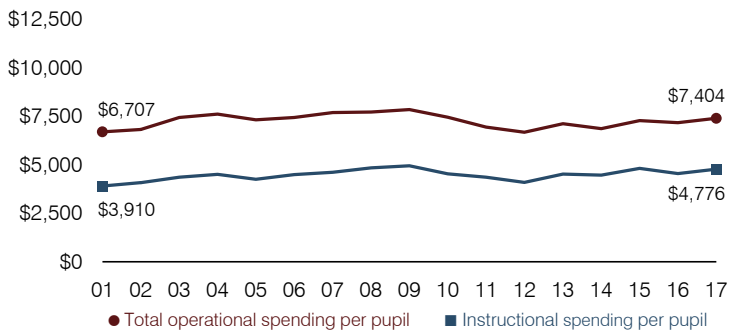
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 11 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 61.2 to 64.5 percent. Overall, as a percentage of total operational spending, plant operations and transportation decreased and food service and instruction support decreased slightly, while administration increased slightly.

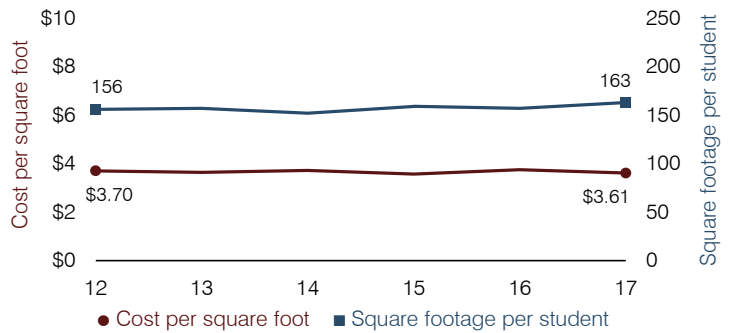
**Administrative cost per pupil**



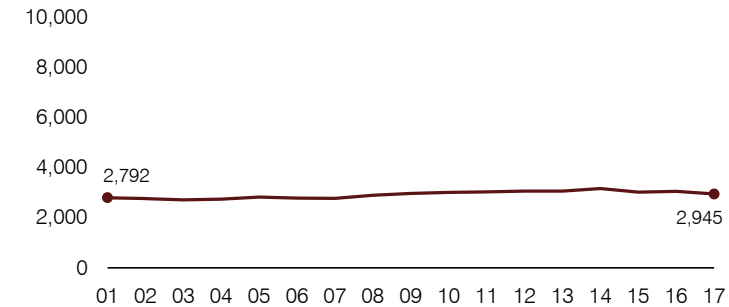
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



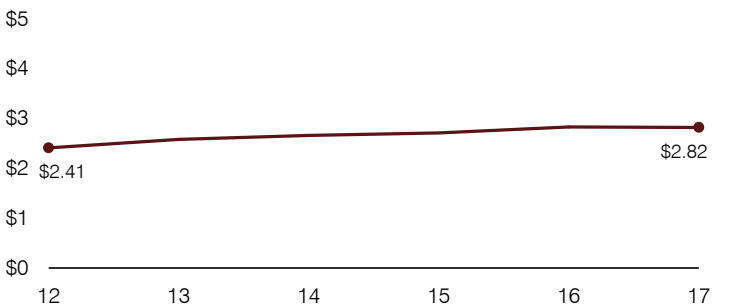
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

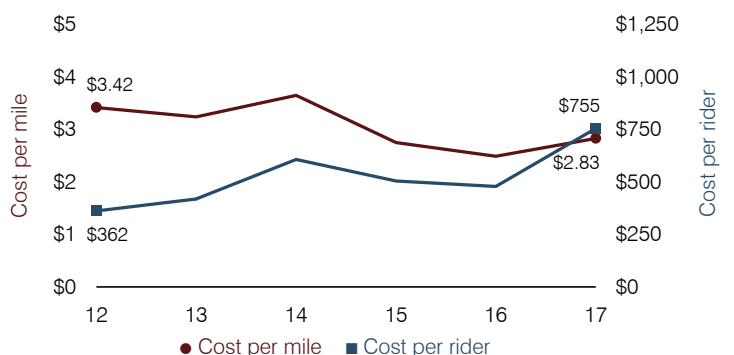
Overall financial stress level: **Moderate**

Measure: 2015 through 2017

	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	2.2%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Sahuarita Unified School District

Pima County

Efficiency peer groups 4 and T-6, Achievement peer group 4<sup>1</sup>

Legislative district(s): 2 and 14

District size, location: Medium-large, Town

Students attending: 6,129

Number of schools: 8

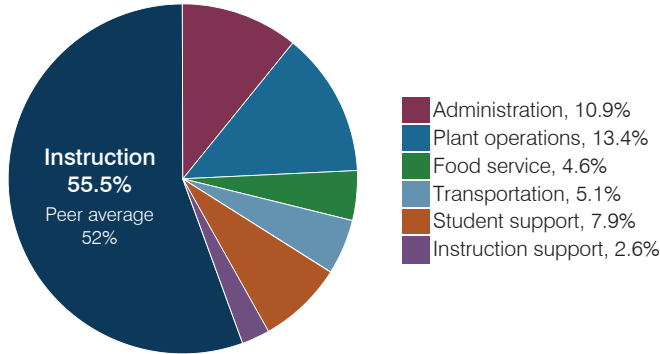
Medium-large, Town

6,129

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	\$741	\$844	\$844
	Students per administrative position	64	69	67
Plant operations	Cost per square foot	\$6.85	\$5.36	\$6.30
	Square footage per student	134	190	155
Food service	Cost per meal	\$2.69	\$3.00	\$2.88
Transportation	Cost per mile	\$3.10	\$3.94	\$3.84
	Cost per rider	\$674	\$728	\$1,198

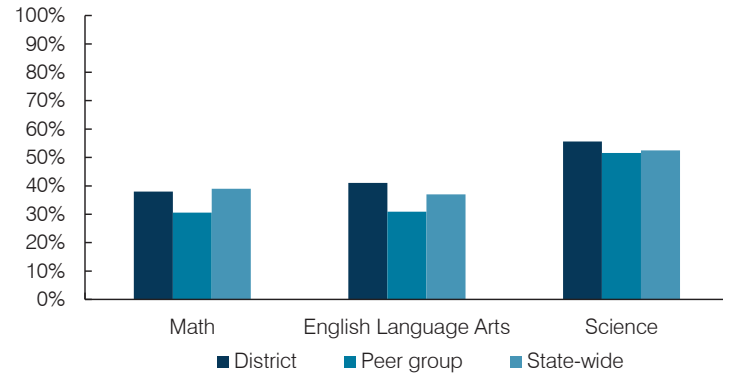
Very low | Low | Comparable | High | Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,622	\$ 3,778	\$ 4,032	\$ 4,377
Administration	700	741	844	844
Plant operations	961	916	987	977
Food service	327	316	409	422
Transportation	336	345	414	381
Student support	505	535	607	679
Instruction support	200	176	481	461
<b>Total operational</b>	<b>\$ 6,651</b>	<b>\$ 6,807</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 247	\$ 117	\$ 346	\$ 691
Equipment	119	176	390	424
Interest	307	323	164	236
Other	189	187	77	161
<b>Total nonoperational</b>	<b>\$ 862</b>	<b>\$ 803</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,513</b>	<b>\$ 7,610</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	89%	88%	80%
Poverty rate (2016)	13%	15%	22%
Special education population	11%	13%	12%
Students per teacher	17.9	15.7	18.5
Average teacher salary	\$39,940	\$45,360	\$48,372
Amount from Prop 301	\$4,984	\$5,787	\$5,840
Average years of teacher experience	9.0	10.4	11.3
Percentage of teachers in first 3 years	21%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 593	\$ 514	\$ 2,260	\$ 1,318
State	3,190	3,490	4,086	3,831
Local	4,500	4,417	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,283</b>	<b>\$ 8,421</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,869	\$ 4,938	\$ 5,373
Amount from Prop 123	217	221	233
Prop 123 additional funding	44	45	46
Grants	553	488	1,374
Donations and tax credits	115	113	56

### Select revenues from less common sources

	District	Peer average	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	1,344	1,408	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

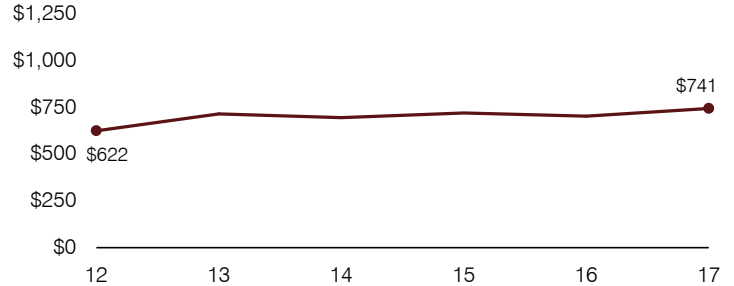
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.3	49.2	51.4	54.0	55.8	56.7	54.9	54.7	57.7	56.3	57.7	53.8	53.2	54.5	55.6	54.4	55.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

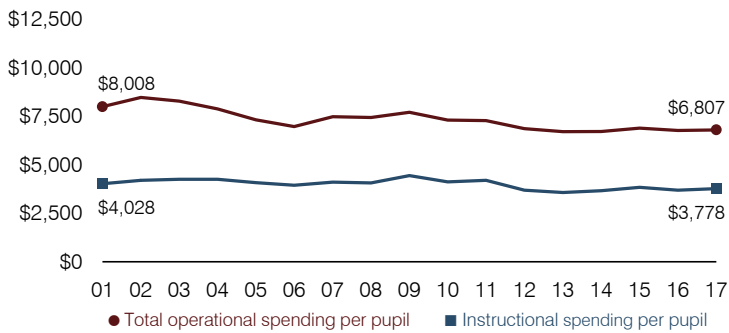
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 53.8 to 55.5 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially, while administration increased. Most other noninstructional areas remained stable.

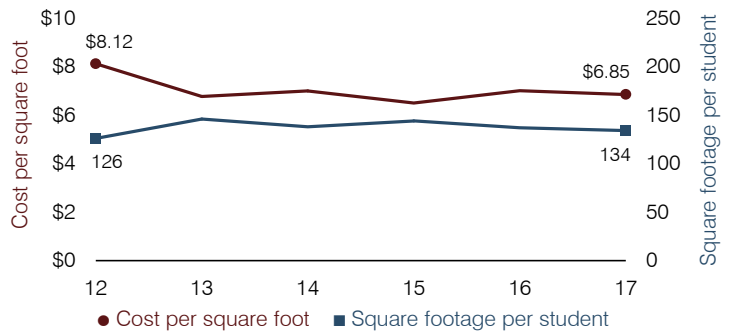
**Administrative cost per pupil**



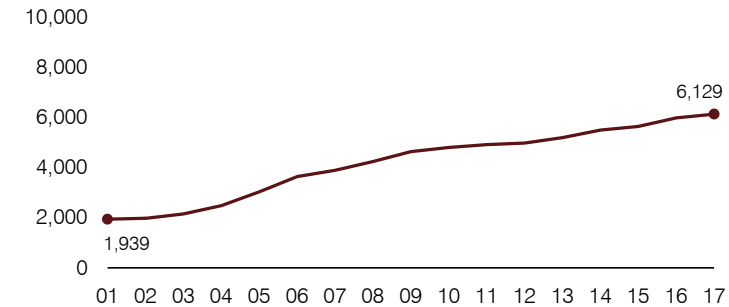
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



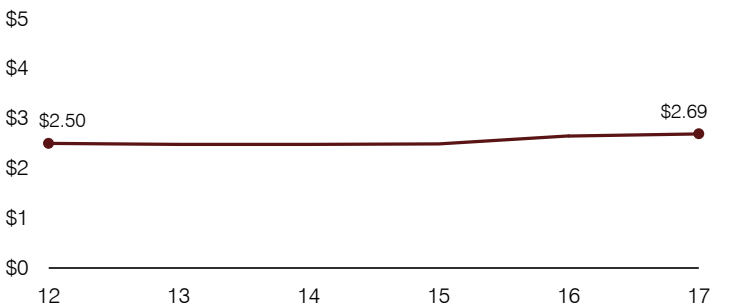
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



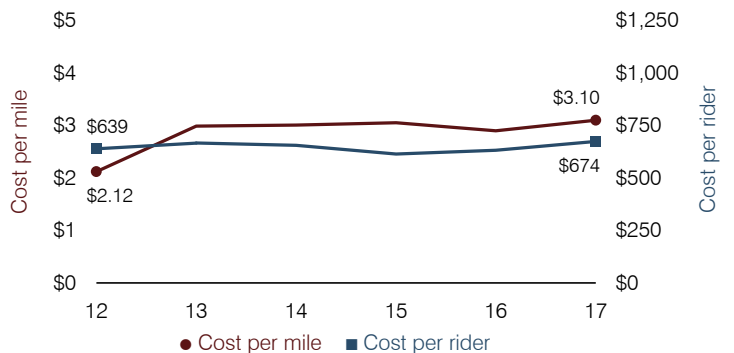
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	9.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Students attending:

123

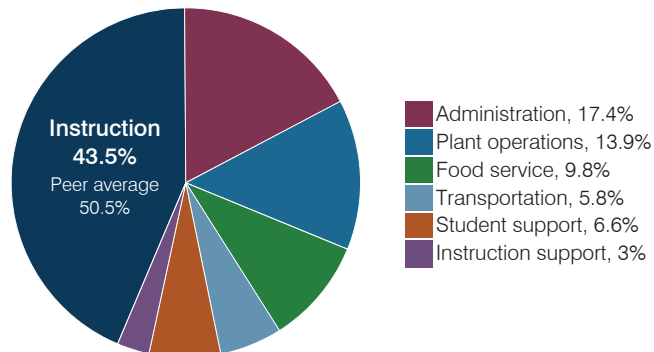
Legislative district(s): 5

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

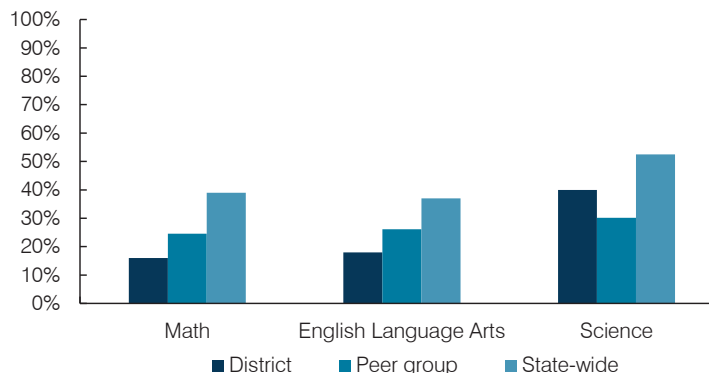
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,892	\$3,137	\$844
	Students per administrative position	61	32	67
Plant operations	Cost per square foot	\$6.29	\$6.96	\$6.30
	Square footage per student	240	412	155
Food service	Cost per meal	\$3.79	\$5.79	\$2.88
Transportation	Cost per mile	\$3.41	\$1.87	\$3.84
	Cost per rider	\$708	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,773	\$ 4,726	\$ 8,613	\$ 4,377
Administration	2,014	1,892	3,137	844
Plant operations	1,625	1,510	2,644	977
Food service	1,063	1,064	1,000	422
Transportation	769	634	961	381
Student support	654	714	601	679
Instruction support	523	333	498	461
<b>Total operational</b>	<b>\$ 11,421</b>	<b>\$ 10,873</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 182	\$ 278	\$ 1,161	\$ 691
Equipment	838	445	735	424
Interest	19	7	31	236
Other	239	137	90	161
<b>Total nonoperational</b>	<b>\$ 1,278</b>	<b>\$ 867</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,699</b>	<b>\$ 11,740</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	50%	44%	22%
Special education population	16%	15%	12%
Students per teacher	15.4	11.2	18.5
Average teacher salary	\$42,825	\$48,132	\$48,372
Amount from Prop 301	\$2,570	\$4,375	\$5,840
Average years of teacher experience	9.7	11.5	11.3
Percentage of teachers in first 3 years	11%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,984	\$ 1,835	\$ 2,908	\$ 1,318
State	3,220	2,461	5,692	3,831
Local	8,327	9,215	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,531</b>	<b>\$ 13,511</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 7,282	\$ 6,287	\$ 9,932
Amount from Prop 123	295	253	315
Prop 123 additional funding	47	47	57
Grants	2,280	2,059	2,701
Donations and tax credits	12	39	184

### Select revenues from less common sources

Source	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	4,343	3,255	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

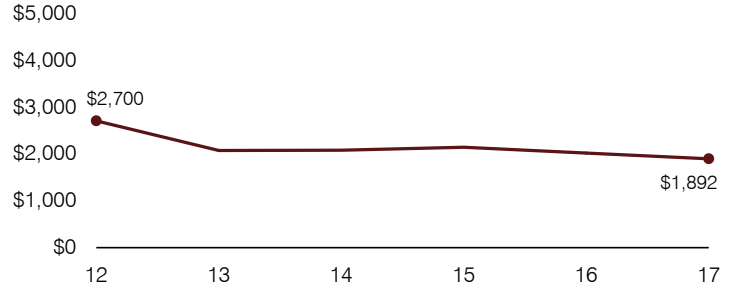
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.9	48.3	48.4	46.9	44.5	43.4	39.3	39.5	42.2	44.4	49.5	34.5	39.1	47.5	45.6	41.8	43.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

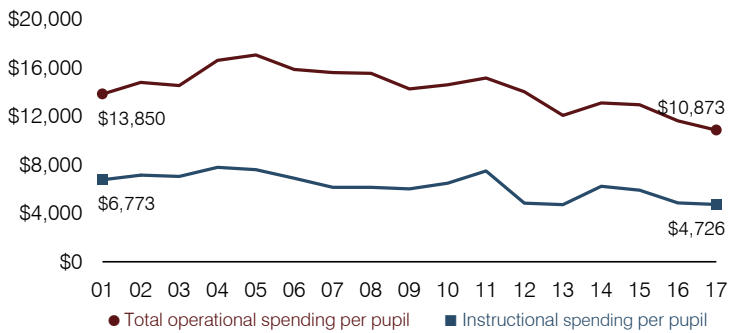
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 36 percent, which contributed to the 23 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 34.5 to 43.5 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

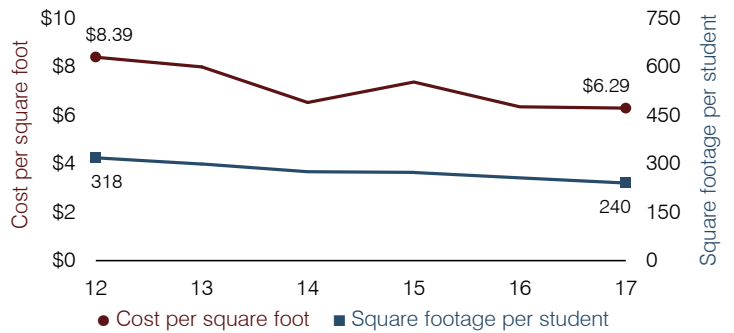
**Administrative cost per pupil**



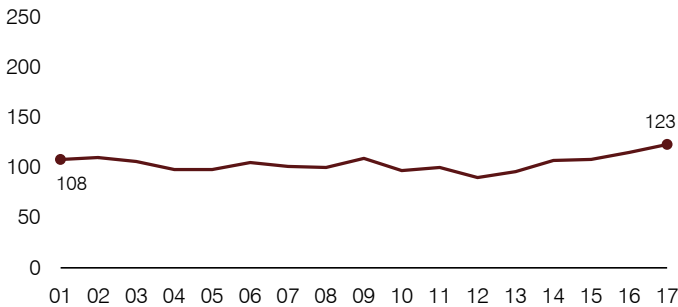
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



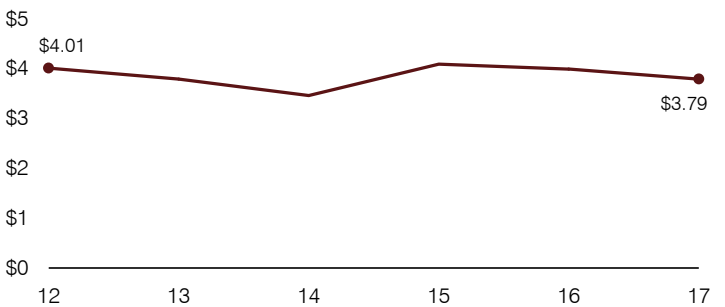
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



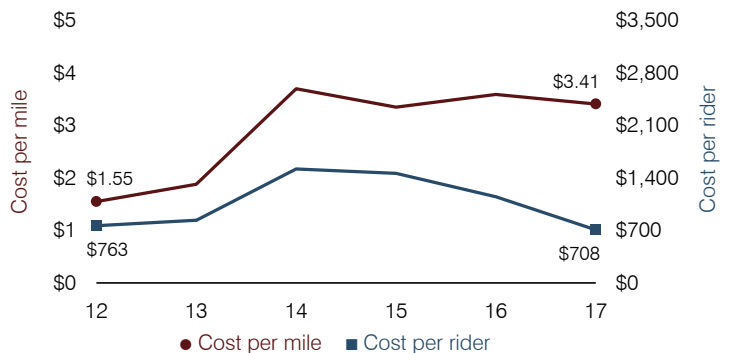
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	13.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# San Carlos Unified School District

Gila County

Efficiency peer groups 5 and T-6, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

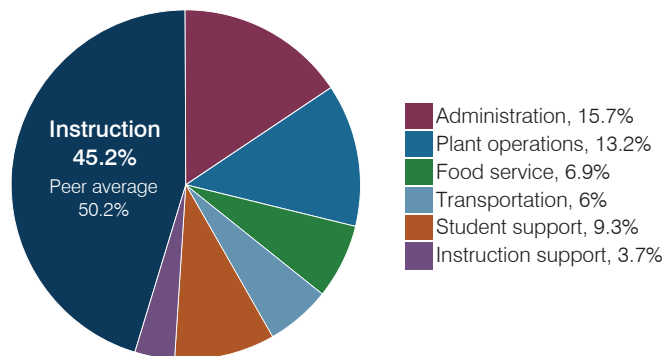
1,548

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	\$2,310	\$1,102	\$844
	Students per administrative position	50	53	67
Plant operations	Cost per square foot	\$8.17	\$5.20	\$6.30
	Square footage per student	239	263	155
Food service	Cost per meal	\$3.68	\$3.54	\$2.88
Transportation	Cost per mile	\$4.29	\$3.94	\$3.84
	Cost per rider	\$1,203	\$728	\$1,198

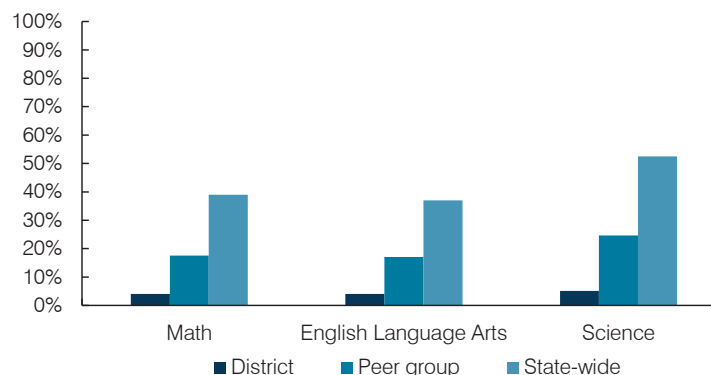
Very low Low Comparable High Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 6,145	\$ 6,667	\$ 4,541	\$ 4,377
Administration	2,043	2,310	1,102	844
Plant operations	1,576	1,952	1,289	977
Food service	1,157	1,013	396	422
Transportation	921	892	488	381
Student support	1,216	1,367	632	679
Instruction support	879	543	346	461
<b>Total operational</b>	<b>\$ 13,937</b>	<b>\$ 14,744</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 429	\$ 558	\$ 764	\$ 691
Equipment	1,311	564	536	424
Interest	0	0	221	236
Other	0	45	78	161
<b>Total nonoperational</b>	<b>\$ 1,740</b>	<b>\$ 1,167</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,677</b>	<b>\$ 15,911</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	89%	92%	94%
Graduation rate (2016)	73%	79%	80%
Poverty rate (2016)	45%	43%	22%
Special education population	12%	12%	12%
Students per teacher	15.3	15.3	18.5
Average teacher salary	\$53,791	\$48,972	\$48,372
Amount from Prop 301	\$1,623	\$4,489	\$5,840
Average years of teacher experience	9.8	12.6	11.3
Percentage of teachers in first 3 years	26%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 4,185	\$ 15,276	\$ 3,999	\$ 1,318
State	5,435	5,382	4,066	3,831
Local	1,050	1,161	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,670</b>	<b>\$ 21,819</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,600	\$ 5,526	\$ 5,929
Amount from Prop 123	236	235	243
Prop 123 additional funding	45	45	49
Grants	2,983	3,153	1,751
Donations and tax credits	5	10	138

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	1,213	12,172	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

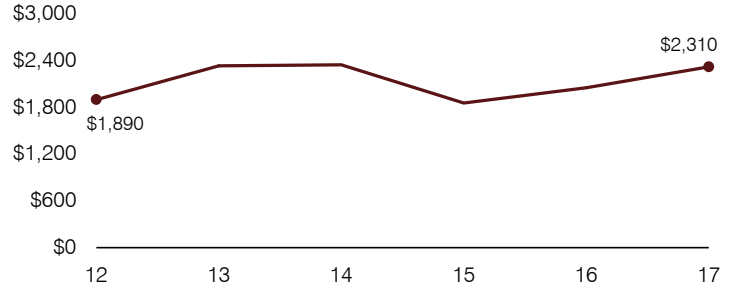
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.7	52.2	54.1	52.9	52.5	50.5	54.3	50.7	50.3	48.7	45.5	41.5	42.8	40.6	46.5	44.1	45.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

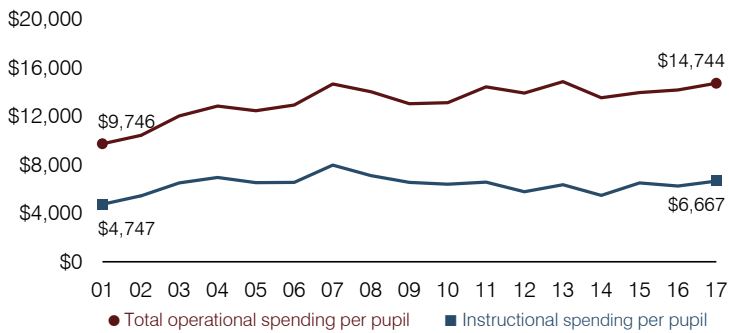
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 41.5 to 45.2 percent. Overall, as a percentage of total operational spending, plant operations and student support increased substantially and administration and food service increased, while instruction support decreased substantially.

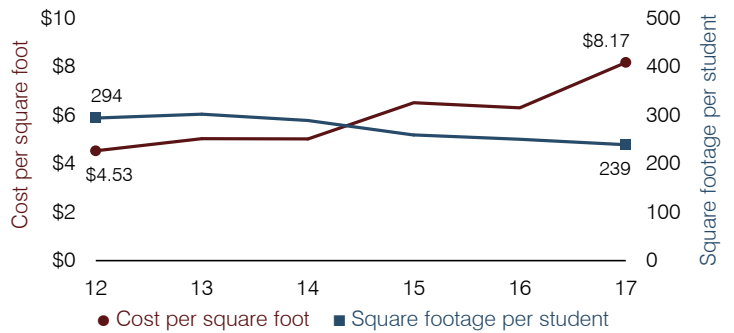
**Administrative cost per pupil**



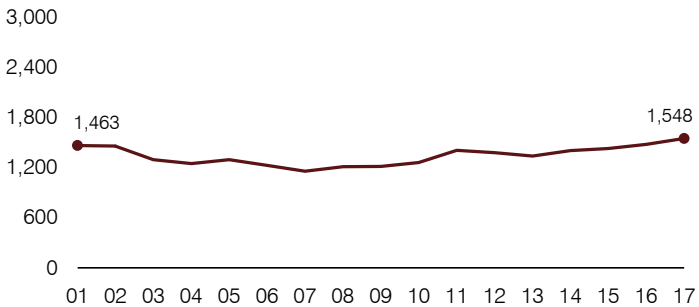
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



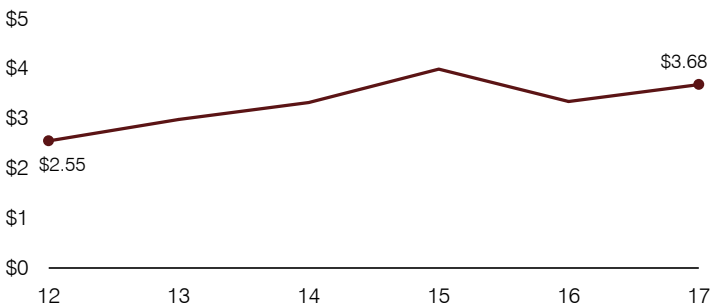
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

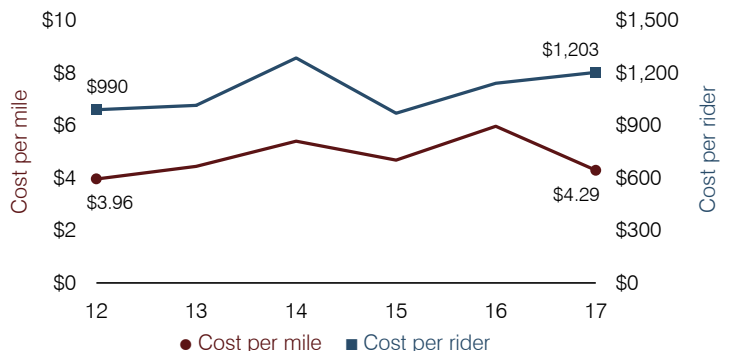
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	More than 3 years
Current financial and internal control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

Low

Moderate

High

**Transportation costs per mile and per rider**



# San Fernando Elementary School District

Pima County

Efficiency peer group 11 and Achievement peer group 16<sup>1</sup>

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

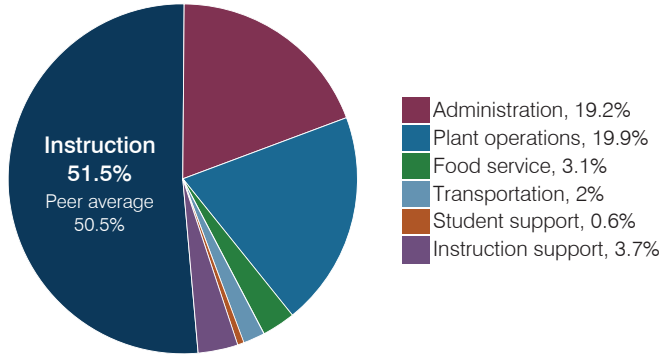
21

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

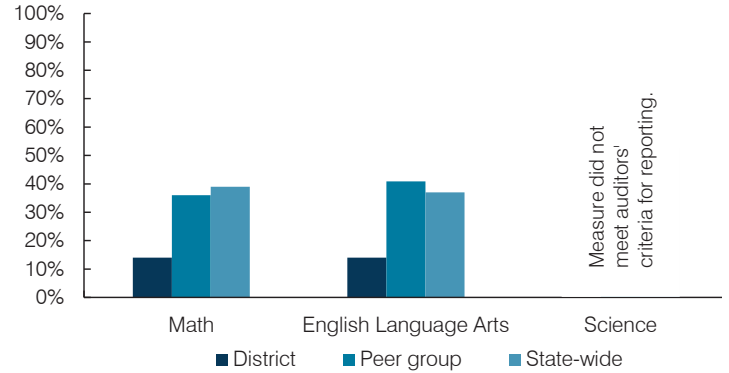
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,062	\$3,137	\$844
	Students per administrative position	24	32	67
Plant operations	Cost per square foot	\$8.73	\$6.96	\$6.30
	Square footage per student	364	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	N/A	N/A	\$3.84
	Cost per rider	N/A	N/A	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,630	\$ 8,226	\$ 8,613	\$ 4,377
Administration	3,943	3,062	3,137	844
Plant operations	3,055	3,175	2,644	977
Food service	0	492	1,000	422
Transportation	2,903	323	961	381
Student support	102	93	601	679
Instruction support	2,251	597	498	461
<b>Total operational</b>	<b>\$ 21,884</b>	<b>\$ 15,968</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 67	\$ 43	\$ 1,161	\$ 691
Equipment	655	107	735	424
Interest	39	45	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 761</b>	<b>\$ 195</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 22,645</b>	<b>\$ 16,163</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	98%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	0%	11%	22%
Special education population	0%	15%	12%
Students per teacher	10.5	12.0	18.5
Average teacher salary	N/A	\$50,741	\$48,372
Amount from Prop 301	N/A	\$5,239	\$5,840
Average years of teacher experience	N/A	19.8	11.3
Percentage of teachers in first 3 years	N/A	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,480	\$ 1,905	\$ 2,908	\$ 1,318
State	10,007	686	5,692	3,831
Local	5,577	20,209	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,064</b>	<b>\$ 22,800</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 10,850	\$ 8,206	\$ 9,932
Amount from Prop 123	437	293	315
Prop 123 additional funding	87	47	57
Grants	1,715	506	2,701
Donations and tax credits	30	46	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,924	4,764	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	51.5

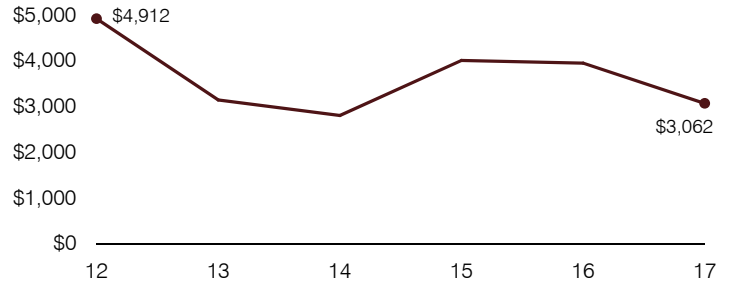
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

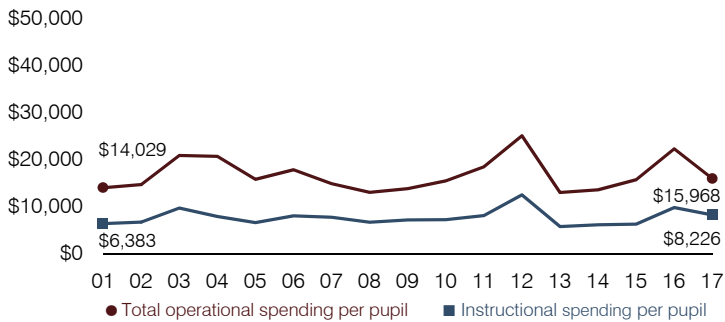
### 5-year spending trend (2012 through 2017)

Student enrollment increased by 94 percent, which contributed to the 36 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 49.9 to 51.5 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

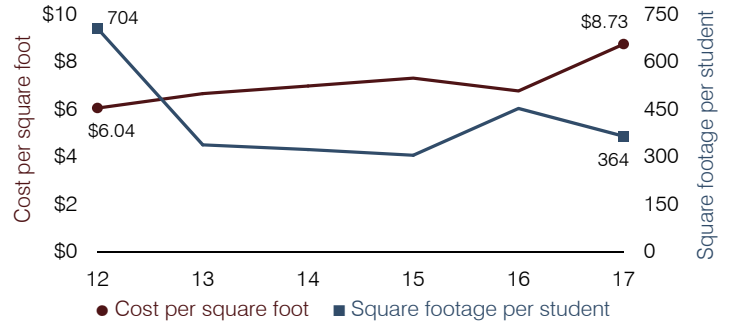
### Administrative cost per pupil



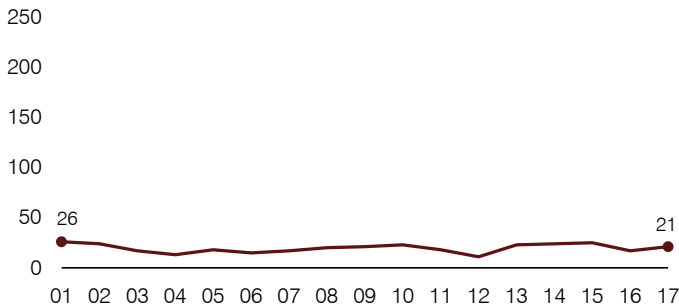
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



### Plant cost per square foot and square footage per student



### Students attending



### 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 2012 through 2017.

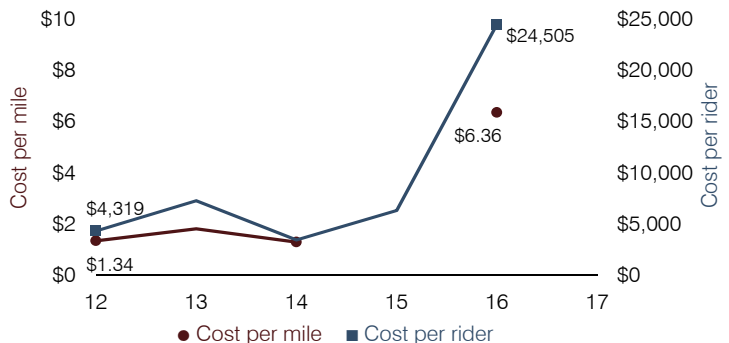
### Financial stress assessment

**Overall financial stress level:** Low

Measure: 2015 through 2017	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	50.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Not assessed

Low
Moderate
High

### Transportation costs per mile and per rider



# San Simon Unified School District

Cochise County

Efficiency peer groups 11 and T-11, Achievement peer group 5<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

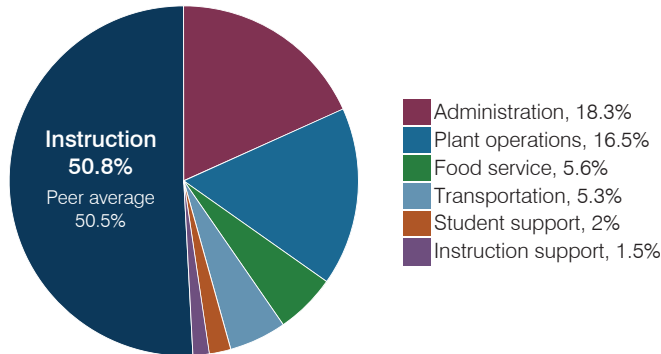
112

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

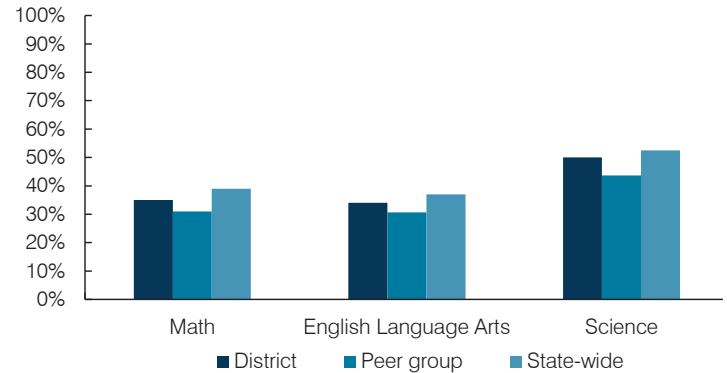
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,724	\$3,137	\$844
	Students per administrative position	28	32	67
Plant operations	Cost per square foot	\$6.13	\$6.96	\$6.30
	Square footage per student	401	412	155
Food service	Cost per meal	\$5.71	\$5.79	\$2.88
Transportation	Cost per mile	\$0.83	\$1.87	\$3.84
	Cost per rider	\$944	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,165	\$ 7,566	\$ 8,613	\$ 4,377
Administration	2,887	2,724	3,137	844
Plant operations	3,025	2,463	2,644	977
Food service	814	836	1,000	422
Transportation	805	782	961	381
Student support	297	295	601	679
Instruction support	209	224	498	461
<b>Total operational</b>	<b>\$ 15,202</b>	<b>\$ 14,890</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 431	\$ 354	\$ 1,161	\$ 691
Equipment	359	306	735	424
Interest	6	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 796</b>	<b>\$ 660</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 15,998</b>	<b>\$ 15,550</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	97%	93%	94%
Graduation rate (2016)	92%	85%	80%
Poverty rate (2016)	21%	24%	22%
Special education population	10%	13%	12%
Students per teacher	11.2	17.0	18.5
Average teacher salary	\$47,468	\$44,553	\$48,372
Amount from Prop 301	\$6,128	\$5,512	\$5,840
Average years of teacher experience	16.7	12.8	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 869	\$ 643	\$ 2,908	\$ 1,318
State	5,539	3,832	5,692	3,831
Local	12,191	11,662	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 18,599</b>	<b>\$ 16,137</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

Source	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 9,368	\$ 7,790	\$ 9,932	\$ 5,503
Amount from Prop 123	314	264	315	245
Prop 123 additional funding	70	56	57	46
Grants	1,246	856	2,701	1,185
Donations and tax credits	89	190	184	89

#### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	10,286	10,012	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

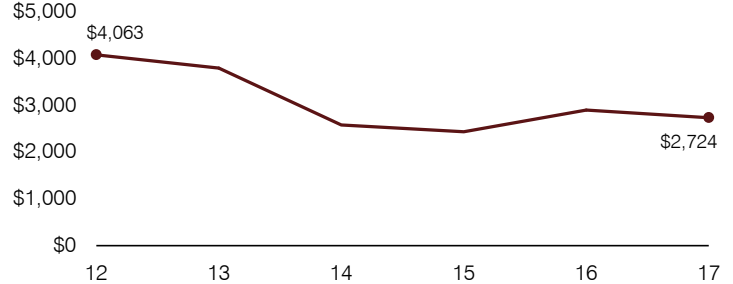
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.2	56.8	50.3	51.4	55.0	59.3	58.3	54.3	54.5	56.5	53.1	52.2	53.6	55.6	53.0	47.1	50.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

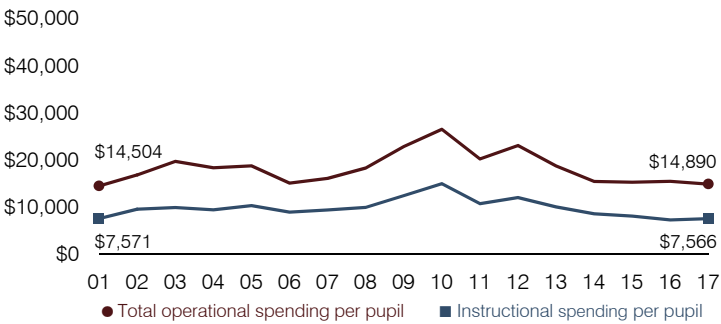
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 29 percent, which contributed to the 35 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.2 to 50.8 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

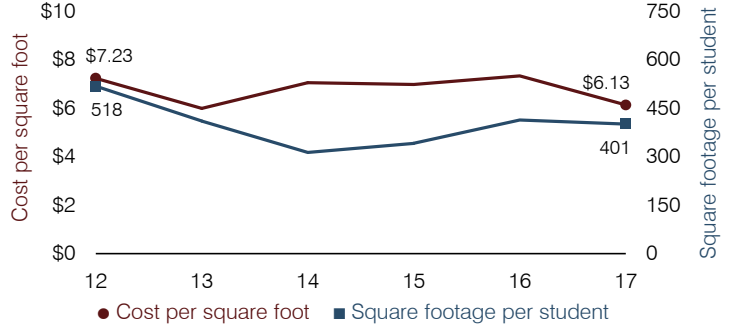
**Administrative cost per pupil**



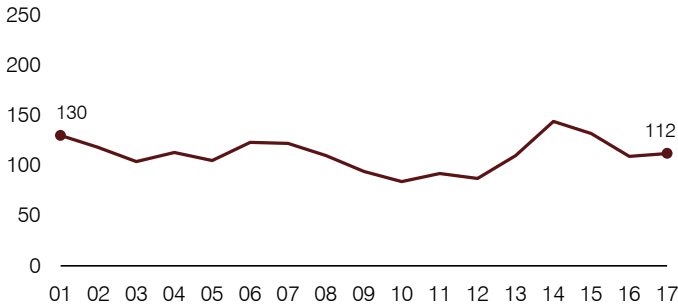
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



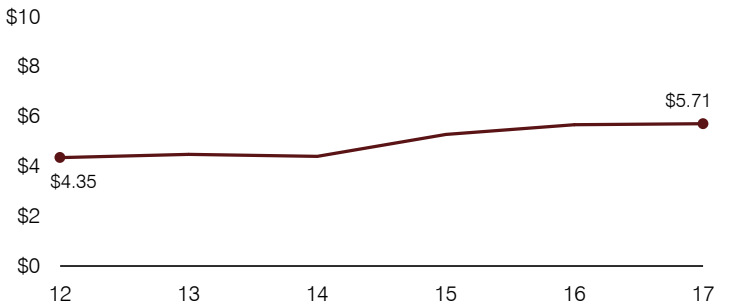
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

Moderate

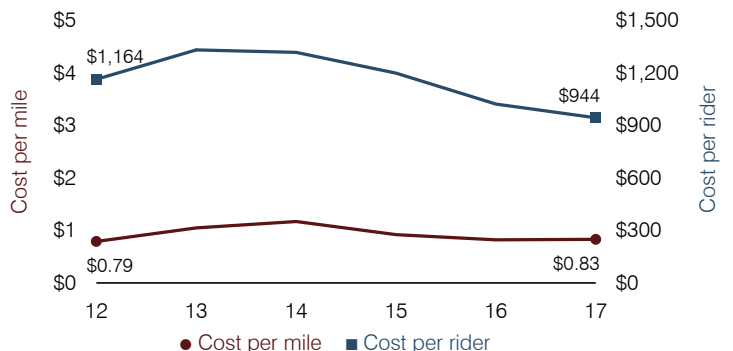
Measure: 2015 through 2017

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	Compliant

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

**Transportation costs per mile and per rider**



# Sanders Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

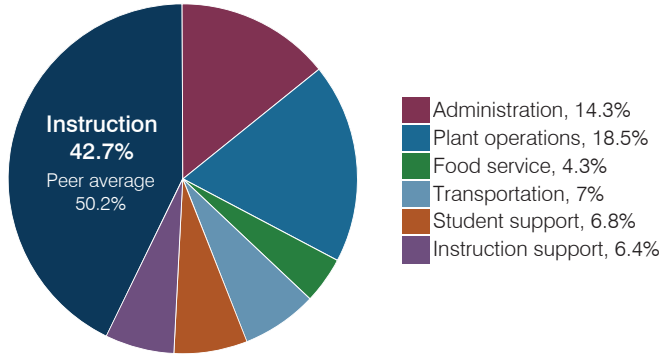
674

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	\$2,323	\$1,102	\$844
	Students per administrative position	27	53	67
Plant operations	Cost per square foot	\$5.91	\$5.20	\$6.30
	Square footage per student	510	263	155
Food service	Cost per meal	\$3.10	\$3.54	\$2.88
Transportation	Cost per mile	\$2.64	\$1.93	\$3.84
	Cost per rider	\$1,585	\$1,267	\$1,198

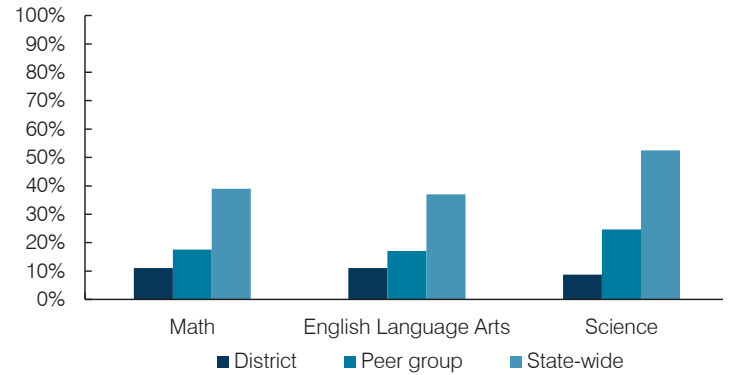
Very low
Low
Comparable
High
Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,628	\$ 6,942	\$ 4,541	\$ 4,377
Administration	2,072	2,323	1,102	844
Plant operations	2,919	3,015	1,289	977
Food service	718	707	396	422
Transportation	1,106	1,146	488	381
Student support	1,083	1,099	632	679
Instruction support	1,447	1,041	346	461
<b>Total operational</b>	<b>\$ 15,973</b>	<b>\$ 16,273</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 243	\$ 769	\$ 764	\$ 691
Equipment	446	688	536	424
Interest	0	0	221	236
Other	1	0	78	161
<b>Total nonoperational</b>	<b>\$ 690</b>	<b>\$ 1,457</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,663</b>	<b>\$ 17,730</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	92%	94%
Graduation rate (2016)	88%	79%	80%
Poverty rate (2016)	46%	43%	22%
Special education population	12%	12%	12%
Students per teacher	11.8	15.3	18.5
Average teacher salary	\$43,336	\$48,972	\$48,372
Amount from Prop 301	\$4,893	\$4,489	\$5,840
Average years of teacher experience	7.5	12.6	11.3
Percentage of teachers in first 3 years	44%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 9,636	\$ 9,748	\$ 3,999	\$ 1,318
State	6,431	7,905	4,066	3,831
Local	849	863	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 16,916</b>	<b>\$ 18,516</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,375	\$ 8,178	\$ 5,929
Amount from Prop 123	271	290	243
Prop 123 additional funding	54	58	49
Grants	3,409	3,580	1,751
Donations and tax credits	1	7	138

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,236	6,544	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

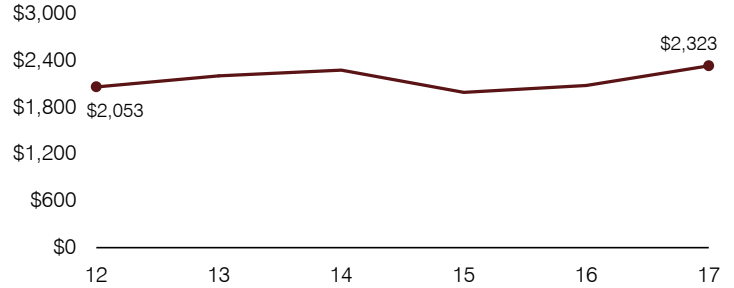
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	41.3	46.3	48.8	52.0	49.0	47.8	50.8	49.1	49.0	48.4	46.5	42.1	42.3	41.1	40.7	41.5	42.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

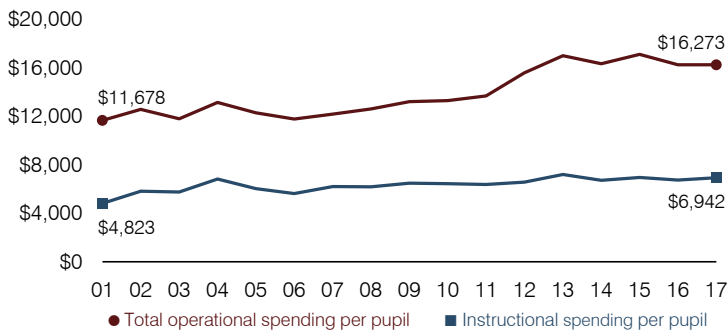
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 4 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 42.1 to 42.7 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially, while plant operations and student support increased.

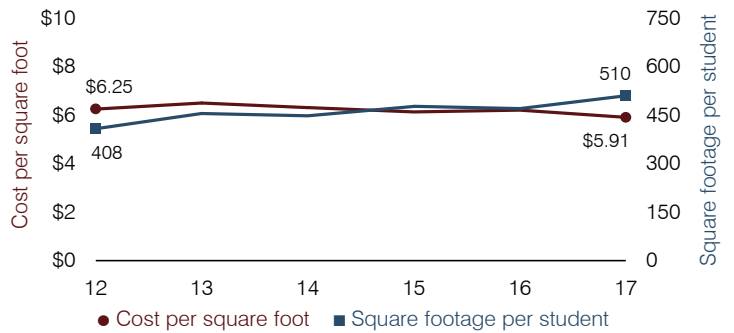
**Administrative cost per pupil**



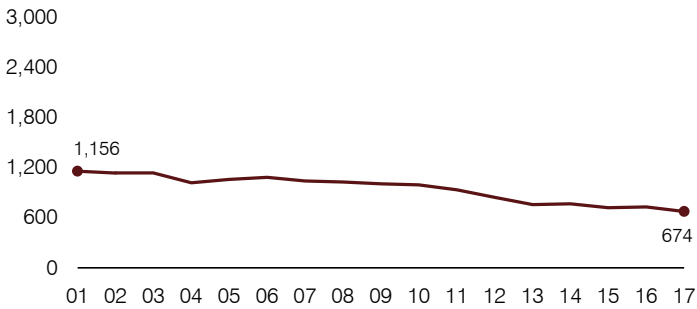
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



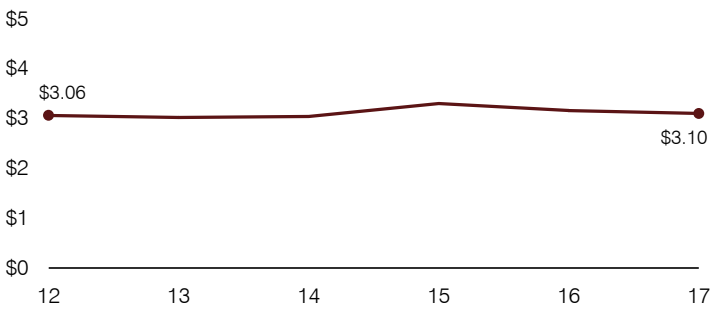
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



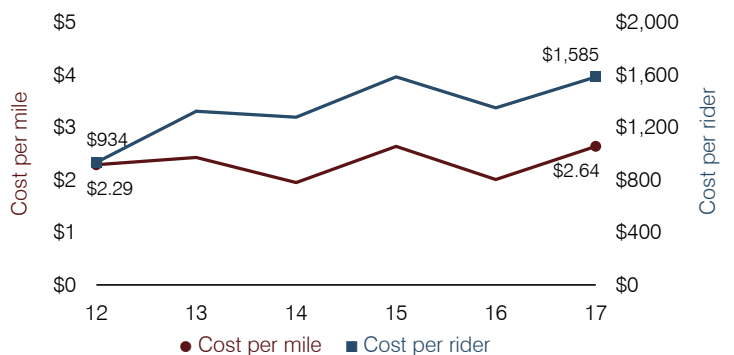
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	9.8%, Increasing
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Compliant

Low
Moderate
High

**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 18<sup>1</sup>

Students attending:

214

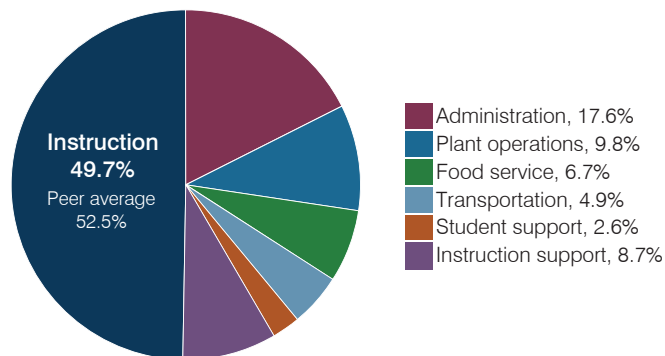
Legislative district(s): 2

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	\$1,682	\$1,231	\$844
	Students per administrative position	61	54	67
Plant operations	Cost per square foot	\$7.77	\$6.81	\$6.30
	Square footage per student	121	153	155
Food service	Cost per meal	\$3.61	\$3.41	\$2.88
Transportation	Cost per mile	\$1.37	\$1.93	\$3.84
	Cost per rider	\$895	\$1,267	\$1,198

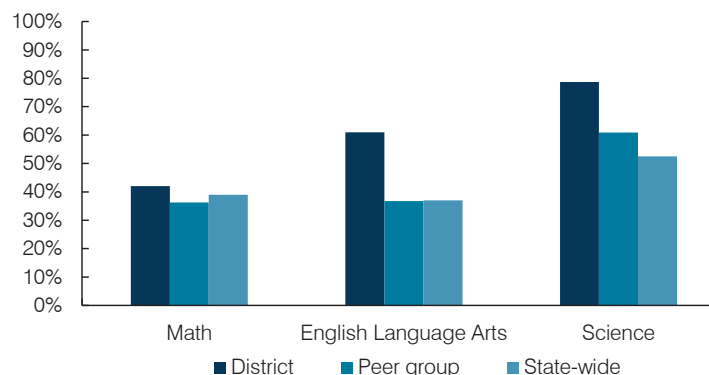
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,500	\$ 4,763	\$ 4,993	\$ 4,377
Administration	1,639	1,682	1,231	844
Plant operations	1,094	937	1,125	977
Food service	662	644	549	422
Transportation	422	473	575	381
Student support	0	250	606	679
Instruction support	852	830	397	461
<b>Total operational</b>	<b>\$ 9,169</b>	<b>\$ 9,579</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 214	\$ 286	\$ 194	\$ 691
Equipment	331	644	329	424
Interest	26	25	167	236
Other	0	0	91	161
<b>Total nonoperational</b>	<b>\$ 571</b>	<b>\$ 955</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,740</b>	<b>\$ 10,534</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	27%	26%	22%
Special education population	9%	14%	12%
Students per teacher	16.5	14.6	18.5
Average teacher salary	\$52,997	\$49,194	\$48,372
Amount from Prop 301	\$6,101	\$5,175	\$5,840
Average years of teacher experience	13.5	14.0	11.3
Percentage of teachers in first 3 years	0%	7%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,526	\$ 1,642	\$ 2,395	\$ 1,318
State	6,476	6,811	4,806	3,831
Local	1,789	1,630	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,791</b>	<b>\$ 10,083</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,004	\$ 7,194	\$ 6,815
Amount from Prop 123	265	261	269
Prop 123 additional funding	45	51	50
Grants	1,526	1,649	1,792
Donations and tax credits	7	1	341

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	0	0	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

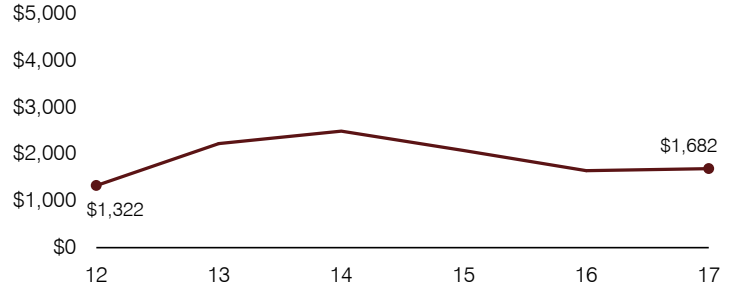
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	68.6	70.4	68.6	65.7	70.4	60.9	56.8	58.8	59.7	54.7	52.1	51.5	55.2	54.7	49.2	49.1	49.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

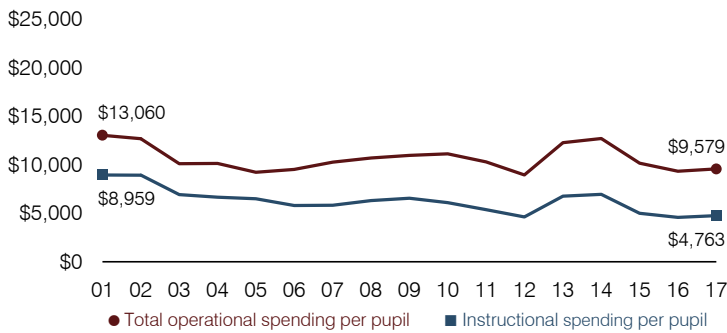
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 51.5 to 49.7 percent. Overall, as a percentage of total operational spending, student support and instruction support increased substantially and administration increased, while plant operations decreased substantially.

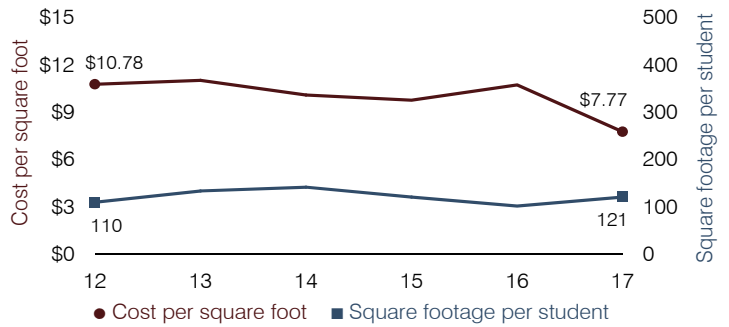
**Administrative cost per pupil**



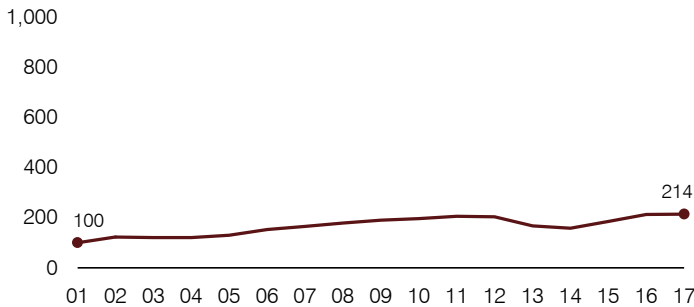
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



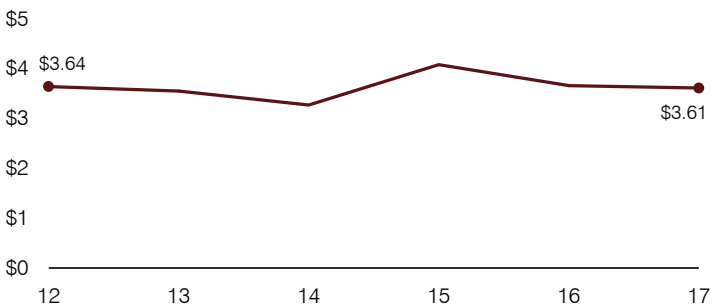
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

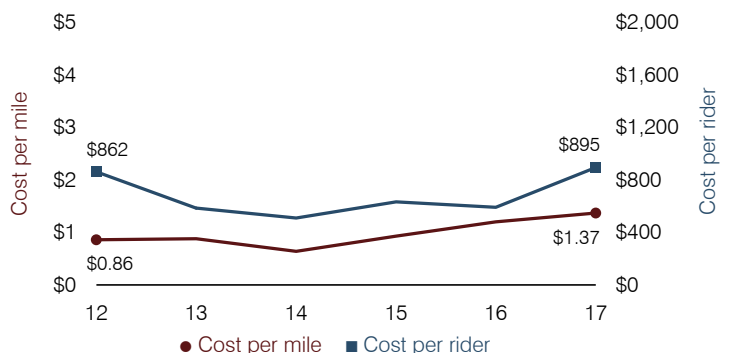
Overall financial stress level: **Low**

Measure: 2015 through 2017

	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
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

**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<sup>1</sup>

Legislative district(s): 2

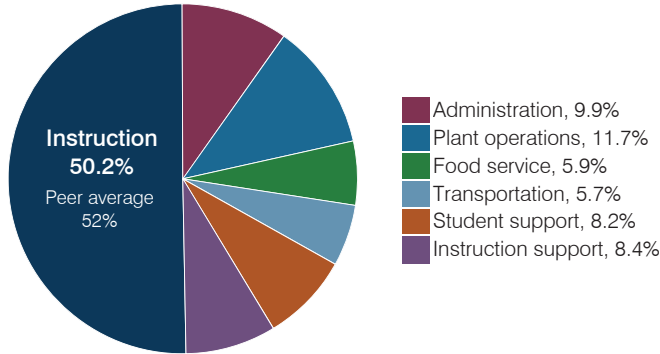
District size, location: Medium-large, Town

Students attending: 3,282

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	\$764	\$844	\$844
	Students per administrative position	63	69	67
Plant operations	Cost per square foot	\$5.99	\$5.36	\$6.30
	Square footage per student	151	190	155
Food service	Cost per meal	\$2.73	\$3.00	\$2.88
Transportation	Cost per mile	\$2.93	\$2.98	\$3.84
	Cost per rider	\$778	\$921	\$1,198

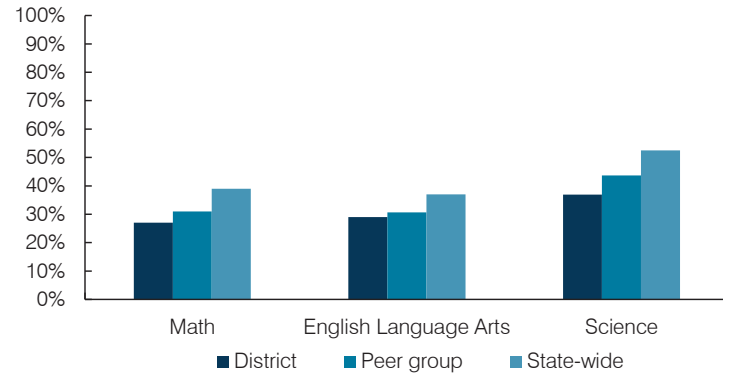
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,850	\$ 3,869	\$ 4,032	\$ 4,377
Administration	719	764	844	844
Plant operations	831	902	987	977
Food service	461	456	409	422
Transportation	427	442	414	381
Student support	649	632	607	679
Instruction support	686	647	481	461
<b>Total operational</b>	<b>\$ 7,623</b>	<b>\$ 7,712</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 49	\$ 3	\$ 346	\$ 691
Equipment	291	116	390	424
Interest	83	27	164	236
Other	10	10	77	161
<b>Total nonoperational</b>	<b>\$ 433</b>	<b>\$ 156</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,056</b>	<b>\$ 7,868</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	93%	85%	80%
Poverty rate (2016)	23%	24%	22%
Special education population	10%	13%	12%
Students per teacher	20.0	17.0	18.5
Average teacher salary	\$47,572	\$44,553	\$48,372
Amount from Prop 301	\$5,956	\$5,512	\$5,840
Average years of teacher experience	10.6	12.8	11.3
Percentage of teachers in first 3 years	14%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,564	\$ 1,399	\$ 2,260	\$ 1,318
State	3,912	4,393	4,086	3,831
Local	2,018	1,792	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,494</b>	<b>\$ 7,584</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,217	\$ 5,355	\$ 5,373	\$ 5,503
Amount from Prop 123	228	233	233	245
Prop 123 additional funding	46	48	46	46
Grants	1,600	1,440	1,374	1,185
Donations and tax credits	71	56	56	89

#### Select revenues from less common sources

	District 2016	District 2017	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	451	390	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.2

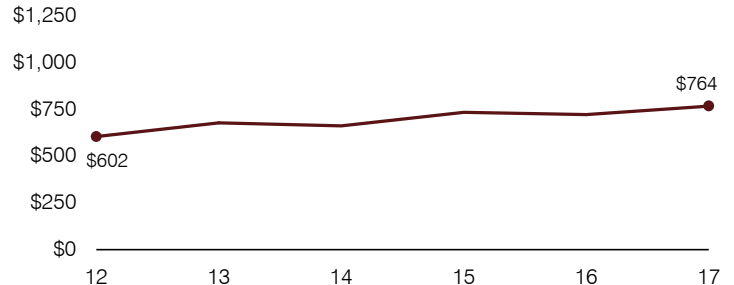
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

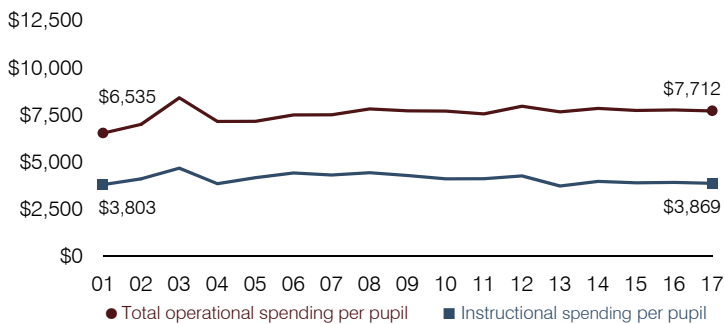
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 53.5 to 50.2 percent. Overall, as a percentage of total operational spending, administration, plant operations, and student support increased, while transportation decreased. Instruction support varied year to year.

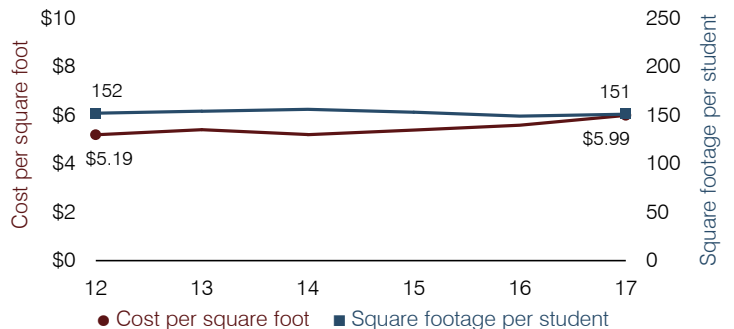
### Administrative cost per pupil



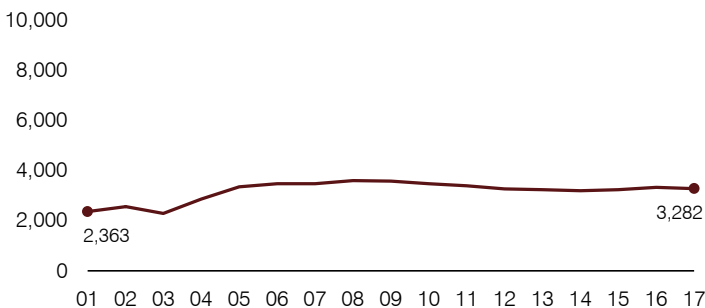
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



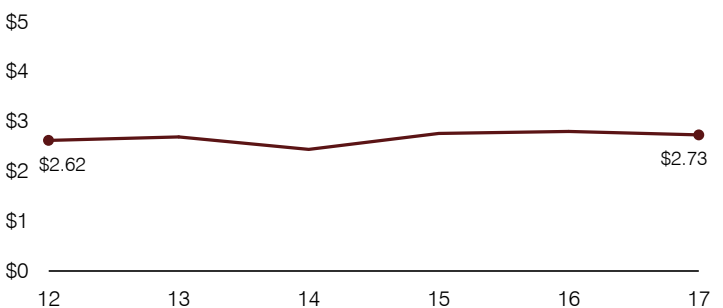
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Low

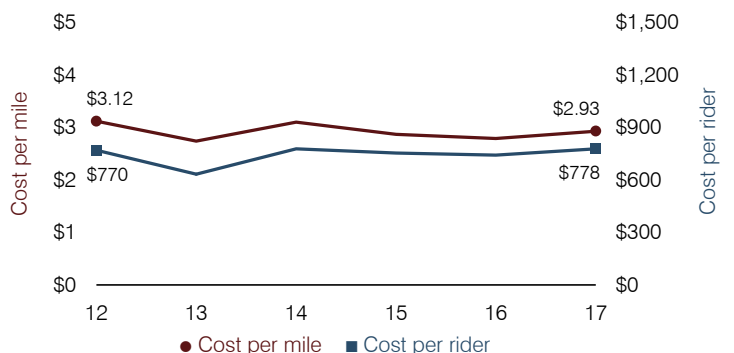
Measure: 2015 through 2017

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



### Transportation costs per mile and per rider



# Santa Cruz Valley Union High School District

Pinal County

District size, location:

Small, Town

Efficiency peer groups 6 and T-10, Achievement peer group 11<sup>1</sup>

Students attending:

445

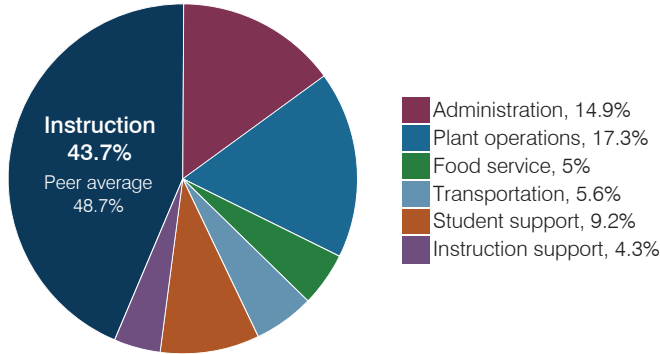
Legislative district(s): 8 and 11

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	\$1,460	\$1,784	\$844
	Students per administrative position	46	44	67
Plant operations	Cost per square foot	\$4.98	\$4.85	\$6.30
	Square footage per student	341	348	155
Food service	Cost per meal	\$3.55	\$3.70	\$2.88
Transportation	Cost per mile	\$2.88	\$1.93	\$3.84
	Cost per rider	\$2,798	\$1,267	\$1,198

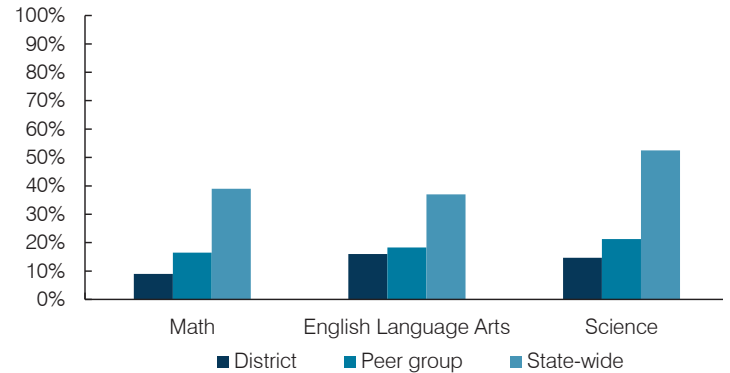
Very low
Low
Comparable
High
Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,837	\$ 4,284	\$ 5,470	\$ 4,377
Administration	1,312	1,460	1,784	844
Plant operations	1,788	1,700	1,587	977
Food service	479	497	534	422
Transportation	537	554	571	381
Student support	842	900	642	679
Instruction support	407	417	423	461
<b>Total operational</b>	<b>\$ 9,202</b>	<b>\$ 9,812</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 243	\$ 1,097	\$ 437	\$ 691
Equipment	854	1,372	479	424
Interest	269	159	179	236
Other	11	12	45	161
<b>Total nonoperational</b>	<b>\$ 1,377</b>	<b>\$ 2,640</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,579</b>	<b>\$ 12,452</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	91%	94%
Graduation rate (2016)	78%	84%	80%
Poverty rate (2016)	27%	26%	22%
Special education population	12%	11%	12%
Students per teacher	19.3	14.8	18.5
Average teacher salary	\$44,005	\$43,276	\$48,372
Amount from Prop 301	\$8,408	\$5,503	\$5,840
Average years of teacher experience	10.2	11.5	11.3
Percentage of teachers in first 3 years	5%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,276	\$ 1,138	\$ 2,411	\$ 1,318
State	2,464	3,130	3,824	3,831
Local	9,917	9,367	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,657</b>	<b>\$ 13,635</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District	Peer average	State average
Equalization formula funding	\$ 6,610	\$ 6,657	\$ 7,159
Amount from Prop 123	268	261	285
Prop 123 additional funding	52	56	57
Grants	1,310	1,321	1,876
Donations and tax credits	33	86	246

### Select revenues from less common sources

Source	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	4,445	3,299	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	43.7

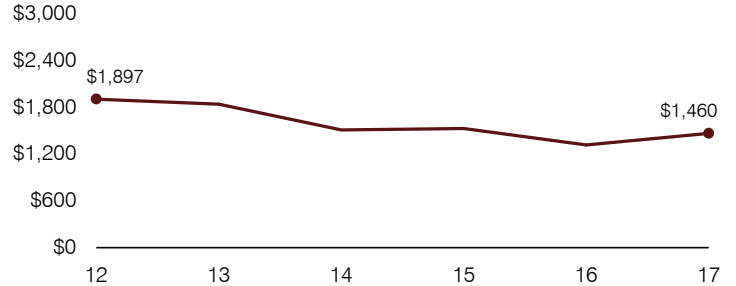
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

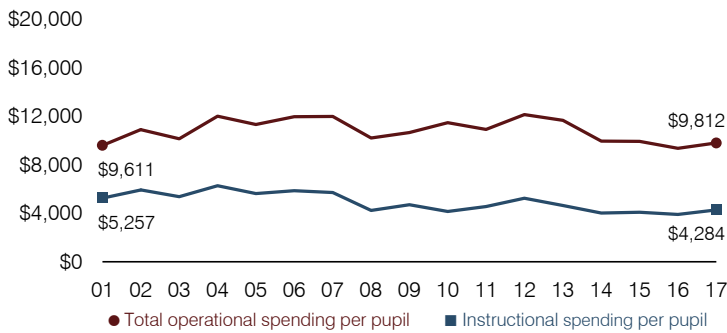
### 5-year spending trend (2012 through 2017)

Student enrollment increased by 21 percent, which contributed to the 19 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 43.7 to a low of 39.8 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased, while transportation increased.

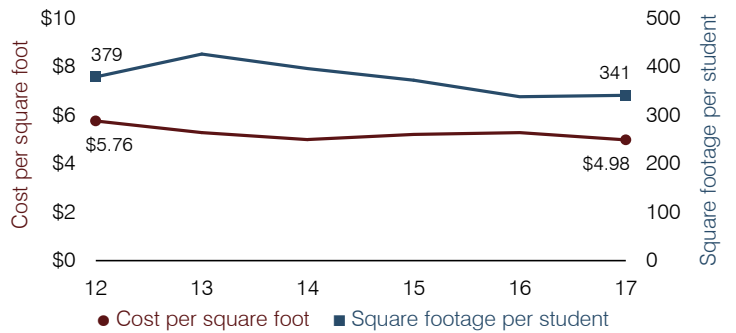
### Administrative cost per pupil



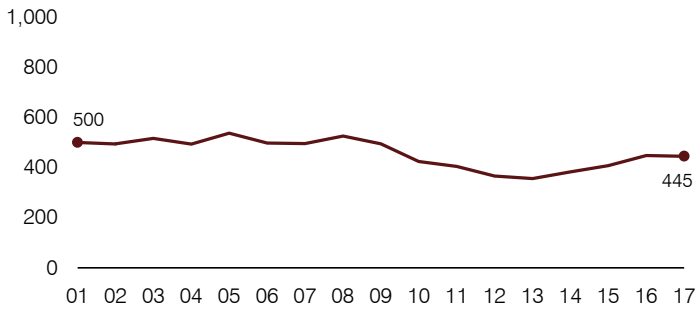
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



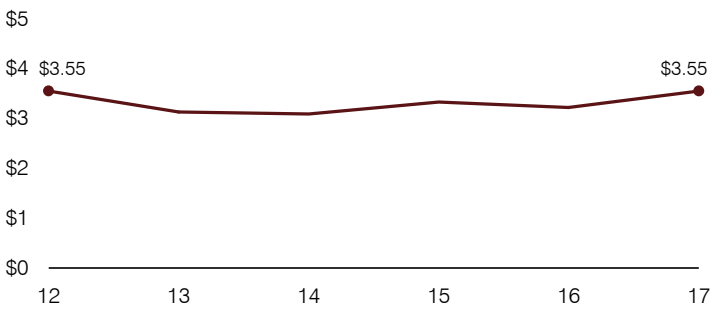
### Plant cost per square foot and square footage per student



### Students attending



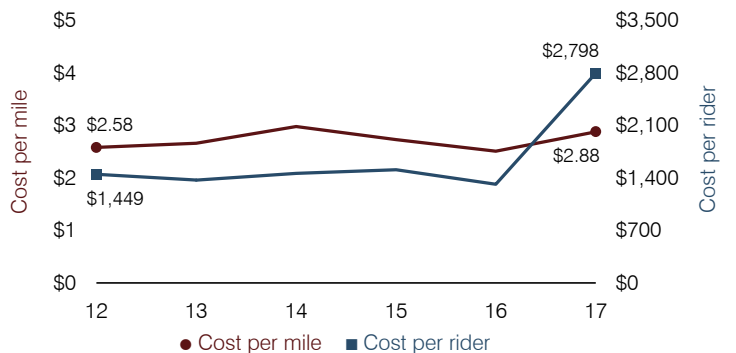
### Food service cost per meal



### Financial stress assessment

Overall financial stress level:	Low		
Measure: 2015 through 2017	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	8.5%, Increasing		
Years of capital reserve held	1 to 3 years		
Current financial and internal control status	Compliant		
	Low	Moderate	High

### Transportation costs per mile and per rider



# Scottsdale Unified School District

Maricopa County

Efficiency peer groups 1 and T-5, Achievement peer group 2<sup>1</sup>

Legislative district(s): 23, 24, 26, and 28

District size, location:

Very large, City

Students attending:

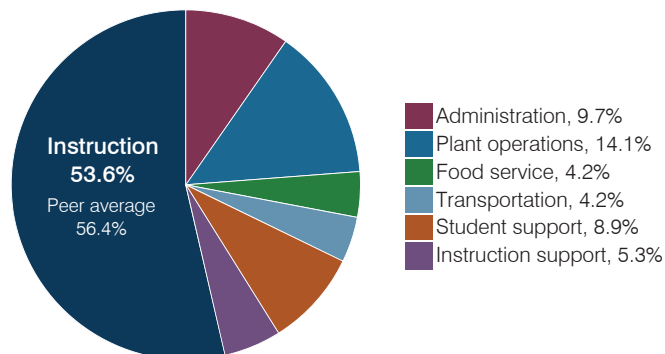
22,654

Number of schools:

29

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

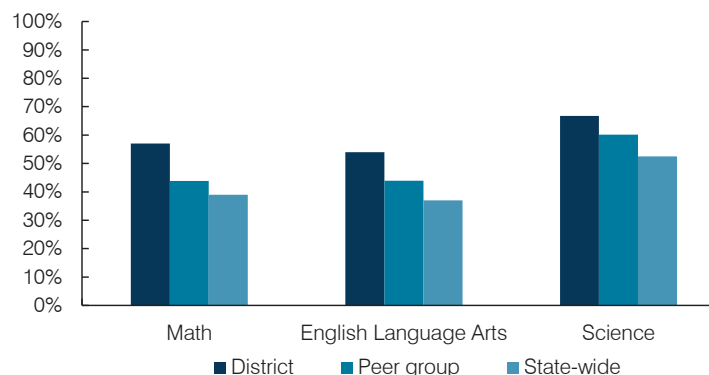
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$768	\$680	\$844
	Students per administrative position	77	80	67
Plant operations	Cost per square foot	\$6.15	\$6.15	\$6.30
	Square footage per student	182	147	155
Food service	Cost per meal	\$2.62	\$2.79	\$2.88
Transportation	Cost per mile	\$4.33	\$4.15	\$3.84
	Cost per rider	\$1,541	\$1,809	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,194	\$ 4,254	\$ 4,386	\$ 4,377
Administration	715	768	680	844
Plant operations	1,058	1,122	877	977
Food service	341	331	323	422
Transportation	353	337	341	381
Student support	733	711	679	679
Instruction support	426	418	358	461
<b>Total operational</b>	<b>\$ 7,820</b>	<b>\$ 7,941</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 226	\$ 299	\$ 651	\$ 691
Equipment	260	216	393	424
Interest	510	361	223	236
Other	249	271	209	161
<b>Total nonoperational</b>	<b>\$ 1,245</b>	<b>\$ 1,147</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,065</b>	<b>\$ 9,088</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	86%	90%	80%
Poverty rate (2016)	9%	13%	22%
Special education population	9%	12%	12%
Students per teacher	18.3	18.4	18.5
Average teacher salary	\$49,435	\$46,837	\$48,372
Amount from Prop 301	\$6,642	\$6,016	\$5,840
Average years of teacher experience	13.9	11.3	11.3
Percentage of teachers in first 3 years	13%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 723	\$ 733	\$ 885	\$ 1,318
State	1,535	1,607	3,394	3,831
Local	7,632	7,988	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,890</b>	<b>\$ 10,328</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

Source	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,355	\$ 5,387	\$ 5,387	\$ 5,503
Amount from Prop 123	234	237	241	245
Prop 123 additional funding	46	46	46	46
Grants	717	724	901	1,185
Donations and tax credits	200	184	98	89

#### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 307	\$ 326	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	2,016	2,099	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

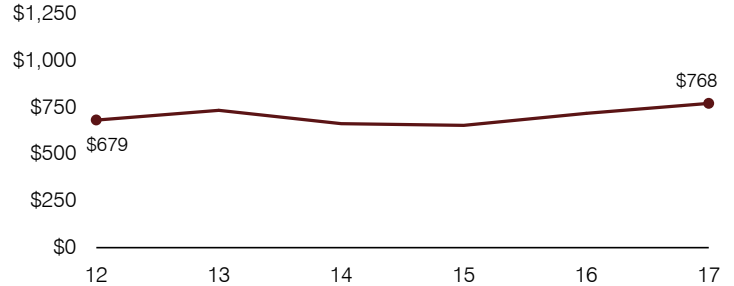
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.6	59.0	61.5	63.7	62.3	60.5	61.3	60.4	57.7	59.5	57.7	58.7	57.9	54.5	53.9	53.6	53.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

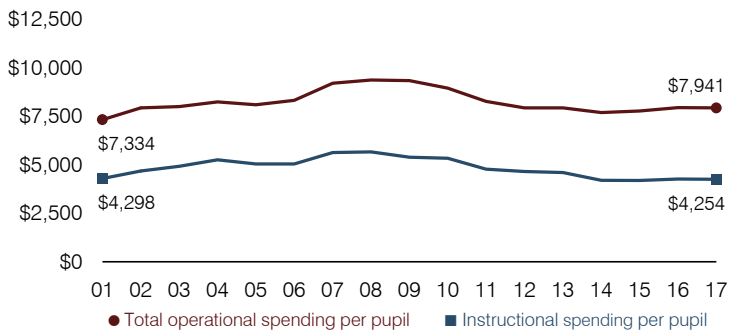
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction decreased from 58.7 to 53.6 percent. Overall, as a percentage of total operational spending, plant operations and student support increased substantially and administration increased slightly, while transportation decreased slightly. Other noninstructional areas remained stable.

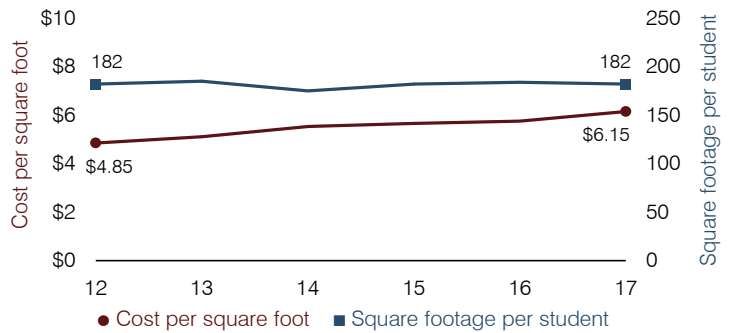
**Administrative cost per pupil**



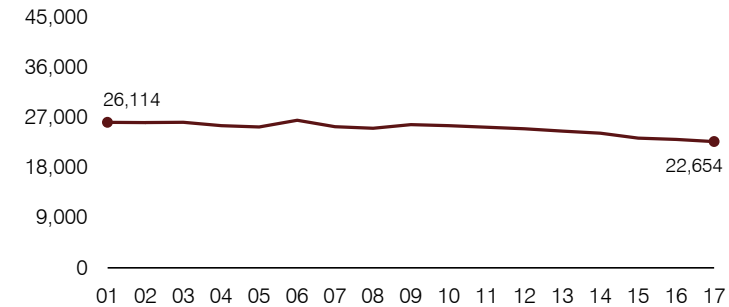
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



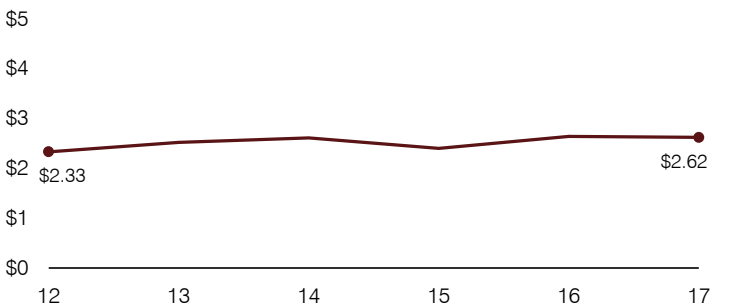
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



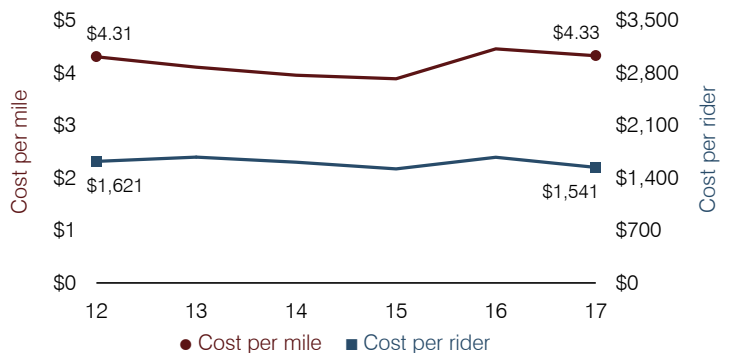
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	4.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Sedona-Oak Creek Joint Unified School District

Yavapai County

District size, location:

Medium, Town

Efficiency peer groups 5 and T-7, Achievement peer group 4<sup>1</sup>

Students attending:

1,016

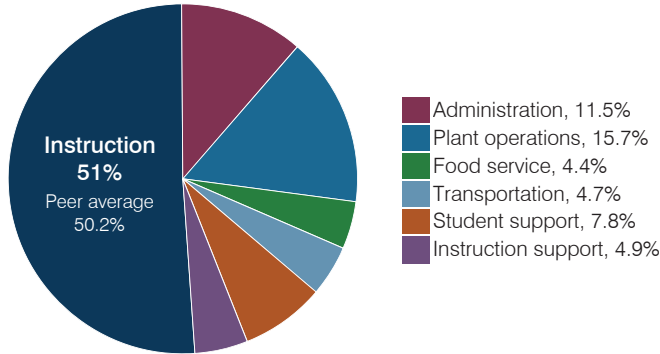
Legislative district(s): 6

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	\$1,047	\$1,102	\$844
	Students per administrative position	52	53	67
Plant operations	Cost per square foot	\$4.06	\$5.20	\$6.30
	Square footage per student	354	263	155
Food service	Cost per meal	\$5.03	\$3.54	\$2.88
Transportation	Cost per mile	\$3.58	\$2.98	\$3.84
	Cost per rider	\$1,260	\$921	\$1,198

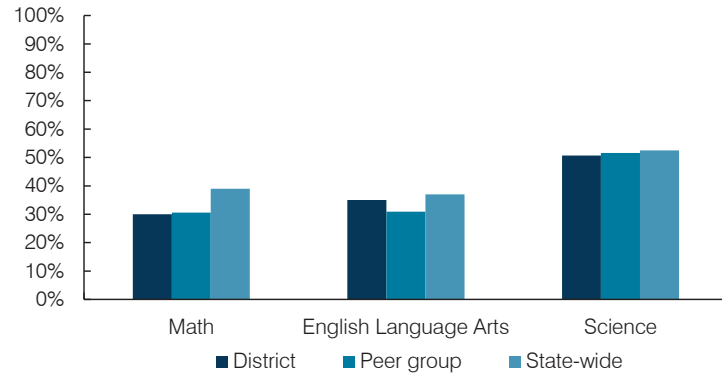
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,329	\$ 4,663	\$ 4,541	\$ 4,377
Administration	1,013	1,047	1,102	844
Plant operations	1,111	1,439	1,289	977
Food service	501	400	396	422
Transportation	468	433	488	381
Student support	602	713	632	679
Instruction support	356	445	346	461
<b>Total operational</b>	<b>\$ 8,380</b>	<b>\$ 9,140</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 179	\$ 117	\$ 764	\$ 691
Equipment	339	300	536	424
Interest	2,456	2,169	221	236
Other	59	119	78	161
<b>Total nonoperational</b>	<b>\$ 3,033</b>	<b>\$ 2,705</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,413</b>	<b>\$ 11,845</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	86%	88%	80%
Poverty rate (2016)	17%	15%	22%
Special education population	10%	13%	12%
Students per teacher	17.7	15.7	18.5
Average teacher salary	\$44,530	\$45,360	\$48,372
Amount from Prop 301	\$6,778	\$5,787	\$5,840
Average years of teacher experience	13.8	10.4	11.3
Percentage of teachers in first 3 years	11%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 871	\$ 820	\$ 3,999	\$ 1,318
State	1,856	1,909	4,066	3,831
Local	11,955	13,681	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,682</b>	<b>\$ 16,410</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,791	\$ 5,943	\$ 5,929
Amount from Prop 123	266	255	243
Prop 123 additional funding	54	51	49
Grants	947	845	1,751
Donations and tax credits	310	305	138

#### Select revenues from less common sources

	District	Peer average	State average
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	6,472	6,993	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	51.0

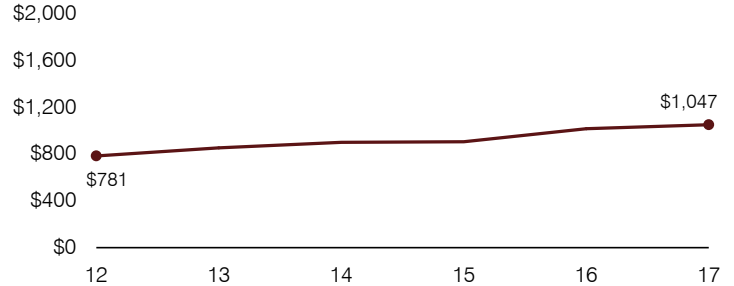
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

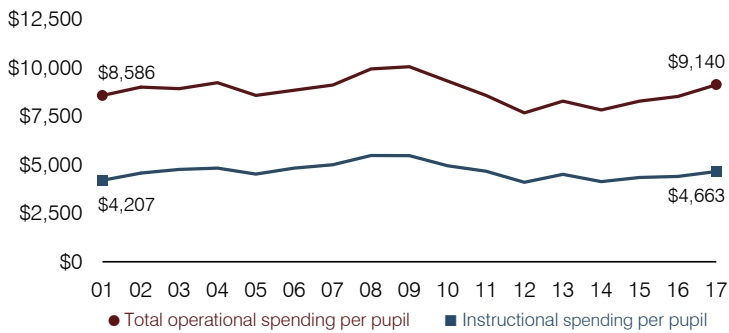
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 20 percent, which contributed to the 19 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction decreased overall from 53.4 to 51 percent. Overall, as a percentage of total operational spending, plant operations increased and administration, student support, and instruction support increased slightly.

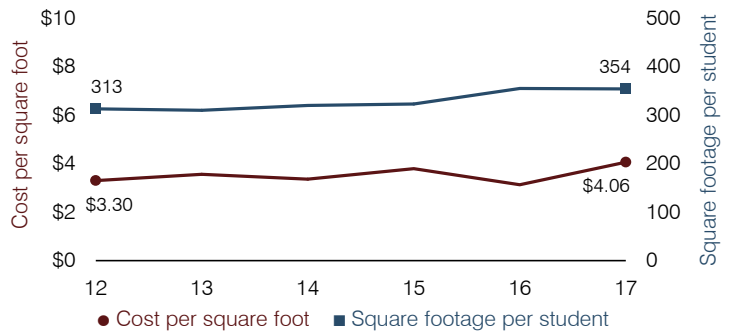
### Administrative cost per pupil



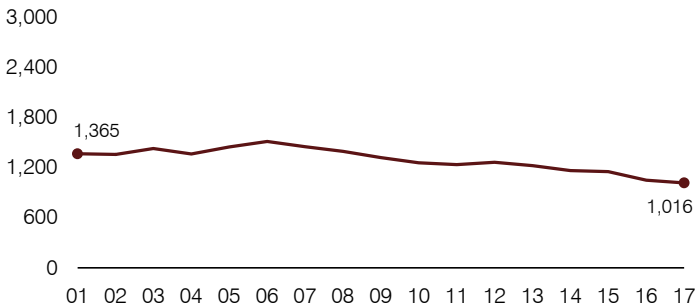
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



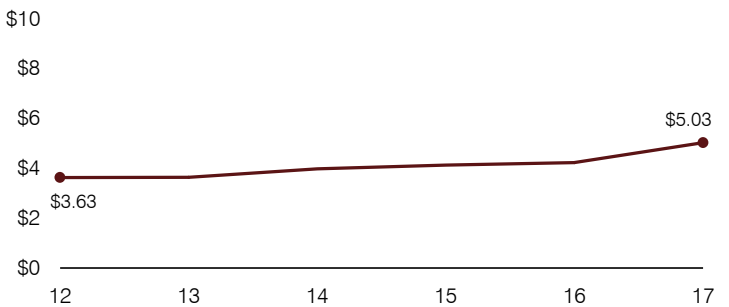
### Plant cost per square foot and square footage per student



### Students attending



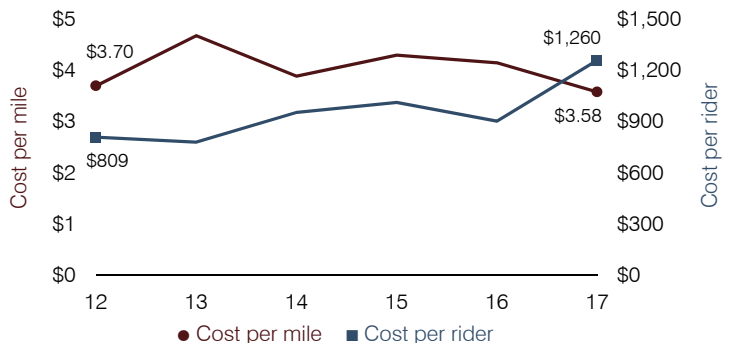
### Food service cost per meal



### Financial stress assessment

<b>Overall financial stress level:</b>	Moderate
<b>Measure: 2015 through 2017</b>	<b>Assessment</b>
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	8.5%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant
	Low
	Moderate
	High

### Transportation costs per mile and per rider



# Seligman Unified School District

Yavapai County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 4<sup>1</sup>

Students attending:

120

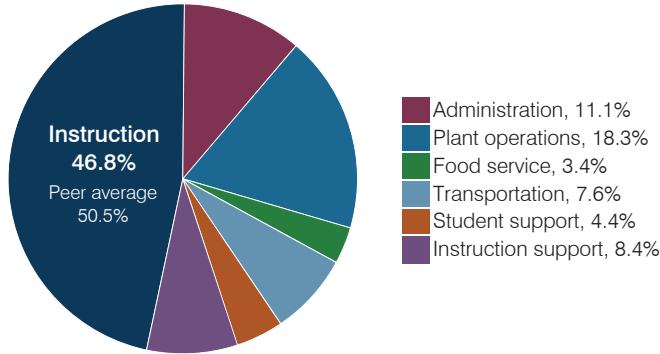
Legislative district(s): 1

Number of schools:

2

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

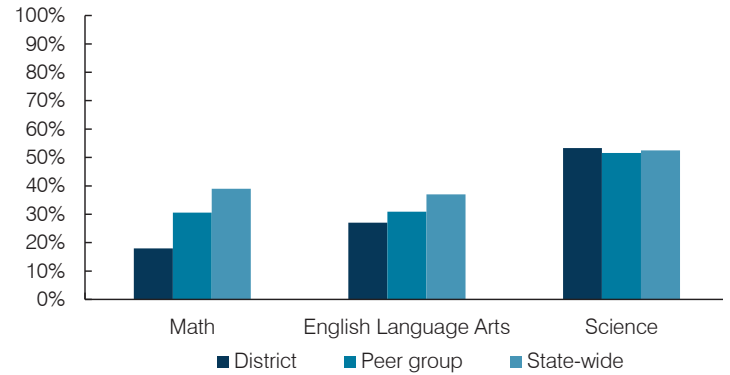
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,282	\$3,137	\$844
	Students per administrative position	22	32	67
Plant operations	Cost per square foot	\$5.00	\$6.96	\$6.30
	Square footage per student	752	412	155
Food service	Cost per meal	\$4.67	\$5.79	\$2.88
Transportation	Cost per mile	\$1.84	\$1.87	\$3.84
	Cost per rider	\$2,265	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 8,282	\$ 9,623	\$ 8,613	\$ 4,377
Administration	2,361	2,282	3,137	844
Plant operations	3,046	3,760	2,644	977
Food service	593	710	1,000	422
Transportation	1,115	1,565	961	381
Student support	926	897	601	679
Instruction support	1,412	1,720	498	461
<b>Total operational</b>	<b>\$ 17,735</b>	<b>\$ 20,557</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 224	\$ 1,803	\$ 1,161	\$ 691
Equipment	355	830	735	424
Interest	100	34	31	236
Other	119	132	90	161
<b>Total nonoperational</b>	<b>\$ 798</b>	<b>\$ 2,799</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 18,533</b>	<b>\$ 23,356</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	100%	88%	80%
Poverty rate (2016)	17%	15%	22%
Special education population	12%	13%	12%
Students per teacher	9.6	15.7	18.5
Average teacher salary	\$48,137	\$45,360	\$48,372
Amount from Prop 301	\$5,315	\$5,787	\$5,840
Average years of teacher experience	12.6	10.4	11.3
Percentage of teachers in first 3 years	0%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 954	\$ 1,177	\$ 2,908	\$ 1,318
State	949	4,106	5,692	3,831
Local	17,546	21,531	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 19,449</b>	<b>\$ 26,814</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

Source	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 8,257	\$ 11,573	\$ 9,932	\$ 5,503
Amount from Prop 123	279	342	315	245
Prop 123 additional funding	53	68	57	46
Grants	1,002	2,972	2,701	1,185
Donations and tax credits	17	24	184	89

#### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	10,060	12,200	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

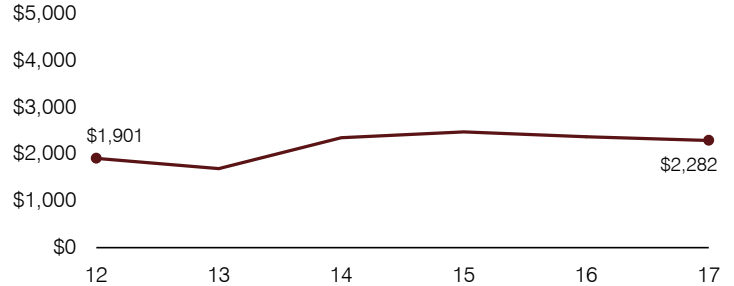
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.8	60.2	58.3	53.6	53.9	51.8	53.5	54.2	54.4	52.6	53.0	51.8	50.6	50.7	47.6	46.7	46.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

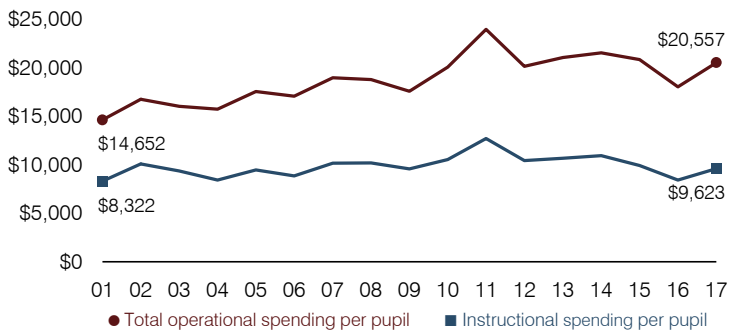
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 2 percent. The percentage of dollars spent on instruction decreased from 51.8 to 46.8 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, plant operations and instruction support increased substantially.

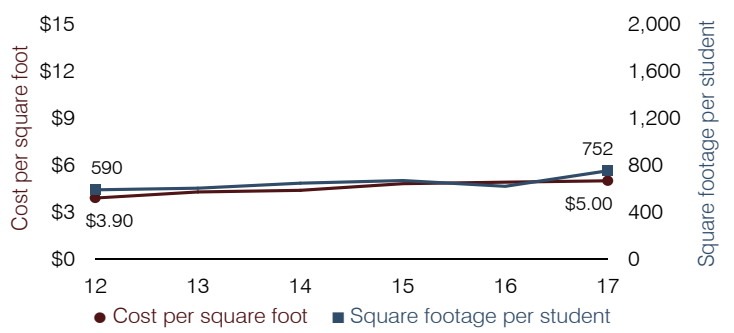
**Administrative cost per pupil**



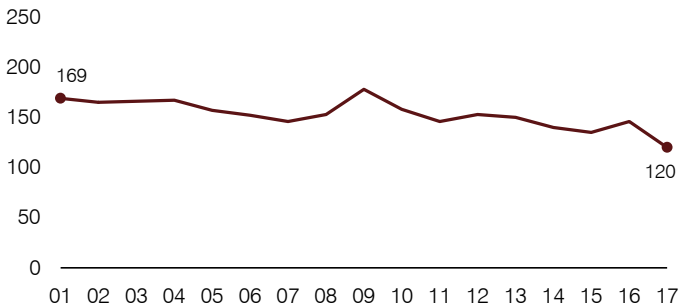
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



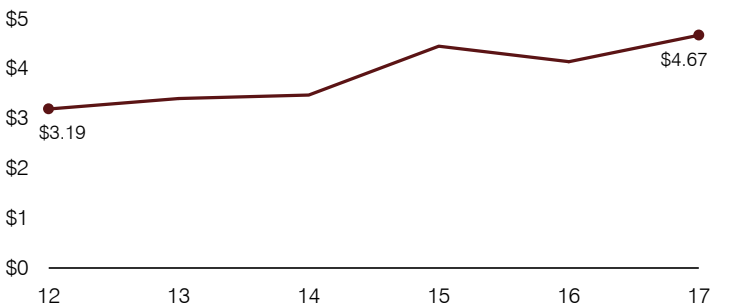
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

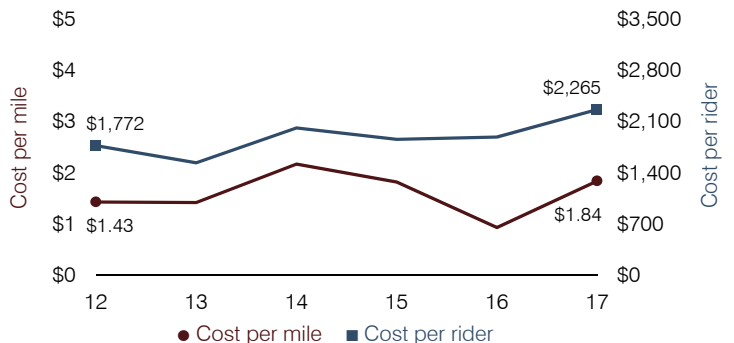
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	12.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Sentinel Elementary School District

Maricopa County

Efficiency peer groups 11 and T-11, Achievement peer group 20<sup>1</sup>

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

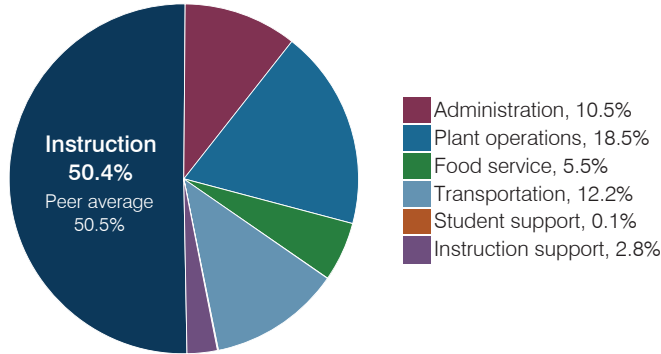
32

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

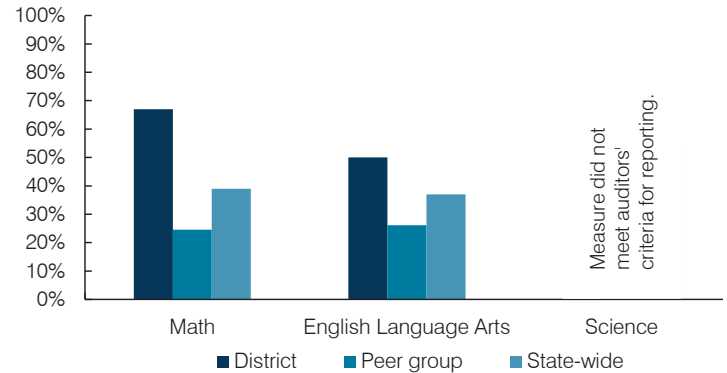
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,499	\$3,137	\$844
	Students per administrative position	26	32	67
Plant operations	Cost per square foot	\$14.42	\$6.96	\$6.30
	Square footage per student	429	412	155
Food service	Cost per meal	\$8.02	\$5.79	\$2.88
Transportation	Cost per mile	\$2.36	\$1.87	\$3.84
	Cost per rider	\$4,156	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 13,855	\$ 16,821	\$ 8,613	\$ 4,377
Administration	2,787	3,499	3,137	844
Plant operations	5,243	6,186	2,644	977
Food service	1,447	1,847	1,000	422
Transportation	3,804	4,069	961	381
Student support	122	38	601	679
Instruction support	0	934	498	461
<b>Total operational</b>	<b>\$ 27,258</b>	<b>\$ 33,394</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 108	\$ 0	\$ 1,161	\$ 691
Equipment	1,026	2,402	735	424
Interest	9	15	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 1,143</b>	<b>\$ 2,417</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 28,401</b>	<b>\$ 35,811</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	42%	44%	22%
Special education population	5%	15%	12%
Students per teacher	6.9	11.2	18.5
Average teacher salary	\$52,373	\$48,132	\$48,372
Amount from Prop 301	\$5,522	\$4,375	\$5,840
Average years of teacher experience	16.7	11.5	11.3
Percentage of teachers in first 3 years	0%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,948	\$ 1,019	\$ 2,908	\$ 1,318
State	5,373	7,032	5,692	3,831
Local	22,119	28,304	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 29,440</b>	<b>\$ 36,355</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 9,558	\$ 12,167	\$ 9,932	\$ 5,503
Amount from Prop 123	248	299	315	245
Prop 123 additional funding	46	61	57	46
Grants	2,490	2,474	2,701	1,185
Donations and tax credits	58	37	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	13,967	16,535	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

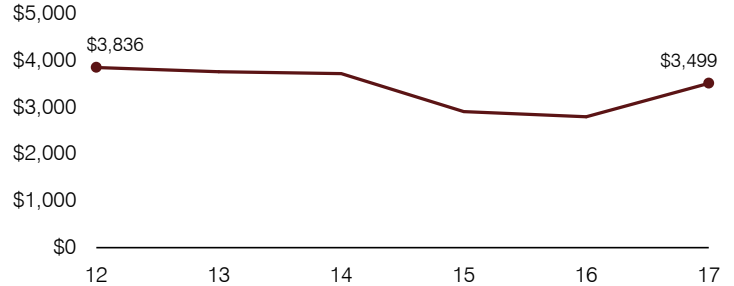
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	42.6	43.5	42.6	45.7	42.7	47.8	55.2	53.0	50.7	50.0	49.4	50.2	49.9	53.1	53.2	50.8	50.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

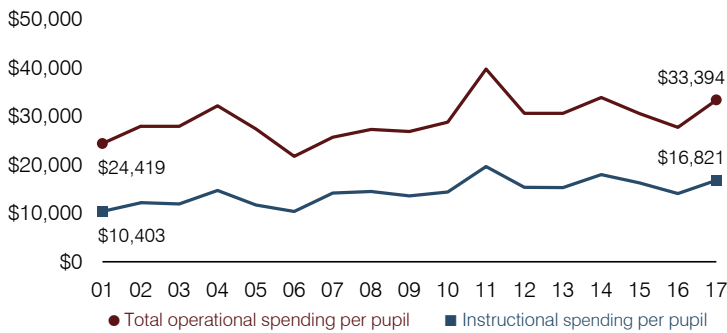
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 53.2 to a low of 49.9 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, instruction support increased substantially.

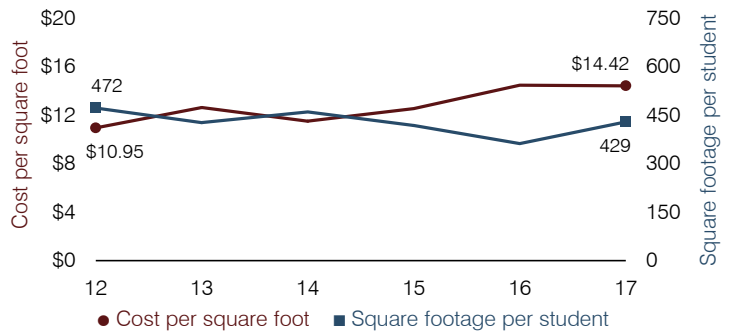
**Administrative cost per pupil**



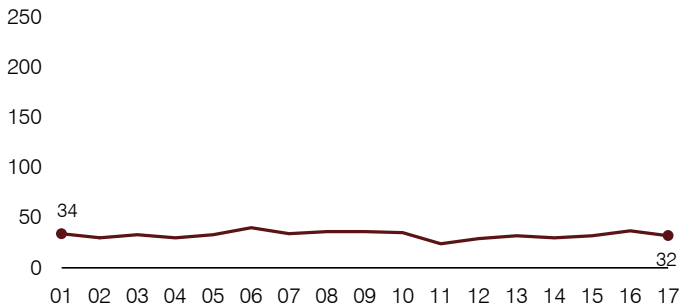
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



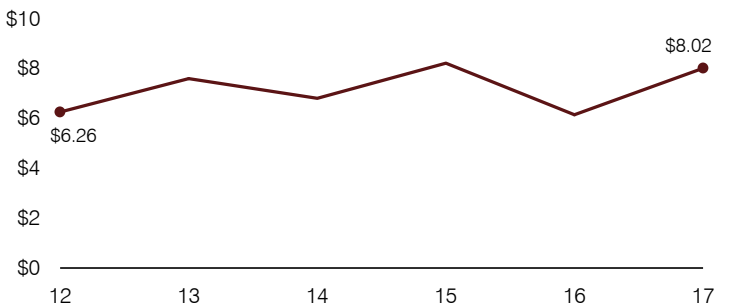
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



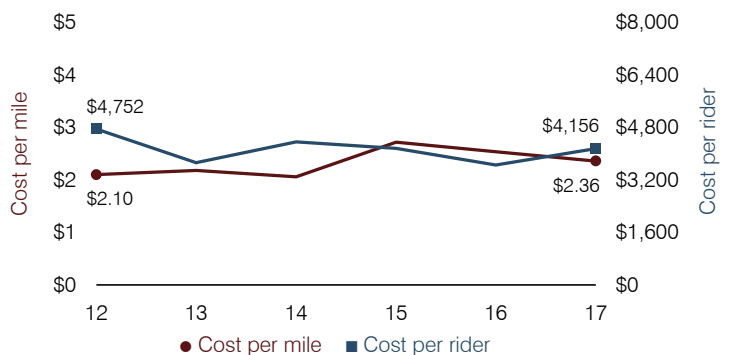
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	10.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 6 and 7

District size, location:

Medium-large, Rural

Students attending:

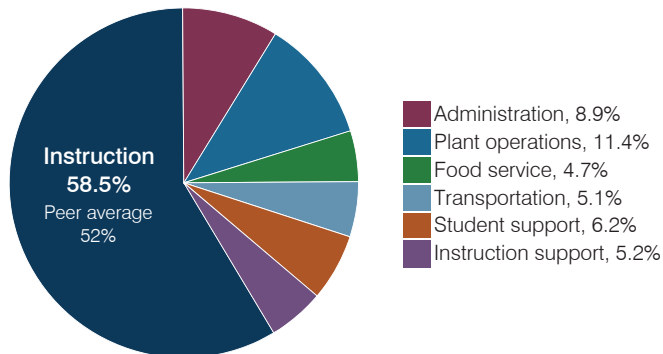
2,392

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	\$653	\$844	\$844
	Students per administrative position	68	69	67
Plant operations	Cost per square foot	\$4.52	\$5.36	\$6.30
	Square footage per student	186	190	155
Food service	Cost per meal	\$3.60	\$3.00	\$2.88
Transportation	Cost per mile	\$2.73	\$2.95	\$3.84
	Cost per rider	\$976	\$1,037	\$1,198

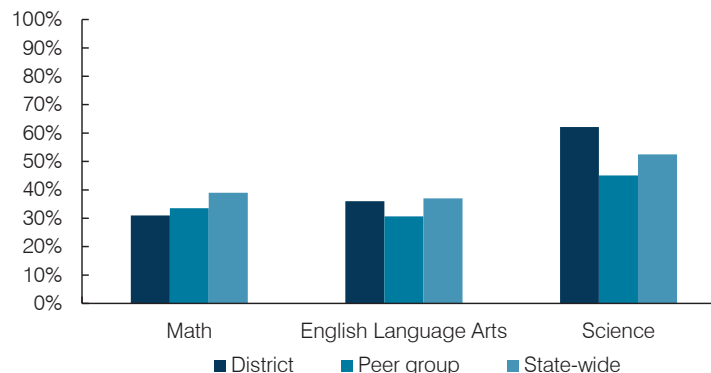
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,034	\$ 4,310	\$ 4,032	\$ 4,377
Administration	670	653	844	844
Plant operations	867	841	987	977
Food service	340	343	409	422
Transportation	373	374	414	381
Student support	372	460	607	679
Instruction support	437	385	481	461
<b>Total operational</b>	<b>\$ 7,093</b>	<b>\$ 7,366</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 181	\$ 111	\$ 346	\$ 691
Equipment	267	393	390	424
Interest	53	58	164	236
Other	58	54	77	161
<b>Total nonoperational</b>	<b>\$ 559</b>	<b>\$ 616</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,652</b>	<b>\$ 7,982</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	81%	84%	80%
Poverty rate (2016)	30%	32%	22%
Special education population	13%	14%	12%
Students per teacher	18.0	16.4	18.5
Average teacher salary	\$42,077	\$44,227	\$48,372
Amount from Prop 301	\$7,430	\$5,336	\$5,840
Average years of teacher experience	10.3	12.6	11.3
Percentage of teachers in first 3 years	21%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 888	\$ 1,032	\$ 2,260	\$ 1,318
State	3,279	3,284	4,086	3,831
Local	3,719	3,750	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,886</b>	<b>\$ 8,066</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,333	\$ 5,265	\$ 5,373	\$ 5,503
Amount from Prop 123	237	233	233	245
Prop 123 additional funding	47	44	46	46
Grants	1,092	1,174	1,374	1,185
Donations and tax credits	45	47	56	89

#### Select revenues from less common sources

	District 2016	District 2017	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	369	13	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

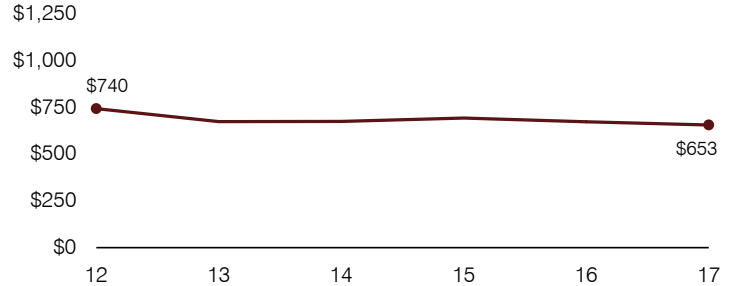
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.9	61.4	59.4	60.3	59.1	56.7	55.0	56.5	54.9	55.6	54.3	52.8	55.4	57.0	56.2	56.9	58.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

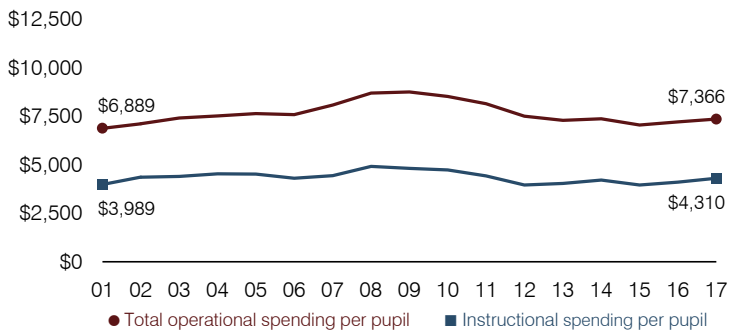
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction increased overall from 52.8 to 58.5 percent. Overall, as a percentage of total operational spending, plant operations and instruction support decreased substantially, administration decreased, and food service decreased slightly.

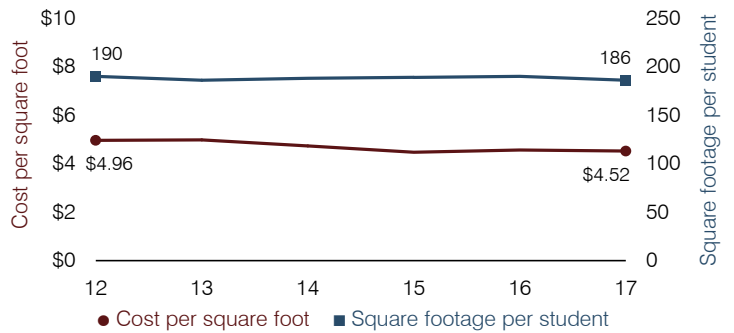
**Administrative cost per pupil**



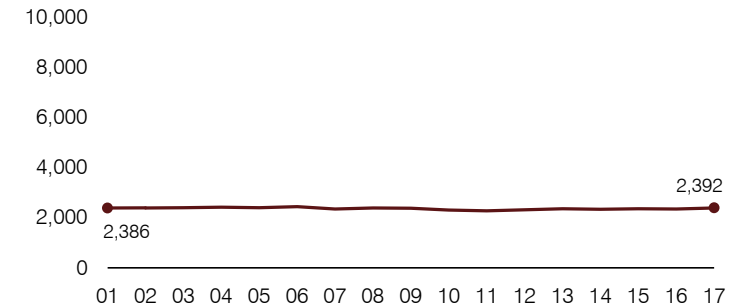
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



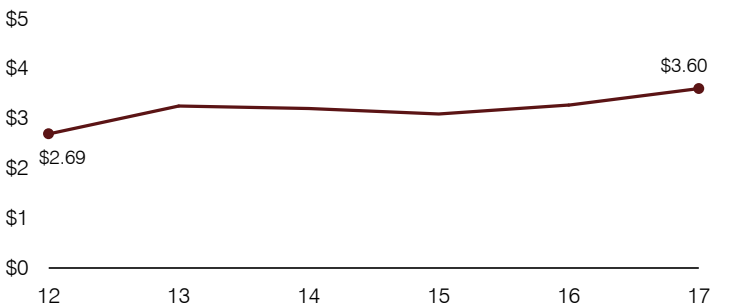
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Moderate**

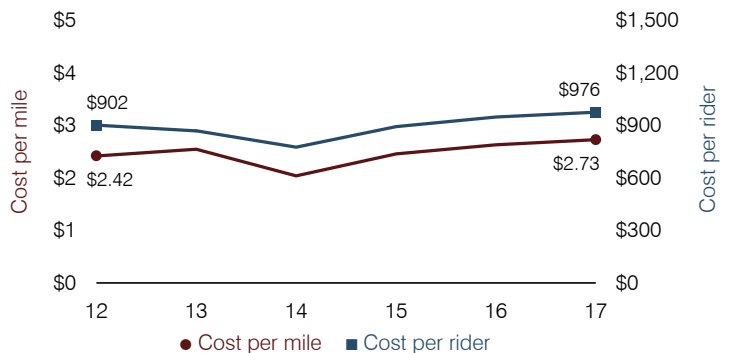
Measure: 2015 through 2017

	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.8%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Noncompliant

Low	Moderate	High
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**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<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium-large, City

Students attending:

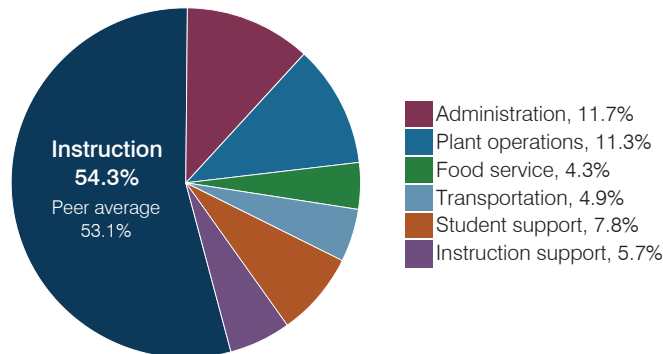
5,630

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	\$904	\$837	\$844
	Students per administrative position	63	69	67
Plant operations	Cost per square foot	\$5.74	\$6.01	\$6.30
	Square footage per student	152	157	155
Food service	Cost per meal	\$3.13	\$3.04	\$2.88
Transportation	Cost per mile	\$3.32	\$4.28	\$3.84
	Cost per rider	\$1,060	\$1,207	\$1,198

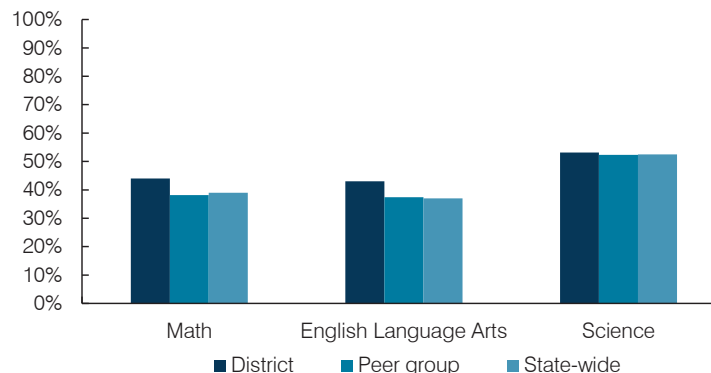
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,803	\$ 4,184	\$ 3,991	\$ 4,377
Administration	822	904	837	844
Plant operations	849	873	965	977
Food service	309	331	324	422
Transportation	376	380	433	381
Student support	539	601	640	679
Instruction support	359	436	338	461
<b>Total operational</b>	<b>\$ 7,057</b>	<b>\$ 7,709</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 91	\$ 119	\$ 890	\$ 691
Equipment	178	427	406	424
Interest	2	2	258	236
Other	67	73	146	161
<b>Total nonoperational</b>	<b>\$ 338</b>	<b>\$ 621</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,395</b>	<b>\$ 8,330</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	88%	86%	80%
Poverty rate (2016)	29%	24%	22%
Special education population	12%	14%	12%
Students per teacher	19.0	18.8	18.5
Average teacher salary	\$48,068	\$45,975	\$48,372
Amount from Prop 301	\$3,522	\$5,671	\$5,840
Average years of teacher experience	12.4	11.8	11.3
Percentage of teachers in first 3 years	8%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 816	\$ 812	\$ 781	\$ 1,318
State	3,412	3,329	3,243	3,831
Local	3,524	3,385	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,752</b>	<b>\$ 7,526</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,191	\$ 5,287	\$ 5,442	\$ 5,503
Amount from Prop 123	227	231	240	245
Prop 123 additional funding	47	48	47	46
Grants	732	762	866	1,185
Donations and tax credits	62	60	157	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 15
Small school adjustment	0	0	0 of 15
Federal impact aid	96	92	3 of 15
Voter-approved levy increases	0	0	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

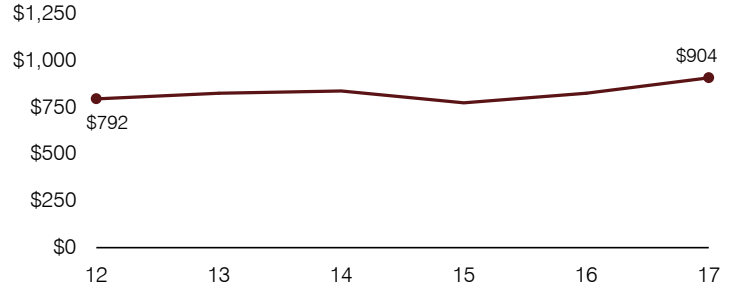
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.4	56.1	56.4	55.4	56.8	56.9	55.5	54.3	54.4	53.2	53.6	53.2	53.8	53.7	54.3	53.9	54.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

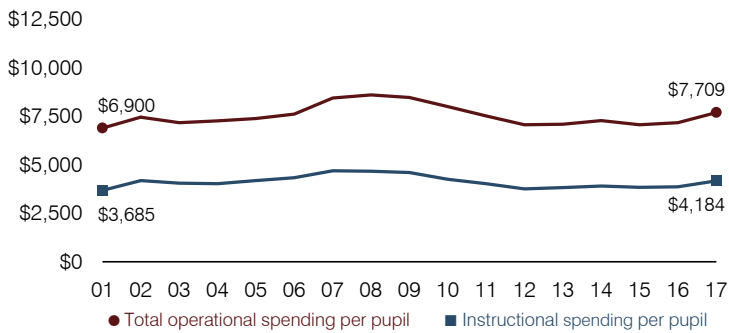
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction increased overall from 53.2 to 54.3 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially, while student support and instruction support increased slightly. Most other noninstructional areas remained stable.

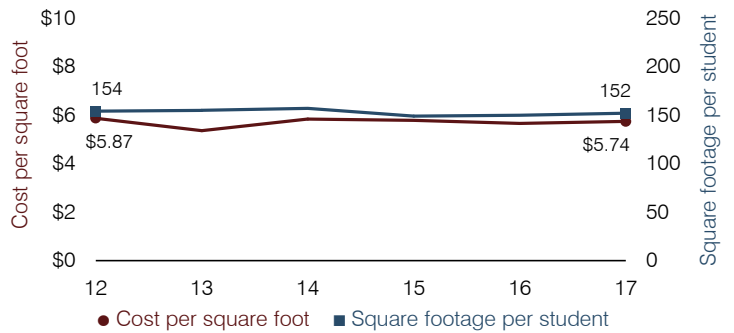
**Administrative cost per pupil**



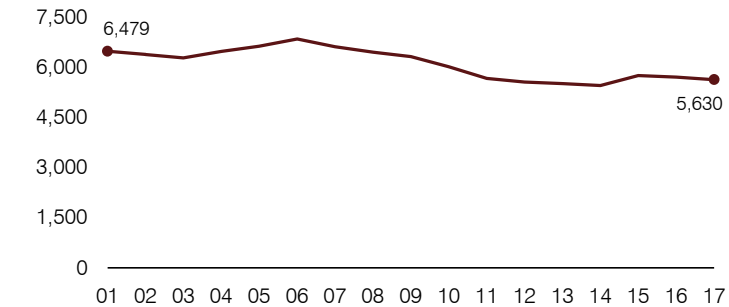
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



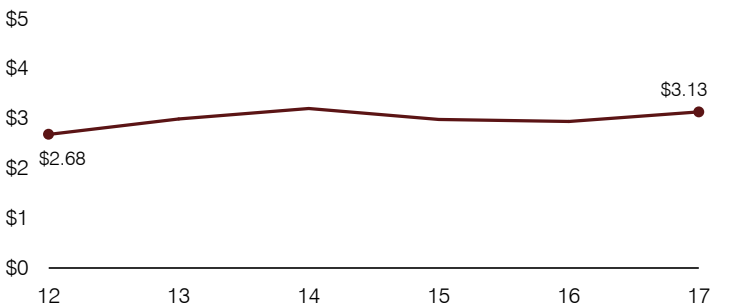
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



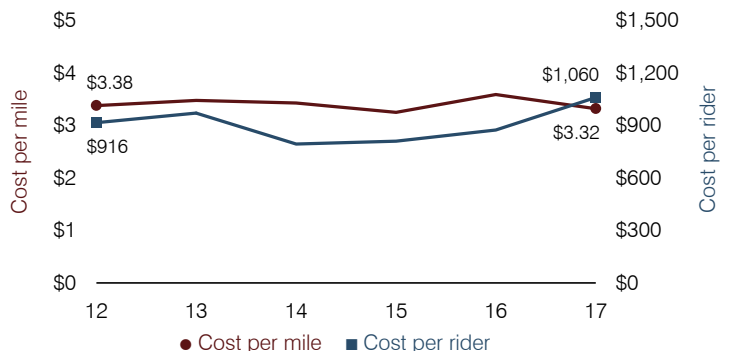
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.8%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Students attending:

14

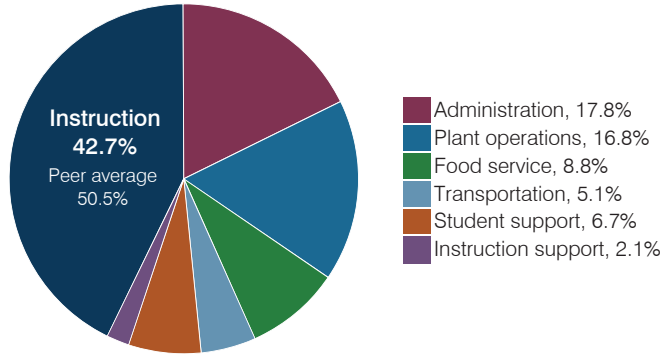
Legislative district(s): 1

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

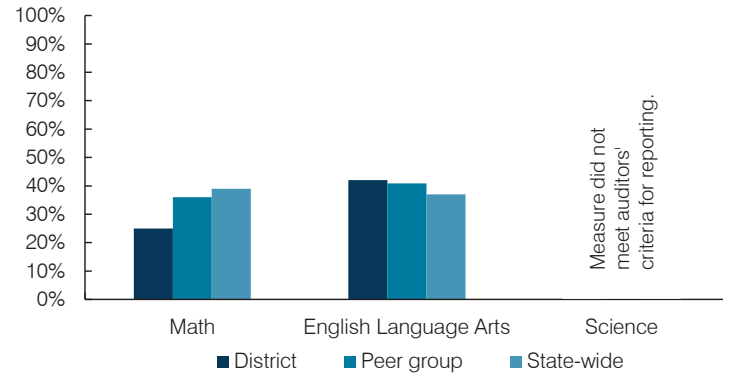
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,977	\$3,137	\$844
	Students per administrative position	14	32	67
Plant operations	Cost per square foot	\$7.94	\$6.96	\$6.30
	Square footage per student	592	412	155
Food service	Cost per meal	\$12.73	\$5.79	\$2.88
Transportation	Cost per mile	\$1.76	\$1.87	\$3.84
	Cost per rider	\$893	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 11,854	\$ 11,968	\$ 8,613	\$ 4,377
Administration	3,561	4,977	3,137	844
Plant operations	3,706	4,705	2,644	977
Food service	2,107	2,477	1,000	422
Transportation	1,819	1,423	961	381
Student support	1,657	1,878	601	679
Instruction support	847	584	498	461
<b>Total operational</b>	<b>\$ 25,551</b>	<b>\$ 28,012</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 75	\$ 1,161	\$ 691
Equipment	125	346	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 125</b>	<b>\$ 421</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 25,676</b>	<b>\$ 28,433</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	95%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	13%	11%	22%
Special education population	45%	15%	12%
Students per teacher	7.2	12.0	18.5
Average teacher salary	N/A	\$50,741	\$48,372
Amount from Prop 301	N/A	\$5,239	\$5,840
Average years of teacher experience	N/A	19.8	11.3
Percentage of teachers in first 3 years	N/A	8%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,381	\$ 1,989	\$ 2,908	\$ 1,318
State	10,013	5,940	5,692	3,831
Local	16,046	16,288	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 29,440</b>	<b>\$ 24,217</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

Source	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 15,605	\$ 12,244	\$ 9,932	\$ 5,503
Amount from Prop 123	527	347	315	245
Prop 123 additional funding	74	60	57	46
Grants	3,525	1,995	2,701	1,185
Donations and tax credits	808	217	184	89

#### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	10,986	12,646	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	42.7

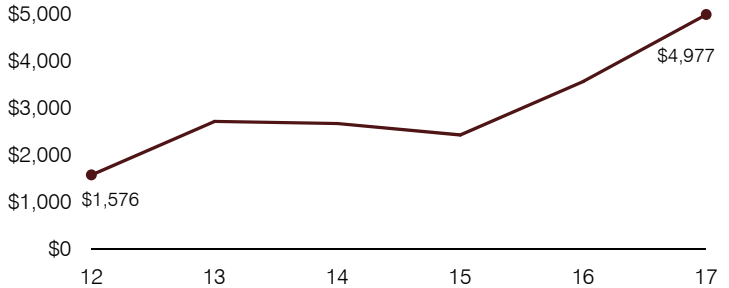
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

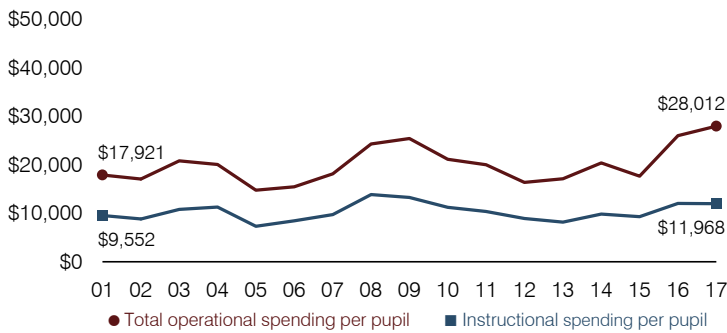
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 43 percent, which contributed to the 71 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 54.3 to 42.7 percent. As a percentage of total operational spending, all noninstructional areas also varied year to year, as is common for very small districts.

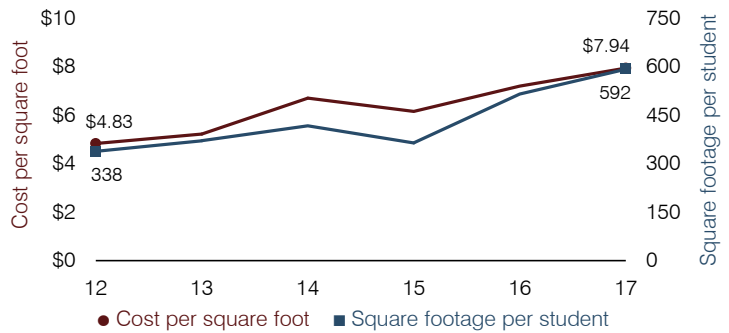
### Administrative cost per pupil



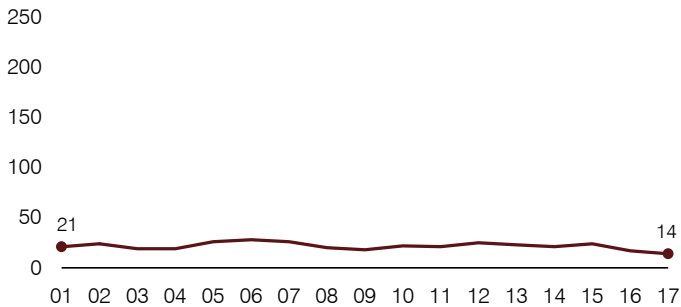
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



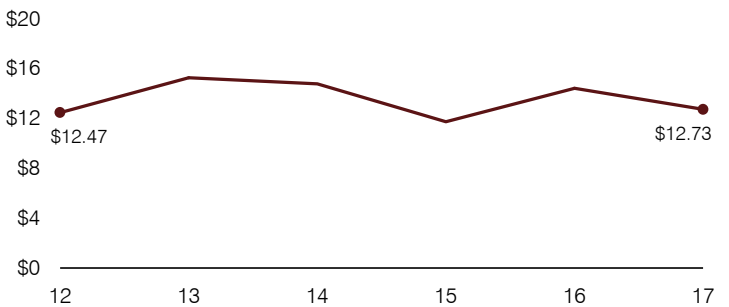
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

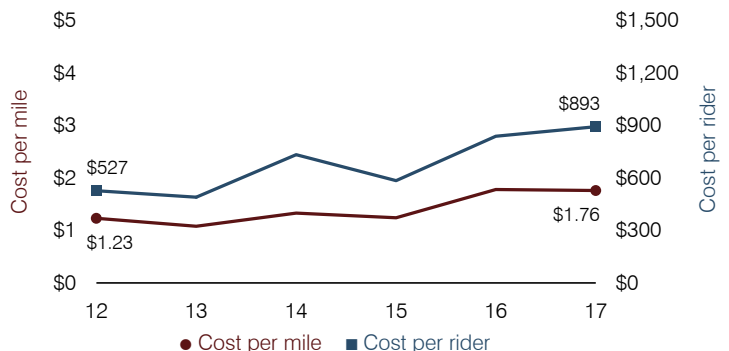
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	31.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Not assessed

Low

Moderate

High

### Transportation costs per mile and per rider



# Snowflake Unified School District

Navajo County

Efficiency peer groups 4 and T-7, Achievement peer group 5<sup>1</sup>

Legislative district(s): 6

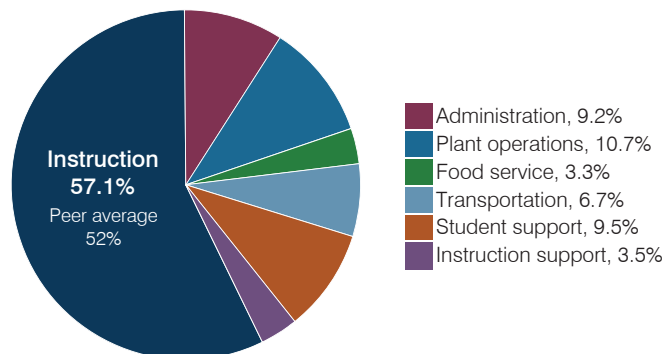
District size, location: Medium-large, Town

Students attending: 2,432

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	\$579	\$844	\$844
	Students per administrative position	75	69	67
Plant operations	Cost per square foot	\$3.84	\$5.36	\$6.30
	Square footage per student	176	190	155
Food service	Cost per meal	\$3.26	\$3.00	\$2.88
Transportation	Cost per mile	\$4.17	\$2.98	\$3.84
	Cost per rider	\$1,185	\$921	\$1,198

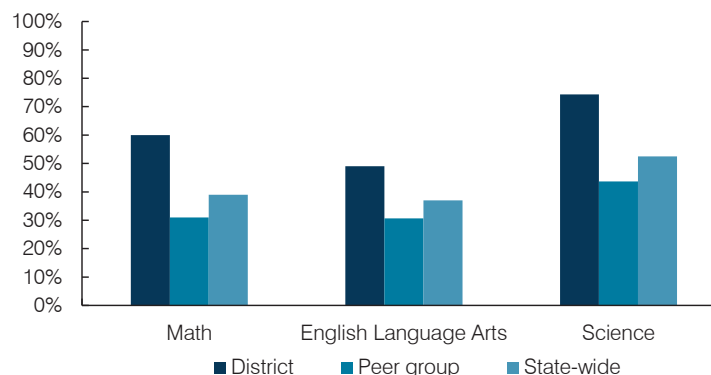
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 3,573	\$ 3,612	\$ 4,032	\$ 4,377
Administration	616	579	844	844
Plant operations	742	676	987	977
Food service	231	208	409	422
Transportation	447	426	414	381
Student support	587	603	607	679
Instruction support	205	222	481	461
<b>Total operational</b>	<b>\$ 6,401</b>	<b>\$ 6,326</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 213	\$ 36	\$ 346	\$ 691
Equipment	227	270	390	424
Interest	127	110	164	236
Other	0	1	77	161
<b>Total nonoperational</b>	<b>\$ 567</b>	<b>\$ 417</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 6,968</b>	<b>\$ 6,743</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	95%	85%	80%
Poverty rate (2016)	23%	24%	22%
Special education population	13%	13%	12%
Students per teacher	21.2	17.0	18.5
Average teacher salary	\$41,902	\$44,553	\$48,372
Amount from Prop 301	\$7,908	\$5,512	\$5,840
Average years of teacher experience	12.9	12.8	11.3
Percentage of teachers in first 3 years	14%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 919	\$ 929	\$ 2,260	\$ 1,318
State	4,365	4,358	4,086	3,831
Local	2,119	2,260	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,403</b>	<b>\$ 7,547</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,190	\$ 5,156	\$ 5,373
Amount from Prop 123	224	227	233
Prop 123 additional funding	45	44	46
Grants	1,035	913	1,374
Donations and tax credits	24	29	56

#### Select revenues from less common sources

	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	324	350	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	57.1

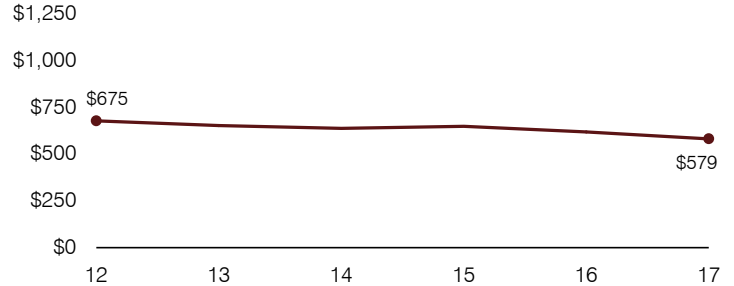
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

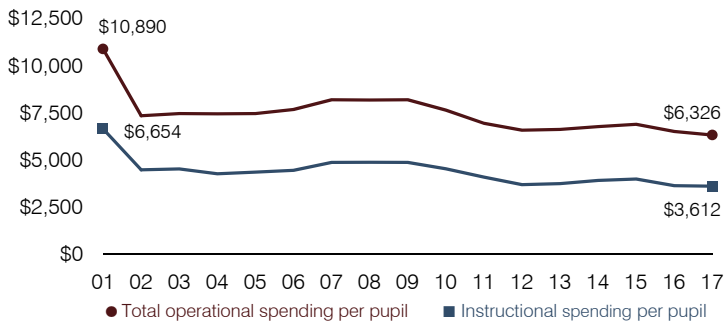
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 4 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 56.1 to 57.1 percent. Overall, as a percentage of total operational spending, administration decreased and plant operations decreased slightly, while instruction support increased and student support increased slightly.

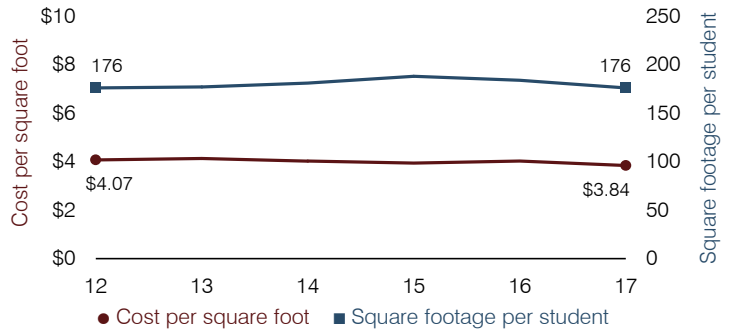
### Administrative cost per pupil



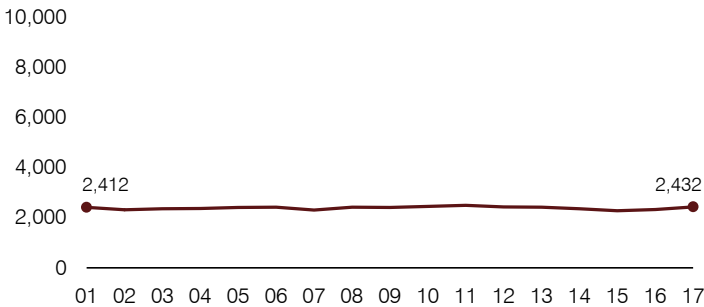
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



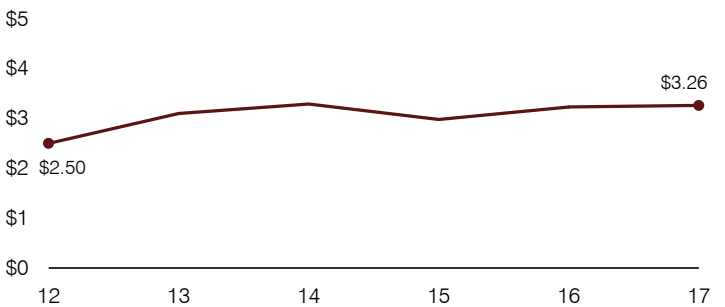
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

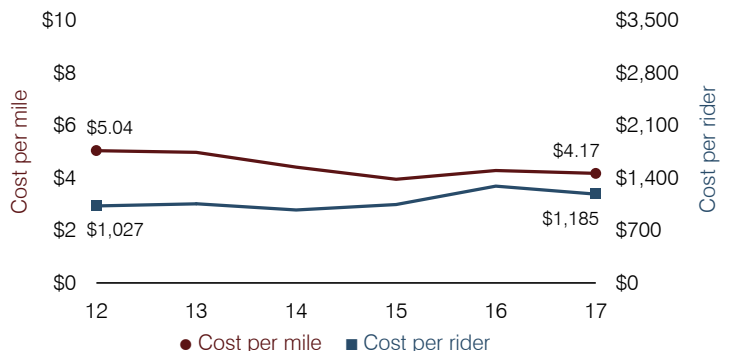
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	7.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### 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<sup>1</sup>

Students attending:

180

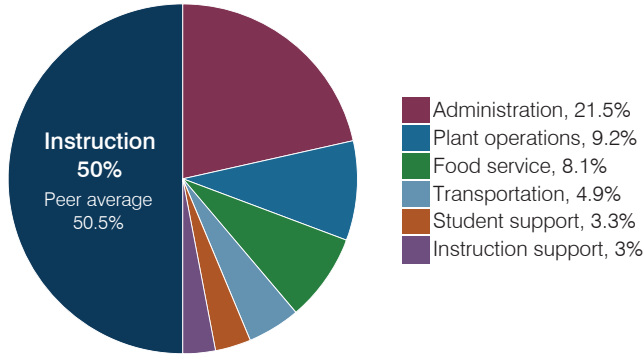
Legislative district(s): 14

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

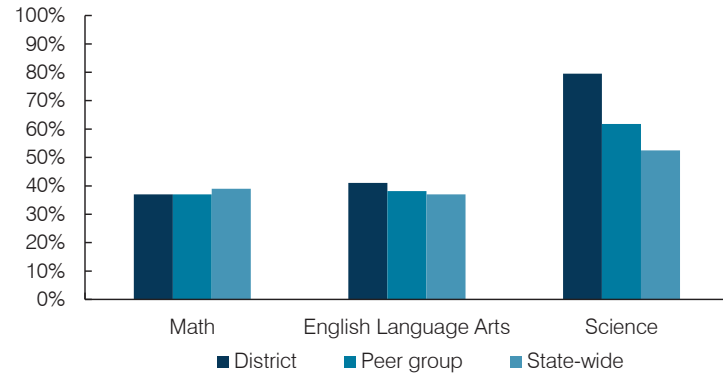
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,034	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$3.54	\$6.96	\$6.30
	Square footage per student	247	412	155
Food service	Cost per meal	\$3.77	\$5.79	\$2.88
Transportation	Cost per mile	\$2.15	\$1.87	\$3.84
	Cost per rider	\$362	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,220	\$ 4,723	\$ 8,613	\$ 4,377
Administration	2,371	2,034	3,137	844
Plant operations	1,043	874	2,644	977
Food service	800	771	1,000	422
Transportation	387	461	961	381
Student support	255	308	601	679
Instruction support	188	282	498	461
<b>Total operational</b>	<b>\$ 9,264</b>	<b>\$ 9,453</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 435	\$ 1,160	\$ 1,161	\$ 691
Equipment	126	827	735	424
Interest	0	0	31	236
Other	55	8	90	161
<b>Total nonoperational</b>	<b>\$ 616</b>	<b>\$ 1,995</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,880</b>	<b>\$ 11,448</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	21%	19%	22%
Special education population	5%	14%	12%
Students per teacher	16.6	13.3	18.5
Average teacher salary	\$41,959	\$44,961	\$48,372
Amount from Prop 301	\$5,345	\$4,257	\$5,840
Average years of teacher experience	15.2	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,409	\$ 1,575	\$ 2,908	\$ 1,318
State	6,464	6,062	5,692	3,831
Local	2,691	2,387	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,564</b>	<b>\$ 10,024</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 7,056	\$ 6,738	\$ 9,932	\$ 5,503
Amount from Prop 123	271	257	315	245
Prop 123 additional funding	53	49	57	46
Grants	1,842	1,767	2,701	1,185
Donations and tax credits	28	50	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

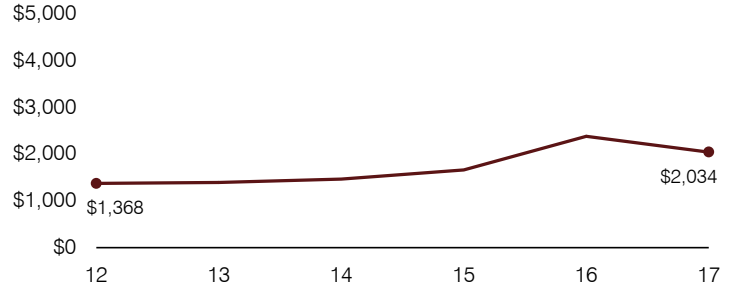
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.0	52.1	54.5	50.9	55.1	54.1	55.3	53.8	51.6	52.9	54.1	52.3	53.3	52.8	51.2	45.6	50.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

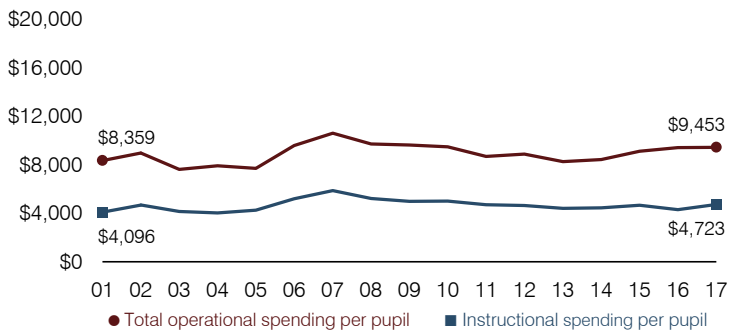
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 6 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.3 to 50 percent. As a percentage of total operational spending, some noninstructional areas also varied year to year, as is common for very small districts. Overall, administration increased substantially.

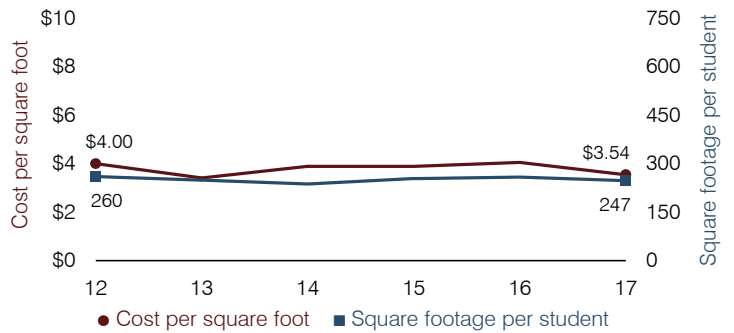
**Administrative cost per pupil**



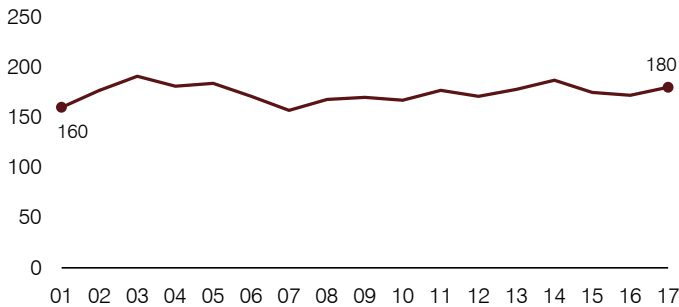
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



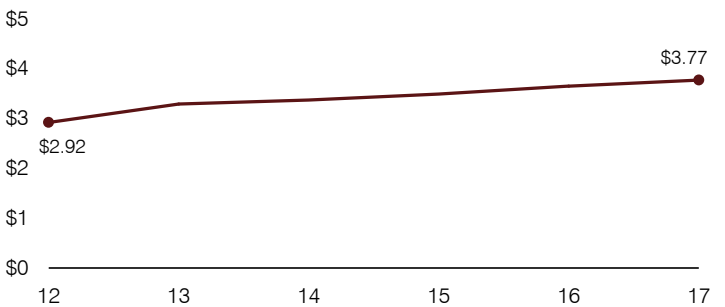
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



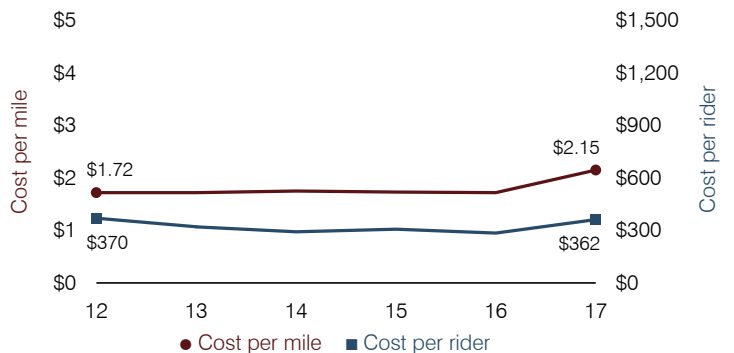
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Somerton Elementary School District

Yuma County

Efficiency peer groups 9 and T-6, Achievement peer group 19<sup>1</sup>

Legislative district(s): 4

District size, location:

Medium-large, Town

Students attending:

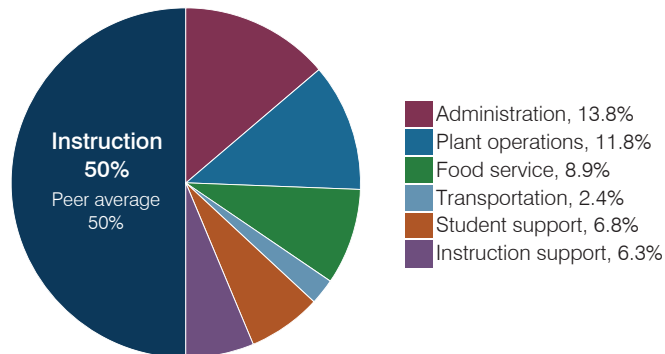
2,835

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	\$1,013	\$1,060	\$844
	Students per administrative position	62	58	67
Plant operations	Cost per square foot	\$7.58	\$6.71	\$6.30
	Square footage per student	114	153	155
Food service	Cost per meal	\$2.89	\$3.04	\$2.88
Transportation	Cost per mile	\$3.29	\$3.94	\$3.84
	Cost per rider	\$521	\$728	\$1,198

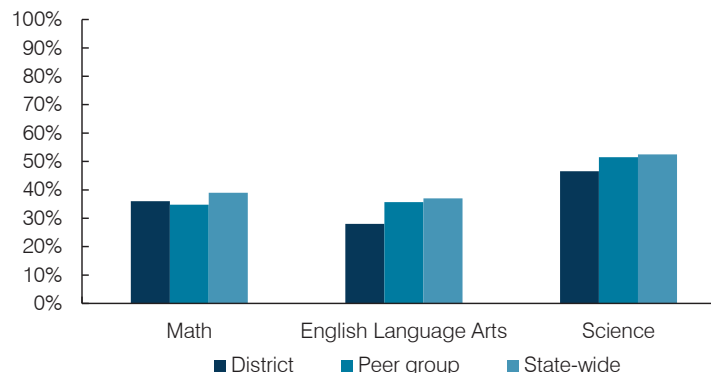
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,444	\$ 3,658	\$ 4,115	\$ 4,377
Administration	956	1,013	1,060	844
Plant operations	876	865	1,004	977
Food service	627	647	571	422
Transportation	164	173	427	381
Student support	523	499	528	679
Instruction support	424	460	463	461
<b>Total operational</b>	<b>\$ 7,014</b>	<b>\$ 7,315</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 331	\$ 300	\$ 917	\$ 691
Equipment	417	890	314	424
Interest	82	72	77	236
Other	146	146	148	161
<b>Total nonoperational</b>	<b>\$ 976</b>	<b>\$ 1,408</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,990</b>	<b>\$ 8,723</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	33%	34%	22%
Special education population	11%	15%	12%
Students per teacher	20.6	14.8	18.5
Average teacher salary	\$43,669	\$46,717	\$48,372
Amount from Prop 301	\$4,809	\$4,152	\$5,840
Average years of teacher experience	9.2	11.3	11.3
Percentage of teachers in first 3 years	14%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,007	\$ 1,893	\$ 1,753	\$ 1,318
State	4,948	5,112	4,842	3,831
Local	868	974	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,823</b>	<b>\$ 7,979</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,010	\$ 5,016	\$ 5,748	\$ 5,503
Amount from Prop 123	234	230	239	245
Prop 123 additional funding	43	42	44	46
Grants	2,012	1,939	2,064	1,185
Donations and tax credits	48	31	69	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	24	21	3 of 10
Voter-approved levy increases	544	427	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Somerton ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	50.0

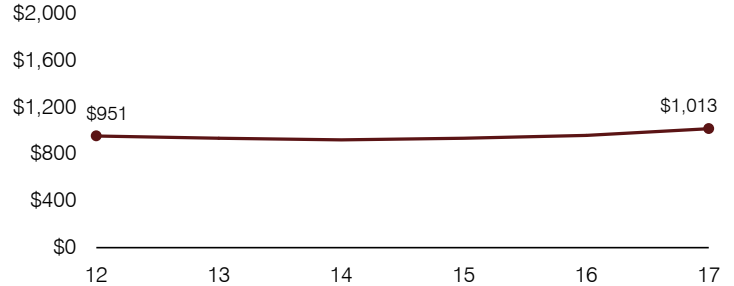
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

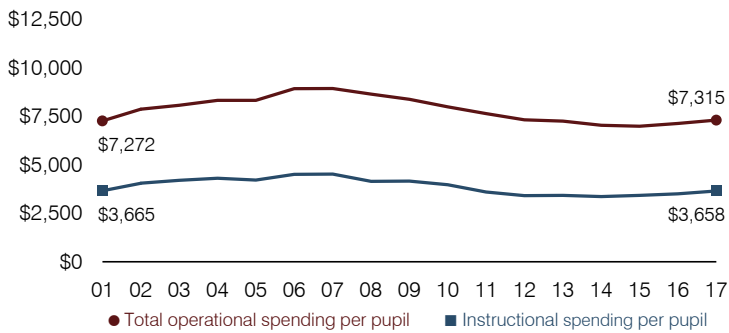
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction increased from 46.6 to 50 percent. Overall, as a percentage of total operational spending, instruction support decreased substantially, plant operations decreased, and transportation decreased slightly, while food service increased slightly.

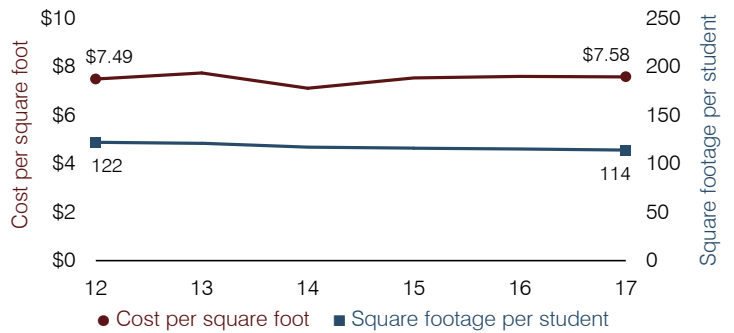
### Administrative cost per pupil



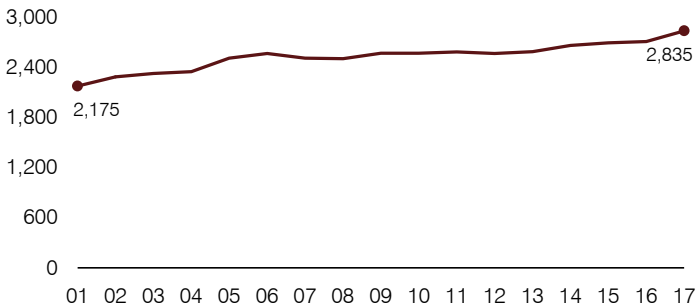
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



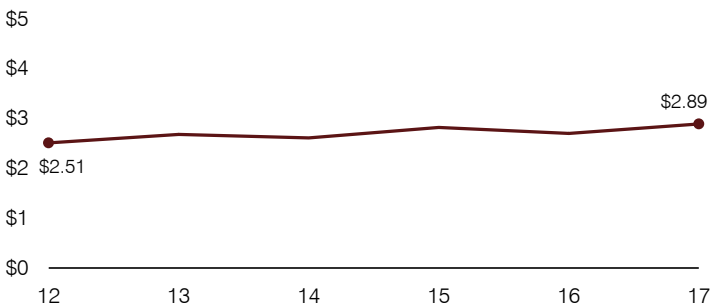
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

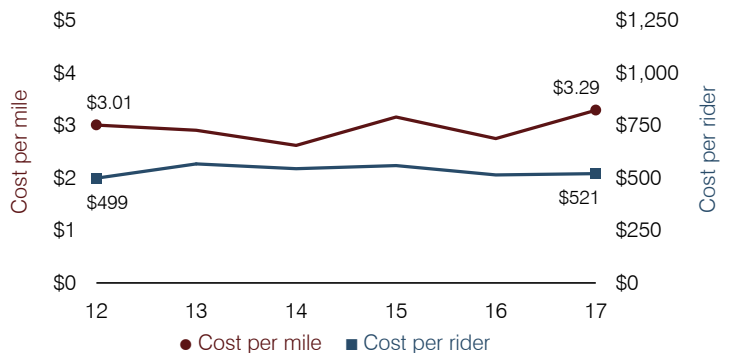
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Sonoita Elementary School District

Santa Cruz County

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

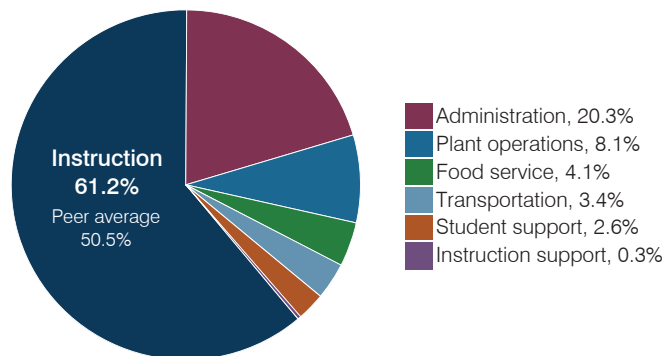
103

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

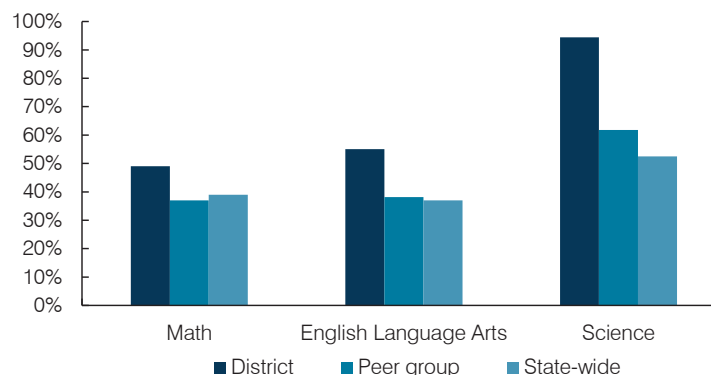
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,922	\$3,137	\$844
	Students per administrative position	23	32	67
Plant operations	Cost per square foot	\$5.11	\$6.96	\$6.30
	Square footage per student	308	412	155
Food service	Cost per meal	\$6.20	\$5.79	\$2.88
Transportation	Cost per mile	\$1.16	\$1.87	\$3.84
	Cost per rider	\$1,530	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 9,701	\$ 11,803	\$ 8,613	\$ 4,377
Administration	3,275	3,922	3,137	844
Plant operations	1,789	1,572	2,644	977
Food service	638	782	1,000	422
Transportation	1,099	666	961	381
Student support	622	494	601	679
Instruction support	188	60	498	461
<b>Total operational</b>	<b>\$ 17,312</b>	<b>\$ 19,299</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,689	\$ 79	\$ 1,161	\$ 691
Equipment	722	635	735	424
Interest	0	0	31	236
Other	1	0	90	161
<b>Total nonoperational</b>	<b>\$ 3,412</b>	<b>\$ 714</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 20,724</b>	<b>\$ 20,013</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	18%	19%	22%
Special education population	22%	14%	12%
Students per teacher	7.7	13.3	18.5
Average teacher salary	\$50,107	\$44,961	\$48,372
Amount from Prop 301	\$777	\$4,257	\$5,840
Average years of teacher experience	9.6	12.6	11.3
Percentage of teachers in first 3 years	30%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,714	\$ 1,864	\$ 2,908	\$ 1,318
State	5,509	4,096	5,692	3,831
Local	12,482	14,261	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 19,705</b>	<b>\$ 20,221</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,611	\$ 8,223	\$ 9,932
Amount from Prop 123	231	255	315
Prop 123 additional funding	49	57	57
Grants	1,717	1,943	2,701
Donations and tax credits	167	211	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,809	5,635	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

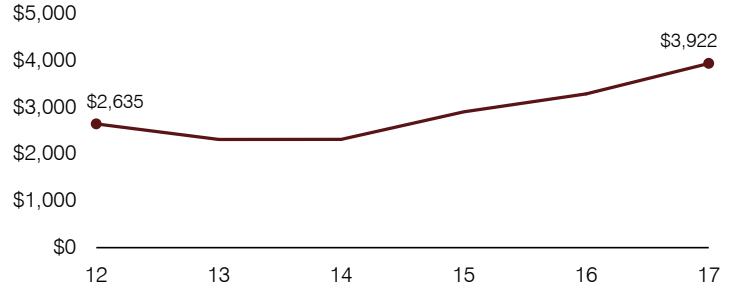
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	65.5	63.7	68.3	74.2	68.1	66.7	68.5	65.7	69.6	64.7	59.7	57.9	61.0	58.9	55.1	56.0	61.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

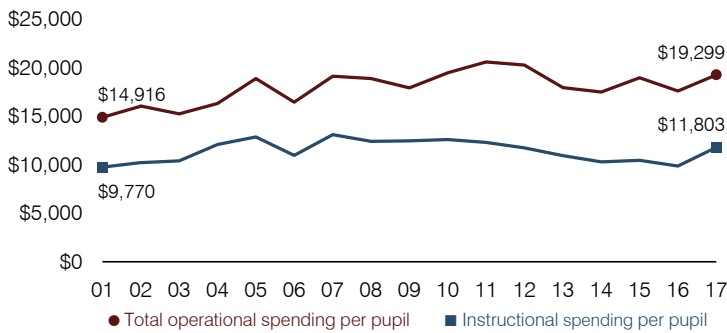
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 5 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 57.9 to 61.2 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, plant operations and transportation decreased substantially.

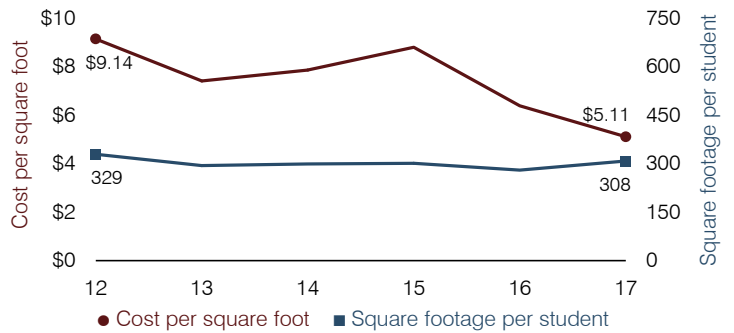
**Administrative cost per pupil**



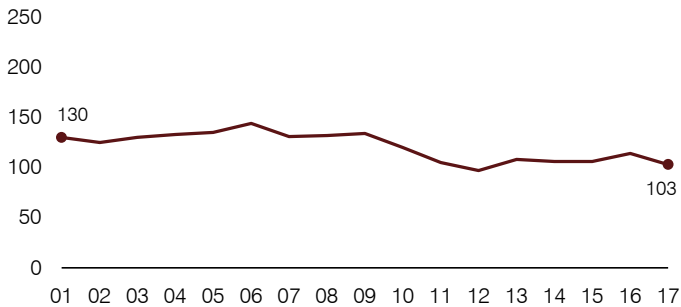
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



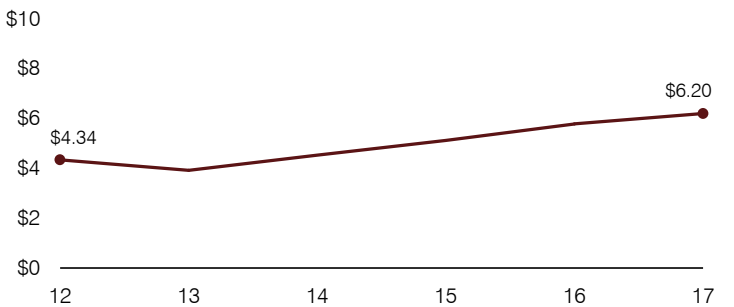
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



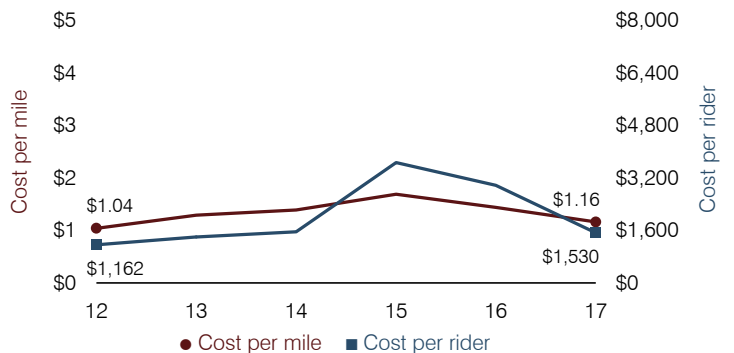
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	14.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

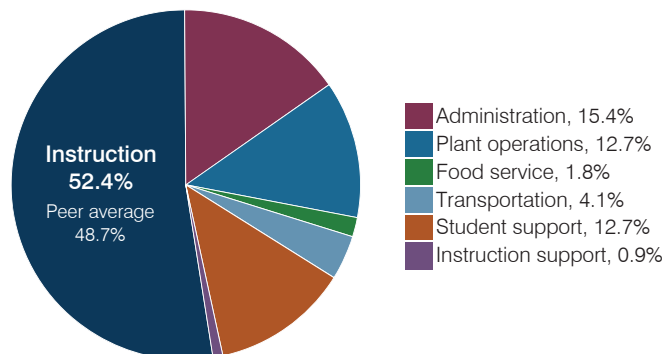
362

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	\$1,625	\$1,784	\$844
	Students per administrative position	40	44	67
Plant operations	Cost per square foot	\$6.10	\$4.85	\$6.30
	Square footage per student	220	348	155
Food service	Cost per meal	\$2.48	\$3.70	\$2.88
Transportation	Cost per mile	\$3.22	\$2.98	\$3.84
	Cost per rider	\$1,393	\$921	\$1,198

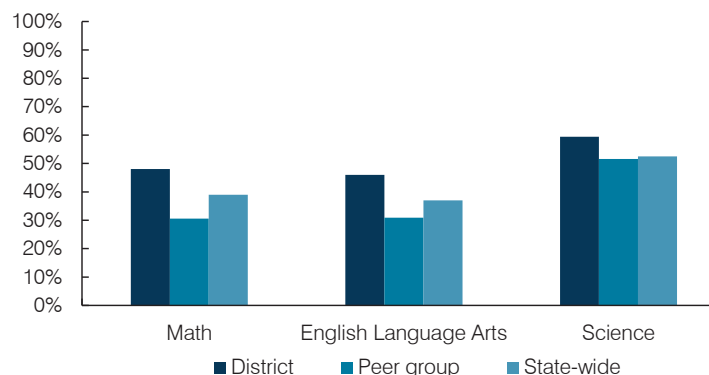
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,996	\$ 5,528	\$ 5,470	\$ 4,377
Administration	1,292	1,625	1,784	844
Plant operations	1,216	1,342	1,587	977
Food service	208	188	534	422
Transportation	394	428	571	381
Student support	1,325	1,342	642	679
Instruction support	63	92	423	461
<b>Total operational</b>	<b>\$ 9,494</b>	<b>\$ 10,545</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,781	\$ 492	\$ 437	\$ 691
Equipment	334	404	479	424
Interest	26	11	179	236
Other	0	0	45	161
<b>Total nonoperational</b>	<b>\$ 2,141</b>	<b>\$ 907</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,635</b>	<b>\$ 11,452</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	94%	88%	80%
Poverty rate (2016)	18%	15%	22%
Special education population	18%	13%	12%
Students per teacher	15.1	15.7	18.5
Average teacher salary	\$49,219	\$45,360	\$48,372
Amount from Prop 301	\$7,546	\$5,787	\$5,840
Average years of teacher experience	14.6	10.4	11.3
Percentage of teachers in first 3 years	12%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,438	\$ 1,397	\$ 2,411	\$ 1,318
State	7,022	5,024	3,824	3,831
Local	5,175	5,257	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,635</b>	<b>\$ 11,678</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,243	\$ 7,183	\$ 7,159
Amount from Prop 123	300	295	285
Prop 123 additional funding	59	58	57
Grants	3,264	1,826	1,876
Donations and tax credits	196	255	246

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,306	1,319	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

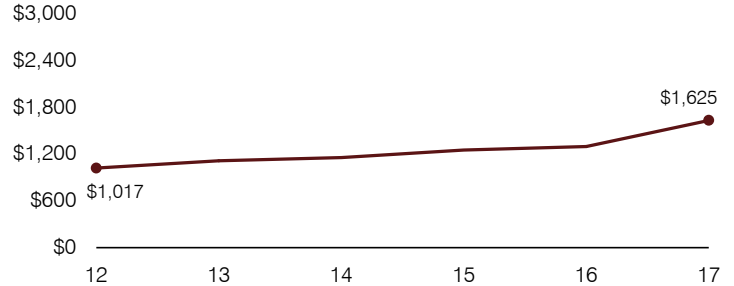
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.1	67.1	60.5	54.5	58.8	56.9	58.6	57.5	57.9	56.0	57.4	54.9	52.8	55.6	50.6	52.6	52.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

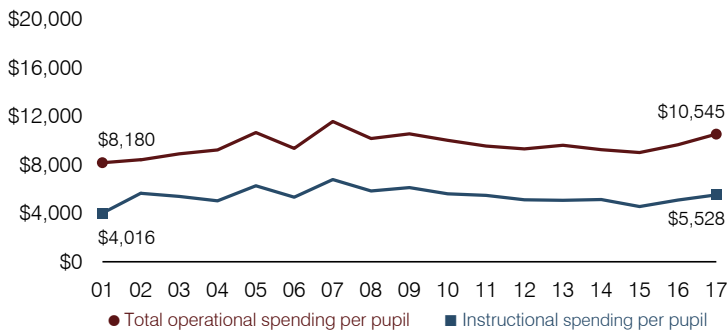
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 13 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 54.9 to 52.4 percent. Overall, as a percentage of total operational spending, administration increased substantially and plant operations increased, while food service decreased substantially and student support decreased.

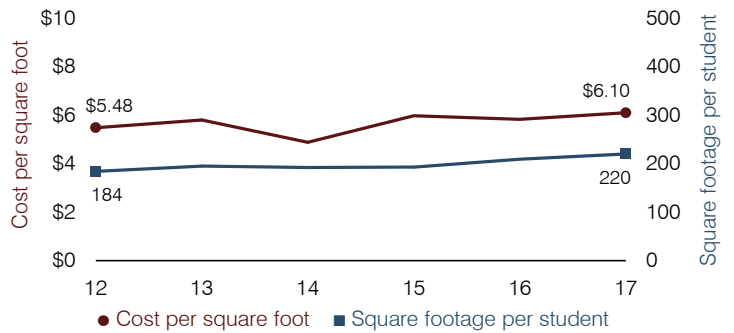
**Administrative cost per pupil**



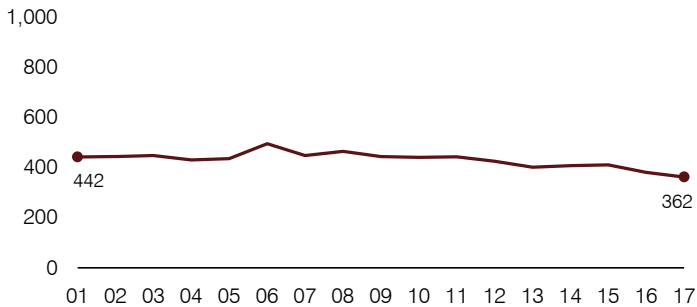
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



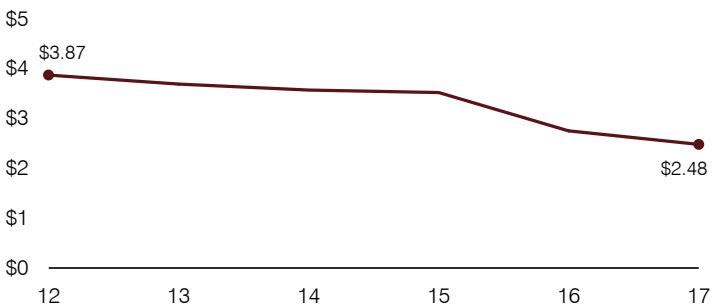
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



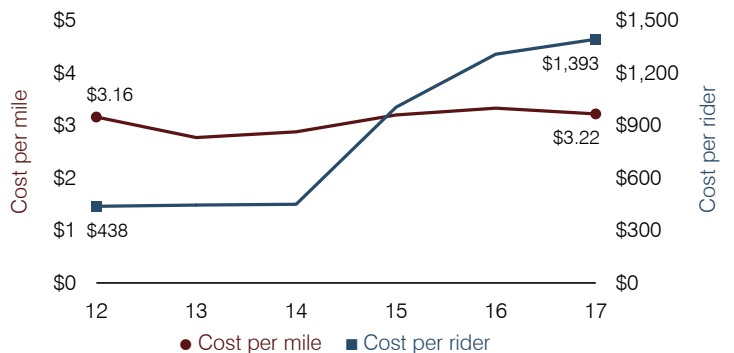
**Financial stress assessment**

Overall financial stress level: **High**

Measure: 2015 through 2017	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	1.9%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# St. Johns Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 5<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

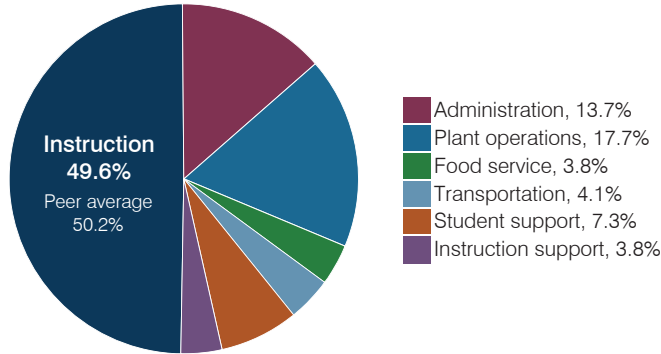
815

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	\$1,255	\$1,102	\$844
	Students per administrative position	40	53	67
Plant operations	Cost per square foot	\$4.47	\$5.20	\$6.30
	Square footage per student	364	263	155
Food service	Cost per meal	\$4.19	\$3.54	\$2.88
Transportation	Cost per mile	\$1.15	\$1.93	\$3.84
	Cost per rider	\$1,247	\$1,267	\$1,198

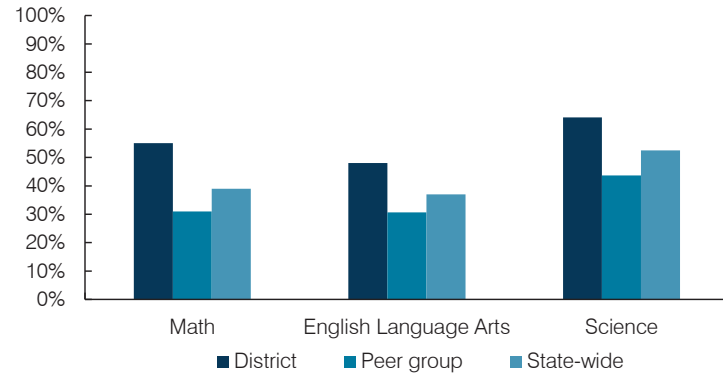
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,448	\$ 4,559	\$ 4,541	\$ 4,377
Administration	1,241	1,255	1,102	844
Plant operations	1,611	1,630	1,289	977
Food service	337	348	396	422
Transportation	398	378	488	381
Student support	715	671	632	679
Instruction support	463	351	346	461
<b>Total operational</b>	<b>\$ 9,213</b>	<b>\$ 9,192</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 120	\$ 380	\$ 764	\$ 691
Equipment	423	400	536	424
Interest	1	0	221	236
Other	61	58	78	161
<b>Total nonoperational</b>	<b>\$ 605</b>	<b>\$ 838</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,818</b>	<b>\$ 10,030</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	77%	85%	80%
Poverty rate (2016)	27%	24%	22%
Special education population	12%	13%	12%
Students per teacher	16.8	17.0	18.5
Average teacher salary	\$42,173	\$44,553	\$48,372
Amount from Prop 301	\$4,782	\$5,512	\$5,840
Average years of teacher experience	16.8	12.8	11.3
Percentage of teachers in first 3 years	6%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,496	\$ 1,195	\$ 3,999	\$ 1,318
State	768	681	4,066	3,831
Local	8,192	8,707	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,456</b>	<b>\$ 10,583</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,372	\$ 6,453	\$ 5,929
Amount from Prop 123	253	254	243
Prop 123 additional funding	53	51	49
Grants	1,547	1,164	1,751
Donations and tax credits	116	61	138

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	0	63	14 of 29
Voter-approved levy increases	586	570	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

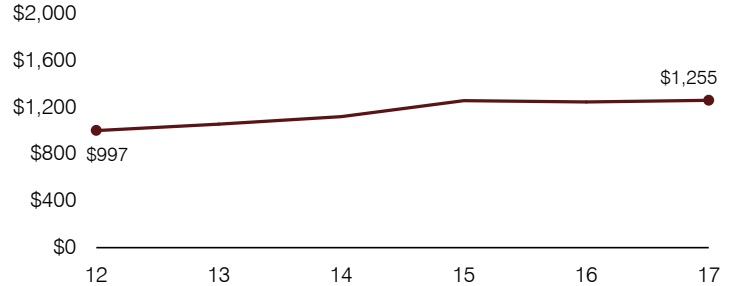
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.3	57.5	57.9	57.9	55.2	57.2	53.3	53.6	56.4	56.2	51.3	49.0	49.0	49.5	47.1	48.3	49.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

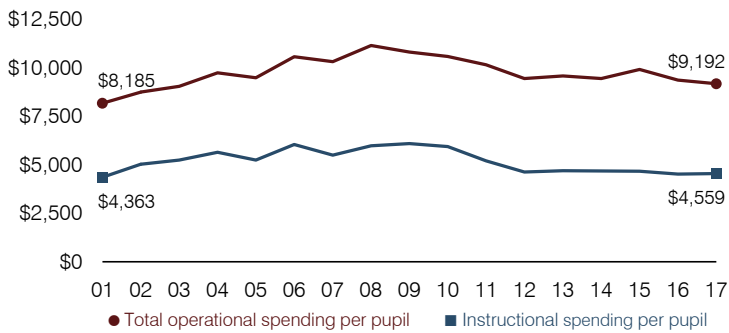
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 49 to 49.6 percent. Overall, as a percentage of total operational spending, food service and transportation decreased and instruction support decreased slightly, while administration increased substantially.

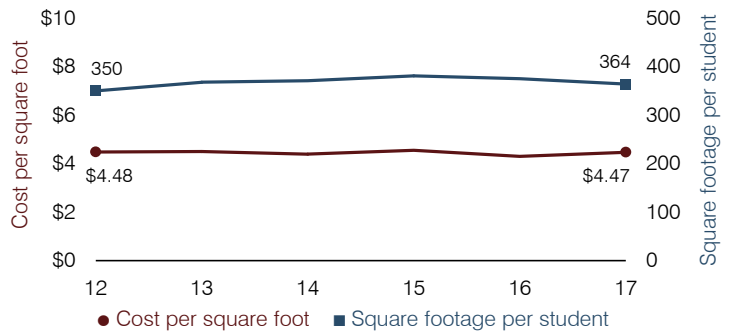
**Administrative cost per pupil**



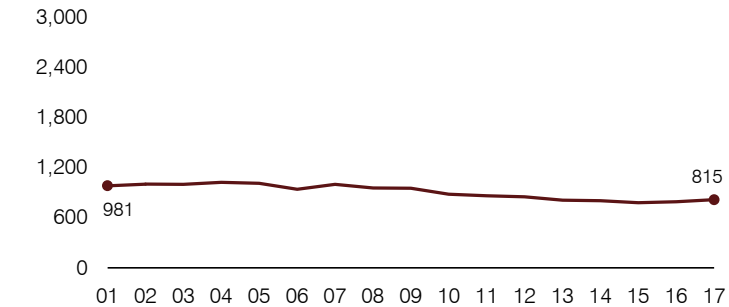
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



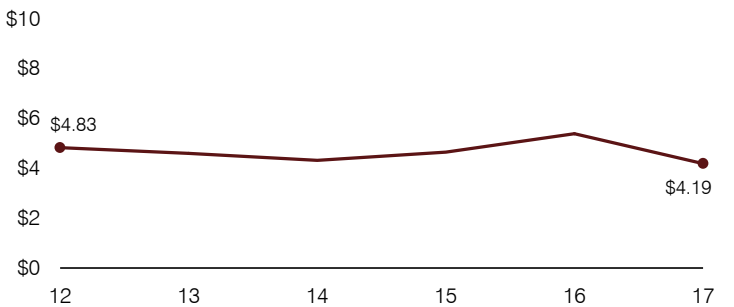
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



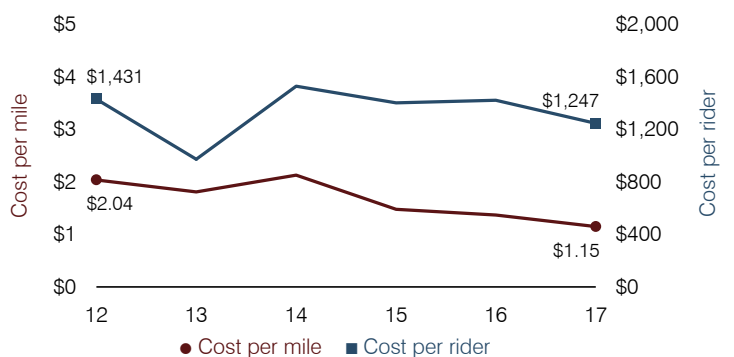
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	7.5%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Stanfield Elementary School District

Pinal County

Efficiency peer groups 10 and T-8, Achievement peer group 17<sup>1</sup>

Legislative district(s): 4 and 11

District size, location:

Small, Rural

Students attending:

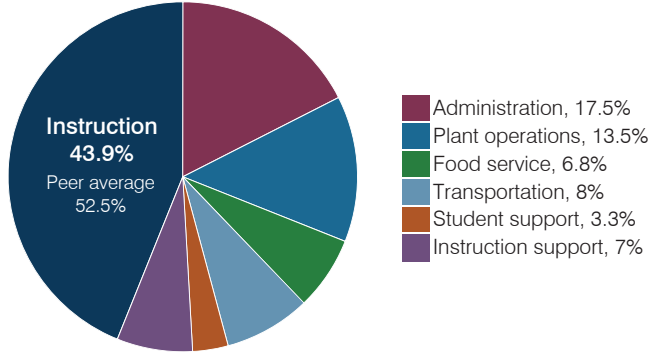
479

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	\$1,832	\$1,231	\$844
	Students per administrative position	47	54	67
Plant operations	Cost per square foot	\$6.94	\$6.81	\$6.30
	Square footage per student	203	153	155
Food service	Cost per meal	\$2.93	\$3.41	\$2.88
Transportation	Cost per mile	\$3.02	\$2.95	\$3.84
	Cost per rider	\$1,054	\$1,037	\$1,198

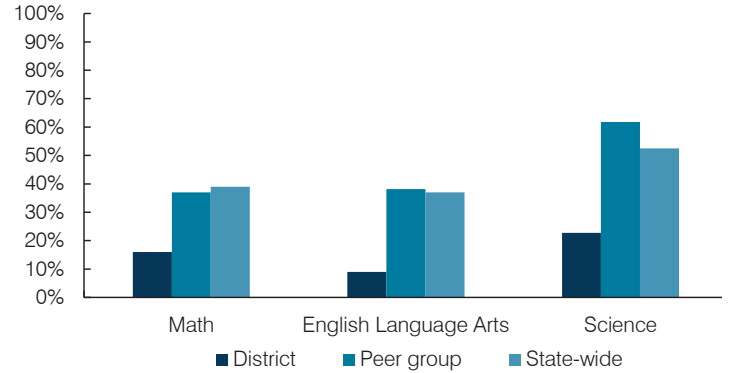
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,387	\$ 4,587	\$ 4,993	\$ 4,377
Administration	1,485	1,832	1,231	844
Plant operations	1,471	1,411	1,125	977
Food service	654	712	549	422
Transportation	636	836	575	381
Student support	291	344	606	679
Instruction support	523	729	397	461
<b>Total operational</b>	<b>\$ 9,447</b>	<b>\$ 10,451</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 48	\$ 7	\$ 194	\$ 691
Equipment	479	373	329	424
Interest	0	0	167	236
Other	2	0	91	161
<b>Total nonoperational</b>	<b>\$ 529</b>	<b>\$ 380</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,976</b>	<b>\$ 10,831</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	17%	19%	22%
Special education population	12%	14%	12%
Students per teacher	14.5	13.3	18.5
Average teacher salary	\$38,939	\$44,961	\$48,372
Amount from Prop 301	\$3,873	\$4,257	\$5,840
Average years of teacher experience	13.0	12.6	11.3
Percentage of teachers in first 3 years	10%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 2,094	\$ 2,953	\$ 2,395	\$ 1,318
State	5,293	5,793	4,806	3,831
Local	2,145	2,345	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,532</b>	<b>\$ 11,091</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,218	\$ 6,909	\$ 6,815
Amount from Prop 123	244	262	269
Prop 123 additional funding	47	50	50
Grants	1,794	2,460	1,792
Donations and tax credits	28	54	341

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	303	497	3 of 12
Voter-approved levy increases	0	0	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

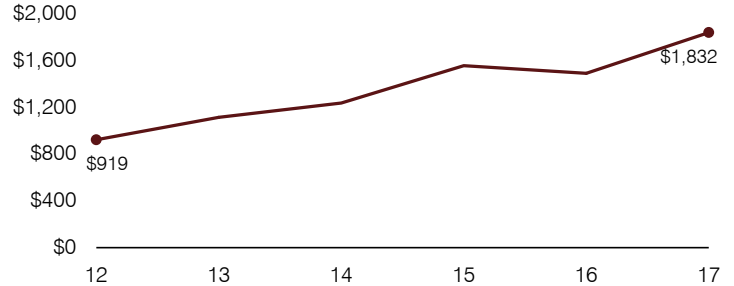
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.0	54.3	52.0	46.9	48.9	46.3	44.6	47.2	47.8	48.2	49.1	51.8	51.5	50.2	45.8	46.4	43.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

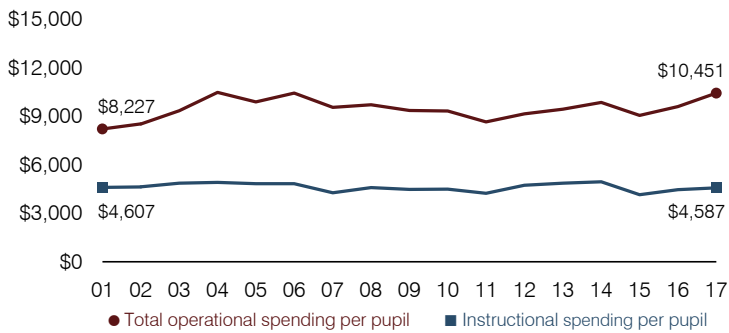
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 22 percent, which contributed to the 14 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction decreased overall from 51.8 to 43.9 percent. Overall, as a percentage of total operational spending, administration increased substantially and plant operations increased, while instruction support decreased.

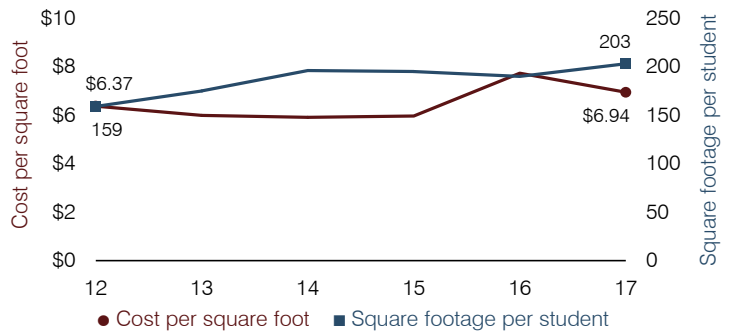
**Administrative cost per pupil**



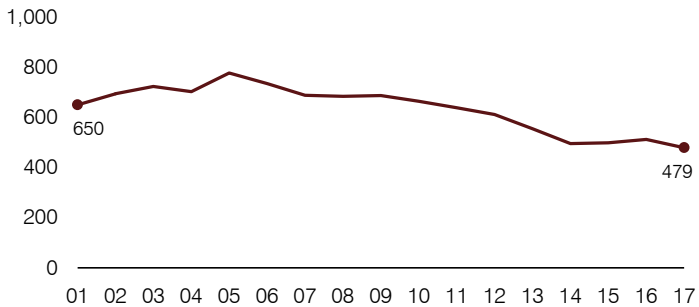
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



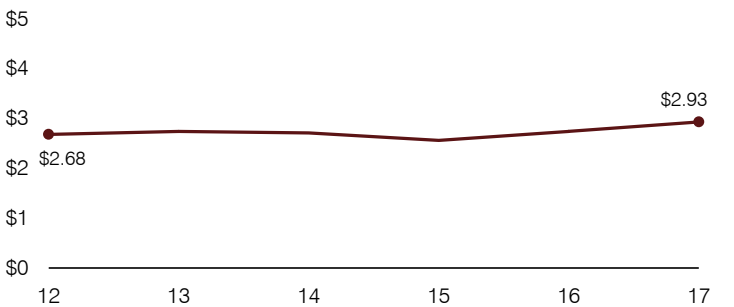
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

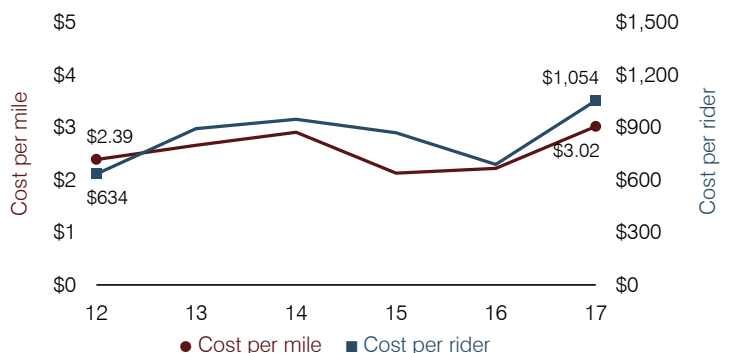
Measure: 2015 through 2017

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	5.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

**Low**      **Moderate**      **High**

**Transportation costs per mile and per rider**



# Sunnyside Unified School District

Pima County

Efficiency peer groups 2 and T-2, Achievement peer group 6<sup>1</sup>

Legislative district(s): 2, 3, and 4

District size, location:

Large, City

Students attending:

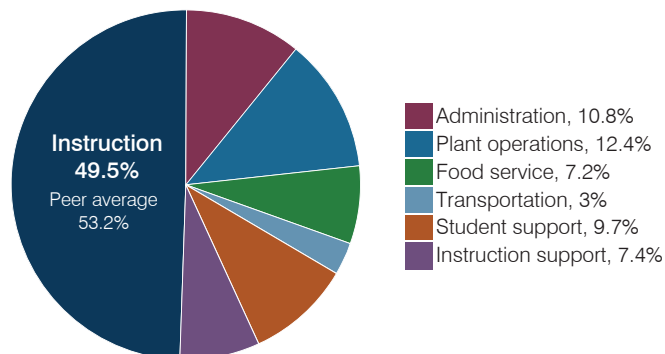
15,519

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	\$800	\$763	\$844
	Students per administrative position	56	67	67
Plant operations	Cost per square foot	\$7.28	\$6.41	\$6.30
	Square footage per student	126	148	155
Food service	Cost per meal	\$3.03	\$2.98	\$2.88
Transportation	Cost per mile	\$3.84	\$5.31	\$3.84
	Cost per rider	\$848	\$1,178	\$1,198

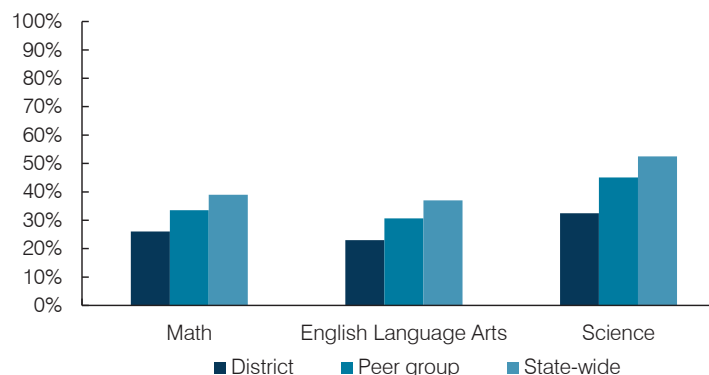
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,517	\$ 3,653	\$ 4,035	\$ 4,377
Administration	760	800	763	844
Plant operations	918	915	941	977
Food service	503	528	348	422
Transportation	206	225	383	381
Student support	663	713	622	679
Instruction support	686	542	501	461
<b>Total operational</b>	<b>\$ 7,253</b>	<b>\$ 7,376</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 452	\$ 289	\$ 761	\$ 691
Equipment	326	394	527	424
Interest	139	158	295	236
Other	71	79	145	161
<b>Total nonoperational</b>	<b>\$ 988</b>	<b>\$ 920</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,241</b>	<b>\$ 8,296</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	72%	84%	80%
Poverty rate (2016)	37%	32%	22%
Special education population	12%	14%	12%
Students per teacher	18.2	16.4	18.5
Average teacher salary	\$41,182	\$44,227	\$48,372
Amount from Prop 301	\$5,156	\$5,336	\$5,840
Average years of teacher experience	11.7	12.6	11.3
Percentage of teachers in first 3 years	20%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,738	\$ 1,367	\$ 896	\$ 1,318
State	4,252	4,254	3,579	3,831
Local	1,659	2,077	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,649</b>	<b>\$ 7,698</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

### Select revenues from common sources

Source	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,137	\$ 5,137	\$ 5,436	\$ 5,503
Amount from Prop 123	235	236	242	245
Prop 123 additional funding	47	47	47	46
Grants	1,782	1,411	943	1,185
Donations and tax credits	37	43	98	89

### Select revenues from less common sources

Source	District 2016	District 2017	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	318	322	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

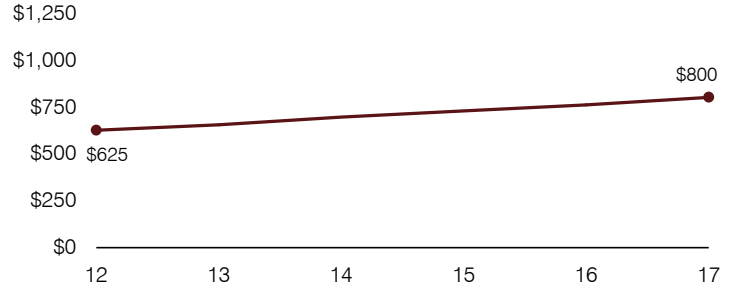
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.0	57.4	59.0	58.7	57.8	56.7	57.0	55.2	53.9	52.3	51.5	50.4	48.9	48.6	48.8	48.5	49.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

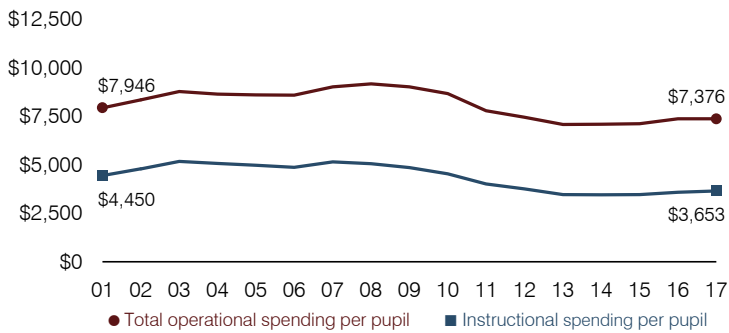
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 1 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 50.4 to 49.5 percent. As a percentage of total operational spending, administration increased and food service increased slightly, while overall instruction support decreased substantially.

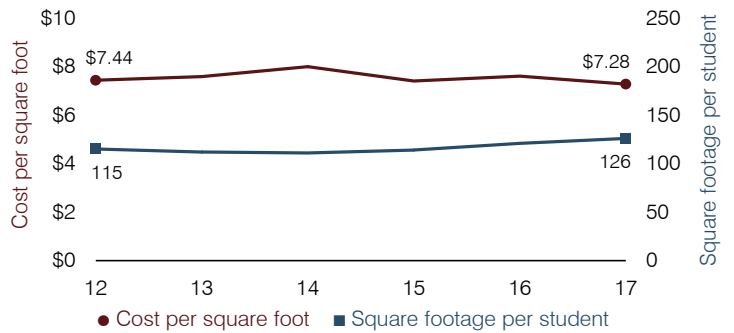
**Administrative cost per pupil**



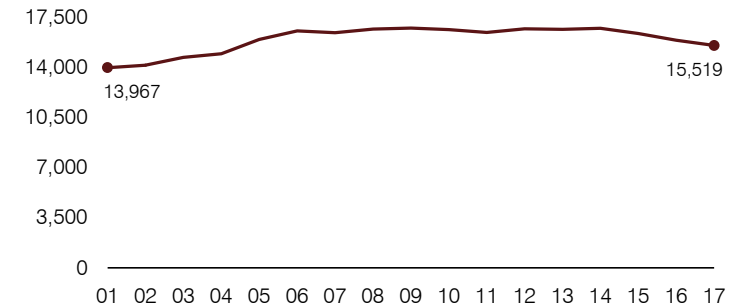
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



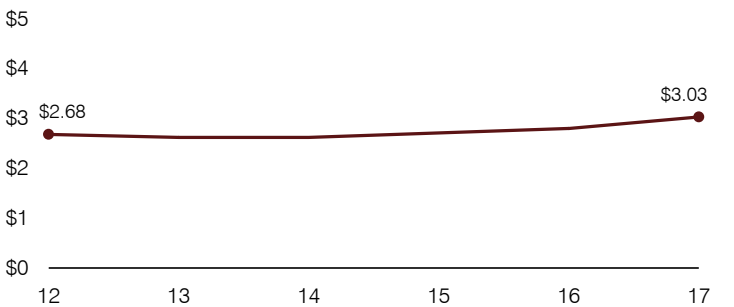
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

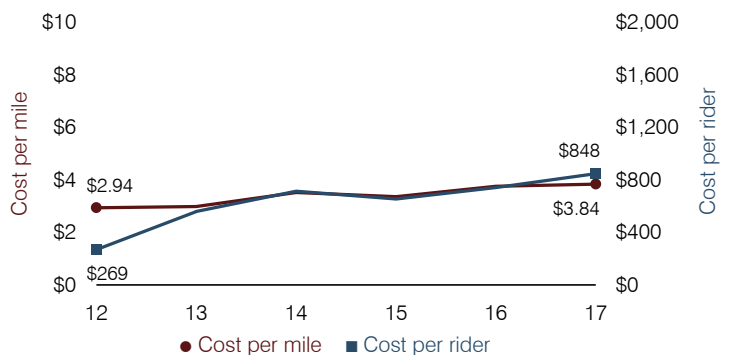
Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	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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**Transportation costs per mile and per rider**



# Superior Unified School District

Pinal County

Efficiency peer groups 6 and T-6, Achievement peer group 5<sup>1</sup>

Legislative district(s): 8

District size, location:

Small, Town

Students attending:

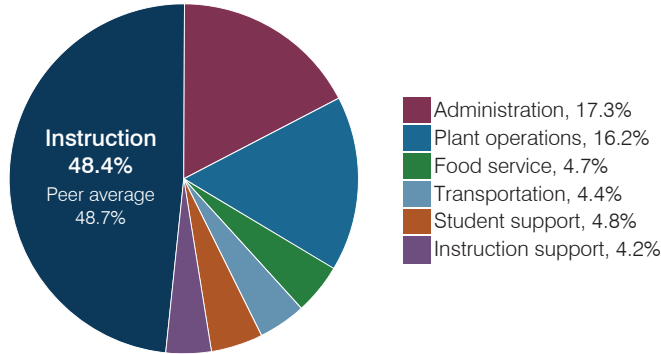
359

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	\$1,857	\$1,784	\$844
	Students per administrative position	44	44	67
Plant operations	Cost per square foot	\$5.06	\$4.85	\$6.30
	Square footage per student	344	348	155
Food service	Cost per meal	\$2.66	\$3.70	\$2.88
Transportation	Cost per mile	\$3.99	\$3.94	\$3.84
	Cost per rider	\$1,366	\$728	\$1,198

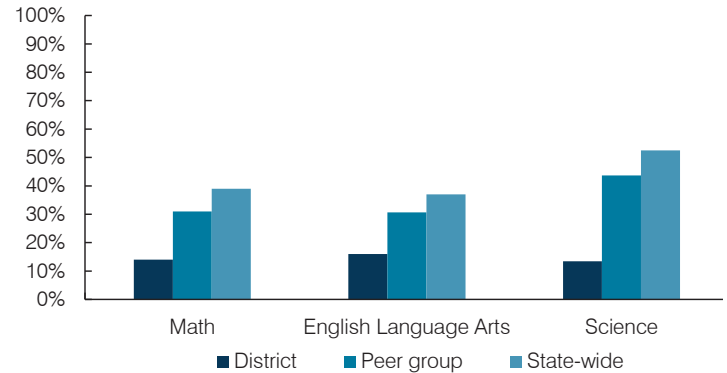
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,383	\$ 5,210	\$ 5,470	\$ 4,377
Administration	2,004	1,857	1,784	844
Plant operations	1,651	1,741	1,587	977
Food service	463	505	534	422
Transportation	402	479	571	381
Student support	385	514	642	679
Instruction support	587	454	423	461
<b>Total operational</b>	<b>\$ 10,875</b>	<b>\$ 10,760</b>	<b>\$ 11,011</b>	<b>\$ 8,141</b>
Land and buildings	\$ 427	\$ 202	\$ 437	\$ 691
Equipment	646	563	479	424
Interest	288	267	179	236
Other	102	74	45	161
<b>Total nonoperational</b>	<b>\$ 1,463</b>	<b>\$ 1,106</b>	<b>\$ 1,140</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,338</b>	<b>\$ 11,866</b>	<b>\$ 12,151</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2016)	88%	85%	80%
Poverty rate (2016)	23%	24%	22%
Special education population	12%	13%	12%
Students per teacher	18.9	17.0	18.5
Average teacher salary	\$49,348	\$44,553	\$48,372
Amount from Prop 301	\$4,665	\$5,512	\$5,840
Average years of teacher experience	9.1	12.8	11.3
Percentage of teachers in first 3 years	5%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,353	\$ 1,688	\$ 2,411	\$ 1,318
State	5,362	4,730	3,824	3,831
Local	5,854	5,918	7,054	4,443
<b>Total per pupil revenues</b>	<b>\$ 13,569</b>	<b>\$ 12,336</b>	<b>\$ 13,289</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,095	\$ 6,464	\$ 7,159
Amount from Prop 123	300	279	285
Prop 123 additional funding	63	58	57
Grants	2,609	1,790	1,876
Donations and tax credits	265	411	246

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 20
Small school adjustment	0	0	4 of 20
Federal impact aid	0	0	5 of 20
Voter-approved levy increases	1,378	1,326	15 of 20

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

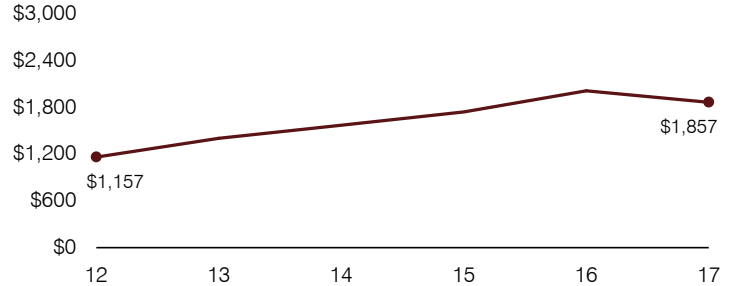
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.7	56.6	55.3	53.5	53.8	52.3	52.2	54.2	55.1	55.0	52.2	52.2	50.9	51.9	48.8	49.5	48.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

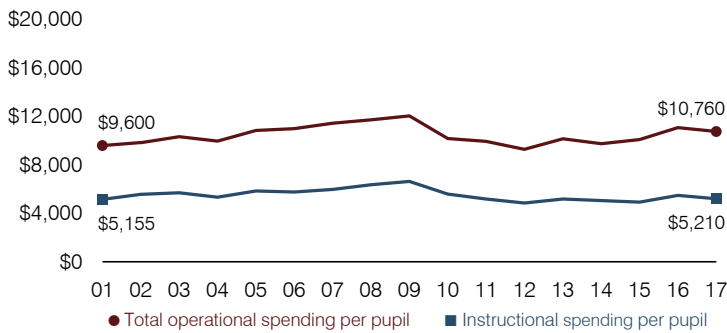
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 18 percent, which contributed to the 16 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52.2 to 48.4 percent. Overall, as a percentage of total operational spending, administration increased substantially and student support increased.

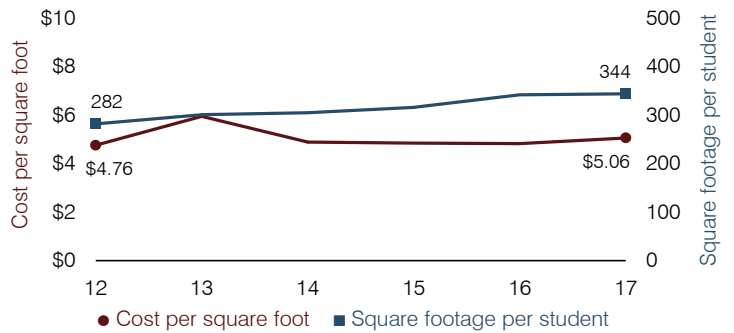
**Administrative cost per pupil**



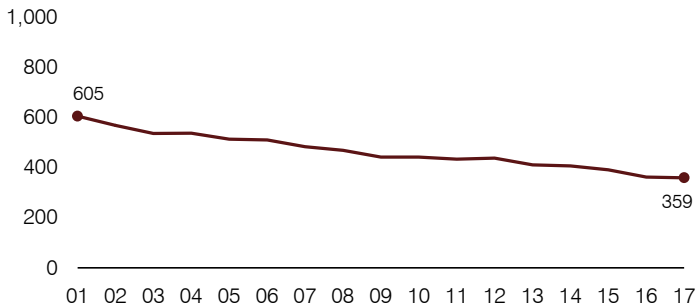
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



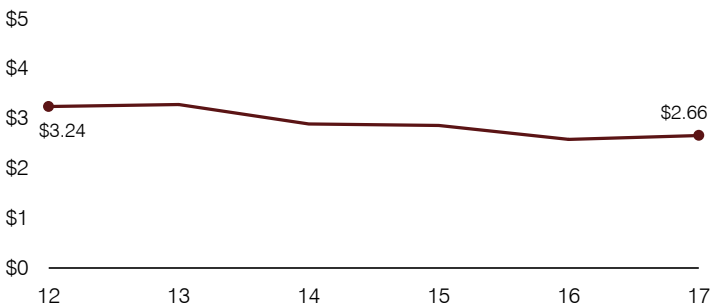
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Low**

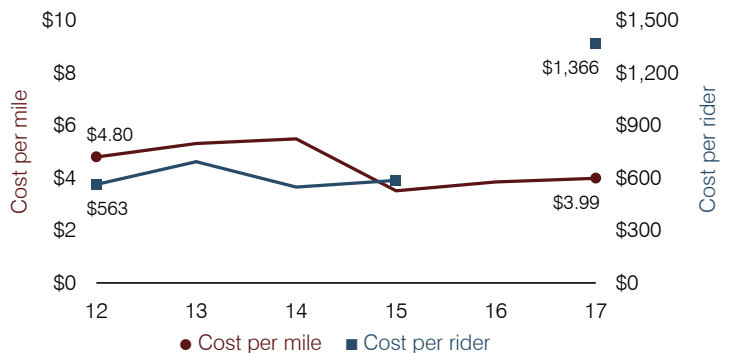
Measure: 2015 through 2017

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	6.2%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant



**Transportation costs per mile and per rider**



# Tanque Verde Unified School District

Pima County

Efficiency peer groups 3 and T-4, Achievement peer group 1<sup>1</sup>

Legislative district(s): 10 and 14

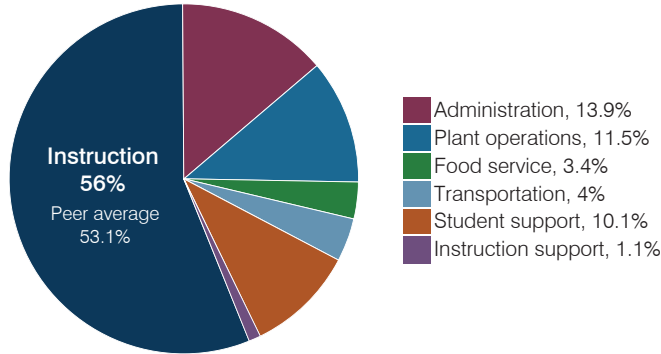
District size, location: Medium-large, Suburb

Students attending: 2,035

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	\$1,005	\$837	\$844
	Students per administrative position	73	69	67
Plant operations	Cost per square foot	\$6.06	\$6.01	\$6.30
	Square footage per student	138	157	155
Food service	Cost per meal	\$2.95	\$3.04	\$2.88
Transportation	Cost per mile	\$3.14	\$3.61	\$3.84
	Cost per rider	\$1,008	\$1,278	\$1,198

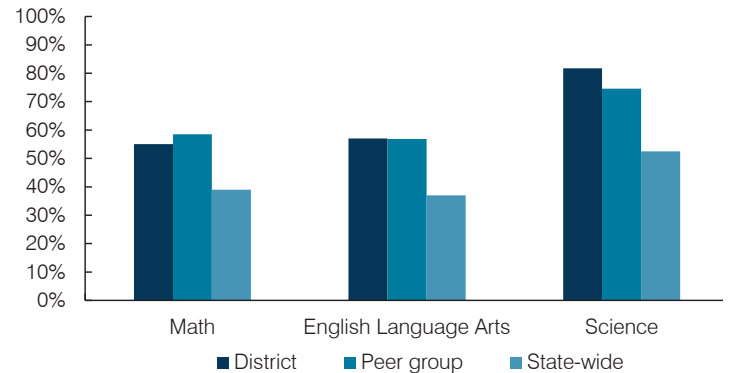
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,395	\$ 4,057	\$ 3,991	\$ 4,377
Administration	1,051	1,005	837	844
Plant operations	794	834	965	977
Food service	245	249	324	422
Transportation	205	288	433	381
Student support	731	729	640	679
Instruction support	91	78	338	461
<b>Total operational</b>	<b>\$ 7,512</b>	<b>\$ 7,240</b>	<b>\$ 7,528</b>	<b>\$ 8,141</b>
Land and buildings	\$ 46	\$ 77	\$ 890	\$ 691
Equipment	86	119	406	424
Interest	319	324	258	236
Other	147	174	146	161
<b>Total nonoperational</b>	<b>\$ 598</b>	<b>\$ 694</b>	<b>\$ 1,700</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,110</b>	<b>\$ 7,934</b>	<b>\$ 9,228</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	92%	93%	80%
Poverty rate (2016)	8%	7%	22%
Special education population	13%	11%	12%
Students per teacher	15.3	18.3	18.5
Average teacher salary	\$38,367	\$44,253	\$48,372
Amount from Prop 301	\$4,920	\$5,557	\$5,840
Average years of teacher experience	14.8	11.2	11.3
Percentage of teachers in first 3 years	9%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 381	\$ 429	\$ 781	\$ 1,318
State	3,172	3,165	3,243	3,831
Local	4,515	4,558	5,097	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,068</b>	<b>\$ 8,152</b>	<b>\$ 9,121</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,342	\$ 5,294	\$ 5,442	\$ 5,503
Amount from Prop 123	234	232	240	245
Prop 123 additional funding	46	46	47	46
Grants	289	340	866	1,185
Donations and tax credits	237	265	157	89

### Select revenues from less common sources

	District 2016	District 2017	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	1,373	883	13 of 15

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	56.0

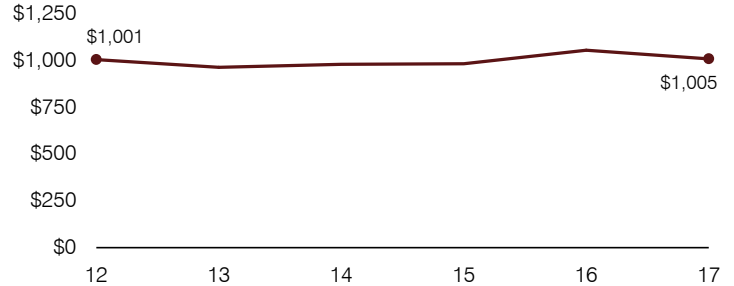
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

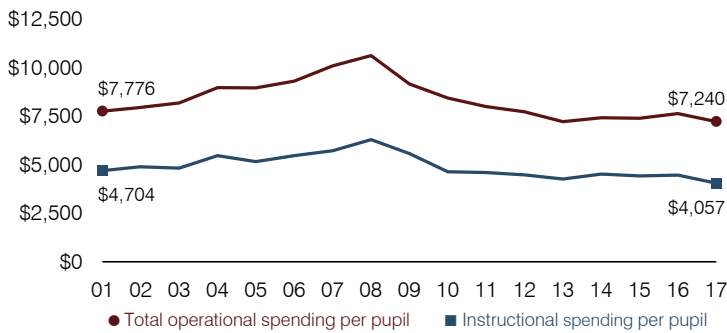
### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 6 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 57.9 to 56 percent. Overall, as a percentage of total operational spending, student support increased substantially and plant operations increased, while transportation and instruction support decreased and food service decreased slightly.

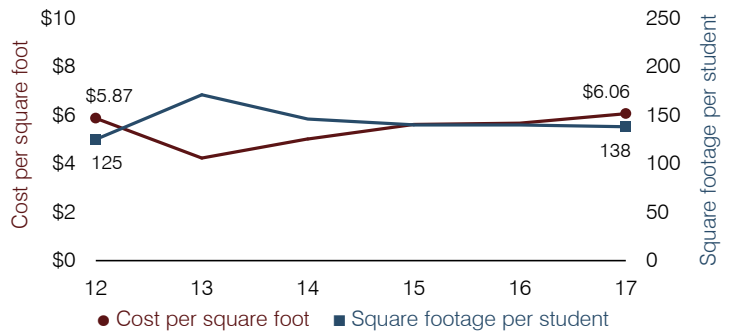
### Administrative cost per pupil



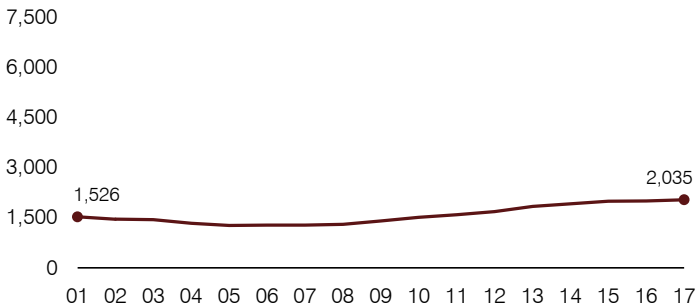
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



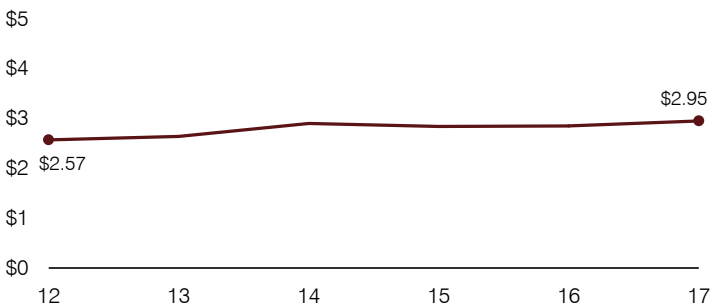
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: Moderate

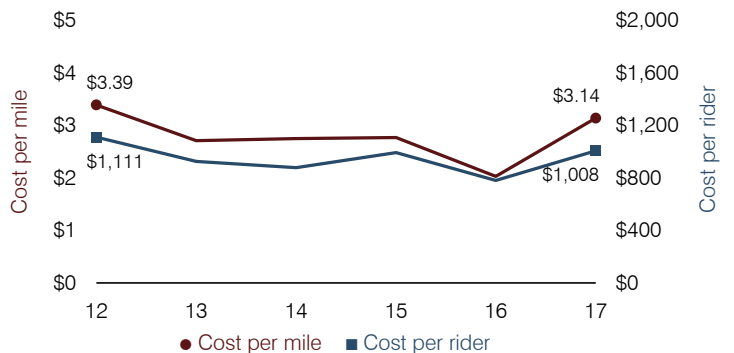
Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.0%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low

Moderate

High

### Transportation costs per mile and per rider



# Tempe Elementary School District

Maricopa County

Efficiency peer groups 7 and T-1, Achievement peer group 13<sup>1</sup>

Legislative district(s): 18, 26, and 27

District size, location:

Large, City

Students attending:

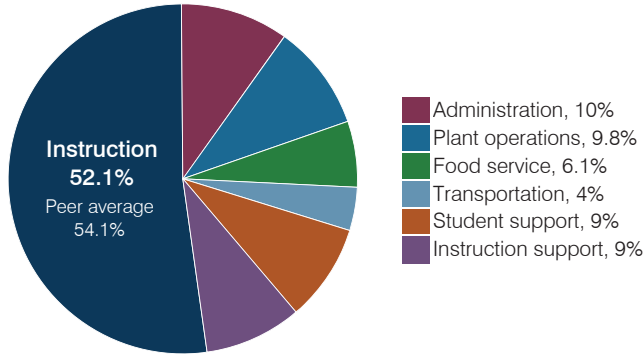
11,049

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	\$901	\$796	\$844
	Students per administrative position	58	75	67
Plant operations	Cost per square foot	\$5.70	\$6.23	\$6.30
	Square footage per student	156	135	155
Food service	Cost per meal	\$3.11	\$2.77	\$2.88
Transportation	Cost per mile	\$4.83	\$6.81	\$3.84
	Cost per rider	\$719	\$942	\$1,198

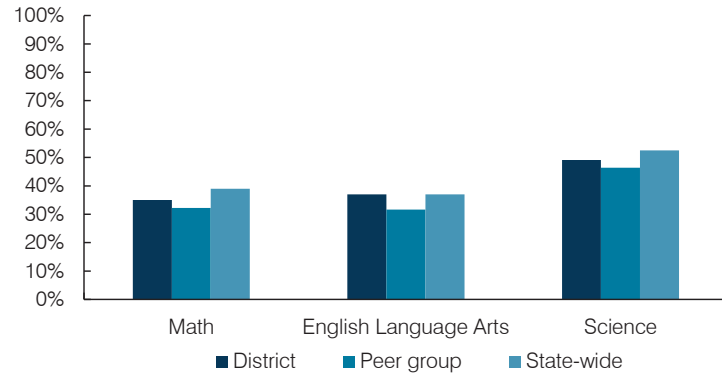
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,577	\$ 4,700	\$ 4,304	\$ 4,377
Administration	851	901	796	844
Plant operations	911	889	837	977
Food service	536	550	566	422
Transportation	362	357	303	381
Student support	765	814	671	679
Instruction support	709	809	511	461
<b>Total operational</b>	<b>\$ 8,711</b>	<b>\$ 9,020</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,574	\$ 1,491	\$ 499	\$ 691
Equipment	597	291	357	424
Interest	373	375	361	236
Other	84	122	168	161
<b>Total nonoperational</b>	<b>\$ 2,628</b>	<b>\$ 2,279</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 11,339</b>	<b>\$ 11,299</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	28%	25%	22%
Special education population	12%	12%	12%
Students per teacher	15.1	19.1	18.5
Average teacher salary	\$40,899	\$43,084	\$48,372
Amount from Prop 301	\$4,894	\$4,885	\$5,840
Average years of teacher experience	9.3	8.3	11.3
Percentage of teachers in first 3 years	26%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,283	\$ 1,446	\$ 1,522	\$ 1,318
State	2,933	3,053	4,236	3,831
Local	6,937	7,013	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,153</b>	<b>\$ 11,512</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,116	\$ 5,178	\$ 5,133
Amount from Prop 123	235	239	235
Prop 123 additional funding	43	43	44
Grants	1,278	1,552	1,543
Donations and tax credits	51	54	45

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 1,118	\$ 1,040	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	2,606	2,670	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

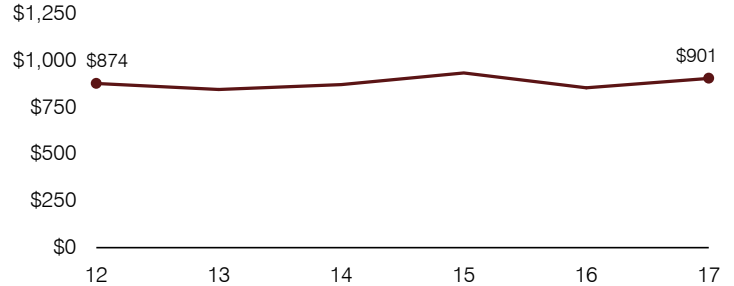
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.7	54.9	55.6	56.3	55.9	55.5	55.4	55.3	56.0	54.2	53.6	52.7	52.3	53.4	52.8	52.5	52.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

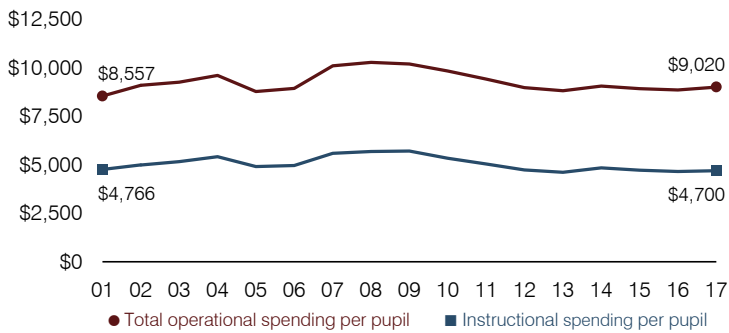
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction decreased slightly overall from 52.7 to 52.1 percent. Overall, as a percentage of total operational spending, food service and instruction support increased and student support increased slightly, while plant operations decreased and transportation decreased slightly.

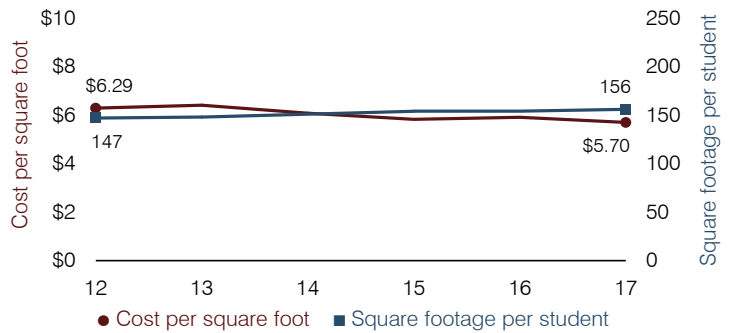
**Administrative cost per pupil**



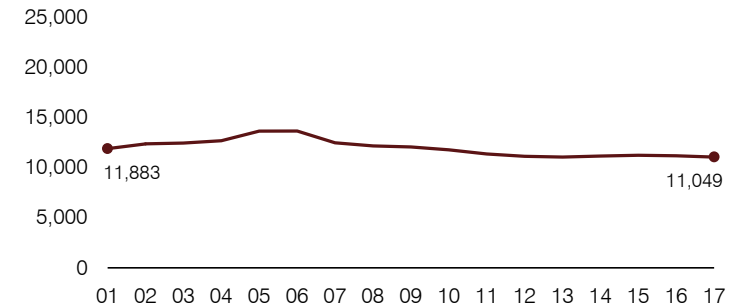
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



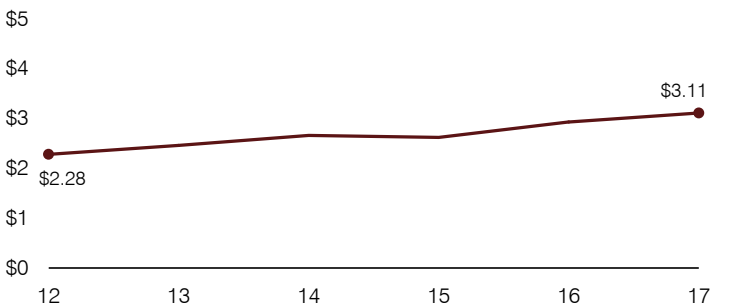
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



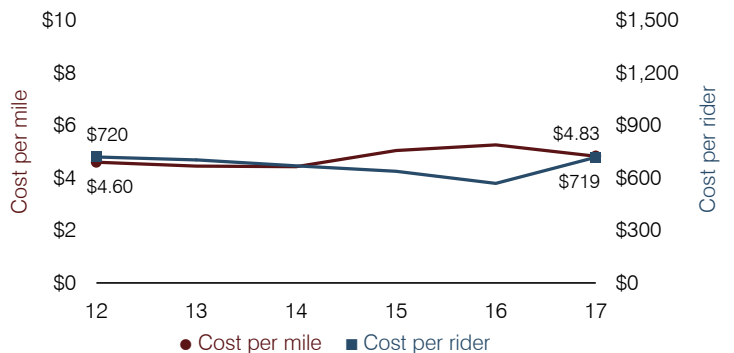
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 18, 26, and 27

District size, location:

Large, City

Students attending:

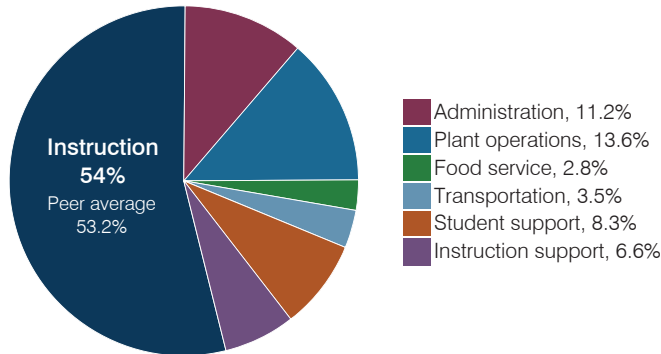
13,609

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	\$898	\$763	\$844
	Students per administrative position	68	67	67
Plant operations	Cost per square foot	\$6.40	\$6.41	\$6.30
	Square footage per student	171	148	155
Food service	Cost per meal	\$3.24	\$2.98	\$2.88
Transportation	Cost per mile	\$3.79	\$4.28	\$3.84
	Cost per rider	\$1,048	\$1,207	\$1,198

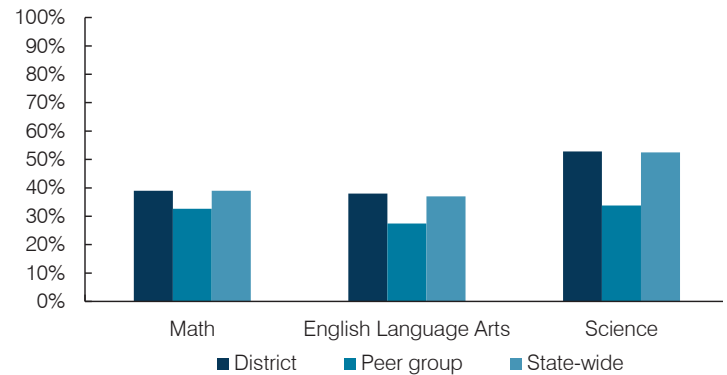
Legend: Very low (Green), Low (Blue), Comparable (Yellow), High (Orange), Very high (Red)

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,088	\$ 4,338	\$ 4,035	\$ 4,377
Administration	837	898	763	844
Plant operations	1,049	1,095	941	977
Food service	206	222	348	422
Transportation	262	279	383	381
Student support	619	670	622	679
Instruction support	492	525	501	461
<b>Total operational</b>	<b>\$ 7,553</b>	<b>\$ 8,027</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 489	\$ 286	\$ 761	\$ 691
Equipment	359	447	527	424
Interest	256	223	295	236
Other	165	149	145	161
<b>Total nonoperational</b>	<b>\$ 1,269</b>	<b>\$ 1,105</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,822</b>	<b>\$ 9,132</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	88%	87%	80%
Poverty rate (2016)	12%	16%	22%
Special education population	8%	11%	12%
Students per teacher	21.6	21.7	18.5
Average teacher salary	\$56,630	\$49,138	\$48,372
Amount from Prop 301	\$7,181	\$8,138	\$5,840
Average years of teacher experience	14.0	10.3	11.3
Percentage of teachers in first 3 years	7%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 425	\$ 603	\$ 896	\$ 1,318
State	2,290	1,907	3,579	3,831
Local	7,007	7,285	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,722</b>	<b>\$ 9,795</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,545	\$ 5,716	\$ 5,436
Amount from Prop 123	243	250	242
Prop 123 additional funding	52	51	47
Grants	528	717	943
Donations and tax credits	105	98	98

### Select revenues from less common sources

	District	Peer average	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	1,479	1,580	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

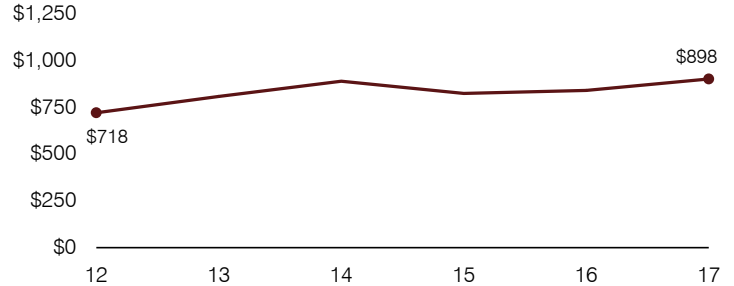
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.0	57.1	58.0	58.6	58.9	59.6	59.7	59.9	56.8	56.7	56.4	53.8	53.5	52.7	53.3	54.1	54.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

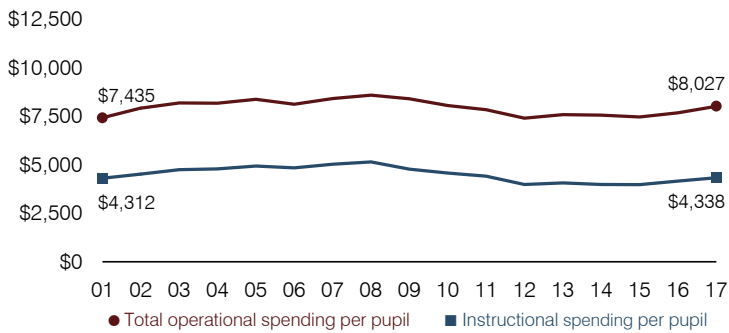
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction increased slightly overall from 53.8 to 54 percent. Overall, as a percentage of total operational spending, plant operations decreased and food service decreased slightly, while administration increased slightly. Most other noninstructional areas remained stable.

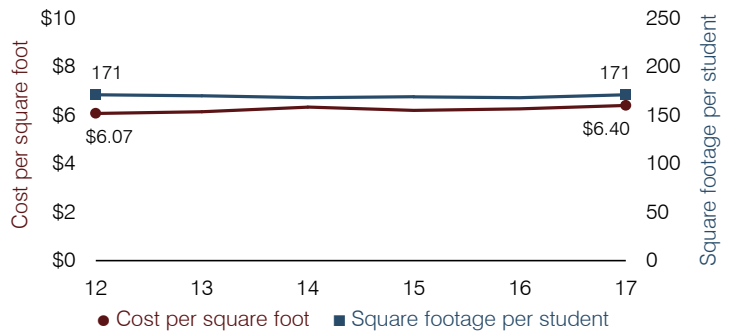
**Administrative cost per pupil**



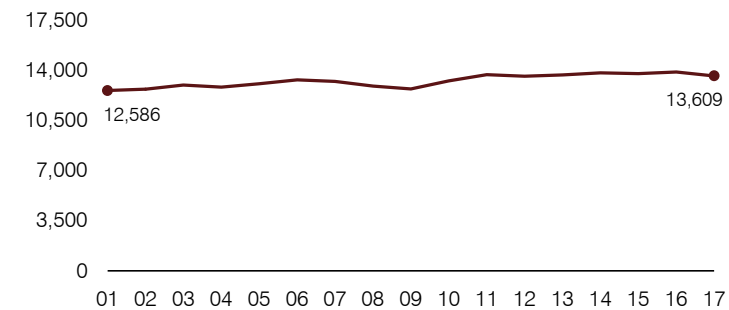
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



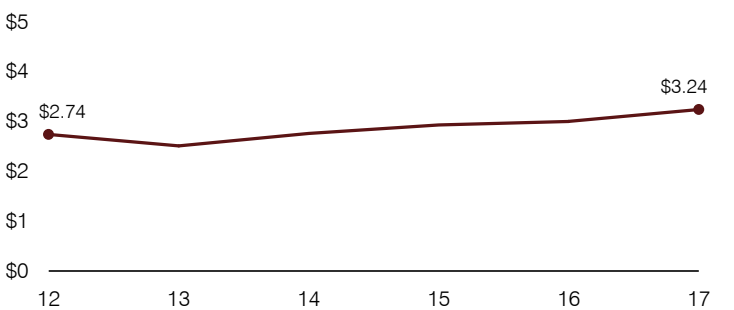
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

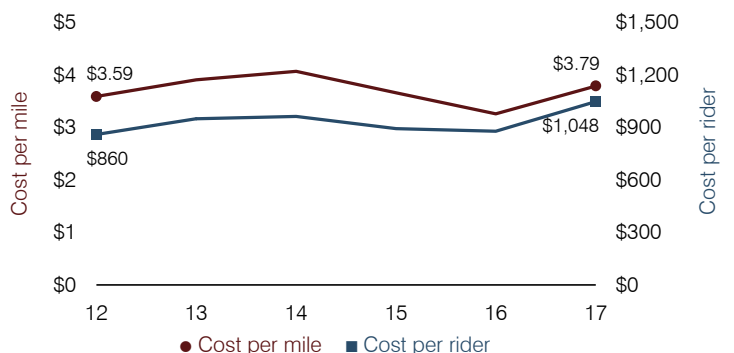
Measure: 2015 through 2017

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	6.7%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

**Low**      **Moderate**      **High**

**Transportation costs per mile and per rider**



# Thatcher Unified School District

Graham County

Efficiency peer groups 5 and T-6, Achievement peer group 5<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

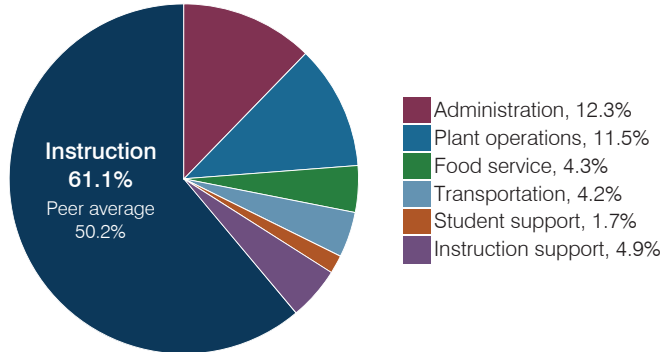
1,689

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	\$758	\$1,102	\$844
	Students per administrative position	72	53	67
Plant operations	Cost per square foot	\$4.22	\$5.20	\$6.30
	Square footage per student	169	263	155
Food service	Cost per meal	\$3.59	\$3.54	\$2.88
Transportation	Cost per mile	\$3.49	\$3.94	\$3.84
	Cost per rider	\$606	\$728	\$1,198

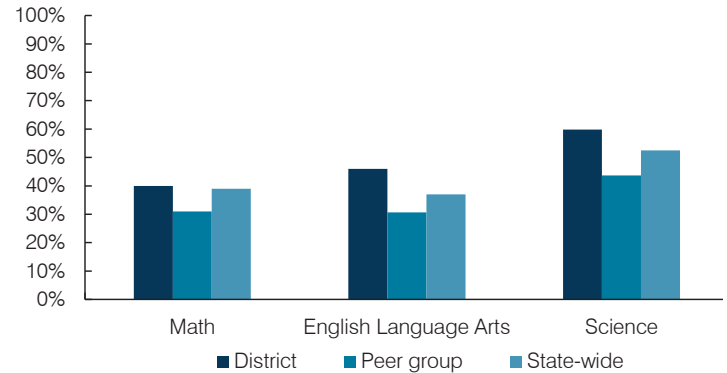
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 3,690	\$ 3,774	\$ 4,541	\$ 4,377
Administration	708	758	1,102	844
Plant operations	723	712	1,289	977
Food service	264	267	396	422
Transportation	234	257	488	381
Student support	98	107	632	679
Instruction support	273	300	346	461
<b>Total operational</b>	<b>\$ 5,990</b>	<b>\$ 6,175</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 169	\$ 600	\$ 764	\$ 691
Equipment	277	264	536	424
Interest	110	95	221	236
Other	1	2	78	161
<b>Total nonoperational</b>	<b>\$ 557</b>	<b>\$ 961</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 6,547</b>	<b>\$ 7,136</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	97%	85%	80%
Poverty rate (2016)	21%	24%	22%
Special education population	14%	13%	12%
Students per teacher	18.8	17.0	18.5
Average teacher salary	\$39,874	\$44,553	\$48,372
Amount from Prop 301	\$6,746	\$5,512	\$5,840
Average years of teacher experience	10.7	12.8	11.3
Percentage of teachers in first 3 years	24%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 402	\$ 410	\$ 3,999	\$ 1,318
State	4,799	5,310	4,066	3,831
Local	1,813	1,852	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,014</b>	<b>\$ 7,572</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,036	\$ 5,041	\$ 5,929
Amount from Prop 123	231	233	243
Prop 123 additional funding	46	45	49
Grants	444	932	1,751
Donations and tax credits	11	44	138

#### Select revenues from less common sources

	District	Peer average	State average
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	631	577	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

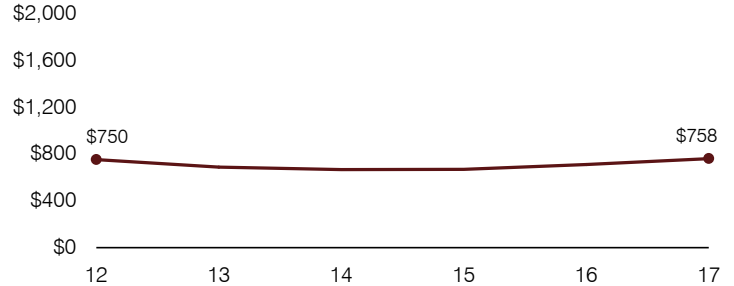
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.8	60.1	59.1	56.6	61.1	59.9	61.6	62.2	62.4	60.8	58.8	57.7	59.8	60.5	62.0	61.6	61.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

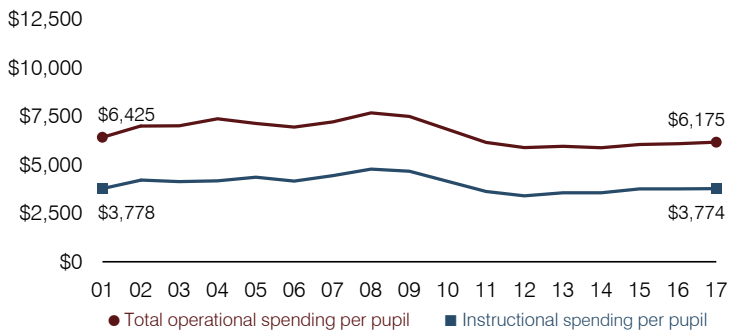
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction increased overall from 57.7 to 61.1 percent. Overall, as a percentage of total operational spending, administration and student support decreased and food service decreased slightly, while plant operations increased slightly. Other noninstructional areas remained stable.

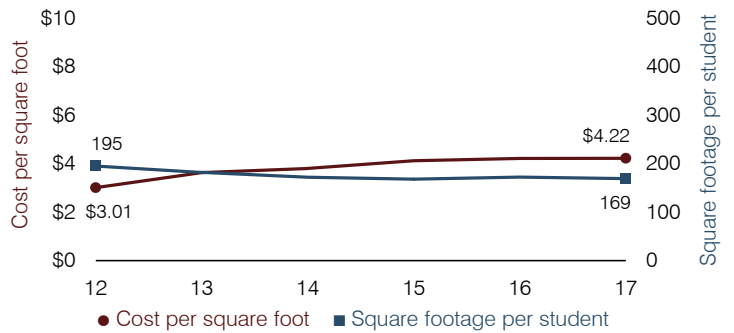
**Administrative cost per pupil**



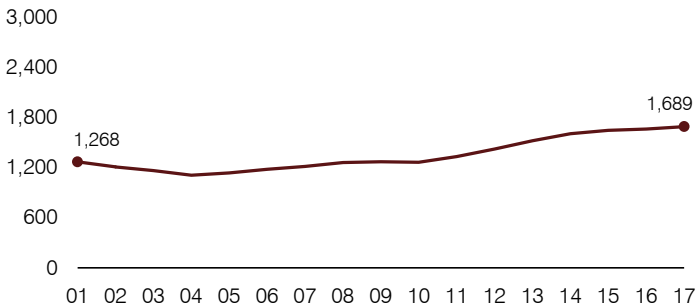
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



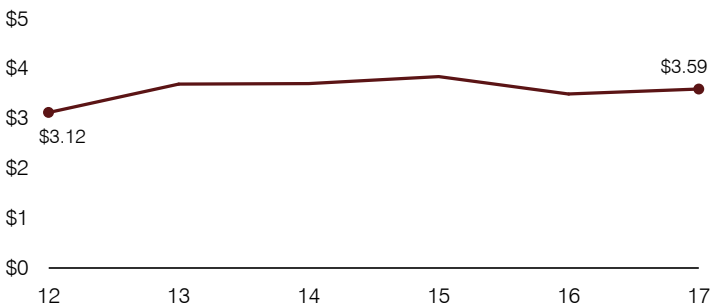
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

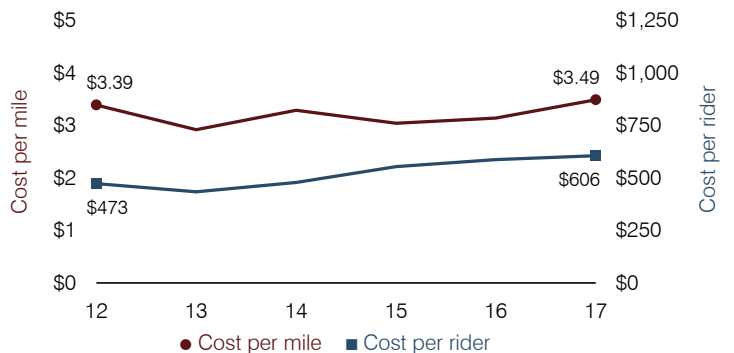
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Tolleson Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 13<sup>1</sup>

Legislative district(s): 19

District size, location:

Medium-large, City

Students attending:

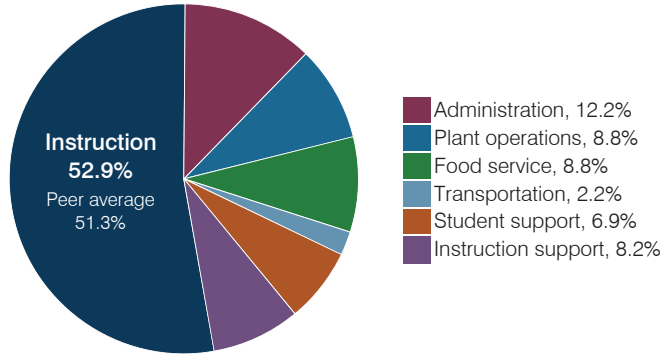
2,980

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	\$940	\$974	\$844
	Students per administrative position	88	68	67
Plant operations	Cost per square foot	\$5.20	\$6.31	\$6.30
	Square footage per student	132	147	155
Food service	Cost per meal	\$2.33	\$2.75	\$2.88
Transportation	Cost per mile	\$9.57	\$5.31	\$3.84
	Cost per rider	\$1,759	\$1,178	\$1,198

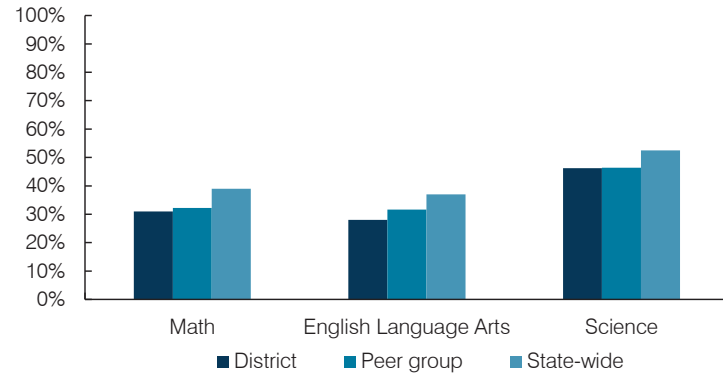
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,836	\$ 4,097	\$ 4,164	\$ 4,377
Administration	902	940	974	844
Plant operations	767	685	909	977
Food service	633	682	640	422
Transportation	159	169	327	381
Student support	471	531	626	679
Instruction support	565	634	559	461
<b>Total operational</b>	<b>\$ 7,333</b>	<b>\$ 7,738</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 250	\$ 197	\$ 924	\$ 691
Equipment	512	631	582	424
Interest	89	107	255	236
Other	187	187	146	161
<b>Total nonoperational</b>	<b>\$ 1,038</b>	<b>\$ 1,122</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,371</b>	<b>\$ 8,860</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	30%	25%	22%
Special education population	11%	12%	12%
Students per teacher	19.6	19.1	18.5
Average teacher salary	\$51,705	\$43,084	\$48,372
Amount from Prop 301	\$5,371	\$4,885	\$5,840
Average years of teacher experience	9.6	8.3	11.3
Percentage of teachers in first 3 years	28%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,538	\$ 1,671	\$ 1,848	\$ 1,318
State	4,161	4,246	3,857	3,831
Local	3,258	3,132	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,957</b>	<b>\$ 9,049</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,842	\$ 4,956	\$ 5,145
Amount from Prop 123	228	233	236
Prop 123 additional funding	41	41	43
Grants	2,010	1,989	1,915
Donations and tax credits	18	29	54

#### Select revenues from less common sources

	District	Peer average	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	1,403	1,384	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

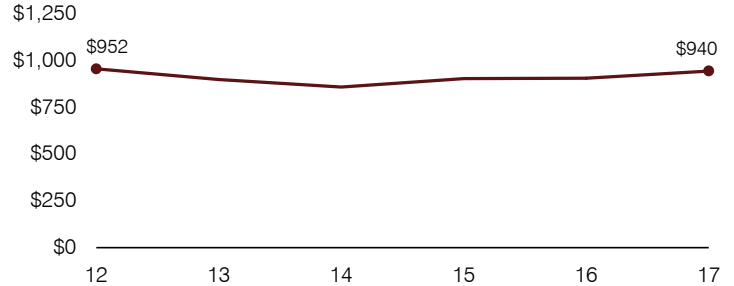
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.9	57.7	56.9	57.1	57.2	53.5	54.9	52.3	54.8	55.1	56.5	50.2	49.6	50.8	51.8	52.3	52.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

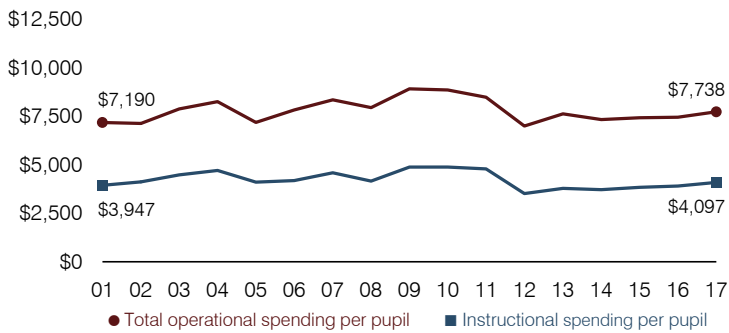
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 10 percent. The percentage of dollars spent on instruction increased overall from 50.2 to 52.9 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased substantially, while instruction support increased.

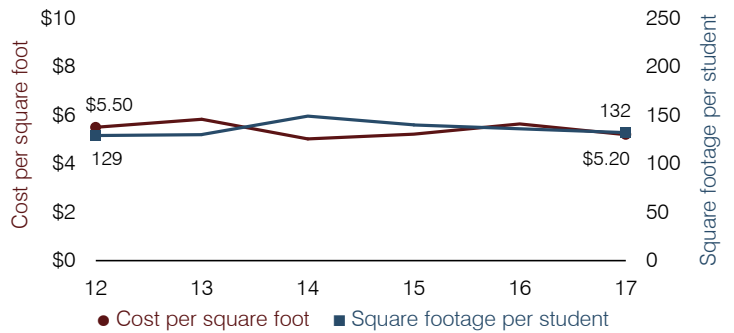
**Administrative cost per pupil**



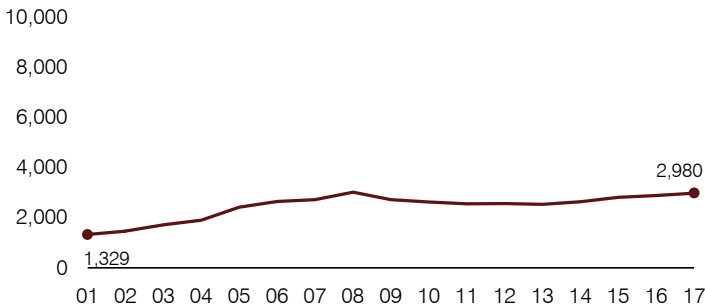
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



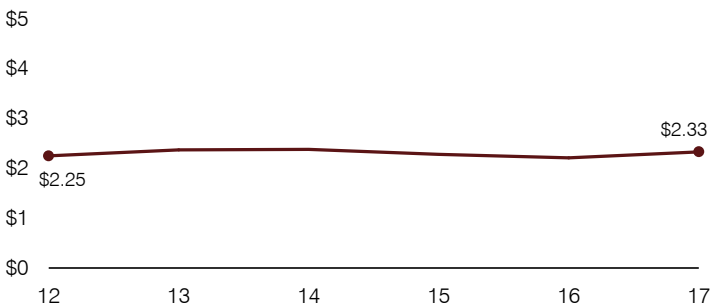
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



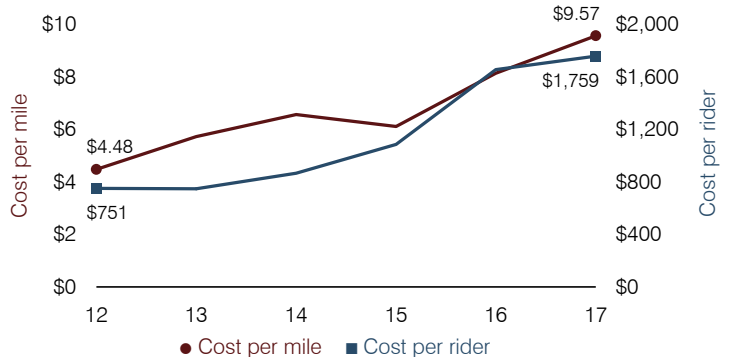
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	5.3%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 19, 27, and 29

District size, location:

Large, City

Students attending:

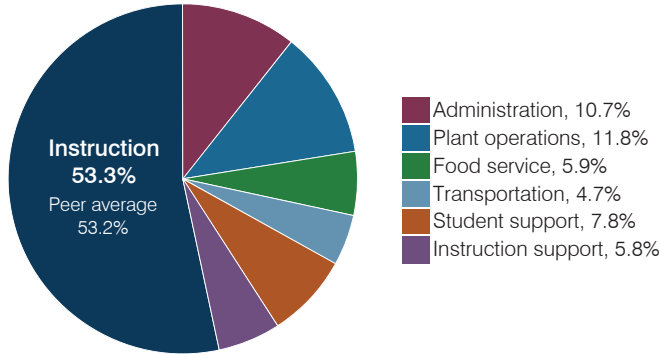
11,304

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	\$701	\$763	\$844
	Students per administrative position	81	67	67
Plant operations	Cost per square foot	\$6.68	\$6.41	\$6.30
	Square footage per student	116	148	155
Food service	Cost per meal	\$2.62	\$2.98	\$2.88
Transportation	Cost per mile	\$5.17	\$4.28	\$3.84
	Cost per rider	\$1,741	\$1,207	\$1,198

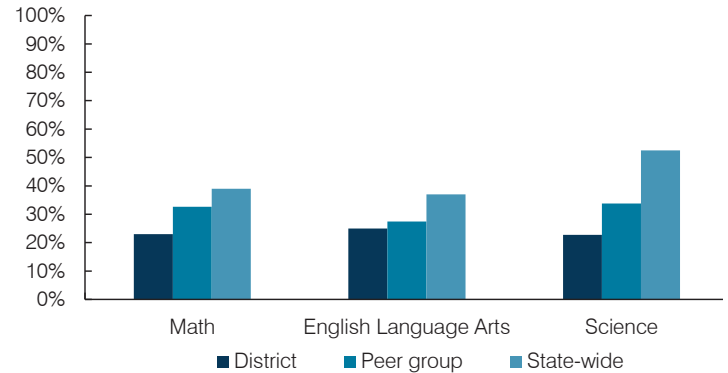
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,337	\$ 3,489	\$ 4,035	\$ 4,377
Administration	654	701	763	844
Plant operations	629	774	941	977
Food service	378	384	348	422
Transportation	280	311	383	381
Student support	445	508	622	679
Instruction support	307	381	501	461
<b>Total operational</b>	<b>\$ 6,030</b>	<b>\$ 6,548</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 614	\$ 343	\$ 761	\$ 691
Equipment	782	776	527	424
Interest	100	57	295	236
Other	32	28	145	161
<b>Total nonoperational</b>	<b>\$ 1,528</b>	<b>\$ 1,204</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,558</b>	<b>\$ 7,752</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	93%	94%
Graduation rate (2016)	90%	87%	80%
Poverty rate (2016)	20%	16%	22%
Special education population	11%	11%	12%
Students per teacher	20.5	21.7	18.5
Average teacher salary	\$45,670	\$49,138	\$48,372
Amount from Prop 301	\$6,151	\$8,138	\$5,840
Average years of teacher experience	7.1	10.3	11.3
Percentage of teachers in first 3 years	39%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 796	\$ 817	\$ 896	\$ 1,318
State	3,863	4,092	3,579	3,831
Local	4,018	3,772	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,677</b>	<b>\$ 8,681</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,358	\$ 5,299	\$ 5,436
Amount from Prop 123	244	245	242
Prop 123 additional funding	49	49	47
Grants	860	908	943
Donations and tax credits	11	14	98

### Select revenues from less common sources

	District	Peer average	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	1,375	1,147	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

### Instructional spending percentage

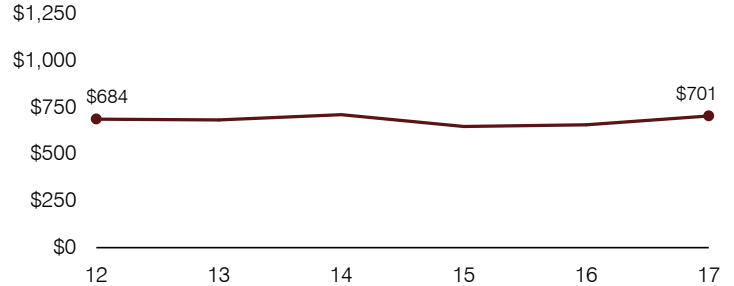
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.7	53.9	57.0	59.0	59.9	61.4	57.3	55.3	54.7	57.9	57.3	56.4	54.6	56.0	53.8	55.3	53.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

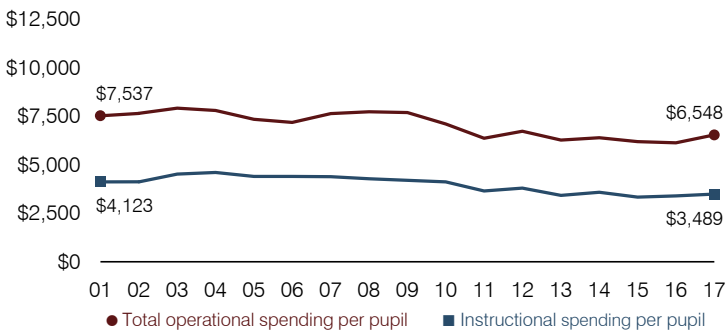
#### 5-year spending trend (2012 through 2017)

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 56.4 to 53.3 percent. Overall, as a percentage of total operational spending, student support increased substantially and food service increased, while plant operations and instruction support decreased slightly.

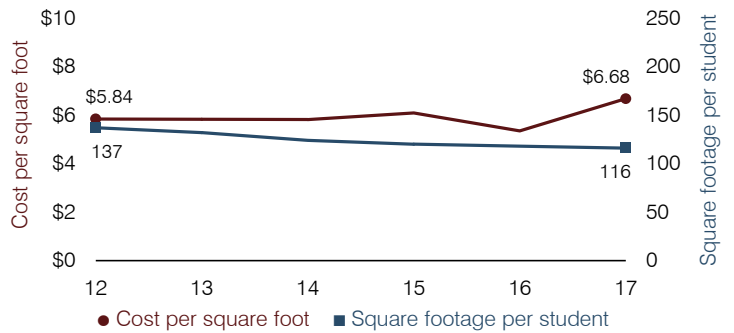
#### Administrative cost per pupil



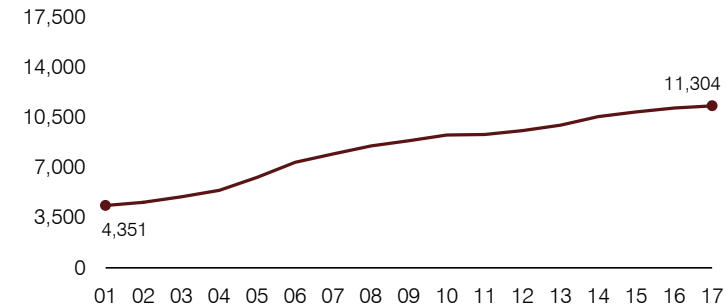
#### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



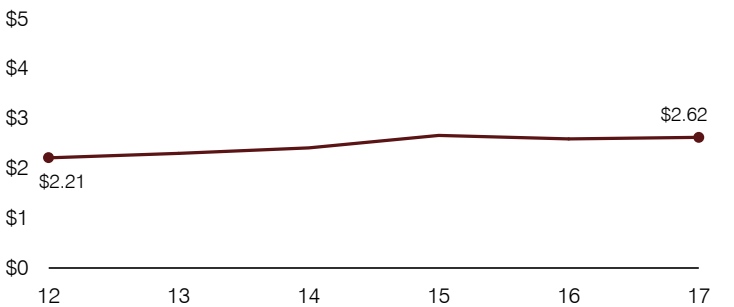
#### Plant cost per square foot and square footage per student



#### Students attending



#### Food service cost per meal



#### Financial stress assessment

Overall financial stress level: Low

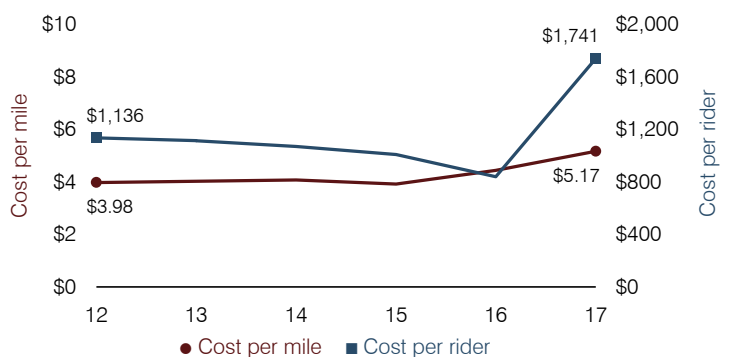
Measure: 2015 through 2017	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	14.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low

Moderate

High

#### Transportation costs per mile and per rider



# Toltec Elementary School District

Pinal County

Efficiency peer groups 9 and T-6, Achievement peer group 17<sup>1</sup>

Legislative district(s): 11

District size, location:

Medium, Rural

Students attending:

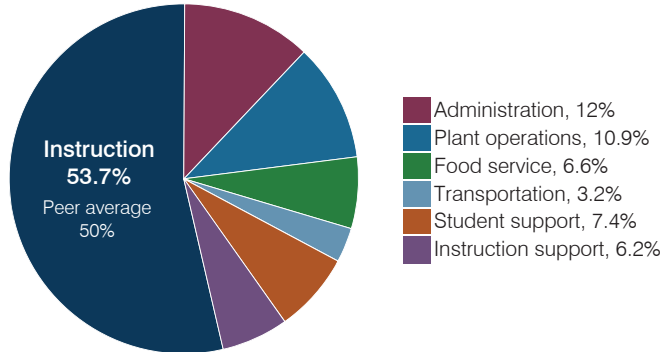
963

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	\$928	\$1,060	\$844
	Students per administrative position	64	58	67
Plant operations	Cost per square foot	\$4.78	\$6.71	\$6.30
	Square footage per student	177	153	155
Food service	Cost per meal	\$2.45	\$3.04	\$2.88
Transportation	Cost per mile	\$3.48	\$3.94	\$3.84
	Cost per rider	NR	\$728	\$1,198

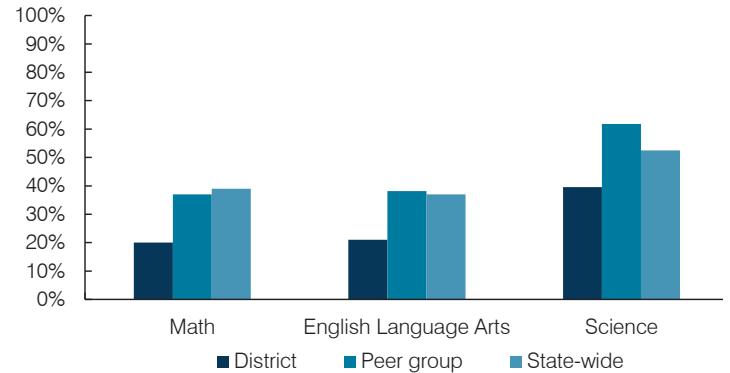
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,351	\$ 4,158	\$ 4,115	\$ 4,377
Administration	1,196	928	1,060	844
Plant operations	977	847	1,004	977
Food service	530	511	571	422
Transportation	218	245	427	381
Student support	640	573	528	679
Instruction support	498	477	463	461
<b>Total operational</b>	<b>\$ 7,410</b>	<b>\$ 7,739</b>	<b>\$ 8,168</b>	<b>\$ 8,141</b>
Land and buildings	\$ 447	\$ 177	\$ 917	\$ 691
Equipment	218	2	314	424
Interest	96	87	77	236
Other	0	58	148	161
<b>Total nonoperational</b>	<b>\$ 761</b>	<b>\$ 324</b>	<b>\$ 1,456</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,171</b>	<b>\$ 8,063</b>	<b>\$ 9,624</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	21%	19%	22%
Special education population	15%	14%	12%
Students per teacher	NR	13.3	18.5
Average teacher salary	NR	\$44,961	\$48,372
Amount from Prop 301	NR	\$4,257	\$5,840
Average years of teacher experience	10.1	12.6	11.3
Percentage of teachers in first 3 years	21%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,007	\$ 1,135	\$ 1,753	\$ 1,318
State	4,499	4,784	4,842	3,831
Local	2,704	2,991	2,654	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,210</b>	<b>\$ 8,910</b>	<b>\$ 9,249</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,547	\$ 5,794	\$ 5,748
Amount from Prop 123	252	248	239
Prop 123 additional funding	48	46	44
Grants	2,045	1,172	2,064
Donations and tax credits	5	45	69

#### Select revenues from less common sources

	District	Peer average	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	442	471	8 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

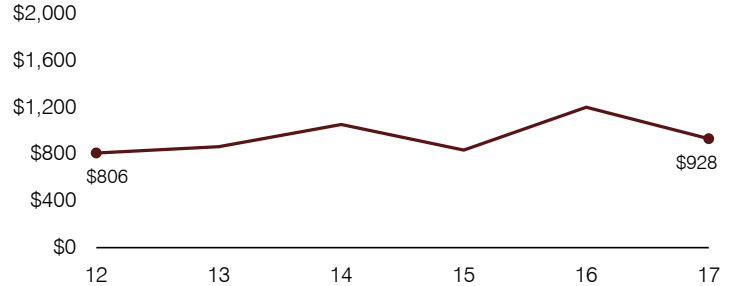
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.0	60.0	58.1	57.5	62.3	64.6	59.0	58.0	59.0	53.9	49.9	44.9	45.4	49.2	53.5	45.2	53.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

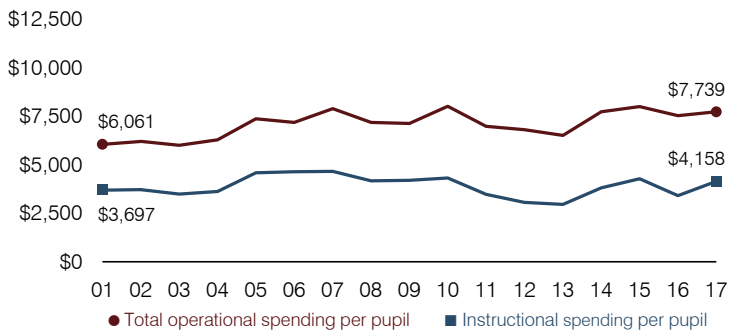
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 15 percent, which contributed to the 13 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 44.9 to 53.7 percent. Overall, as a percentage of total operational spending, plant operations, transportation, and instruction support decreased substantially.

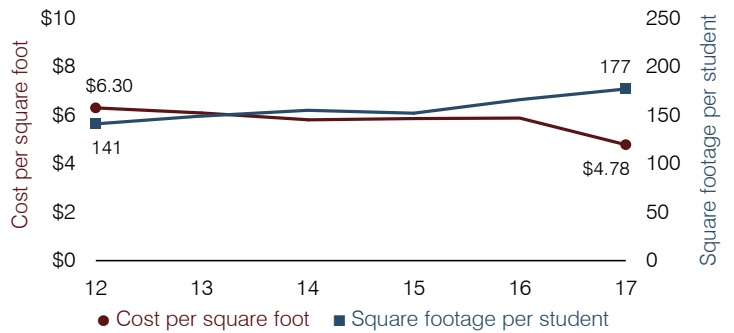
**Administrative cost per pupil**



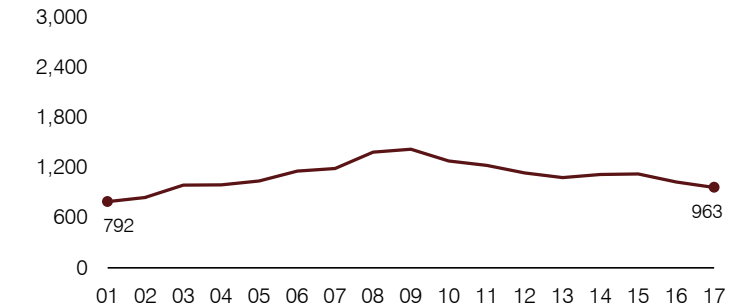
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



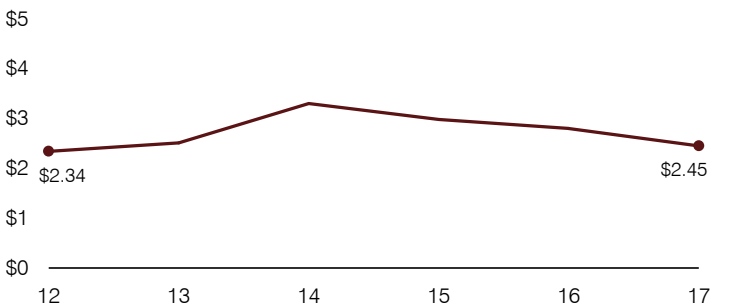
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



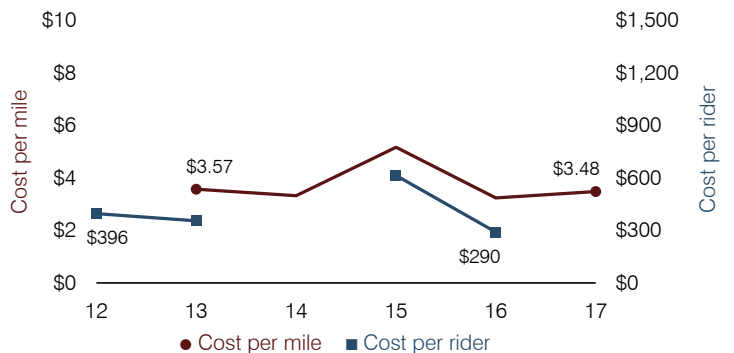
**Financial stress assessment**

Overall financial stress level: **High**

Measure: 2015 through 2017	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	8.1%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Noncompliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Tombstone Unified School District

Cochise County

Efficiency peer groups 5 and T-9, Achievement peer group 6<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

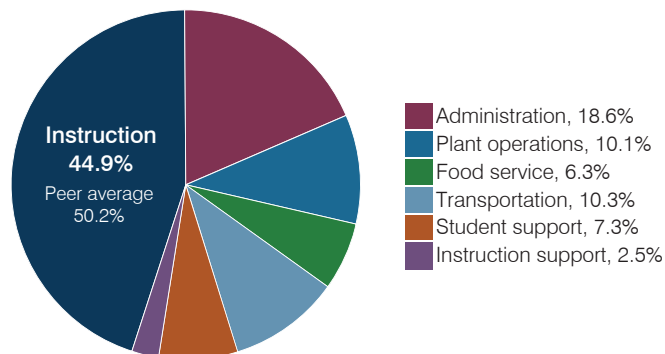
766

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	\$1,714	\$1,102	\$844
	Students per administrative position	41	53	67
Plant operations	Cost per square foot	\$3.08	\$5.20	\$6.30
	Square footage per student	302	263	155
Food service	Cost per meal	\$3.52	\$3.54	\$2.88
Transportation	Cost per mile	\$2.18	\$2.60	\$3.84
	Cost per rider	\$1,104	\$1,363	\$1,198

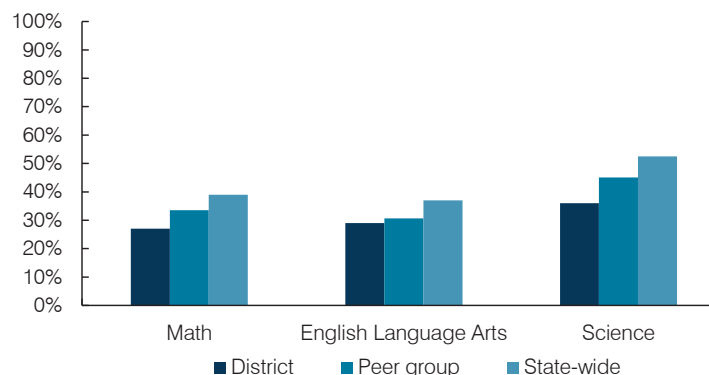
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,284	\$ 4,148	\$ 4,541	\$ 4,377
Administration	1,686	1,714	1,102	844
Plant operations	770	931	1,289	977
Food service	529	580	396	422
Transportation	901	955	488	381
Student support	618	672	632	679
Instruction support	225	232	346	461
<b>Total operational</b>	<b>\$ 9,013</b>	<b>\$ 9,232</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 90	\$ 260	\$ 764	\$ 691
Equipment	160	230	536	424
Interest	70	25	221	236
Other	8	0	78	161
<b>Total nonoperational</b>	<b>\$ 328</b>	<b>\$ 515</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,341</b>	<b>\$ 9,747</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	92%	84%	80%
Poverty rate (2016)	32%	32%	22%
Special education population	17%	14%	12%
Students per teacher	17.4	16.4	18.5
Average teacher salary	\$38,626	\$44,227	\$48,372
Amount from Prop 301	\$4,288	\$5,336	\$5,840
Average years of teacher experience	10.9	12.6	11.3
Percentage of teachers in first 3 years	9%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,248	\$ 1,412	\$ 3,999	\$ 1,318
State	5,814	4,998	4,066	3,831
Local	5,130	4,236	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 12,192</b>	<b>\$ 10,646</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,158	\$ 6,829	\$ 5,929
Amount from Prop 123	271	260	243
Prop 123 additional funding	58	56	49
Grants	1,361	1,614	1,751
Donations and tax credits	76	51	138

### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	5	61	14 of 29
Voter-approved levy increases	0	0	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

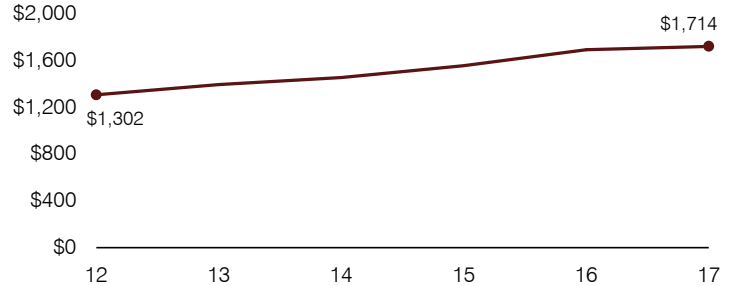
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.6	55.0	55.5	56.4	56.2	50.9	47.7	47.2	52.2	47.5	46.5	47.3	50.2	47.7	47.7	47.5	44.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

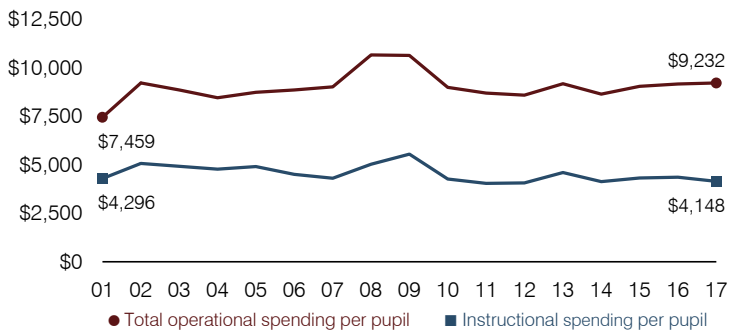
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 7 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 47.3 to 44.9 percent. As a percentage of total operational spending, administration and transportation increased substantially and food service increased slightly, while plant operations decreased substantially.

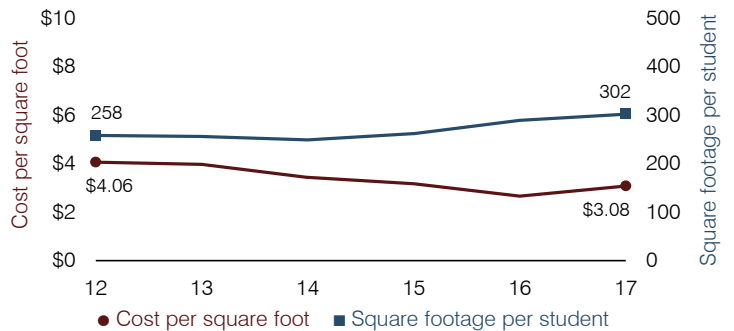
**Administrative cost per pupil**



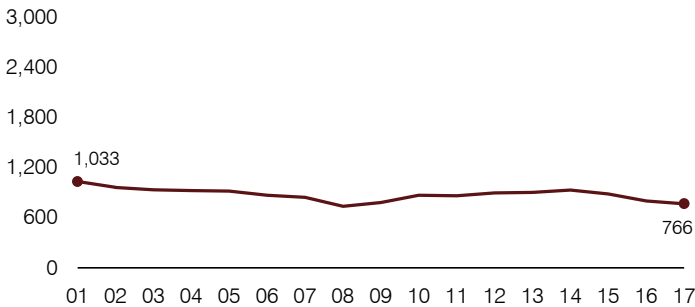
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



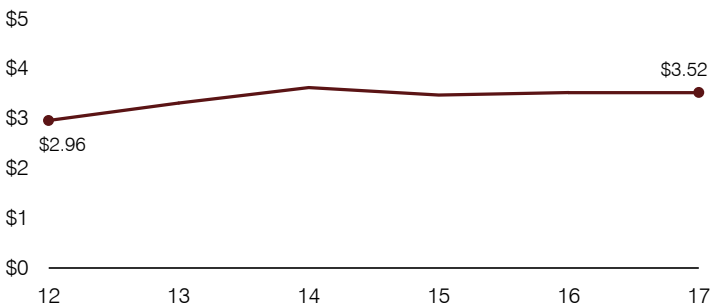
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



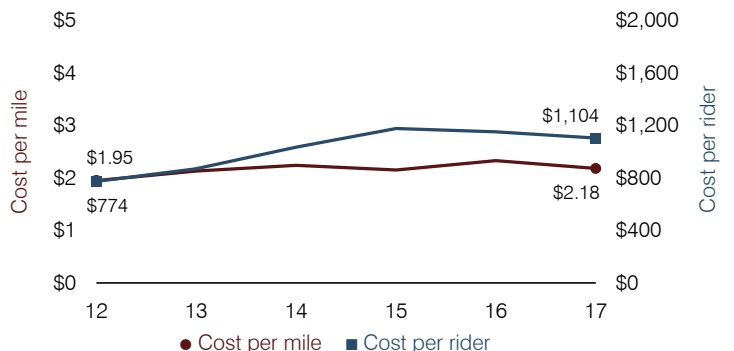
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	Assessment
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	5.2%, Increasing
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Tonto Basin Elementary School District

Gila County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

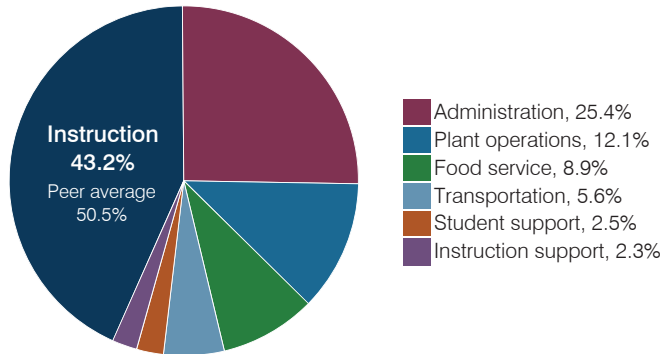
63

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

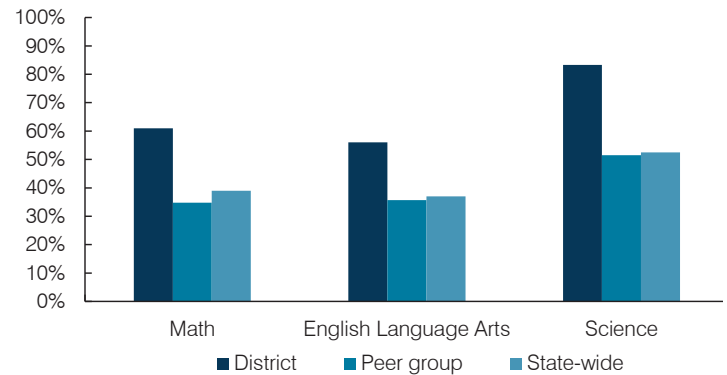
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,087	\$3,137	\$844
	Students per administrative position	18	32	67
Plant operations	Cost per square foot	\$10.83	\$6.96	\$6.30
	Square footage per student	267	412	155
Food service	Cost per meal	\$7.17	\$5.79	\$2.88
Transportation	Cost per mile	\$1.98	\$1.87	\$3.84
	Cost per rider	\$3,671	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 10,041	\$ 10,348	\$ 8,613	\$ 4,377
Administration	4,395	6,087	3,137	844
Plant operations	2,580	2,891	2,644	977
Food service	2,163	2,122	1,000	422
Transportation	1,203	1,334	961	381
Student support	462	603	601	679
Instruction support	197	548	498	461
<b>Total operational</b>	<b>\$ 21,041</b>	<b>\$ 23,933</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 339	\$ 313	\$ 1,161	\$ 691
Equipment	1,981	2,303	735	424
Interest	4	5	31	236
Other	0	91	90	161
<b>Total nonoperational</b>	<b>\$ 2,324</b>	<b>\$ 2,712</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 23,365</b>	<b>\$ 26,645</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	34%	34%	22%
Special education population	12%	15%	12%
Students per teacher	9.0	14.8	18.5
Average teacher salary	\$50,733	\$46,717	\$48,372
Amount from Prop 301	\$1,899	\$4,152	\$5,840
Average years of teacher experience	14.9	11.3	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 4,870	\$ 2,690	\$ 2,908	\$ 1,318
State	6,109	6,723	5,692	3,831
Local	13,648	12,571	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 24,627</b>	<b>\$ 21,984</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,978	\$ 9,660	\$ 9,932
Amount from Prop 123	330	317	315
Prop 123 additional funding	59	49	57
Grants	5,027	3,015	2,701
Donations and tax credits	328	355	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	7,452	8,690	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

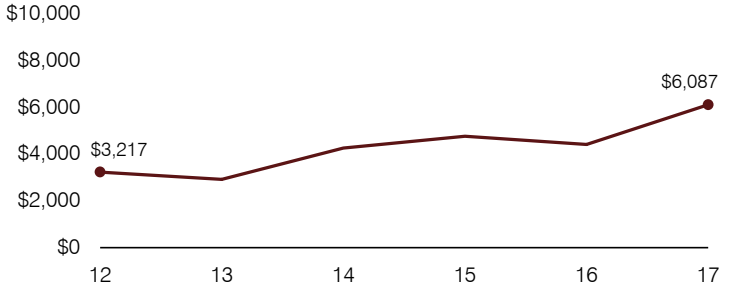
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.3	65.3	53.8	57.3	56.2	54.0	53.0	54.0	53.5	52.5	52.2	52.0	53.0	50.8	45.5	47.7	43.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

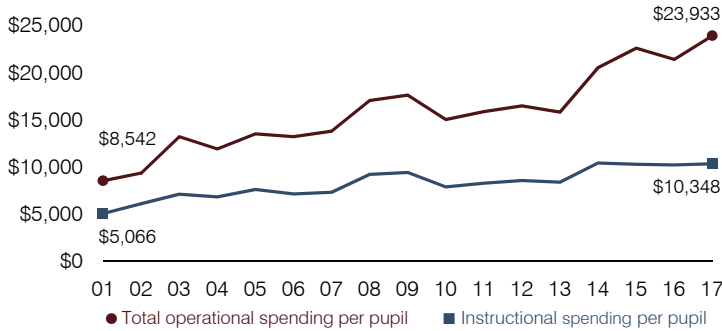
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 45 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 52 to 43.2 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration and plant operations increased substantially.

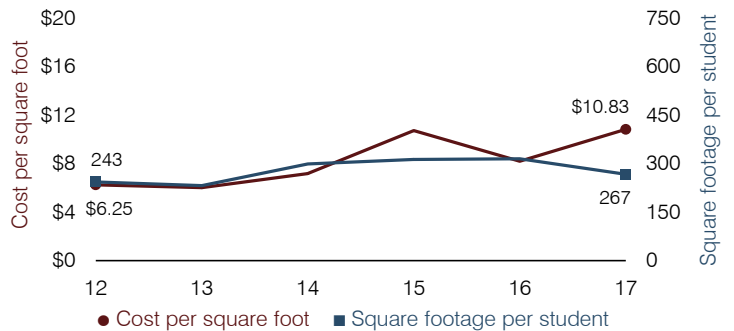
**Administrative cost per pupil**



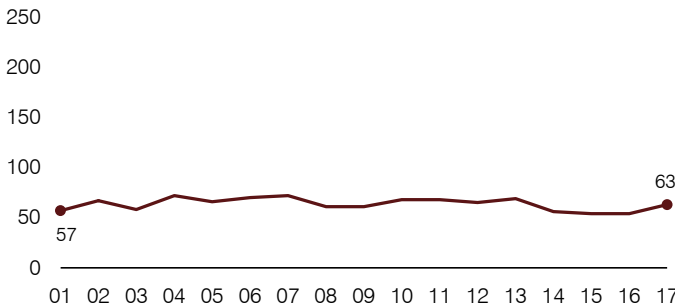
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



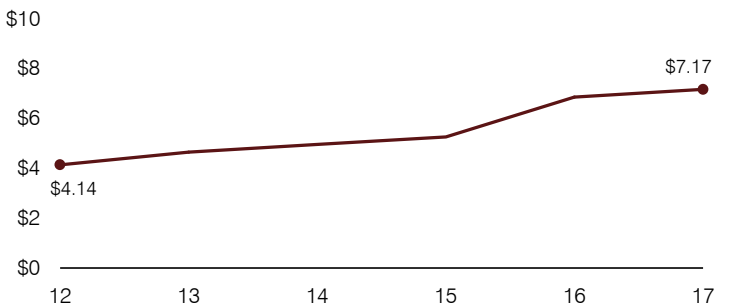
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



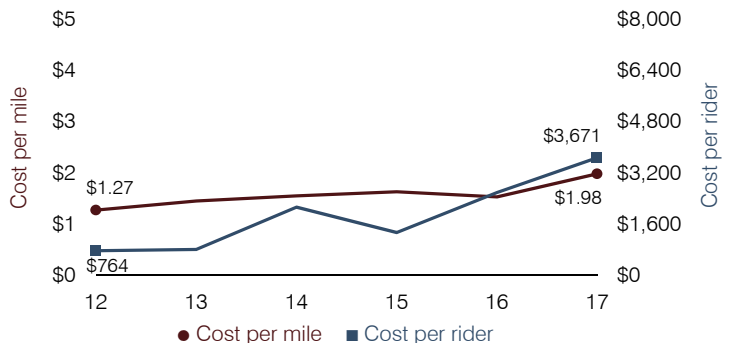
**Financial stress assessment**

Overall financial stress level: **Moderate**

Measure: 2015 through 2017	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	9.9%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Noncompliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Topock Elementary School District

Mohave County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Students attending:

97

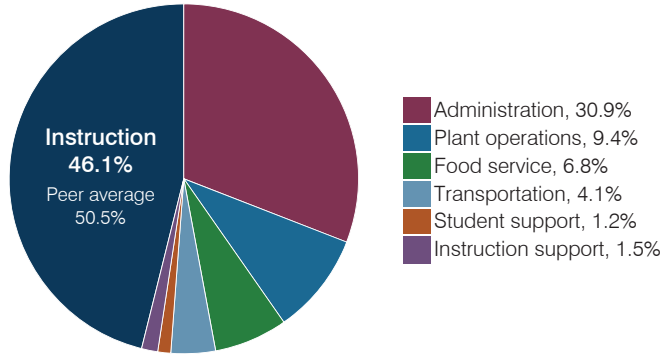
Legislative district(s): 5

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

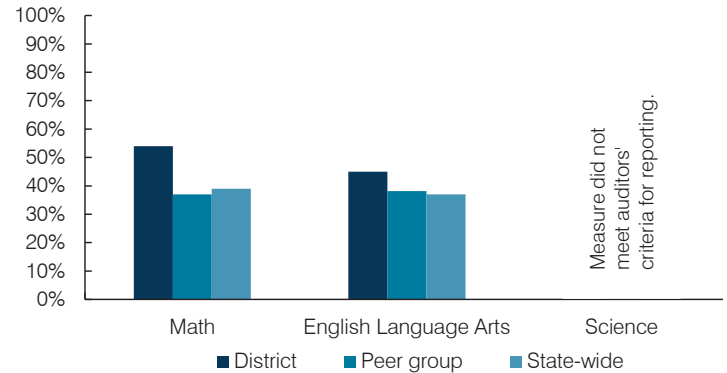
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,302	\$3,137	\$844
	Students per administrative position	32	32	67
Plant operations	Cost per square foot	\$3.71	\$6.96	\$6.30
	Square footage per student	270	412	155
Food service	Cost per meal	\$3.06	\$5.79	\$2.88
Transportation	Cost per mile	\$1.59	\$1.87	\$3.84
	Cost per rider	\$364	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,938	\$ 4,923	\$ 8,613	\$ 4,377
Administration	3,179	3,302	3,137	844
Plant operations	1,163	1,002	2,644	977
Food service	642	721	1,000	422
Transportation	370	439	961	381
Student support	148	125	601	679
Instruction support	184	162	498	461
<b>Total operational</b>	<b>\$ 10,624</b>	<b>\$ 10,674</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 659	\$ 542	\$ 1,161	\$ 691
Equipment	569	613	735	424
Interest	0	0	31	236
Other	859	676	90	161
<b>Total nonoperational</b>	<b>\$ 2,087</b>	<b>\$ 1,831</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,711</b>	<b>\$ 12,505</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	19%	19%	22%
Special education population	11%	14%	12%
Students per teacher	24.3	13.3	18.5
Average teacher salary	\$60,465	\$44,961	\$48,372
Amount from Prop 301	\$9,921	\$4,257	\$5,840
Average years of teacher experience	12.3	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,651	\$ 1,626	\$ 2,908	\$ 1,318
State	2,953	3,681	5,692	3,831
Local	6,374	7,376	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,978</b>	<b>\$ 12,683</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,233	\$ 7,456	\$ 9,932
Amount from Prop 123	275	294	315
Prop 123 additional funding	55	57	46
Grants	3,814	2,341	2,701
Donations and tax credits	126	205	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	483	515	44 of 54
Federal impact aid	0	102	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

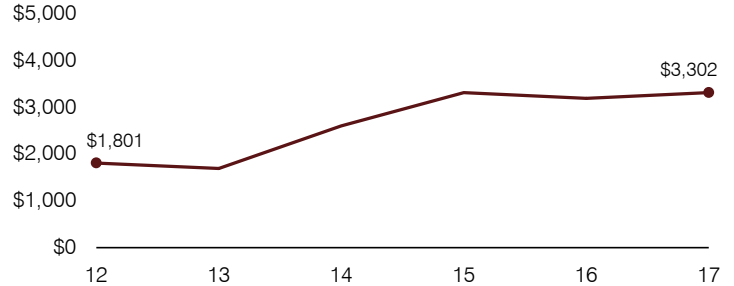
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	62.3	60.7	58.8	59.1	54.5	56.4	56.2	52.4	58.3	51.0	55.6	58.7	54.9	53.3	45.4	46.5	46.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

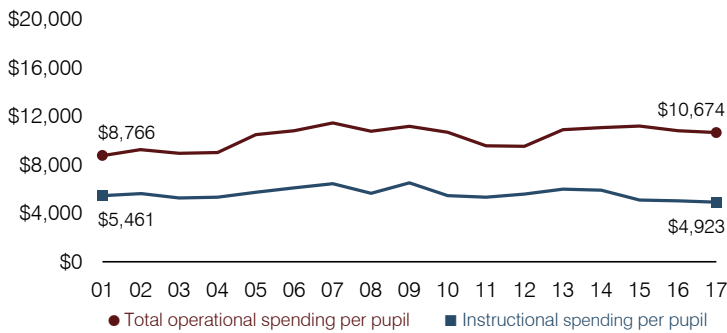
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 27 percent, which contributed to the 12 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction decreased overall from 58.7 to 46.1 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts.

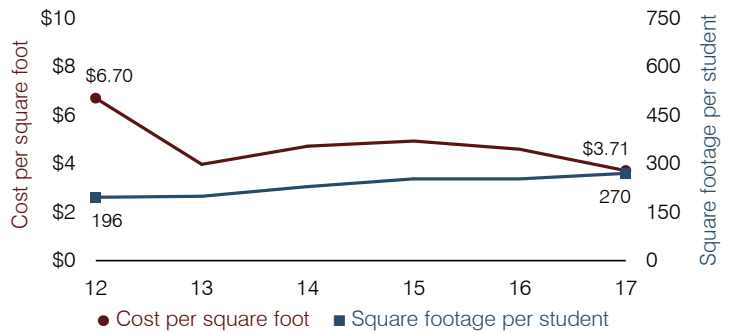
**Administrative cost per pupil**



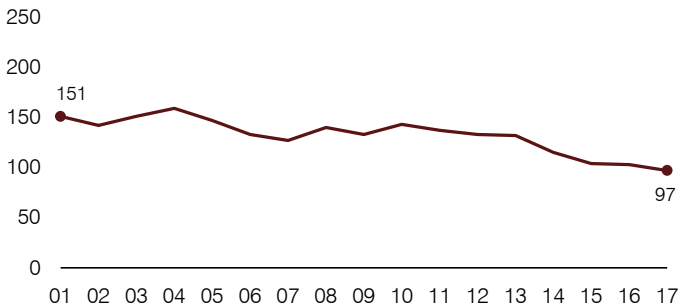
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



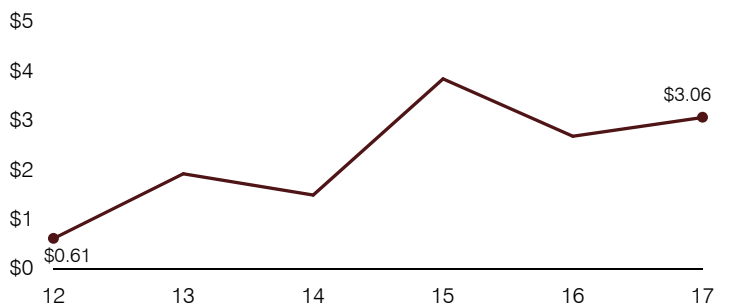
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



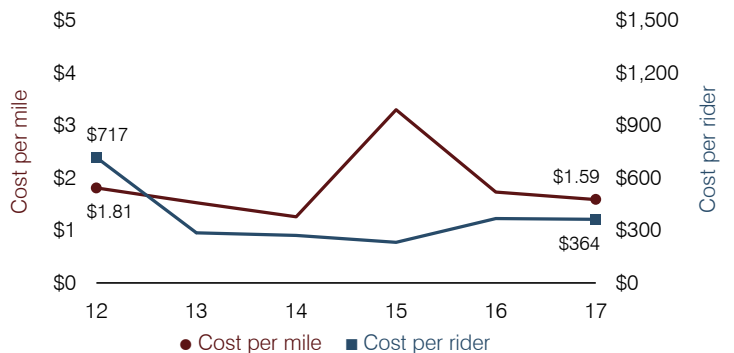
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	3.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Tuba City Unified School District

Coconino County

Efficiency peer groups 5 and T-9, Achievement peer group 6<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

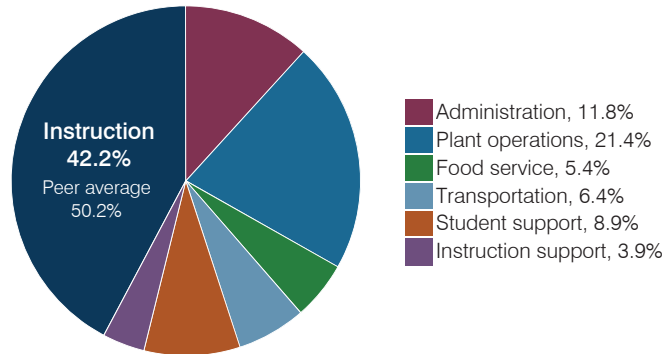
1,683

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	\$1,488	\$1,102	\$844
	Students per administrative position	39	53	67
Plant operations	Cost per square foot	\$7.98	\$5.20	\$6.30
	Square footage per student	340	263	155
Food service	Cost per meal	\$3.51	\$3.54	\$2.88
Transportation	Cost per mile	\$2.94	\$2.60	\$3.84
	Cost per rider	\$1,827	\$1,363	\$1,198

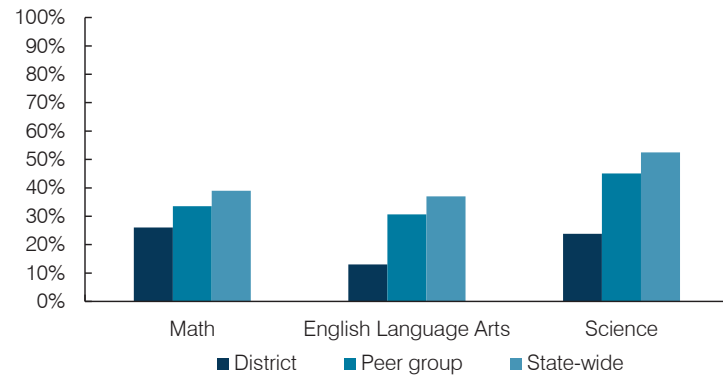
Very low
Low
Comparable
High
Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,572	\$ 5,356	\$ 4,541	\$ 4,377
Administration	1,759	1,488	1,102	844
Plant operations	2,870	2,716	1,289	977
Food service	741	684	396	422
Transportation	885	805	488	381
Student support	1,144	1,133	632	679
Instruction support	556	497	346	461
<b>Total operational</b>	<b>\$ 13,527</b>	<b>\$ 12,679</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,752	\$ 7,409	\$ 764	\$ 691
Equipment	605	427	536	424
Interest	30	111	221	236
Other	10	13	78	161
<b>Total nonoperational</b>	<b>\$ 3,397</b>	<b>\$ 7,960</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,924</b>	<b>\$ 20,639</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	66%	84%	80%
Poverty rate (2016)	31%	32%	22%
Special education population	14%	14%	12%
Students per teacher	14.6	16.4	18.5
Average teacher salary	\$45,516	\$44,227	\$48,372
Amount from Prop 301	\$4,970	\$5,336	\$5,840
Average years of teacher experience	13.8	12.6	11.3
Percentage of teachers in first 3 years	9%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 8,109	\$ 9,188	\$ 3,999	\$ 1,318
State	4,925	4,999	4,066	3,831
Local	2,688	2,216	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 15,722</b>	<b>\$ 16,403</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,782	\$ 5,875	\$ 5,929	\$ 5,503
Amount from Prop 123	237	237	243	245
Prop 123 additional funding	45	46	49	46
Grants	2,008	2,975	1,751	1,185
Donations and tax credits	5	15	138	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	6,503	6,228	14 of 29
Voter-approved levy increases	320	310	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

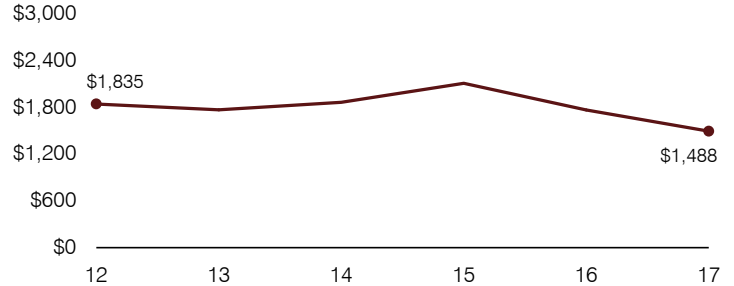
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.4	47.7	47.4	47.5	47.7	47.9	44.8	43.7	44.5	43.3	41.1	42.7	42.2	42.4	41.6	41.2	42.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

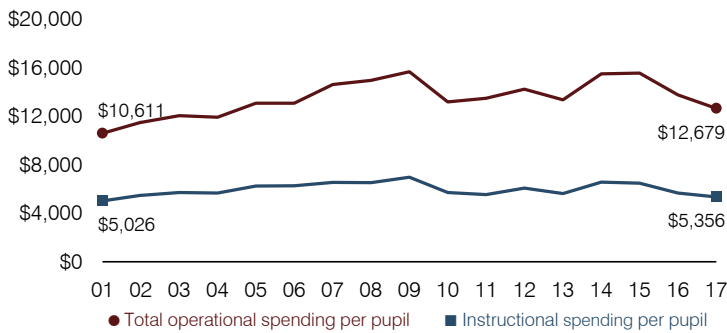
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 11 percent. The percentage of dollars spent on instruction decreased slightly overall from 42.7 to 42.2 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and food service increased, while administration and instruction support decreased. Other noninstructional areas remained stable.

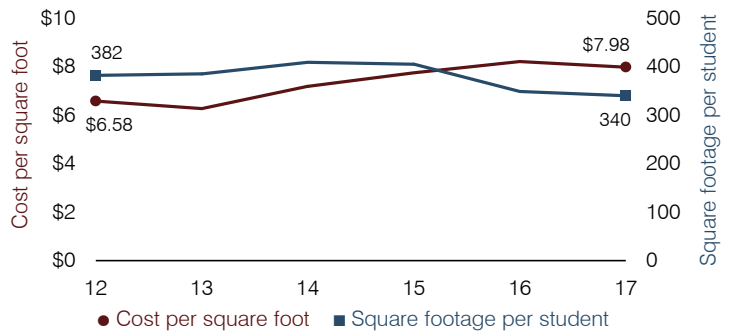
**Administrative cost per pupil**



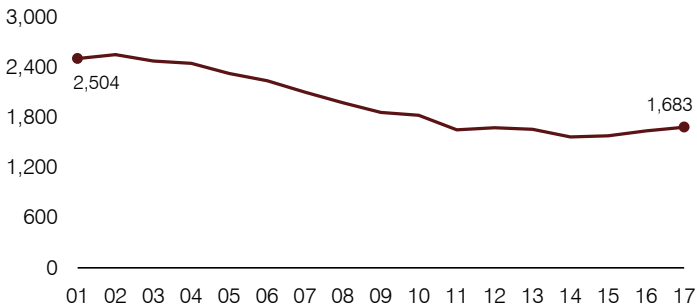
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



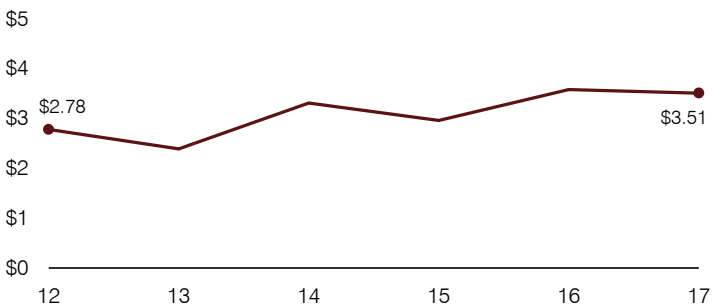
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



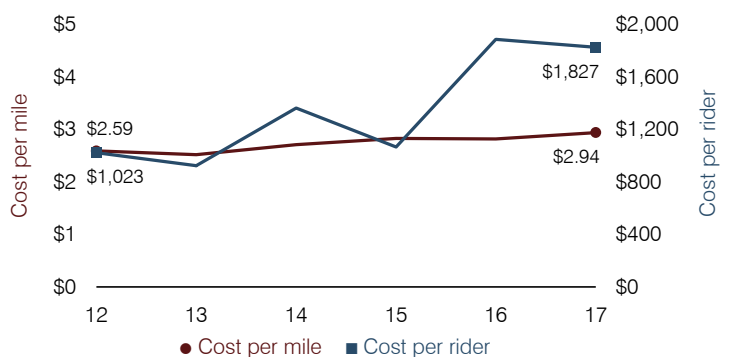
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	Marginally compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Tucson Unified School District

Pima County

Efficiency peer groups 1 and T-5, Achievement peer group 3<sup>1</sup>

Legislative district(s): 2, 3, 4, 9, and 10

District size, location:

Very large, City

Students attending:

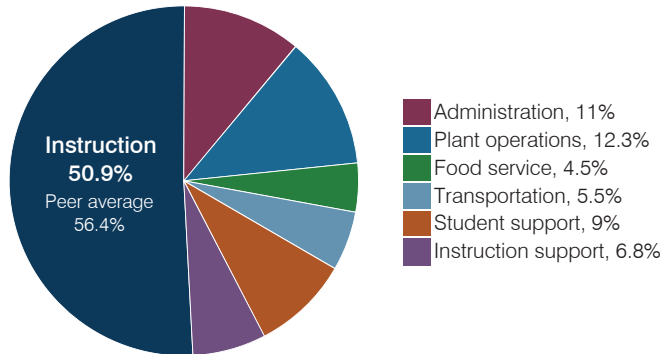
44,948

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	\$1,006	\$680	\$844
	Students per administrative position	50	80	67
Plant operations	Cost per square foot	\$6.17	\$6.15	\$6.30
	Square footage per student	182	147	155
Food service	Cost per meal	\$2.98	\$2.79	\$2.88
Transportation	Cost per mile	\$4.79	\$4.15	\$3.84
	Cost per rider	\$2,368	\$1,809	\$1,198

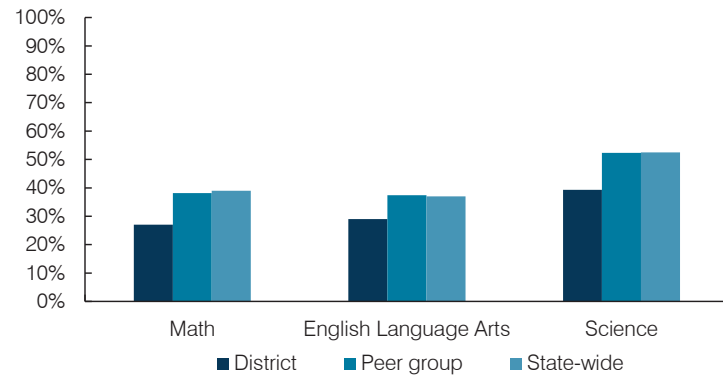
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,108	\$ 4,647	\$ 4,386	\$ 4,377
Administration	914	1,006	680	844
Plant operations	1,105	1,122	877	977
Food service	423	408	323	422
Transportation	487	498	341	381
Student support	810	824	679	679
Instruction support	565	625	358	461
<b>Total operational</b>	<b>\$ 8,412</b>	<b>\$ 9,130</b>	<b>\$ 7,644</b>	<b>\$ 8,141</b>
Land and buildings	\$ 200	\$ 78	\$ 651	\$ 691
Equipment	519	364	393	424
Interest	249	200	223	236
Other	112	136	209	161
<b>Total nonoperational</b>	<b>\$ 1,080</b>	<b>\$ 778</b>	<b>\$ 1,476</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,492</b>	<b>\$ 9,908</b>	<b>\$ 9,120</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	85%	86%	80%
Poverty rate (2016)	28%	24%	22%
Special education population	14%	14%	12%
Students per teacher	17.7	18.8	18.5
Average teacher salary	\$50,276	\$45,975	\$48,372
Amount from Prop 301	\$7,879	\$5,671	\$5,840
Average years of teacher experience	12.6	11.8	11.3
Percentage of teachers in first 3 years	16%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,539	\$ 1,593	\$ 885	\$ 1,318
State	3,777	3,670	3,394	3,831
Local	4,670	4,692	5,302	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,986</b>	<b>\$ 9,955</b>	<b>\$ 9,581</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,469	\$ 5,409	\$ 5,387	\$ 5,503
Amount from Prop 123	240	242	241	245
Prop 123 additional funding	47	46	46	46
Grants	1,508	1,553	901	1,185
Donations and tax credits	90	84	98	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 1,403	\$ 1,411	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	21	28	2 of 10
Voter-approved levy increases	538	509	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

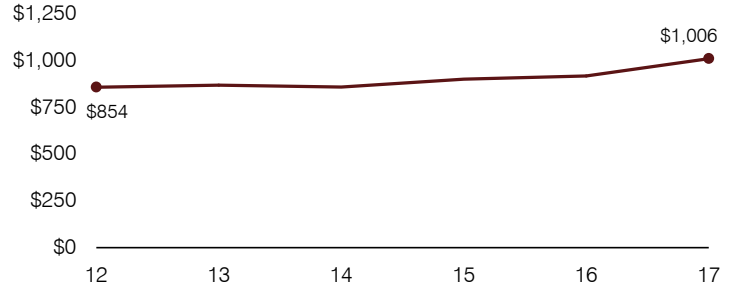
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.9	54.7	54.9	55.0	55.4	54.9	54.3	53.4	53.5	53.9	50.4	50.6	49.2	48.7	48.7	48.8	50.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

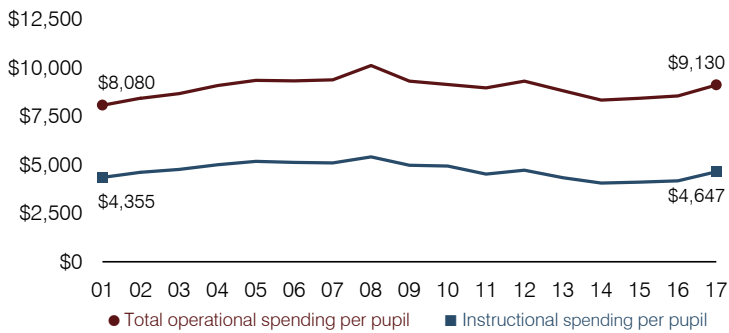
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 2 percent. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 50.6 to 50.9 percent. As a percentage of total operational spending, administration increased, while plant operations and student support decreased slightly. Other noninstructional areas remained stable.

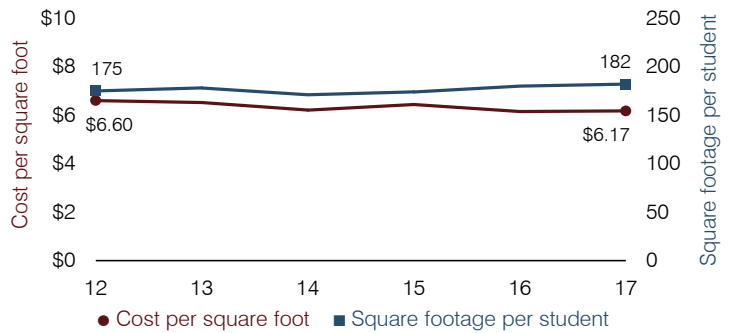
**Administrative cost per pupil**



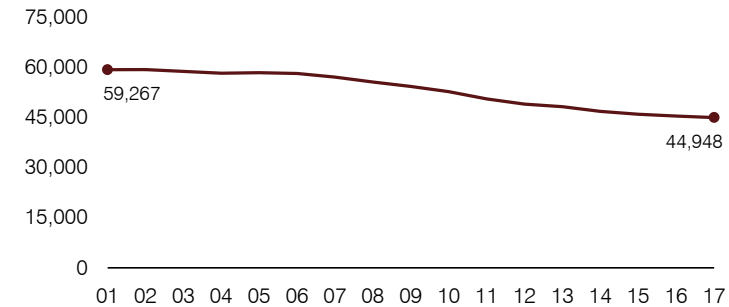
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



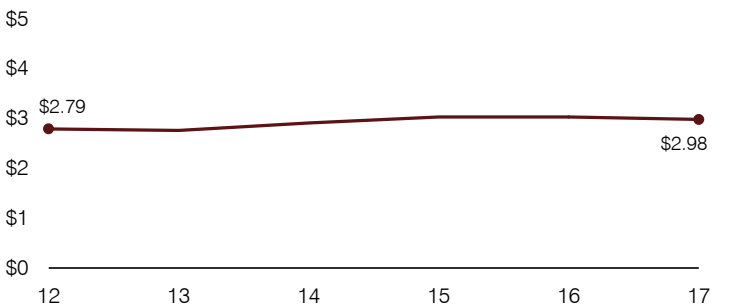
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

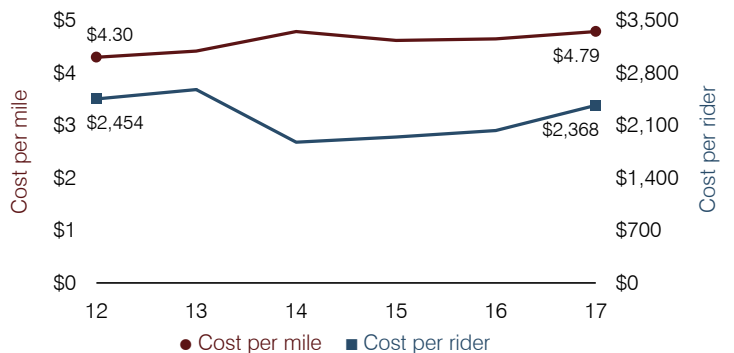
Overall financial stress level: **Low**

Measure: 2015 through 2017

	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	3.2%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Union Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13<sup>1</sup>

Legislative district(s): 19

District size, location:

Medium, City

Students attending:

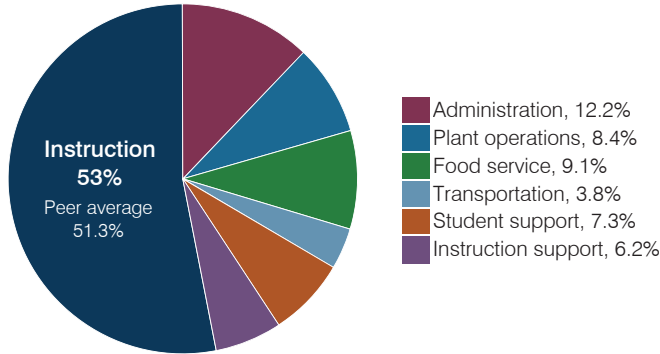
1,828

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	\$873	\$974	\$844
	Students per administrative position	86	68	67
Plant operations	Cost per square foot	\$5.48	\$6.31	\$6.30
	Square footage per student	111	147	155
Food service	Cost per meal	\$2.53	\$2.75	\$2.88
Transportation	Cost per mile	\$9.01	\$6.81	\$3.84
	Cost per rider	\$1,789	\$942	\$1,198

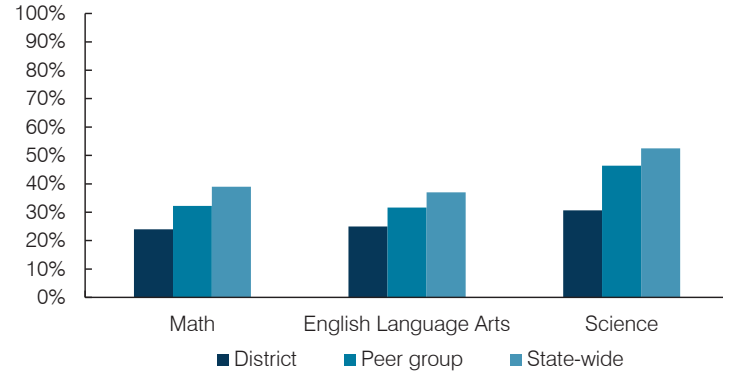
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,482	\$ 3,808	\$ 4,164	\$ 4,377
Administration	871	873	974	844
Plant operations	742	607	909	977
Food service	630	655	640	422
Transportation	221	271	327	381
Student support	503	526	626	679
Instruction support	378	446	559	461
<b>Total operational</b>	<b>\$ 6,827</b>	<b>\$ 7,186</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 200	\$ 713	\$ 924	\$ 691
Equipment	200	285	582	424
Interest	30	64	255	236
Other	2	1	146	161
<b>Total nonoperational</b>	<b>\$ 432</b>	<b>\$ 1,063</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,259</b>	<b>\$ 8,249</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	21%	25%	22%
Special education population	12%	12%	12%
Students per teacher	20.5	19.1	18.5
Average teacher salary	\$44,755	\$43,084	\$48,372
Amount from Prop 301	\$4,988	\$4,885	\$5,840
Average years of teacher experience	3.7	8.3	11.3
Percentage of teachers in first 3 years	66%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,426	\$ 1,402	\$ 1,848	\$ 1,318
State	4,585	4,683	3,857	3,831
Local	1,781	2,142	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 7,792</b>	<b>\$ 8,227</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,140	\$ 5,303	\$ 5,145
Amount from Prop 123	239	246	236
Prop 123 additional funding	44	44	43
Grants	1,474	1,402	1,915
Donations and tax credits	17	17	54

#### 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	644	892	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

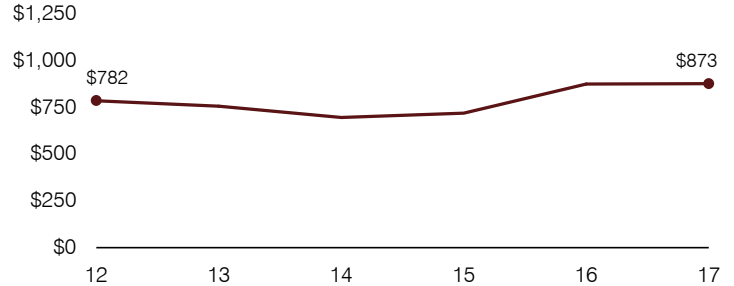
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	51.5	46.9	47.4	50.2	49.6	50.1	55.6	55.0	56.3	54.0	50.4	53.8	51.4	52.5	52.3	51.0	53.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

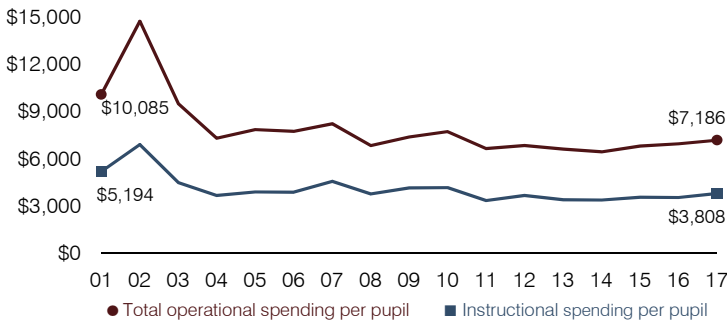
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 5 percent. The percentage of dollars spent on instruction varied year to year, decreasing slightly overall from 53.8 to 53 percent. Overall, as a percentage of total operational spending, instruction support increased substantially, while plant operations and student support decreased and food service decreased slightly.

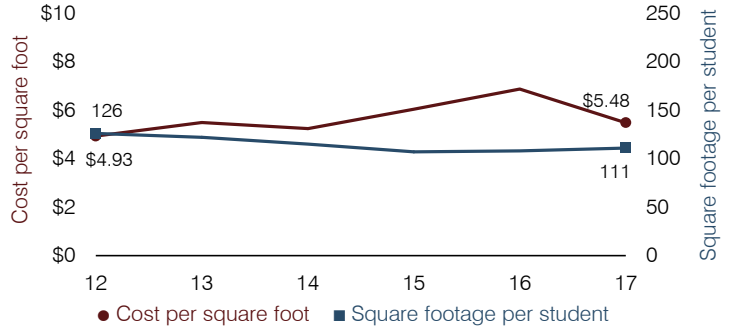
**Administrative cost per pupil**



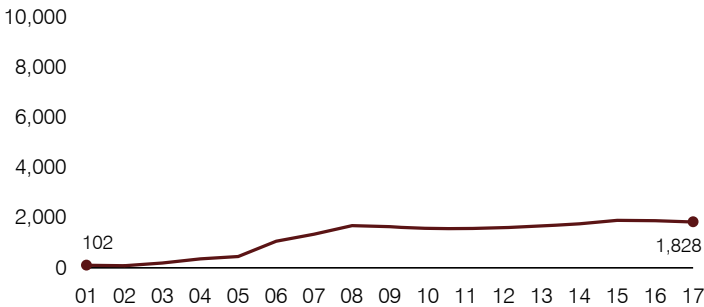
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



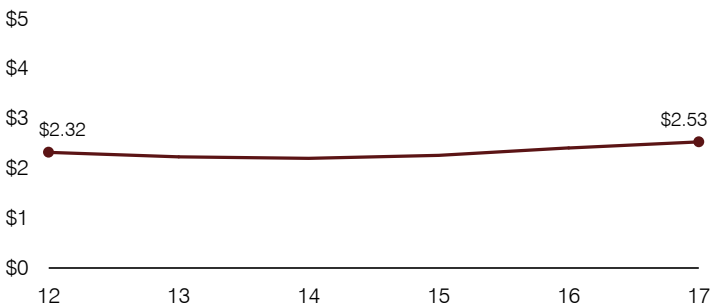
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

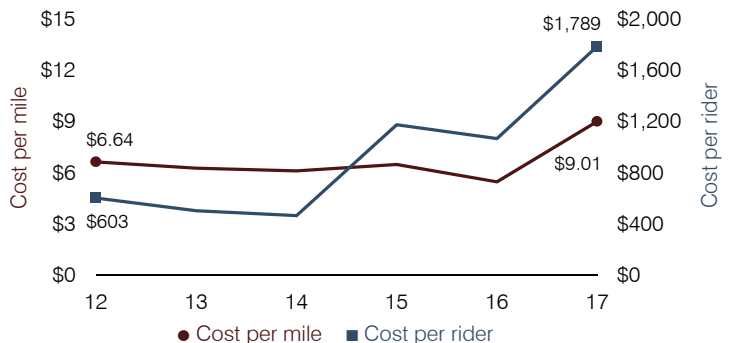
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.8%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Vail Unified School District

Pima County

Efficiency peer groups 2 and T-4, Achievement peer group 1<sup>1</sup>

Legislative district(s): 2, 10, and 14

District size, location:

Large, City

Students attending:

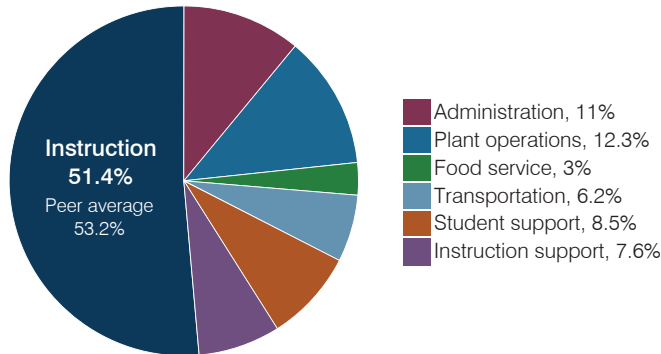
12,335

Number of schools:

19

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$818	\$763	\$844
	Students per administrative position	56	67	67
Plant operations	Cost per square foot	\$7.70	\$6.41	\$6.30
	Square footage per student	119	148	155
Food service	Cost per meal	\$2.93	\$2.98	\$2.88
Transportation	Cost per mile	\$3.38	\$3.61	\$3.84
	Cost per rider	\$880	\$1,278	\$1,198

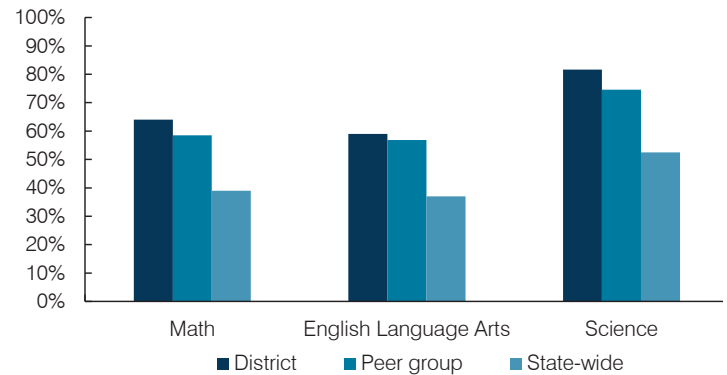
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,500	\$ 3,805	\$ 4,035	\$ 4,377
Administration	736	818	763	844
Plant operations	861	913	941	977
Food service	238	221	348	422
Transportation	402	458	383	381
Student support	569	630	622	679
Instruction support	508	562	501	461
<b>Total operational</b>	<b>\$ 6,814</b>	<b>\$ 7,407</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,313	\$ 694	\$ 761	\$ 691
Equipment	437	343	527	424
Interest	232	234	295	236
Other	340	351	145	161
<b>Total nonoperational</b>	<b>\$ 2,322</b>	<b>\$ 1,622</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,136</b>	<b>\$ 9,029</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	95%	94%
Graduation rate (2016)	94%	93%	80%
Poverty rate (2016)	8%	7%	22%
Special education population	11%	11%	12%
Students per teacher	18.8	18.3	18.5
Average teacher salary	\$38,626	\$44,253	\$48,372
Amount from Prop 301	\$6,213	\$5,557	\$5,840
Average years of teacher experience	8.9	11.2	11.3
Percentage of teachers in first 3 years	23%	21%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 501	\$ 413	\$ 896	\$ 1,318
State	4,330	4,539	3,579	3,831
Local	3,440	3,386	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,271</b>	<b>\$ 8,338</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,443	\$ 5,505	\$ 5,436	\$ 5,503
Amount from Prop 123	238	241	242	245
Prop 123 additional funding	45	45	47	46
Grants	504	413	943	1,185
Donations and tax credits	157	136	98	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	3 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	47	63	2 of 10
Voter-approved levy increases	882	933	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

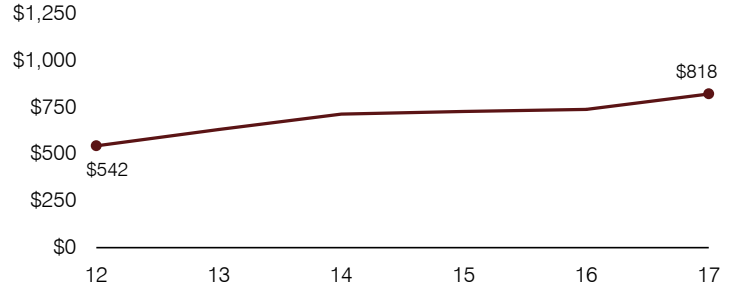
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.4	55.8	58.6	59.0	58.5	60.2	59.3	59.9	59.9	59.7	57.6	55.8	56.0	54.1	53.7	51.4	51.4

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

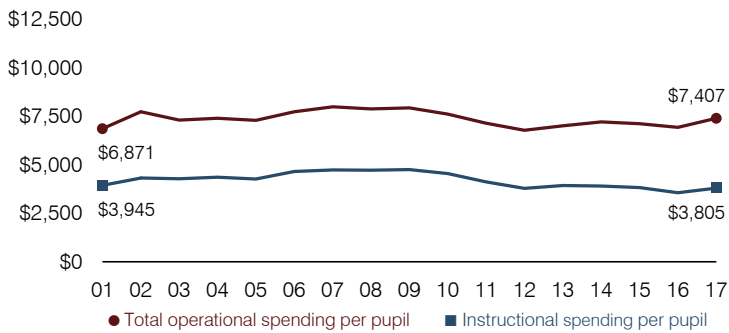
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction decreased from 55.8 to 51.4 percent. As a percentage of total operational spending, administration and instruction support increased substantially and student support increased slightly, while food service decreased.

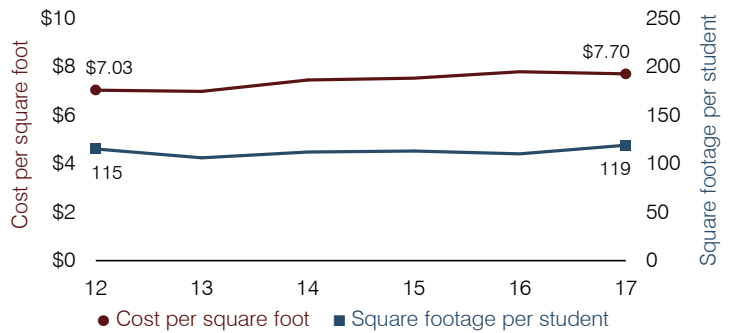
**Administrative cost per pupil**



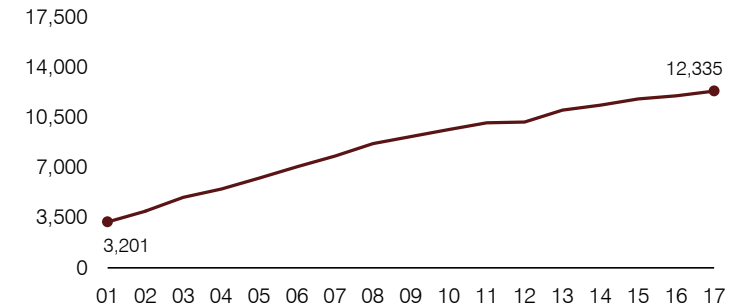
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



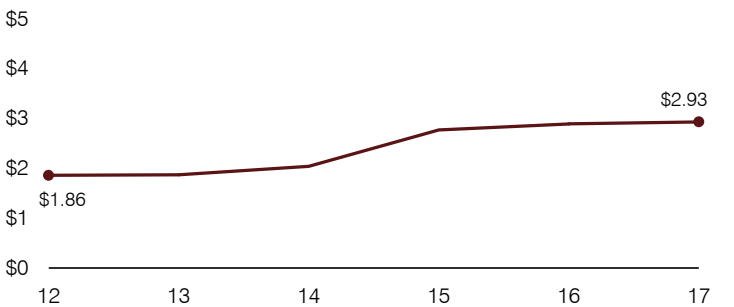
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



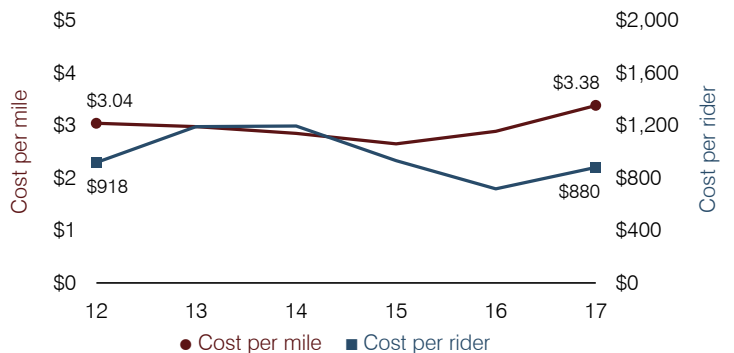
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Valentine Elementary School District

Mohave County

Efficiency peer groups 11 and T-11, Achievement peer group 17<sup>1</sup>

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

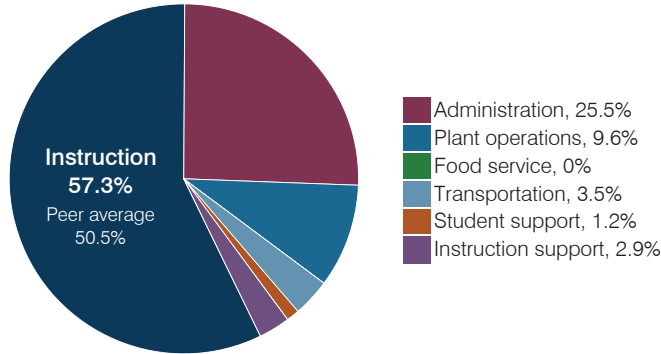
96

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

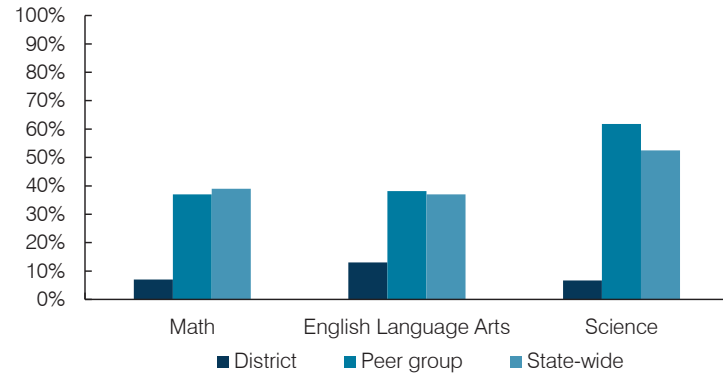
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,985	\$3,137	\$844
	Students per administrative position	48	32	67
Plant operations	Cost per square foot	\$5.37	\$6.96	\$6.30
	Square footage per student	139	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
Transportation	Cost per mile	NR	\$1.87	\$3.84
	Cost per rider	NR	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,674	\$ 4,467	\$ 8,613	\$ 4,377
Administration	2,612	1,985	3,137	844
Plant operations	1,027	748	2,644	977
Food service	0	0	1,000	422
Transportation	504	275	961	381
Student support	208	92	601	679
Instruction support	217	227	498	461
<b>Total operational</b>	<b>\$ 10,242</b>	<b>\$ 7,794</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 357	\$ 1,161	\$ 691
Equipment	515	625	735	424
Interest	20	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 535</b>	<b>\$ 982</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,777</b>	<b>\$ 8,776</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	91%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	22%	19%	22%
Special education population	15%	14%	12%
Students per teacher	19.3	13.3	18.5
Average teacher salary	\$46,903	\$44,961	\$48,372
Amount from Prop 301	\$3,185	\$4,257	\$5,840
Average years of teacher experience	15.2	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 991	\$ 5,699	\$ 2,908	\$ 1,318
State	5,078	5,276	5,692	3,831
Local	3,025	1,765	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,094</b>	<b>\$ 12,740</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,721	\$ 6,255	\$ 9,932	\$ 5,503
Amount from Prop 123	254	253	315	245
Prop 123 additional funding	54	35	57	46
Grants	571	645	2,701	1,185
Donations and tax credits	2	4	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	1,578	2,013	44 of 54
Federal impact aid	836	5,411	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

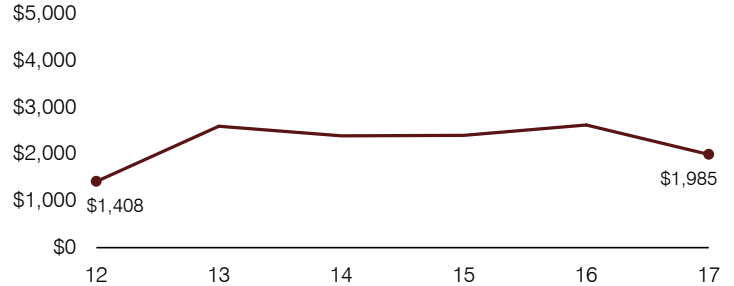
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	72.3	72.6	71.4	68.3	75.6	76.3	77.3	77.3	78.7	81.0	60.1	68.9	54.5	58.3	56.6	55.4	57.3

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

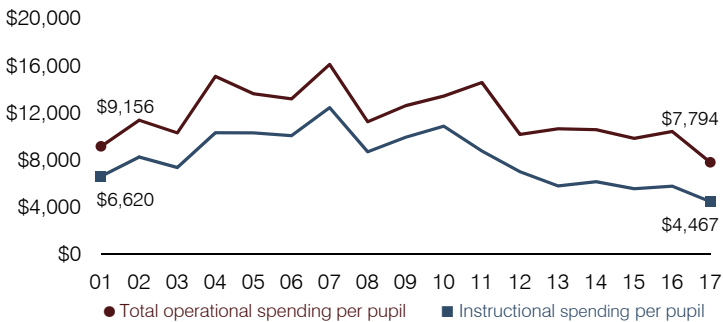
**5-year spending trend (2012 through 2017)**

Student enrollment increased by 54 percent, which contributed to the 23 percent decrease in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, decreasing overall from 68.9 to 57.3 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

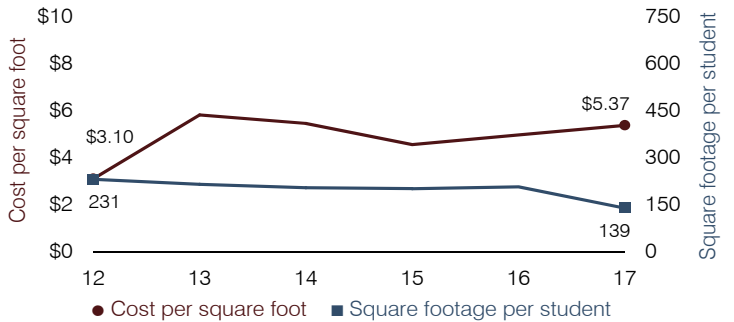
**Administrative cost per pupil**



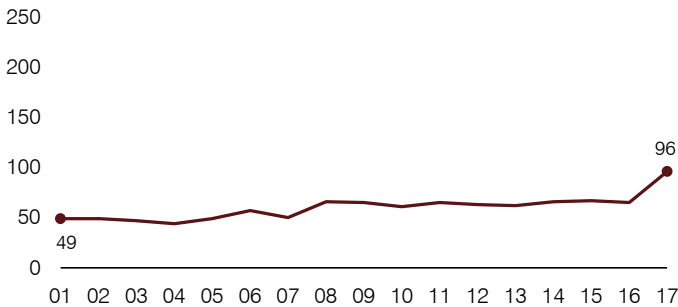
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



**Plant cost per square foot and square footage per student**



**Students attending**



**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 2012 through 2017.

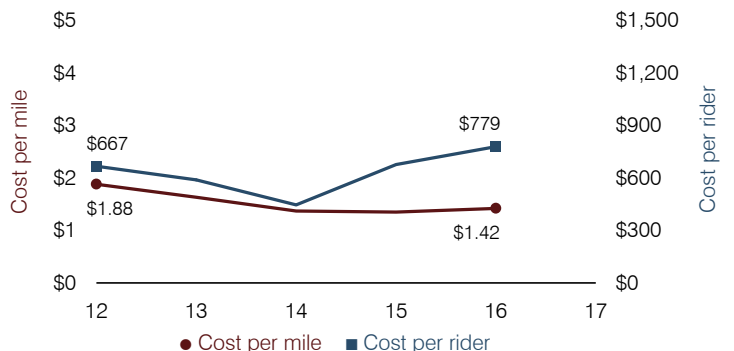
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	Not assessed

Low
Moderate
High

**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<sup>1</sup>

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

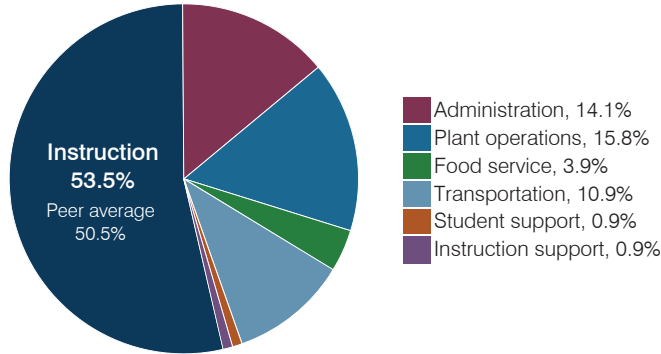
111

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

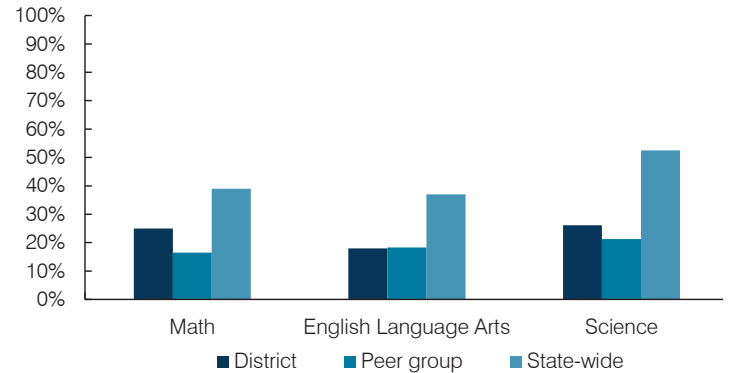
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,067	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$4.32	\$6.96	\$6.30
	Square footage per student	538	412	155
Food service	Cost per meal	\$5.50	\$5.79	\$2.88
Transportation	Cost per mile	\$2.02	\$1.87	\$3.84
	Cost per rider	\$3,850	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,471	\$ 7,859	\$ 8,613	\$ 4,377
Administration	1,875	2,067	3,137	844
Plant operations	2,566	2,324	2,644	977
Food service	587	575	1,000	422
Transportation	1,390	1,600	961	381
Student support	208	138	601	679
Instruction support	50	130	498	461
<b>Total operational</b>	<b>\$ 14,147</b>	<b>\$ 14,693</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 877	\$ 114	\$ 1,161	\$ 691
Equipment	1,141	697	735	424
Interest	80	0	31	236
Other	6	0	90	161
<b>Total nonoperational</b>	<b>\$ 2,104</b>	<b>\$ 811</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,251</b>	<b>\$ 15,504</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	85%	91%	94%
Graduation rate (2016)	89%	84%	80%
Poverty rate (2016)	22%	26%	22%
Special education population	10%	11%	12%
Students per teacher	7.9	14.8	18.5
Average teacher salary	\$37,274	\$43,276	\$48,372
Amount from Prop 301	\$4,076	\$5,503	\$5,840
Average years of teacher experience	8.1	11.5	11.3
Percentage of teachers in first 3 years	32%	19%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 902	\$ 969	\$ 2,908	\$ 1,318
State	3,265	3,312	5,692	3,831
Local	12,837	14,067	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 17,004</b>	<b>\$ 18,348</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 7,074	\$ 7,901	\$ 9,932
Amount from Prop 123	230	227	315
Prop 123 additional funding	63	74	57
Grants	1,700	1,149	2,701
Donations and tax credits	176	204	184

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	2,896	3,192	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	875	1,010	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

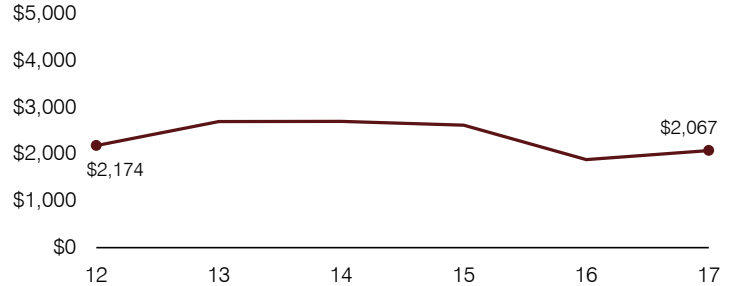
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.2	54.5	57.2	53.1	55.4	56.3	49.9	50.3	47.2	51.5	46.0	46.0	46.4	48.8	50.1	52.8	53.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

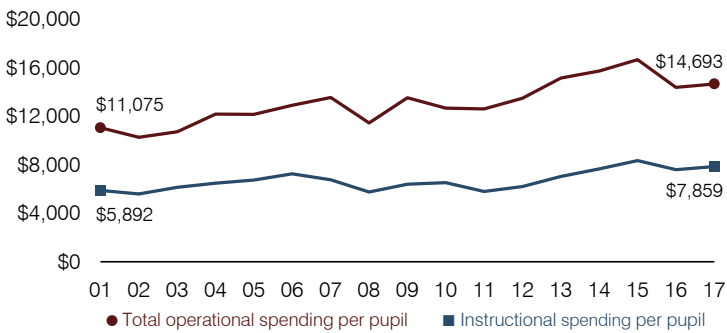
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 9 percent. The percentage of dollars spent on instruction increased from 46 to 53.5 percent. As a percentage of total operational spending, most noninstructional areas varied year to year, as is common for very small districts. Overall, administration and student support decreased substantially, while transportation increased.

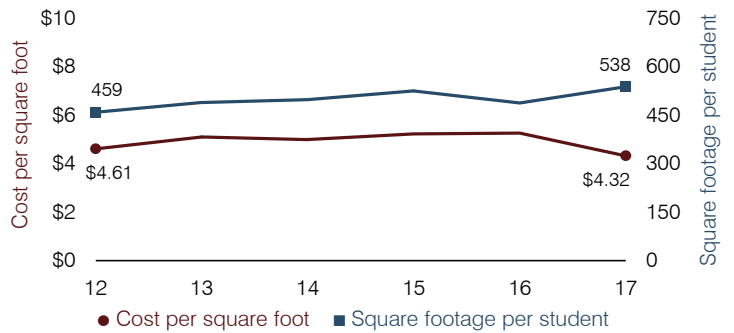
**Administrative cost per pupil**



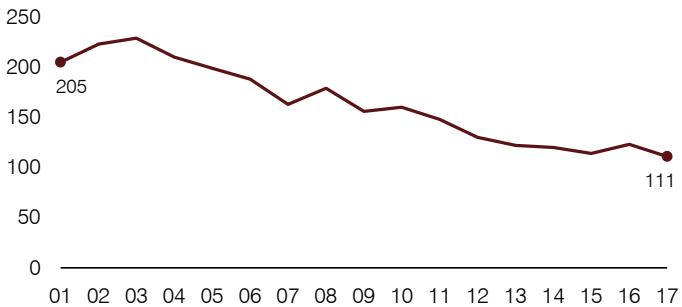
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



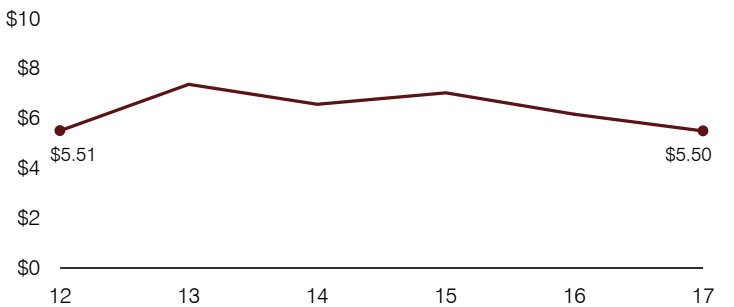
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



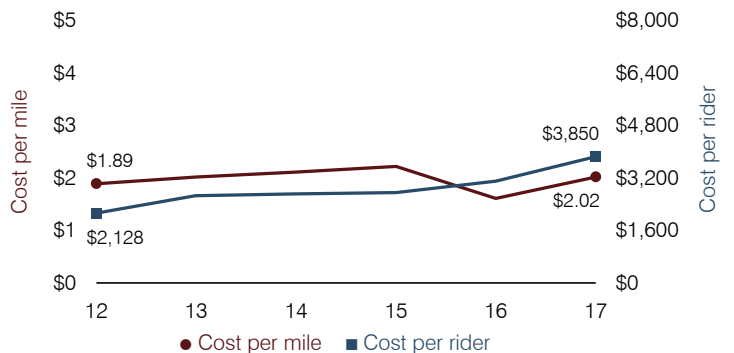
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	25.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Vernon Elementary School District

Apache County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Students attending:

81

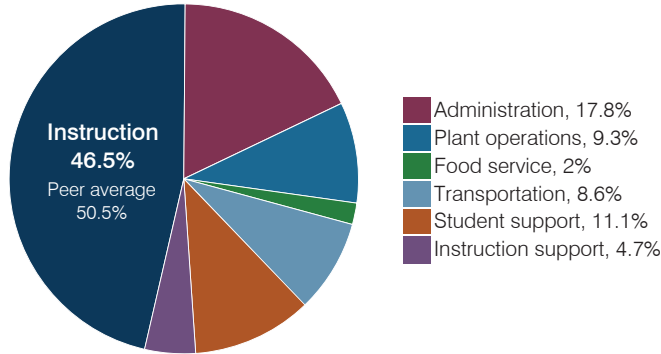
Legislative district(s): 7

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

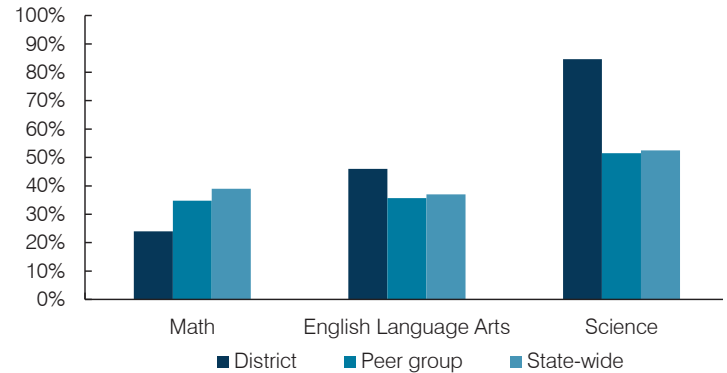
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,095	\$3,137	\$844
	Students per administrative position	18	32	67
Plant operations	Cost per square foot	\$5.60	\$6.96	\$6.30
	Square footage per student	289	412	155
Food service	Cost per meal	\$2.51	\$5.79	\$2.88
Transportation	Cost per mile	\$1.32	\$1.87	\$3.84
	Cost per rider	\$990	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,092	\$ 8,085	\$ 8,613	\$ 4,377
Administration	4,116	3,095	3,137	844
Plant operations	1,691	1,618	2,644	977
Food service	463	351	1,000	422
Transportation	1,606	1,496	961	381
Student support	750	1,916	601	679
Instruction support	743	811	498	461
<b>Total operational</b>	<b>\$ 16,461</b>	<b>\$ 17,372</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 642	\$ 0	\$ 1,161	\$ 691
Equipment	1,485	95	735	424
Interest	16	0	31	236
Other	2	0	90	161
<b>Total nonoperational</b>	<b>\$ 2,145</b>	<b>\$ 95</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 18,606</b>	<b>\$ 17,467</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	30%	34%	22%
Special education population	12%	15%	12%
Students per teacher	10.2	14.8	18.5
Average teacher salary	\$43,781	\$46,717	\$48,372
Amount from Prop 301	\$4,094	\$4,152	\$5,840
Average years of teacher experience	10.7	11.3	11.3
Percentage of teachers in first 3 years	33%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,487	\$ 2,442	\$ 2,908	\$ 1,318
State	7,016	9,168	5,692	3,831
Local	4,871	6,396	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 15,374</b>	<b>\$ 18,006</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,263	\$ 11,307	\$ 9,932	\$ 5,503
Amount from Prop 123	282	322	315	245
Prop 123 additional funding	57	63	57	46
Grants	3,929	2,624	2,701	1,185
Donations and tax credits	35	52	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	508	615	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

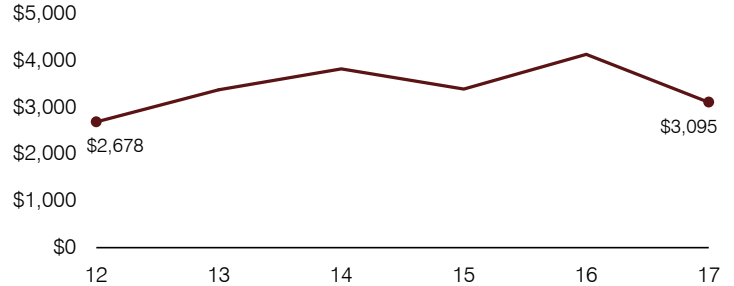
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.6	41.5	46.5	46.0	51.6	43.3	39.8	38.3	44.0	45.2	43.6	45.9	48.4	41.9	44.2	43.1	46.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

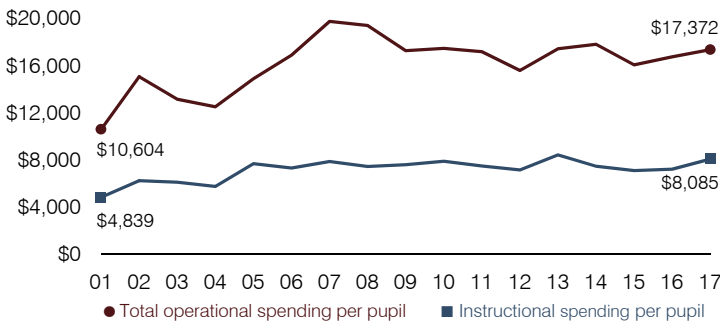
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 30 percent, which contributed to the 11 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 45.9 to 46.5 percent. As a percentage of total operational spending, all noninstructional areas also varied year to year, as is common for very small districts.

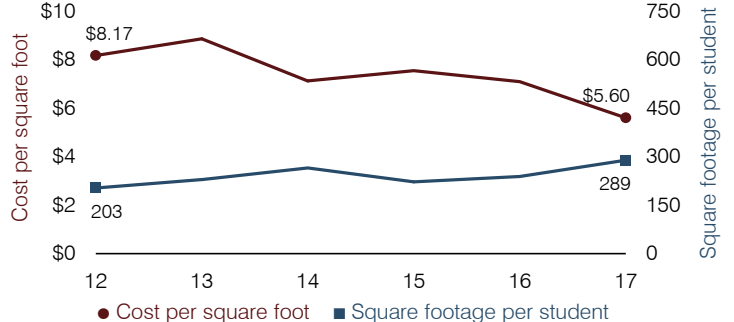
**Administrative cost per pupil**



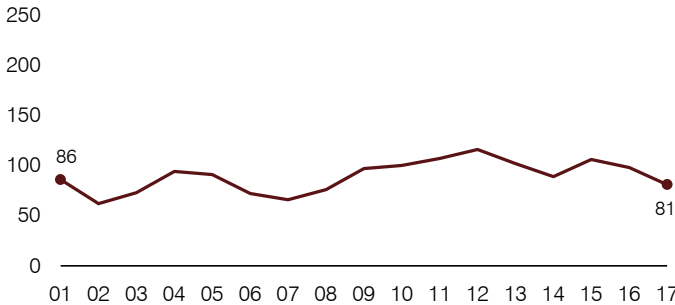
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



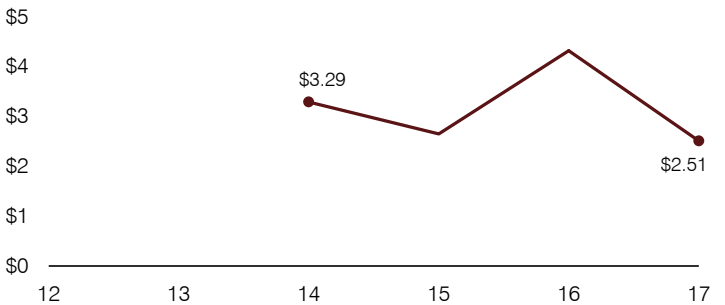
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

Moderate

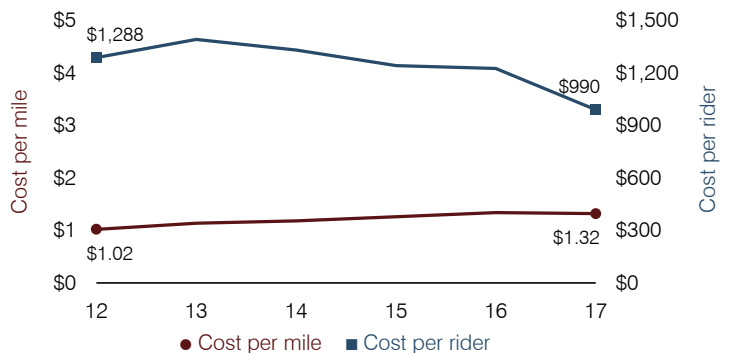
Measure: 2015 through 2017

Assessment

Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Isolated
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	Marginally compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Washington Elementary School District

Maricopa County

Efficiency peer groups 7 and T-3, Achievement peer group 14<sup>1</sup>

Legislative district(s): 20, 24, 28, and 30

District size, location:

Very large, City

Students attending:

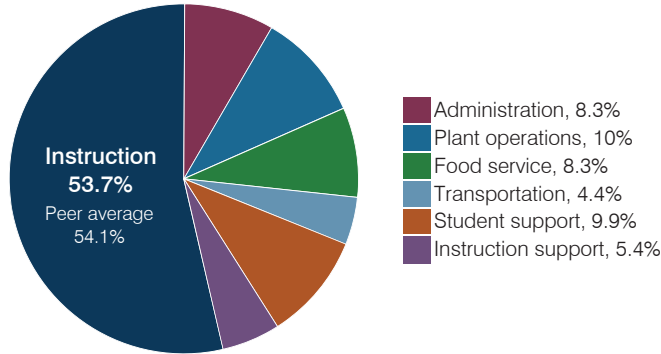
22,126

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	\$690	\$796	\$844
	Students per administrative position	78	75	67
Plant operations	Cost per square foot	\$6.26	\$6.23	\$6.30
	Square footage per student	132	135	155
Food service	Cost per meal	\$2.71	\$2.77	\$2.88
Transportation	Cost per mile	\$4.81	\$4.28	\$3.84
	Cost per rider	\$1,438	\$1,207	\$1,198

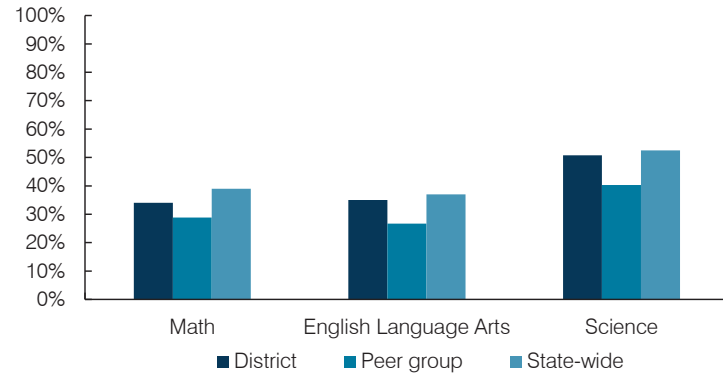
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,265	\$ 4,455	\$ 4,304	\$ 4,377
Administration	679	690	796	844
Plant operations	784	829	837	977
Food service	655	686	566	422
Transportation	350	367	303	381
Student support	789	819	671	679
Instruction support	425	445	511	461
<b>Total operational</b>	<b>\$ 7,947</b>	<b>\$ 8,291</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 437	\$ 677	\$ 499	\$ 691
Equipment	182	308	357	424
Interest	143	179	361	236
Other	149	168	168	161
<b>Total nonoperational</b>	<b>\$ 911</b>	<b>\$ 1,332</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,858</b>	<b>\$ 9,623</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	31%	35%	22%
Special education population	14%	12%	12%
Students per teacher	16.9	18.1	18.5
Average teacher salary	\$43,901	\$45,606	\$48,372
Amount from Prop 301	\$5,280	\$5,189	\$5,840
Average years of teacher experience	10.4	8.5	11.3
Percentage of teachers in first 3 years	27%	32%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,747	\$ 1,819	\$ 1,522	\$ 1,318
State	4,445	4,441	4,236	3,831
Local	3,429	3,460	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,621</b>	<b>\$ 9,720</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,265	\$ 5,275	\$ 5,133	\$ 5,503
Amount from Prop 123	241	241	235	245
Prop 123 additional funding	43	43	44	46
Grants	1,798	1,878	1,543	1,185
Donations and tax credits	40	42	45	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 268	\$ 271	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	0	0	2 of 10
Voter-approved levy increases	1,479	1,447	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

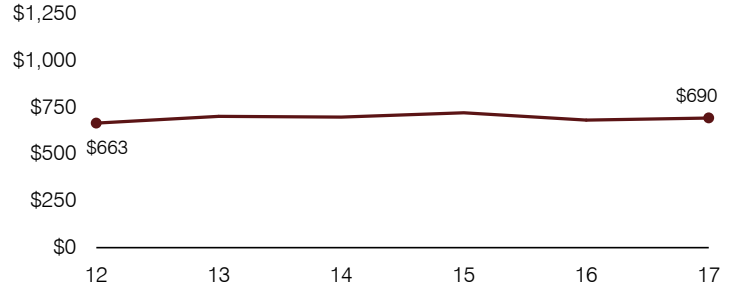
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	64.0	62.3	62.3	61.3	60.8	62.0	60.3	57.6	57.5	55.5	55.9	55.7	54.1	54.3	54.5	53.7	53.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

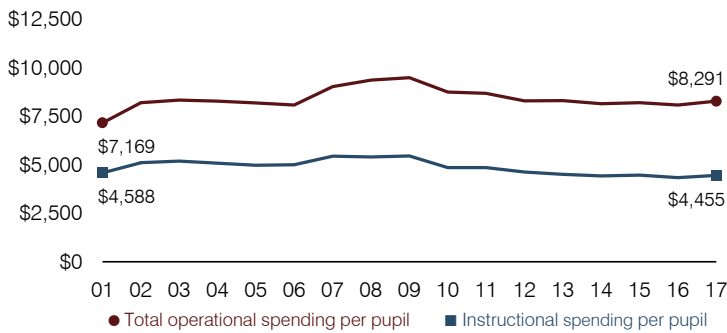
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, returned to 2012 levels. The percentage of dollars spent on instruction decreased overall from 55.7 to 53.7 percent. As a percentage of total operational spending, food service and student support increased, while plant operations decreased slightly overall. Other noninstructional areas remained stable.

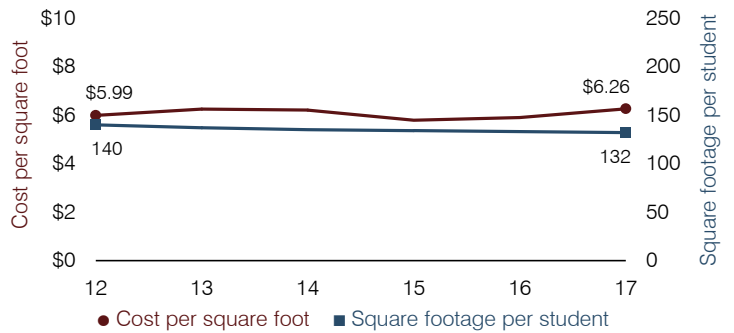
**Administrative cost per pupil**



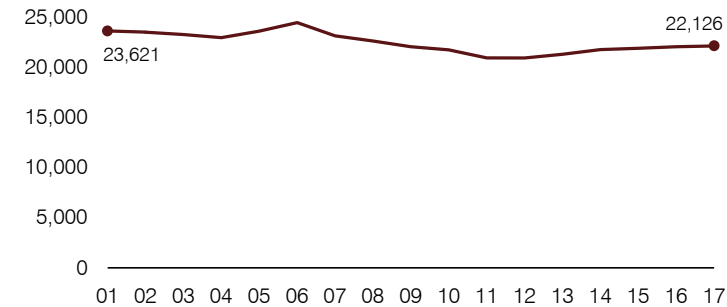
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



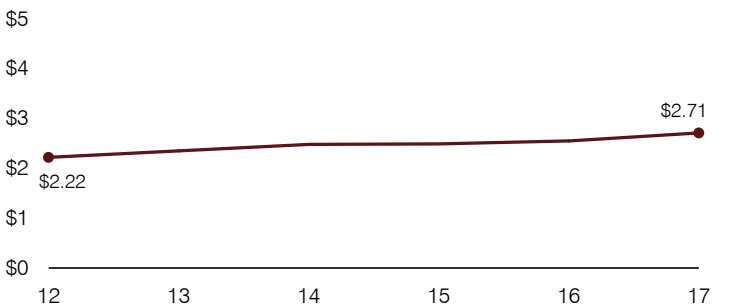
**Plant cost per square foot and square footage per student**



**Students attending**



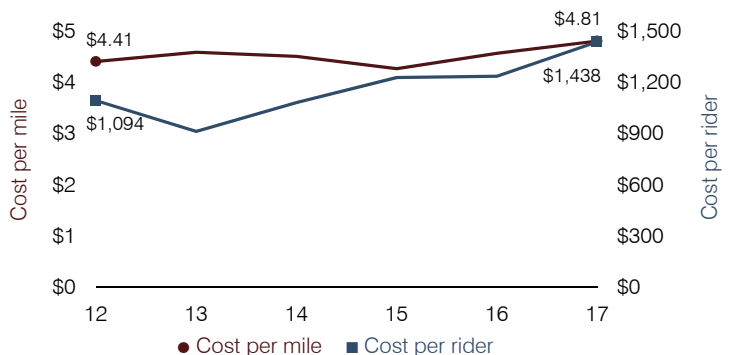
**Food service cost per meal**



**Financial stress assessment**

<b>Overall financial stress level:</b>	<b>Low</b>
<b>Measure: 2015 through 2017</b>	<b>Assessment</b>
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant
	<b>Low      Moderate      High</b>

**Transportation costs per mile and per rider**



# Wellton Elementary School District

Yuma County

Efficiency peer groups 10 and T-9, Achievement peer group 19<sup>1</sup>

Legislative district(s): 13

District size, location:

Small, Rural

Students attending:

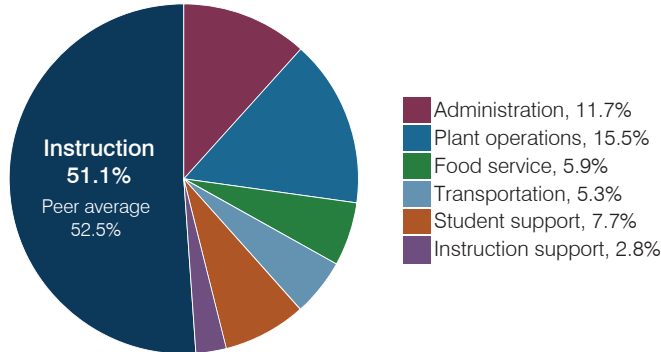
205

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	\$1,160	\$1,231	\$844
	Students per administrative position	58	54	67
Plant operations	Cost per square foot	\$5.15	\$6.81	\$6.30
	Square footage per student	297	153	155
Food service	Cost per meal	\$2.98	\$3.41	\$2.88
Transportation	Cost per mile	\$2.88	\$2.60	\$3.84
	Cost per rider	\$1,673	\$1,363	\$1,198

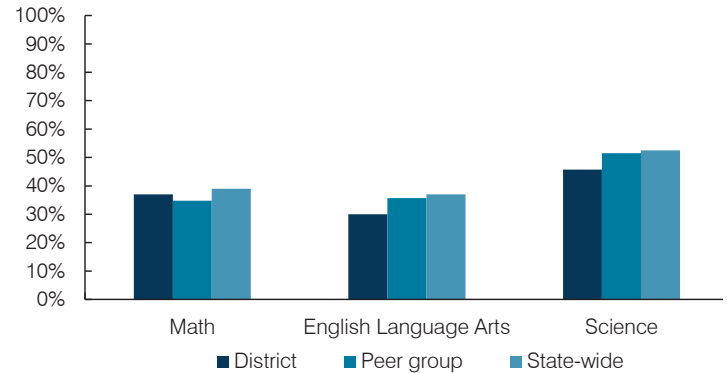
Very low
Low
Comparable
High
Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,486	\$ 5,044	\$ 4,993	\$ 4,377
Administration	1,412	1,160	1,231	844
Plant operations	1,386	1,528	1,125	977
Food service	608	586	549	422
Transportation	481	523	575	381
Student support	550	757	606	679
Instruction support	94	275	397	461
<b>Total operational</b>	<b>\$ 10,017</b>	<b>\$ 9,873</b>	<b>\$ 9,476</b>	<b>\$ 8,141</b>
Land and buildings	\$ 358	\$ 237	\$ 194	\$ 691
Equipment	183	485	329	424
Interest	2	8	167	236
Other	5	26	91	161
<b>Total nonoperational</b>	<b>\$ 548</b>	<b>\$ 756</b>	<b>\$ 781</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 10,565</b>	<b>\$ 10,629</b>	<b>\$ 10,257</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	32%	34%	22%
Special education population	13%	15%	12%
Students per teacher	20.5	14.8	18.5
Average teacher salary	\$57,005	\$46,717	\$48,372
Amount from Prop 301	\$8,067	\$4,152	\$5,840
Average years of teacher experience	11.4	11.3	11.3
Percentage of teachers in first 3 years	24%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,813	\$ 2,757	\$ 2,395	\$ 1,318
State	5,566	5,421	4,806	3,831
Local	3,114	3,639	4,236	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,493</b>	<b>\$ 11,817</b>	<b>\$ 11,437</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,266	\$ 7,278	\$ 6,815	\$ 5,503
Amount from Prop 123	284	289	269	245
Prop 123 additional funding	54	53	50	46
Grants	2,213	2,931	1,792	1,185
Donations and tax credits	18	5	341	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 12
Small school adjustment	0	0	0 of 12
Federal impact aid	0	0	3 of 12
Voter-approved levy increases	0	0	6 of 12

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

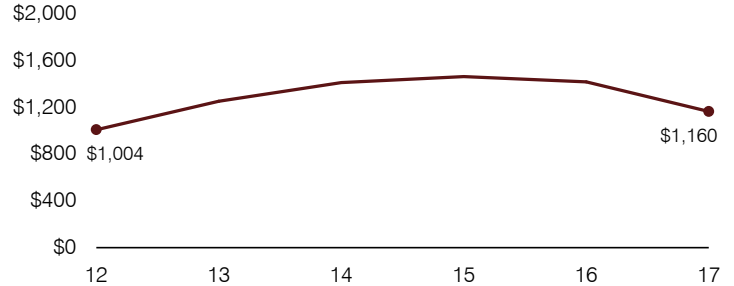
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.3	62.9	59.0	65.5	62.3	63.6	59.9	63.9	56.4	56.5	56.4	60.3	59.3	57.6	53.7	54.8	51.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

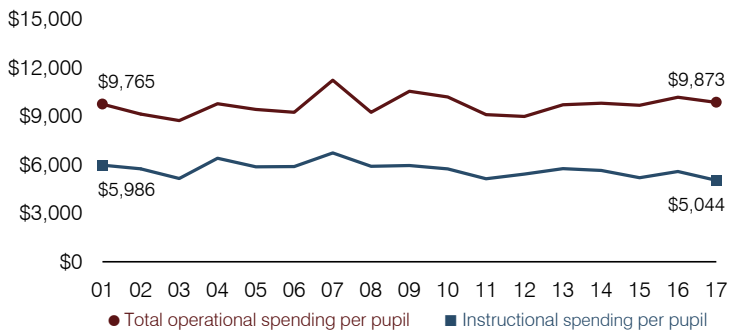
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 38 percent, which contributed to the 10 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction decreased overall from 60.3 to 51.1 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and food service, transportation, and instruction support increased.

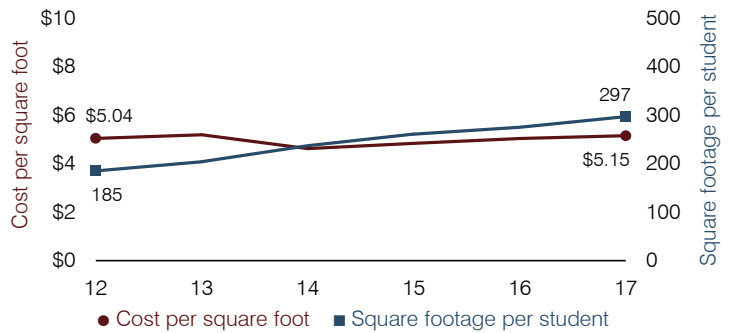
**Administrative cost per pupil**



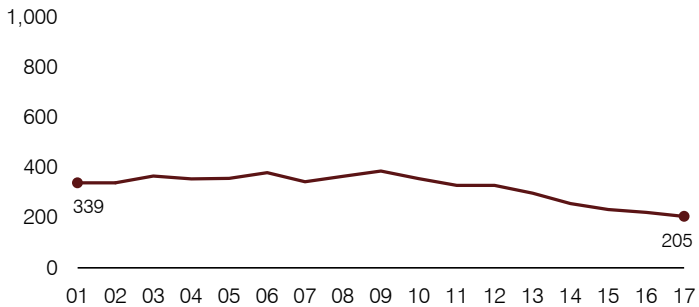
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



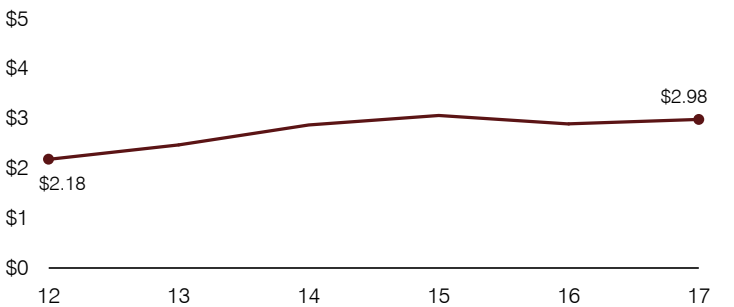
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



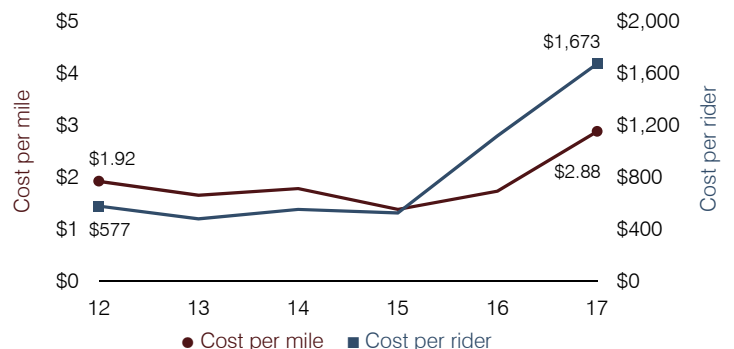
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	10.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

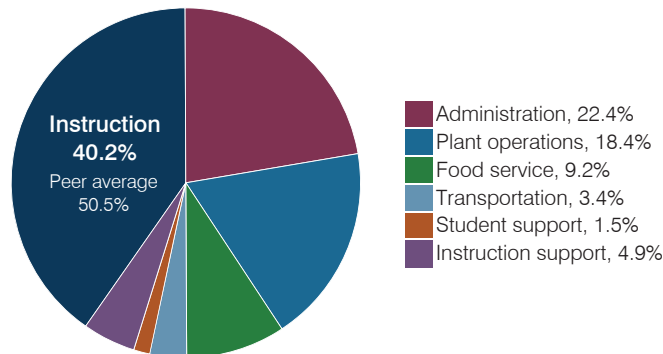
78

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

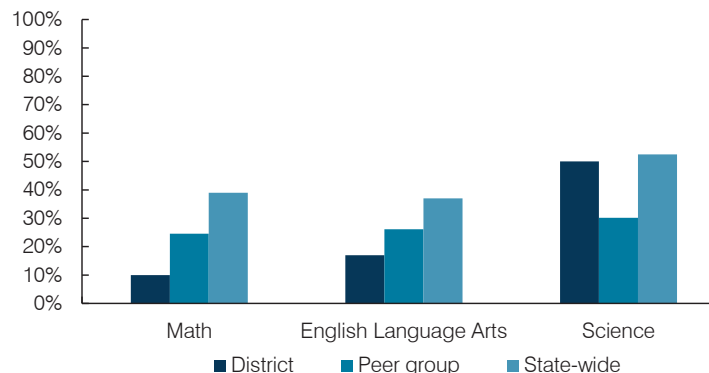
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,502	\$3,137	\$844
	Students per administrative position	26	32	67
Plant operations	Cost per square foot	\$8.84	\$6.96	\$6.30
	Square footage per student	327	412	155
Food service	Cost per meal	\$4.74	\$5.79	\$2.88
Transportation	Cost per mile	\$4.09	\$1.87	\$3.84
	Cost per rider	\$1,564	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 7,114	\$ 6,306	\$ 8,613	\$ 4,377
Administration	2,853	3,502	3,137	844
Plant operations	2,961	2,890	2,644	977
Food service	1,389	1,443	1,000	422
Transportation	415	540	961	381
Student support	689	226	601	679
Instruction support	255	766	498	461
<b>Total operational</b>	<b>\$ 15,676</b>	<b>\$ 15,673</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 69	\$ 1,161	\$ 691
Equipment	265	561	735	424
Interest	6	0	31	236
Other	141	14	90	161
<b>Total nonoperational</b>	<b>\$ 412</b>	<b>\$ 644</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 16,088</b>	<b>\$ 16,317</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	96%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	48%	44%	22%
Special education population	14%	15%	12%
Students per teacher	15.6	11.2	18.5
Average teacher salary	\$40,747	\$48,132	\$48,372
Amount from Prop 301	\$6,933	\$4,375	\$5,840
Average years of teacher experience	14.8	11.5	11.3
Percentage of teachers in first 3 years	0%	6%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,791	\$ 1,744	\$ 2,908	\$ 1,318
State	4,145	4,682	5,692	3,831
Local	10,534	12,148	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 16,470</b>	<b>\$ 18,574</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,029	\$ 7,029	\$ 9,932	\$ 5,503
Amount from Prop 123	271	277	315	245
Prop 123 additional funding	52	54	57	46
Grants	2,260	2,365	2,701	1,185
Donations and tax credits	66	16	184	89

### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	5,233	5,938	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

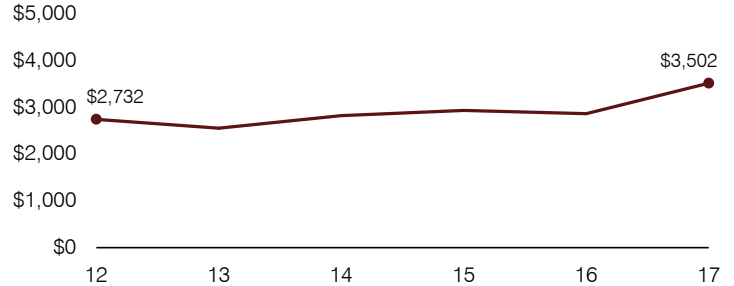
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.0	50.8	50.0	47.2	47.4	46.9	48.9	45.8	49.3	46.1	48.5	45.6	47.1	46.9	45.0	45.4	40.2

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

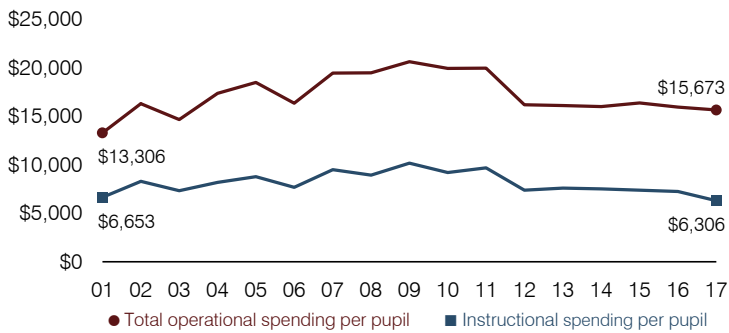
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 3 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 45.6 to 40.2 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration and instruction support increased substantially.

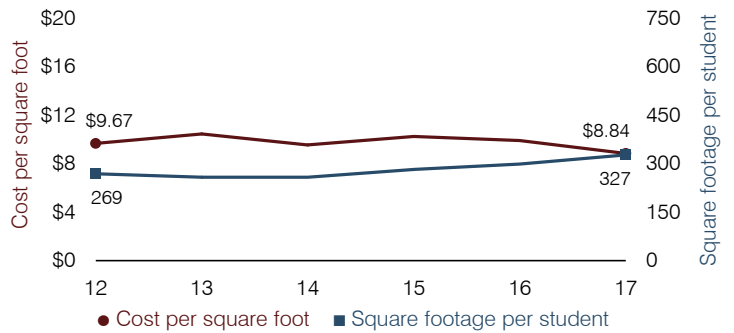
**Administrative cost per pupil**



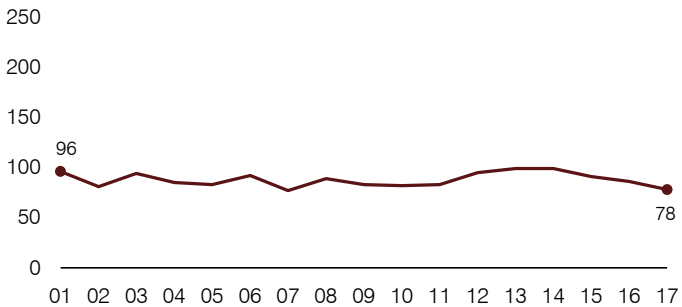
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



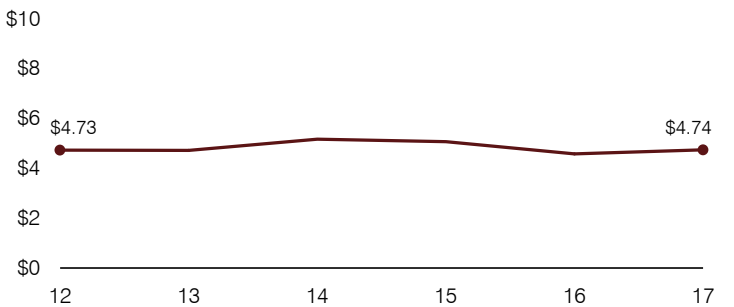
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

Measure: 2015 through 2017

Assessment

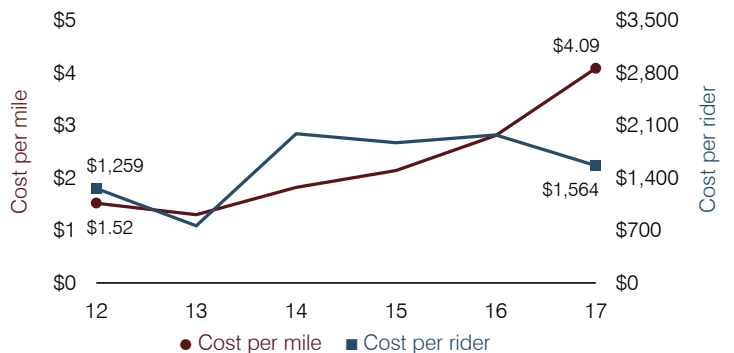
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-rejected
Operating reserve percentage, Trend	24.1%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

**Transportation costs per mile and per rider**



# Whiteriver Unified School District

Navajo County

Efficiency peer groups 4 and T-6, Achievement peer group 7<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

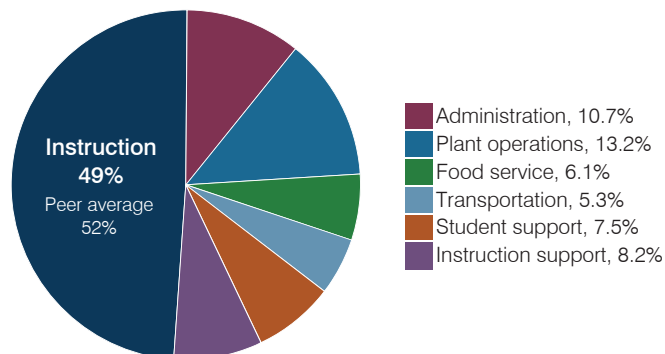
2,139

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	\$1,073	\$844	\$844
	Students per administrative position	67	69	67
Plant operations	Cost per square foot	\$4.20	\$5.36	\$6.30
	Square footage per student	317	190	155
Food service	Cost per meal	\$2.65	\$3.00	\$2.88
Transportation	Cost per mile	\$3.31	\$3.94	\$3.84
	Cost per rider	\$871	\$728	\$1,198

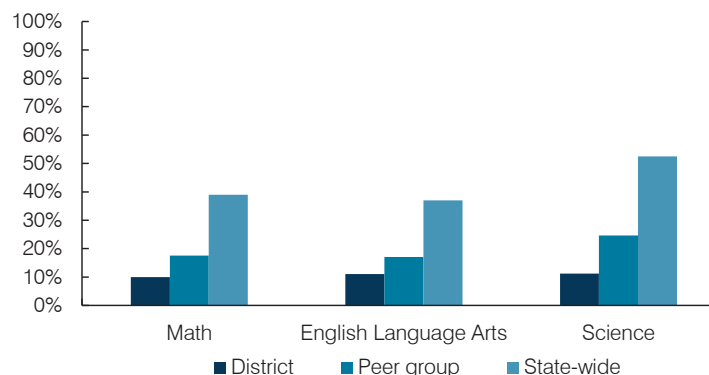
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,070	\$ 4,913	\$ 4,032	\$ 4,377
Administration	1,074	1,073	844	844
Plant operations	1,489	1,329	987	977
Food service	591	615	409	422
Transportation	531	531	414	381
Student support	797	748	607	679
Instruction support	1,113	826	481	461
<b>Total operational</b>	<b>\$ 10,665</b>	<b>\$ 10,035</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,248	\$ 1,701	\$ 346	\$ 691
Equipment	632	445	390	424
Interest	146	174	164	236
Other	180	191	77	161
<b>Total nonoperational</b>	<b>\$ 2,206</b>	<b>\$ 2,511</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,871</b>	<b>\$ 12,546</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	90%	92%	94%
Graduation rate (2016)	54%	79%	80%
Poverty rate (2016)	42%	43%	22%
Special education population	14%	12%	12%
Students per teacher	16.6	15.3	18.5
Average teacher salary	\$48,008	\$48,972	\$48,372
Amount from Prop 301	\$5,068	\$4,489	\$5,840
Average years of teacher experience	12.4	12.6	11.3
Percentage of teachers in first 3 years	26%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 9,588	\$ 8,194	\$ 2,260	\$ 1,318
State	5,877	5,831	4,086	3,831
Local	736	757	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 16,201</b>	<b>\$ 14,782</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

Source	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,528	\$ 5,414	\$ 5,373	\$ 5,503
Amount from Prop 123	237	233	233	245
Prop 123 additional funding	48	46	46	46
Grants	3,018	2,143	1,374	1,185
Donations and tax credits	9	6	56	89

#### Select revenues from less common sources

Source	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	6,725	6,283	7 of 18
Voter-approved levy increases	0	0	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

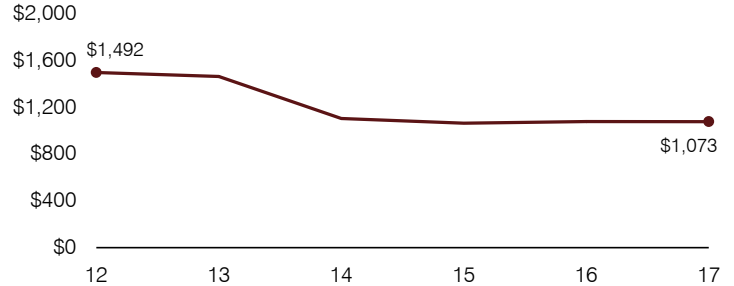
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.9	53.6	54.5	54.7	53.6	56.6	67.2	58.7	51.3	51.0	48.3	47.7	46.7	46.1	46.9	47.5	49.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

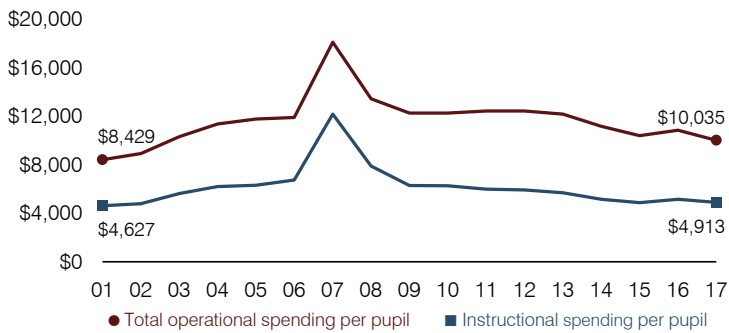
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 19 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 47.7 to 49 percent. Overall, as a percentage of total operational spending, administration and student support decreased substantially, while plant operations increased substantially and food service and transportation increased.

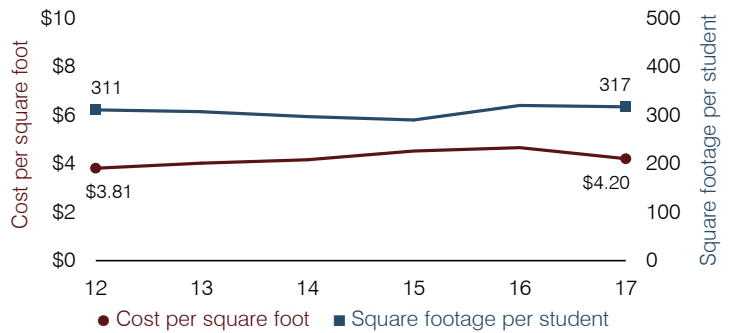
**Administrative cost per pupil**



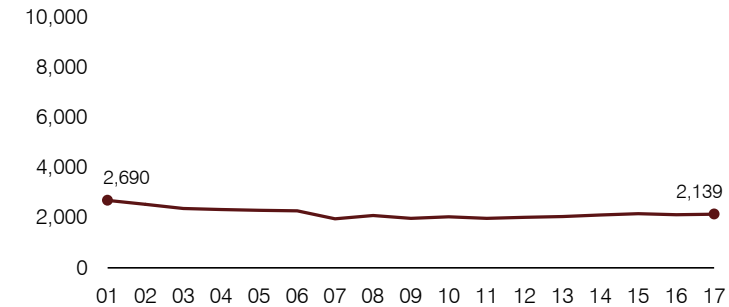
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



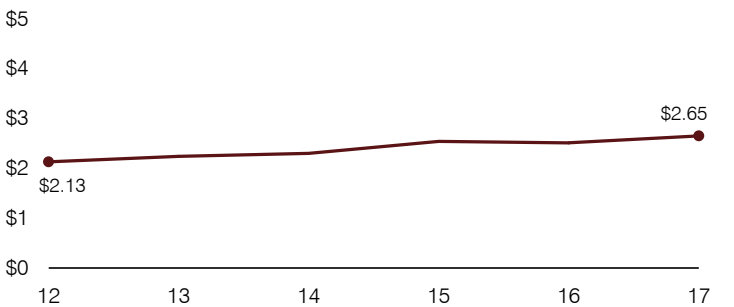
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



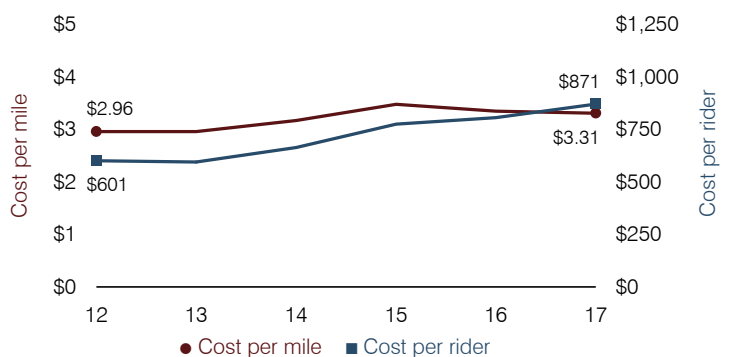
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	8.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Wickenburg Unified School District

Maricopa County

Efficiency peer groups 5 and T-9, Achievement peer group 5<sup>1</sup>

Legislative district(s): 1, 13, and 22

District size, location:

Medium, Rural

Students attending:

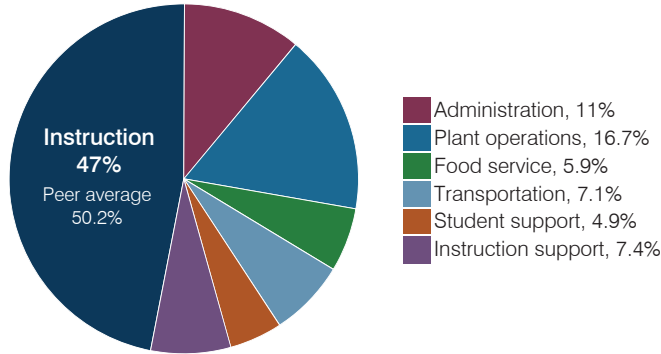
1,432

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	\$935	\$1,102	\$844
	Students per administrative position	55	53	67
Plant operations	Cost per square foot	\$4.73	\$5.20	\$6.30
	Square footage per student	299	263	155
Food service	Cost per meal	\$3.43	\$3.54	\$2.88
Transportation	Cost per mile	\$3.01	\$2.60	\$3.84
	Cost per rider	\$1,506	\$1,363	\$1,198

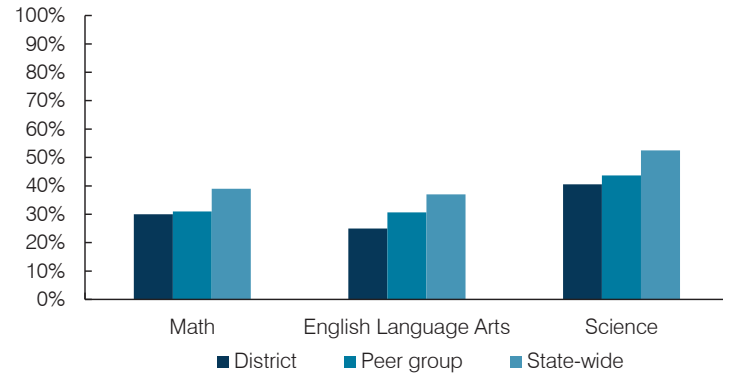
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,944	\$ 3,992	\$ 4,541	\$ 4,377
Administration	947	935	1,102	844
Plant operations	1,411	1,414	1,289	977
Food service	437	498	396	422
Transportation	561	601	488	381
Student support	400	418	632	679
Instruction support	535	633	346	461
<b>Total operational</b>	<b>\$ 8,235</b>	<b>\$ 8,491</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 259	\$ 1,819	\$ 764	\$ 691
Equipment	240	1,825	536	424
Interest	213	288	221	236
Other	92	108	78	161
<b>Total nonoperational</b>	<b>\$ 804</b>	<b>\$ 4,040</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,039</b>	<b>\$ 12,531</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	80%	85%	80%
Poverty rate (2016)	26%	24%	22%
Special education population	11%	13%	12%
Students per teacher	18.4	17.0	18.5
Average teacher salary	\$45,020	\$44,553	\$48,372
Amount from Prop 301	\$6,350	\$5,512	\$5,840
Average years of teacher experience	10.3	12.8	11.3
Percentage of teachers in first 3 years	32%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 939	\$ 1,106	\$ 3,999	\$ 1,318
State	1,779	1,757	4,066	3,831
Local	7,646	7,412	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,364</b>	<b>\$ 10,275</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 4,434	\$ 4,409	\$ 5,929
Amount from Prop 123	186	186	243
Prop 123 additional funding	49	47	46
Grants	1,072	1,188	1,751
Donations and tax credits	339	257	138

#### Select revenues from less common sources

	District	Peer average	State average
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	1,611	1,791	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

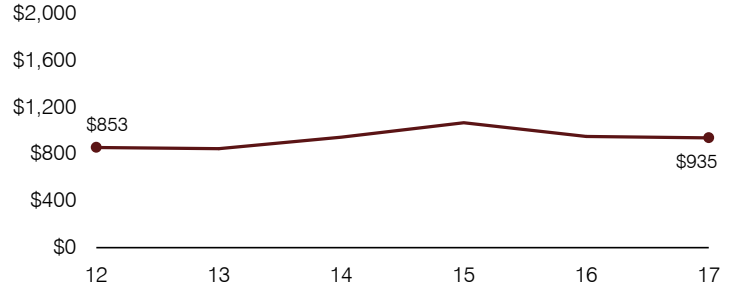
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.1	57.1	56.0	58.1	57.3	55.0	57.2	58.8	57.7	53.5	51.6	51.0	52.8	51.4	50.9	47.9	47.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

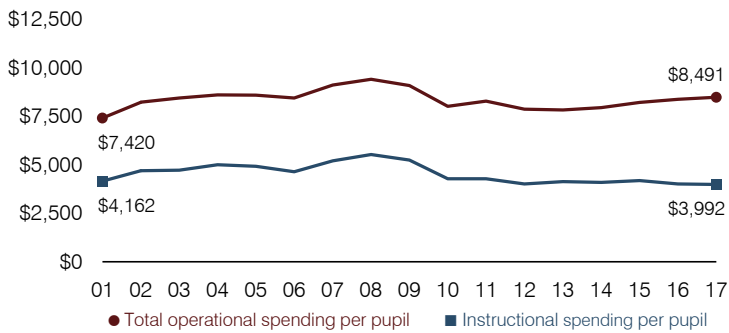
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 8 percent. The percentage of dollars spent on instruction decreased overall from 51 to 47 percent. Overall, as a percentage of total operational spending, transportation and instruction support increased substantially and plant operations increased slightly, while student support decreased and administration decreased slightly.

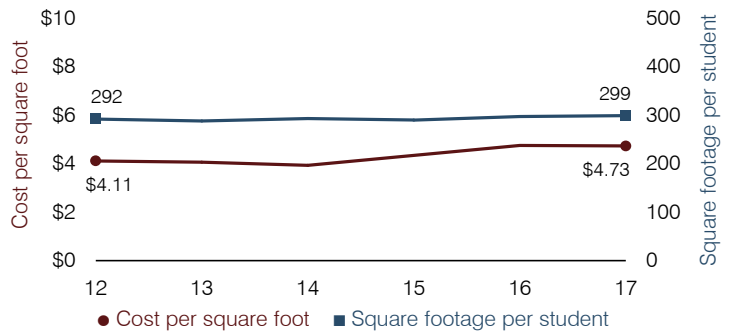
**Administrative cost per pupil**



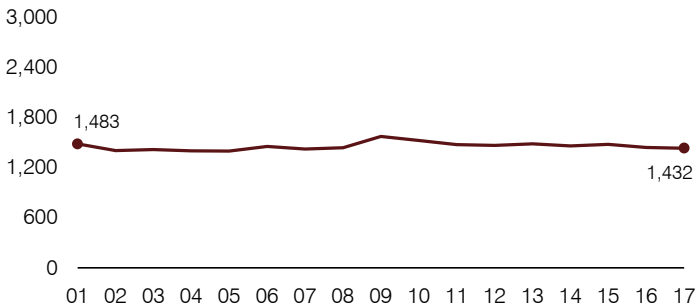
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



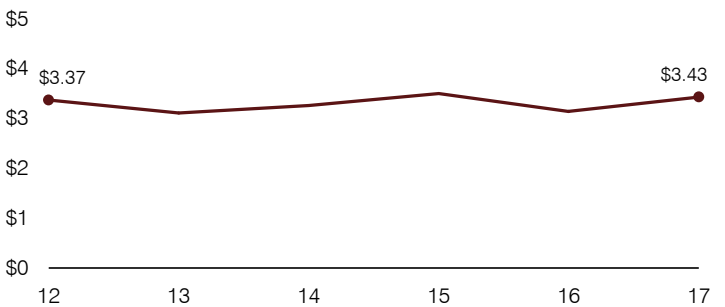
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: **Moderate**

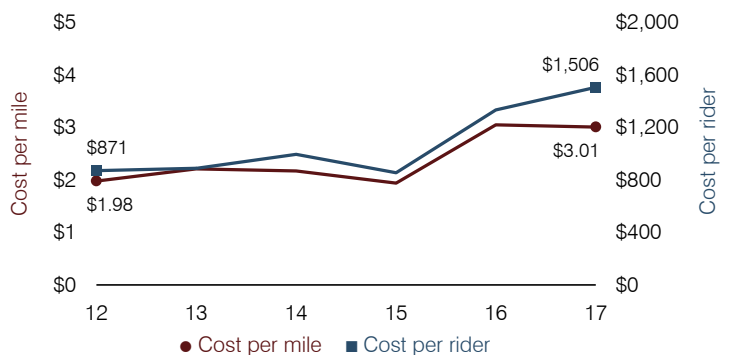
Measure: 2015 through 2017

	Assessment
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.4%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low	Moderate	High
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**Transportation costs per mile and per rider**



# Willcox Unified School District

Cochise County

Efficiency peer groups 5 and T-10, Achievement peer group 6<sup>1</sup>

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

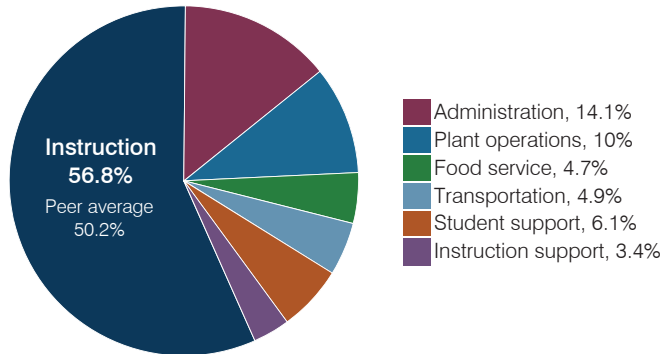
1,101

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	\$1,118	\$1,102	\$844
	Students per administrative position	47	53	67
Plant operations	Cost per square foot	\$3.19	\$5.20	\$6.30
	Square footage per student	248	263	155
Food service	Cost per meal	\$3.33	\$3.54	\$2.88
Transportation	Cost per mile	\$2.30	\$1.93	\$3.84
	Cost per rider	\$1,436	\$1,267	\$1,198

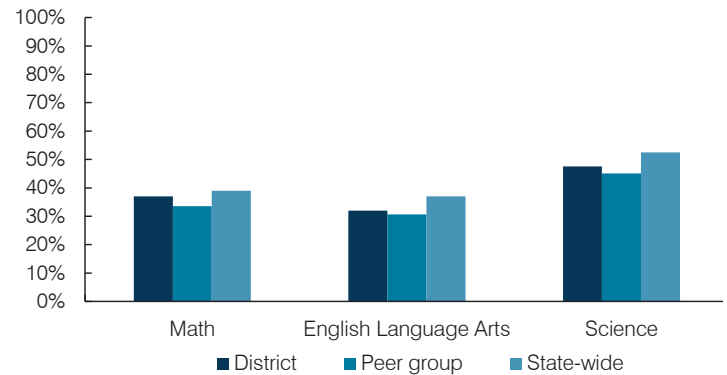
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	2017
Instruction	\$ 4,425	\$ 4,500	\$ 4,541	\$ 4,377
Administration	1,056	1,118	1,102	844
Plant operations	809	792	1,289	977
Food service	368	370	396	422
Transportation	343	389	488	381
Student support	488	486	632	679
Instruction support	242	266	346	461
<b>Total operational</b>	<b>\$ 7,731</b>	<b>\$ 7,921</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 91	\$ 42	\$ 764	\$ 691
Equipment	257	327	536	424
Interest	438	410	221	236
Other	0	1	78	161
<b>Total nonoperational</b>	<b>\$ 786</b>	<b>\$ 780</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,517</b>	<b>\$ 8,701</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	98%	94%	94%
Graduation rate (2016)	82%	84%	80%
Poverty rate (2016)	29%	32%	22%
Special education population	NR	14%	12%
Students per teacher	15.5	16.4	18.5
Average teacher salary	\$39,910	\$44,227	\$48,372
Amount from Prop 301	\$4,833	\$5,336	\$5,840
Average years of teacher experience	13.1	12.6	11.3
Percentage of teachers in first 3 years	11%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average	State average
	2016	2017	2017	2017
Federal	\$ 1,294	\$ 1,243	\$ 3,999	\$ 1,318
State	4,341	4,130	4,066	3,831
Local	5,390	4,907	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 11,025</b>	<b>\$ 10,280</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,940	\$ 5,980	\$ 5,929
Amount from Prop 123	240	242	243
Prop 123 additional funding	48	49	46
Grants	1,305	1,266	1,751
Donations and tax credits	104	47	138

#### Select revenues from less common sources

	District	Peer average	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	1,341	1,596	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

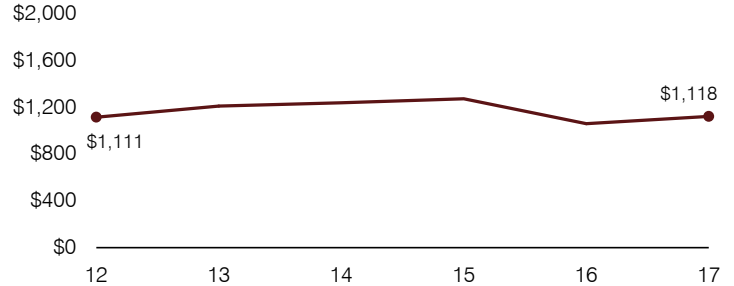
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.2	57.9	59.0	62.1	62.8	59.9	60.2	58.4	55.8	54.5	53.6	52.8	54.5	53.2	55.5	57.2	56.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

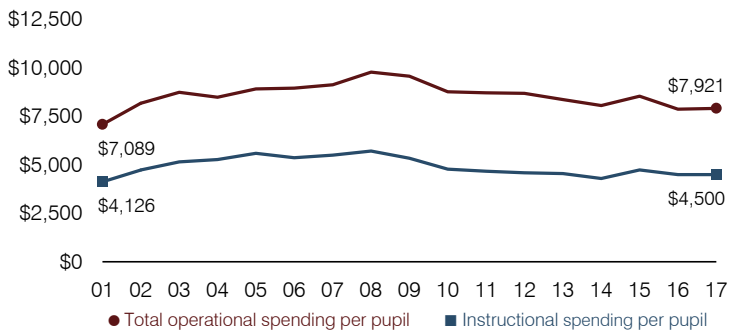
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 9 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 52.8 to 56.8 percent. Overall, as a percentage of total operational spending, plant operations decreased substantially and student support decreased, while administration increased slightly. Other noninstructional areas remained stable.

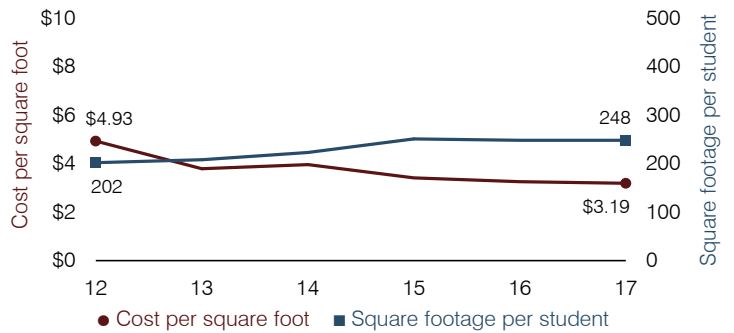
**Administrative cost per pupil**



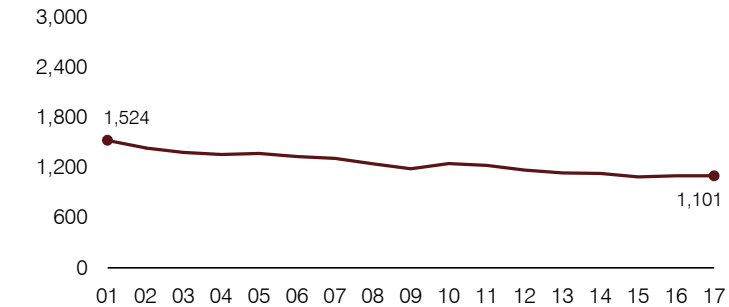
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



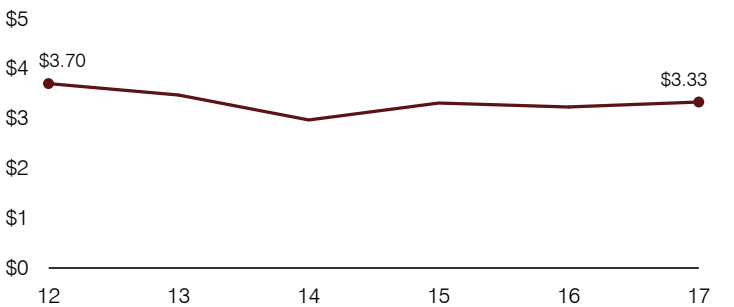
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



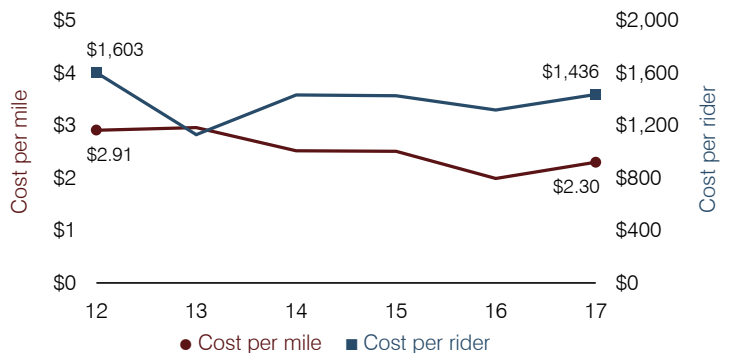
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.6%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Williams Unified School District

Coconino County

Efficiency peer groups 5 and T-9, Achievement peer group 6<sup>1</sup>

Legislative district(s): 6

District size, location:

Medium, Town

Students attending:

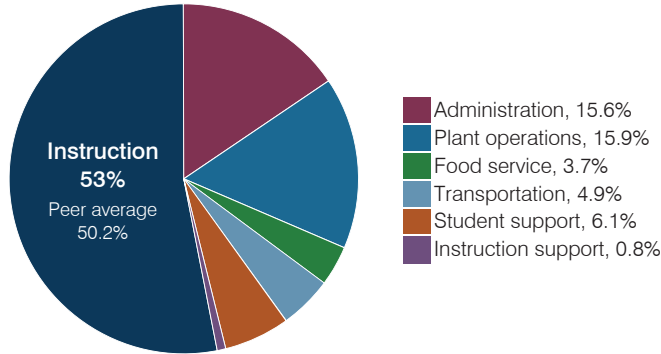
612

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	\$1,354	\$1,102	\$844
	Students per administrative position	47	53	67
Plant operations	Cost per square foot	\$5.81	\$5.20	\$6.30
	Square footage per student	239	263	155
Food service	Cost per meal	\$4.05	\$3.54	\$2.88
Transportation	Cost per mile	\$2.47	\$2.60	\$3.84
	Cost per rider	\$1,310	\$1,363	\$1,198

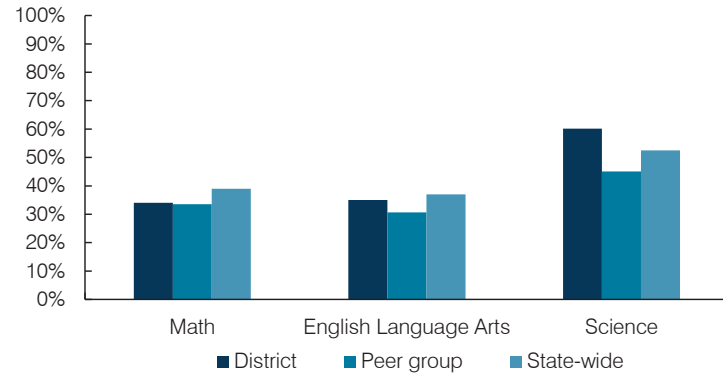
Very low    Low    Comparable    High    Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,711	\$ 4,614	\$ 4,541	\$ 4,377
Administration	1,414	1,354	1,102	844
Plant operations	1,428	1,388	1,289	977
Food service	353	318	396	422
Transportation	478	427	488	381
Student support	487	532	632	679
Instruction support	131	69	346	461
<b>Total operational</b>	<b>\$ 9,002</b>	<b>\$ 8,702</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 381	\$ 55	\$ 764	\$ 691
Equipment	432	314	536	424
Interest	0	0	221	236
Other	46	55	78	161
<b>Total nonoperational</b>	<b>\$ 859</b>	<b>\$ 424</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 9,861</b>	<b>\$ 9,126</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	94%	94%
Graduation rate (2016)	88%	84%	80%
Poverty rate (2016)	29%	32%	22%
Special education population	10%	14%	12%
Students per teacher	14.6	16.4	18.5
Average teacher salary	\$40,988	\$44,227	\$48,372
Amount from Prop 301	\$4,635	\$5,336	\$5,840
Average years of teacher experience	11.1	12.6	11.3
Percentage of teachers in first 3 years	19%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,694	\$ 1,246	\$ 3,999	\$ 1,318
State	1,426	1,350	4,066	3,831
Local	7,653	7,441	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 10,773</b>	<b>\$ 10,037</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,686	\$ 6,351	\$ 5,929	\$ 5,503
Amount from Prop 123	283	261	243	245
Prop 123 additional funding	55	50	49	46
Grants	1,716	1,288	1,751	1,185
Donations and tax credits	58	301	138	89

### Select revenues from less common sources

	District 2016	District 2017	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	687	628	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

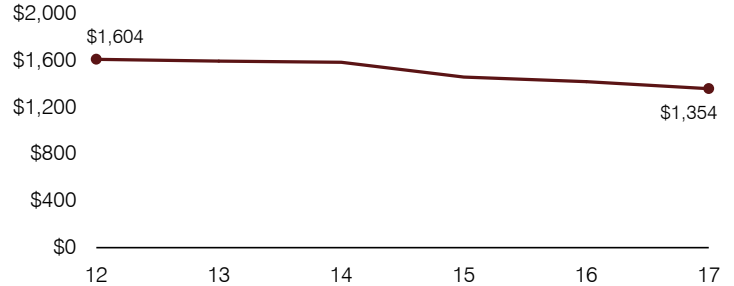
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	58.6	61.7	58.5	56.9	57.5	56.5	56.5	53.9	50.4	54.1	53.2	51.8	51.9	49.8	52.3	53.0

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

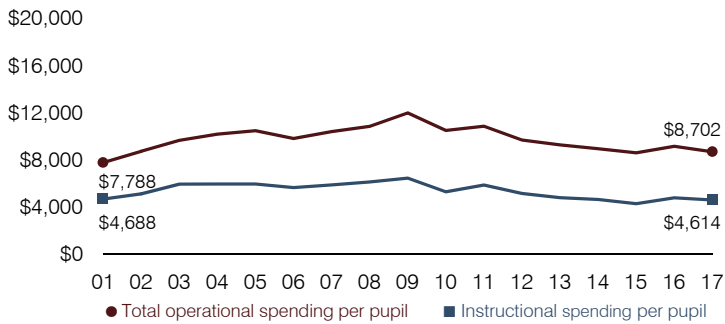
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, decreased by 10 percent. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 53.2 to a low of 49.8 percent. Overall, as a percentage of total operational spending, plant operations increased substantially and instruction support increased slightly, while administration and transportation decreased substantially.

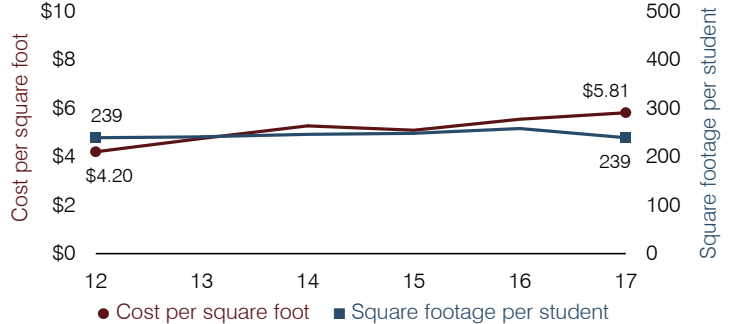
**Administrative cost per pupil**



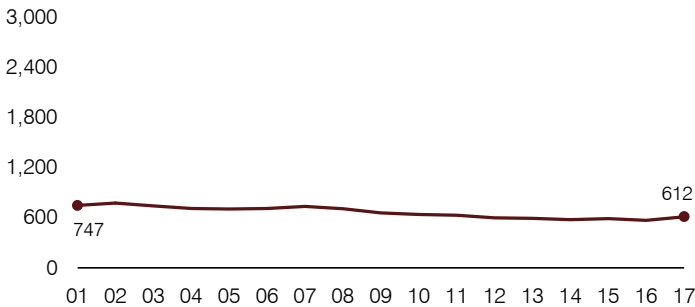
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



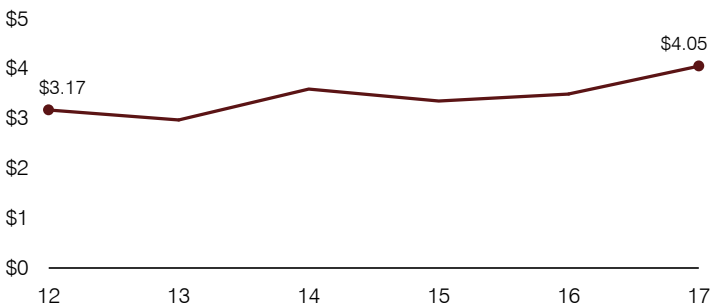
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



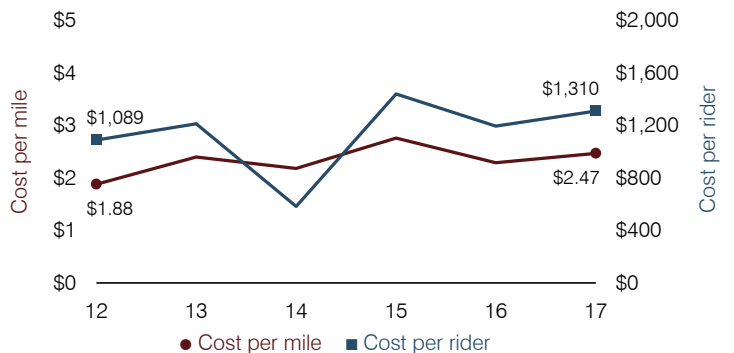
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	11.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low
Moderate
High

**Transportation costs per mile and per rider**



# Wilson Elementary School District

Maricopa County

Efficiency peer groups 8 and T-3, Achievement peer group 15<sup>1</sup>

Legislative district(s): 27

District size, location:

Medium, City

Students attending:

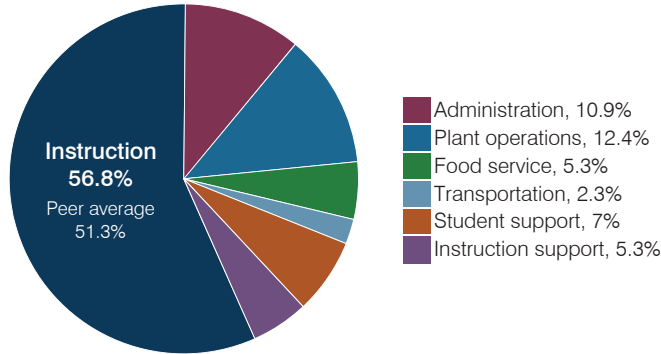
1,108

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	\$1,312	\$974	\$844
	Students per administrative position	46	68	67
Plant operations	Cost per square foot	\$8.73	\$6.31	\$6.30
	Square footage per student	171	147	155
Food service	Cost per meal	\$2.52	\$2.75	\$2.88
Transportation	Cost per mile	\$5.12	\$4.28	\$3.84
	Cost per rider	\$1,214	\$1,207	\$1,198

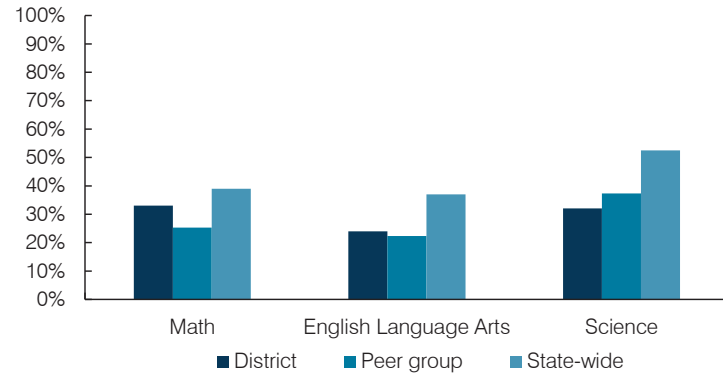
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 6,308	\$ 6,817	\$ 4,164	\$ 4,377
Administration	1,270	1,312	974	844
Plant operations	1,378	1,494	909	977
Food service	651	634	640	422
Transportation	307	284	327	381
Student support	796	837	626	679
Instruction support	473	634	559	461
<b>Total operational</b>	<b>\$ 11,183</b>	<b>\$ 12,012</b>	<b>\$ 8,199</b>	<b>\$ 8,141</b>
Land and buildings	\$ 1,015	\$ 353	\$ 924	\$ 691
Equipment	443	521	582	424
Interest	368	627	255	236
Other	43	77	146	161
<b>Total nonoperational</b>	<b>\$ 1,869</b>	<b>\$ 1,578</b>	<b>\$ 1,907</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 13,052</b>	<b>\$ 13,590</b>	<b>\$ 10,106</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	44%	44%	22%
Special education population	7%	10%	12%
Students per teacher	17.4	19.1	18.5
Average teacher salary	\$56,599	\$52,696	\$48,372
Amount from Prop 301	\$3,865	\$4,542	\$5,840
Average years of teacher experience	13.8	10.3	11.3
Percentage of teachers in first 3 years	14%	22%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 3,986	\$ 3,370	\$ 1,848	\$ 1,318
State	3,527	3,387	3,857	3,831
Local	6,657	7,175	4,627	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,170</b>	<b>\$ 13,932</b>	<b>\$ 10,332</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,298	\$ 5,332	\$ 5,145	\$ 5,503
Amount from Prop 123	239	236	236	245
Prop 123 additional funding	46	46	43	46
Grants	4,065	3,488	1,915	1,185
Donations and tax credits	109	52	54	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 1,739	\$ 1,685	4 of 19
Small school adjustment	0	0	0 of 19
Federal impact aid	0	0	0 of 19
Voter-approved levy increases	1,856	2,060	19 of 19

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

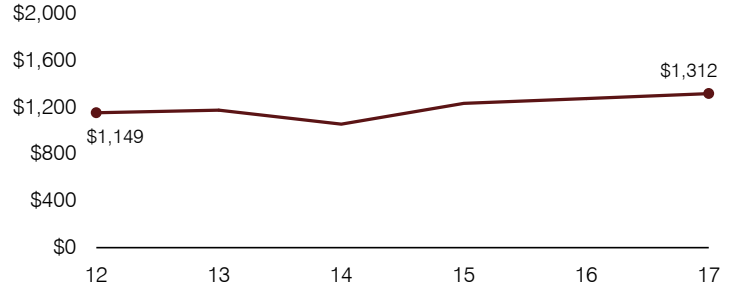
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.7	55.6	55.9	54.6	58.0	57.3	55.6	55.9	55.3	53.3	51.4	54.2	53.2	55.0	55.6	56.4	56.8

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

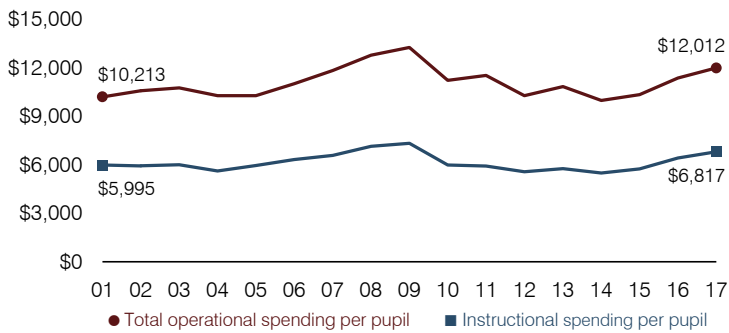
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 17 percent. The percentage of dollars spent on instruction increased overall from 54.2 to 56.8 percent. Overall, as a percentage of total operational spending, administration and plant operations decreased and transportation and student support decreased slightly, while instruction support increased slightly. Food service remained fairly stable.

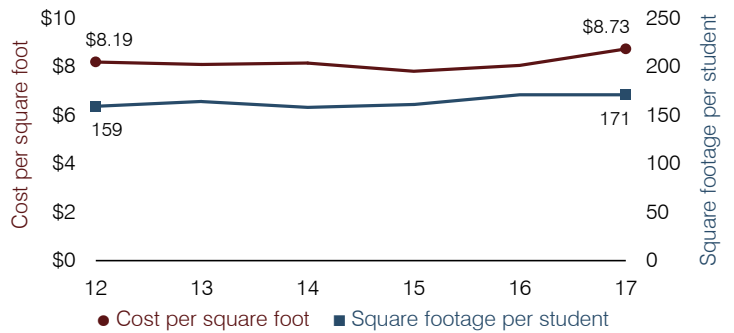
**Administrative cost per pupil**



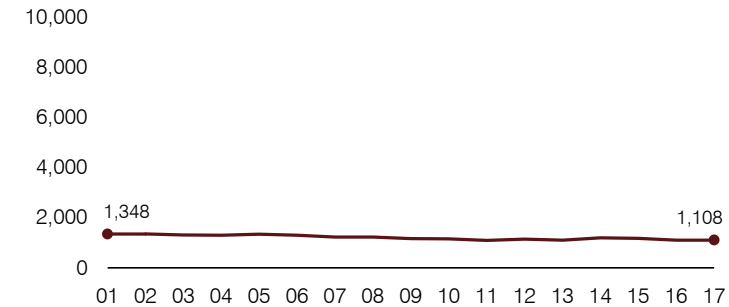
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



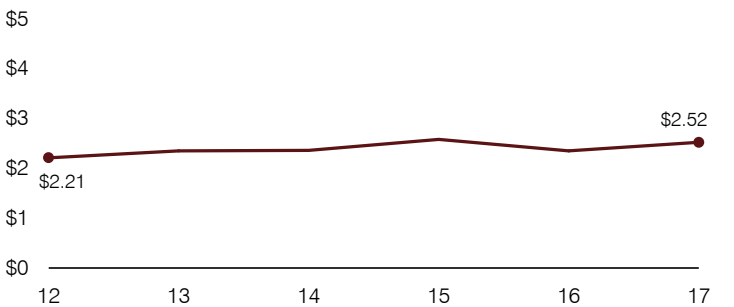
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



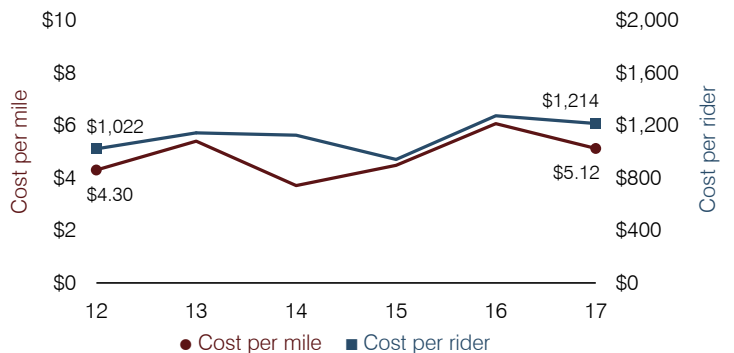
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	6.1%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**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<sup>1</sup>

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

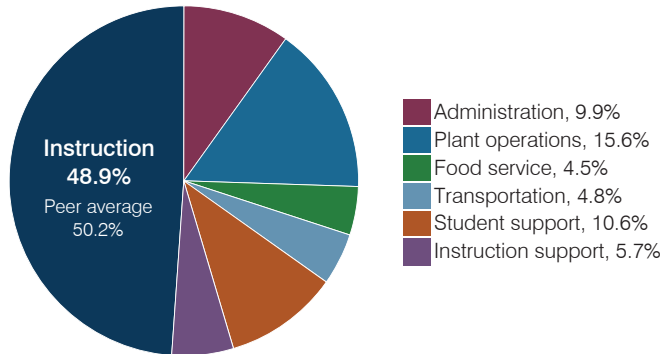
1,792

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	\$1,562	\$1,102	\$844
	Students per administrative position	47	53	67
Plant operations	Cost per square foot	\$7.48	\$5.20	\$6.30
	Square footage per student	327	263	155
Food service	Cost per meal	\$3.19	\$3.54	\$2.88
Transportation	Cost per mile	\$4.39	\$2.98	\$3.84
	Cost per rider	\$1,293	\$921	\$1,198

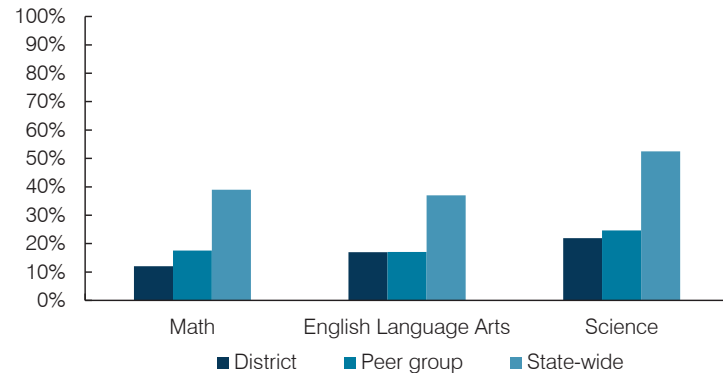
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 5,216	\$ 7,665	\$ 4,541	\$ 4,377
Administration	1,399	1,562	1,102	844
Plant operations	2,025	2,446	1,289	977
Food service	674	707	396	422
Transportation	487	749	488	381
Student support	1,168	1,657	632	679
Instruction support	687	901	346	461
<b>Total operational</b>	<b>\$ 11,656</b>	<b>\$ 15,687</b>	<b>\$ 8,794</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 818	\$ 764	\$ 691
Equipment	596	532	536	424
Interest	469	244	221	236
Other	7	27	78	161
<b>Total nonoperational</b>	<b>\$ 1,072</b>	<b>\$ 1,621</b>	<b>\$ 1,599</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 12,728</b>	<b>\$ 17,308</b>	<b>\$ 10,393</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	90%	92%	94%
Graduation rate (2016)	71%	79%	80%
Poverty rate (2016)	40%	43%	22%
Special education population	11%	12%	12%
Students per teacher	12.6	15.3	18.5
Average teacher salary	\$60,441	\$48,972	\$48,372
Amount from Prop 301	\$3,920	\$4,489	\$5,840
Average years of teacher experience	15.5	12.6	11.3
Percentage of teachers in first 3 years	9%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 8,469	\$ 10,658	\$ 3,999	\$ 1,318
State	5,028	5,740	4,066	3,831
Local	1,231	928	4,210	4,443
<b>Total per pupil revenues</b>	<b>\$ 14,728</b>	<b>\$ 17,326</b>	<b>\$ 12,275</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,479	\$ 5,730	\$ 5,929
Amount from Prop 123	240	241	243
Prop 123 additional funding	45	48	49
Grants	1,724	2,507	1,751
Donations and tax credits	4	12	138

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 29
Small school adjustment	0	0	0 of 29
Federal impact aid	7,006	8,151	14 of 29
Voter-approved levy increases	146	162	20 of 29

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

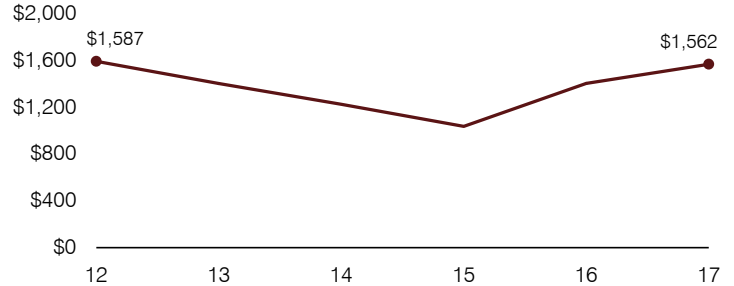
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.1	57.3	57.5	56.1	52.0	52.0	52.4	50.4	50.1	49.6	47.4	48.0	47.1	46.1	45.6	44.7	48.9

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

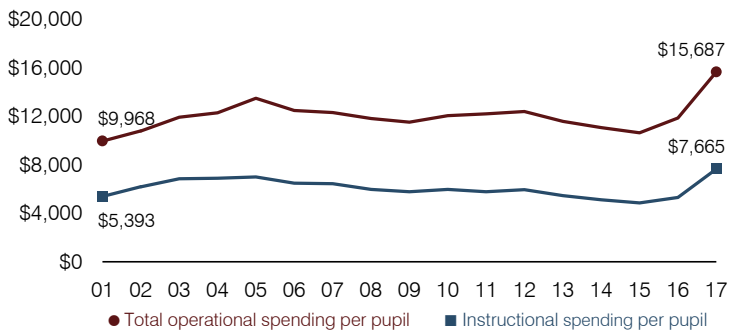
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 26 percent, which contributed to the 26 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing slightly overall from 48 to 48.9 percent. Overall, as a percentage of total operational spending, administration decreased substantially.

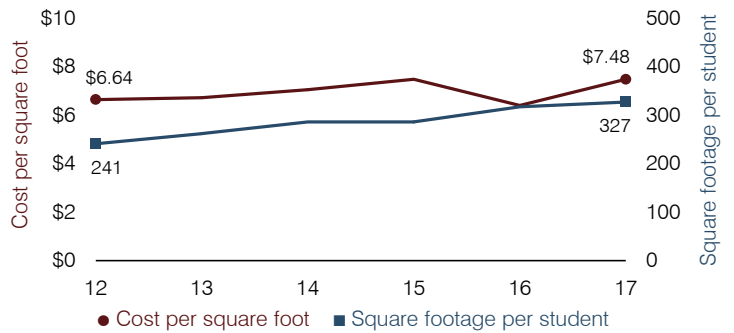
**Administrative cost per pupil**



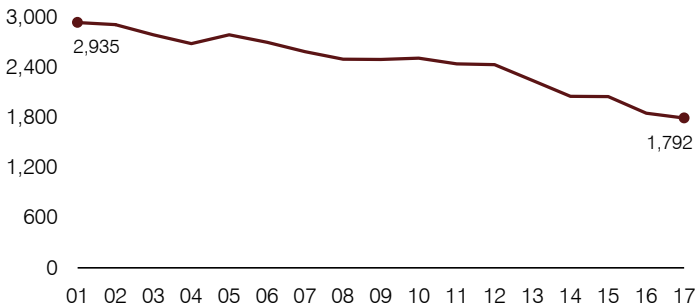
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



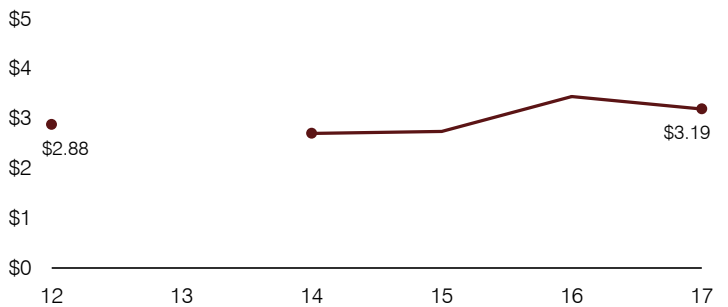
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

Moderate

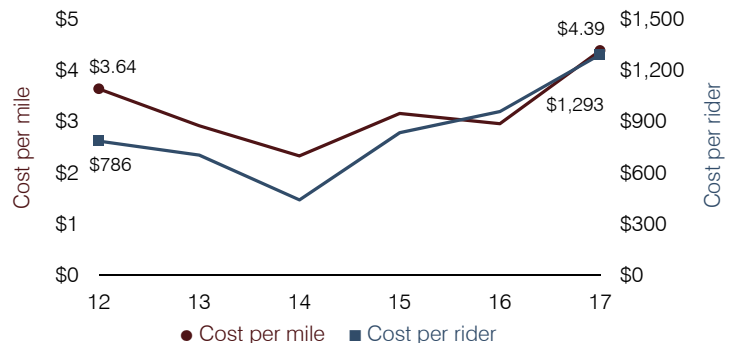
Measure: 2015 through 2017

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	4.3%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control status	Marginally compliant

Low	Moderate	High
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**Transportation costs per mile and per rider**



# Winslow Unified School District

Navajo County

Efficiency peer groups 4 and T-9, Achievement peer group 6<sup>1</sup>

Legislative district(s): 7

District size, location: Medium-large, Town

Students attending: 2,067

Number of schools: 5

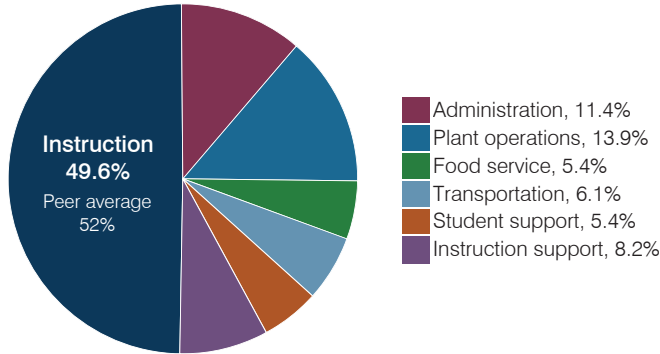
Medium-large, Town

2,067

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	\$981	\$844	\$844
	Students per administrative position	53	69	67
Plant operations	Cost per square foot	\$6.13	\$5.36	\$6.30
	Square footage per student	196	190	155
Food service	Cost per meal	\$2.76	\$3.00	\$2.88
Transportation	Cost per mile	\$2.48	\$2.60	\$3.84
	Cost per rider	\$1,164	\$1,363	\$1,198

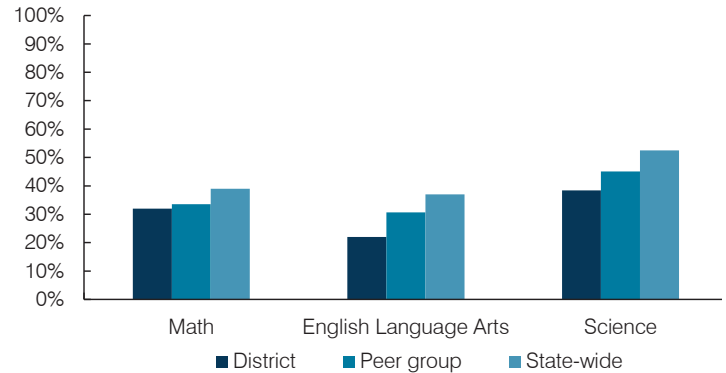
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,101	\$ 4,279	\$ 4,032	\$ 4,377
Administration	908	981	844	844
Plant operations	1,120	1,203	987	977
Food service	401	466	409	422
Transportation	451	528	414	381
Student support	486	465	607	679
Instruction support	736	706	481	461
<b>Total operational</b>	<b>\$ 8,203</b>	<b>\$ 8,628</b>	<b>\$ 7,774</b>	<b>\$ 8,141</b>
Land and buildings	\$ 27	\$ 49	\$ 346	\$ 691
Equipment	252	319	390	424
Interest	64	26	164	236
Other	8	7	77	161
<b>Total nonoperational</b>	<b>\$ 351</b>	<b>\$ 401</b>	<b>\$ 977</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,554</b>	<b>\$ 9,029</b>	<b>\$ 8,751</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	90%	84%	80%
Poverty rate (2016)	37%	32%	22%
Special education population	12%	14%	12%
Students per teacher	17.5	16.4	18.5
Average teacher salary	\$44,436	\$44,227	\$48,372
Amount from Prop 301	\$5,826	\$5,336	\$5,840
Average years of teacher experience	12.2	12.6	11.3
Percentage of teachers in first 3 years	29%	17%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,779	\$ 2,389	\$ 2,260	\$ 1,318
State	4,664	4,893	4,086	3,831
Local	1,837	1,916	3,104	4,443
<b>Total per pupil revenues</b>	<b>\$ 9,280</b>	<b>\$ 9,198</b>	<b>\$ 9,450</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,206	\$ 5,368	\$ 5,373
Amount from Prop 123	228	235	233
Prop 123 additional funding	47	47	46
Grants	1,361	1,310	1,374
Donations and tax credits	7	8	56

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	1 of 18
Small school adjustment	0	0	0 of 18
Federal impact aid	1,500	1,167	7 of 18
Voter-approved levy increases	719	734	14 of 18

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

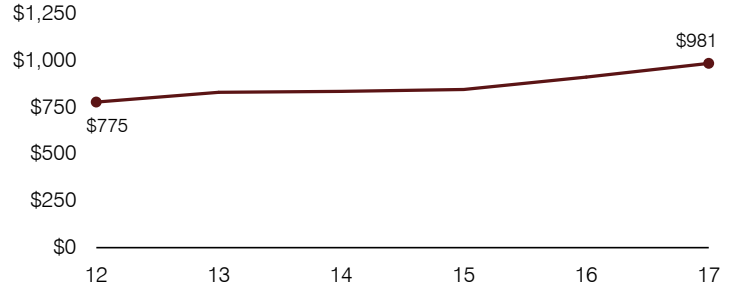
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.1	57.2	59.0	57.3	56.8	55.5	54.3	53.8	54.5	52.9	52.5	52.7	51.8	50.9	49.2	50.0	49.6

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

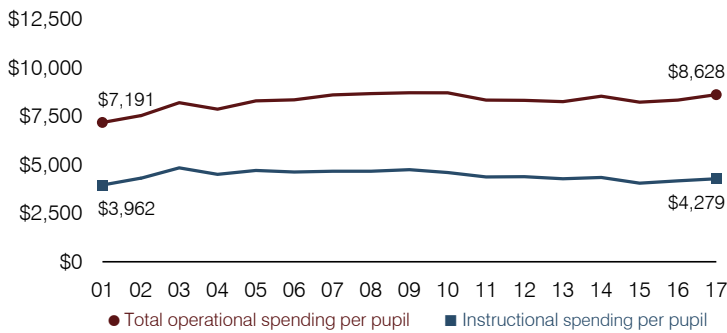
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction decreased overall from 52.7 to 49.6 percent. Overall, as a percentage of total operational spending, student support increased substantially, administration increased, and plant operations and transportation increased slightly, while instruction support decreased substantially.

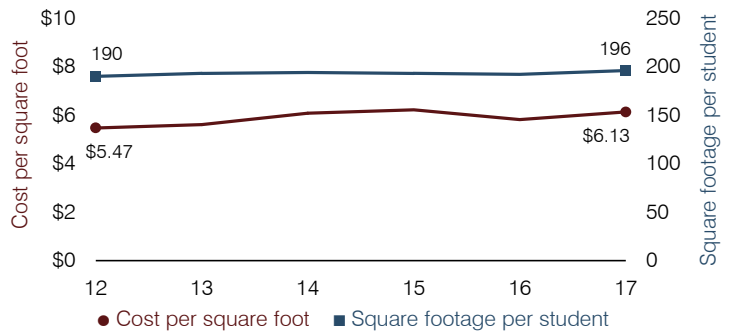
**Administrative cost per pupil**



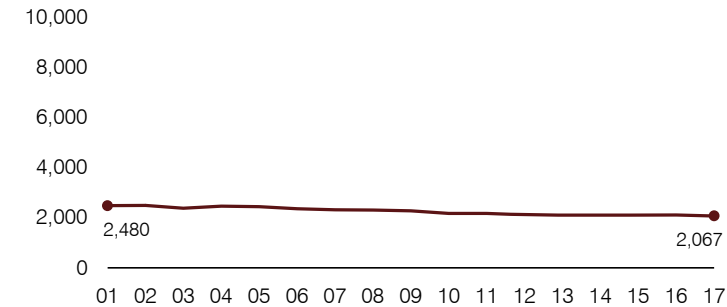
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



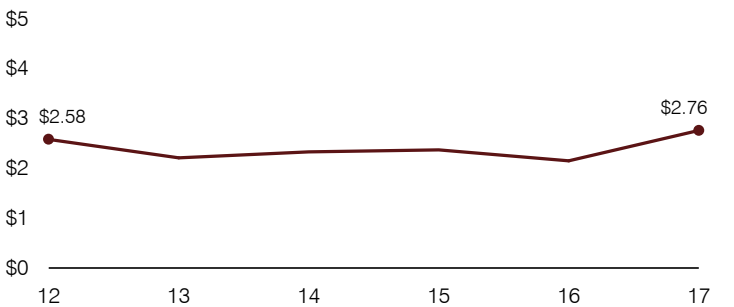
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



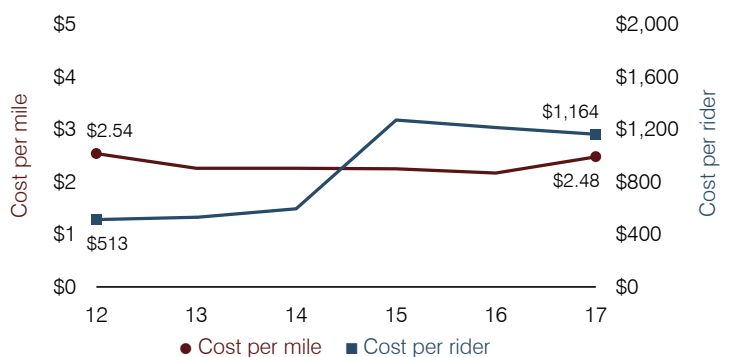
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	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	5.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Yarnell Elementary School District

Yavapai County

Efficiency peer groups 11 and T-11, Achievement peer group 19<sup>1</sup>

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

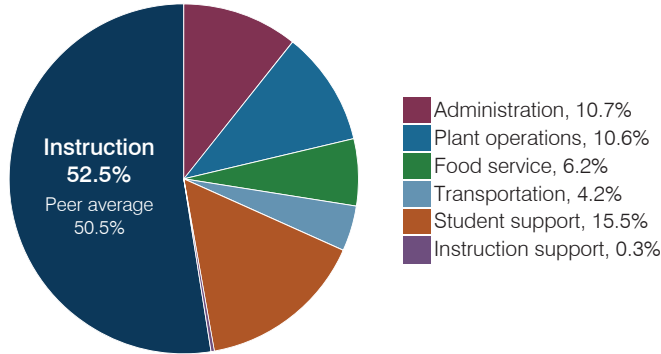
35

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

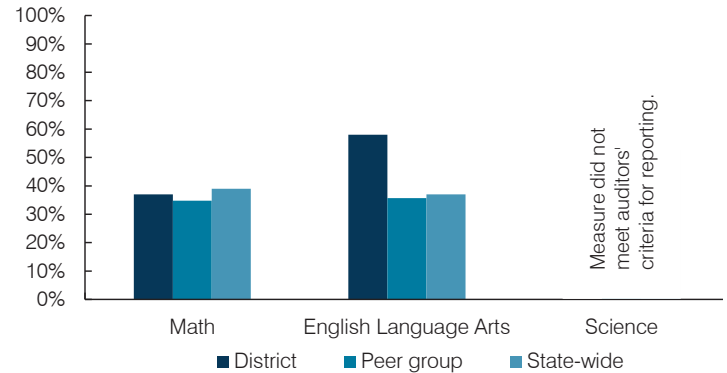
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,395	\$3,137	\$844
	Students per administrative position	19	32	67
Plant operations	Cost per square foot	\$4.94	\$6.96	\$6.30
	Square footage per student	481	412	155
Food service	Cost per meal	\$8.70	\$5.79	\$2.88
Transportation	Cost per mile	\$0.74	\$1.87	\$3.84
	Cost per rider	\$1,096	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 12,122	\$ 11,739	\$ 8,613	\$ 4,377
Administration	3,577	2,395	3,137	844
Plant operations	2,818	2,372	2,644	977
Food service	1,326	1,377	1,000	422
Transportation	1,069	951	961	381
Student support	3,151	3,473	601	679
Instruction support	50	65	498	461
<b>Total operational</b>	<b>\$ 24,113</b>	<b>\$ 22,372</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 2,419	\$ 1,497	\$ 1,161	\$ 691
Equipment	5,079	249	735	424
Interest	38	2	31	236
Other	29	111	90	161
<b>Total nonoperational</b>	<b>\$ 7,565</b>	<b>\$ 1,859</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 31,678</b>	<b>\$ 24,231</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	31%	34%	22%
Special education population	17%	15%	12%
Students per teacher	7.1	14.8	18.5
Average teacher salary	\$45,750	\$46,717	\$48,372
Amount from Prop 301	\$2,789	\$4,152	\$5,840
Average years of teacher experience	13.2	11.3	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 9,225	\$ 2,021	\$ 2,908	\$ 1,318
State	9,171	7,191	5,692	3,831
Local	17,309	16,890	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 35,705</b>	<b>\$ 26,102</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 10,927	\$ 10,943	\$ 9,932
Amount from Prop 123	351	318	315
Prop 123 additional funding	56	48	57
Grants	11,633	2,618	2,701
Donations and tax credits	417	496	184

#### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	15,449	14,439	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

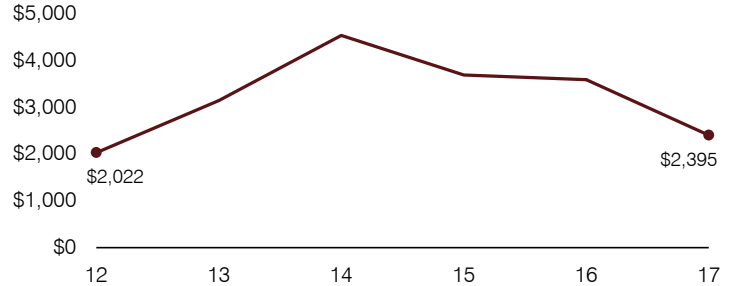
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.4	57.8	57.1	54.2	53.2	43.7	51.6	50.0	49.3	52.3	53.2	49.8	51.6	48.3	47.1	50.3	52.5

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

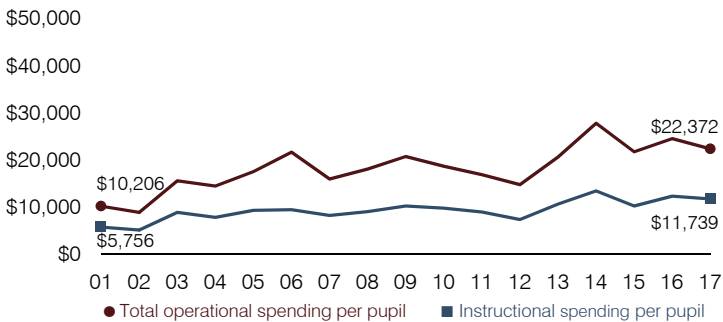
**5-year spending trend (2012 through 2017)**

Student enrollment decreased by 41 percent, which contributed to the 51 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, increasing overall from 49.8 to 52.5 percent. As a percentage of total operational spending, all noninstructional areas also varied year to year, as is common for very small districts.

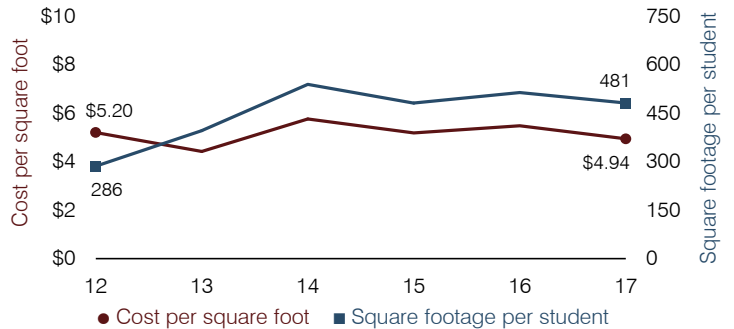
**Administrative cost per pupil**



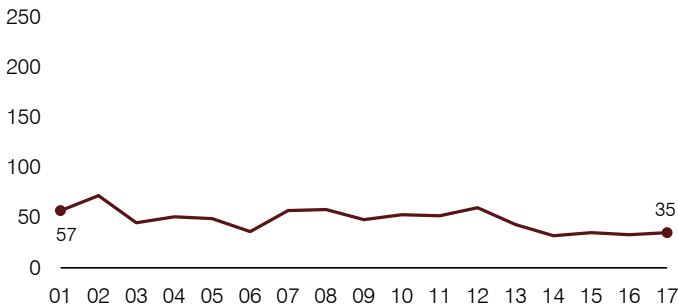
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



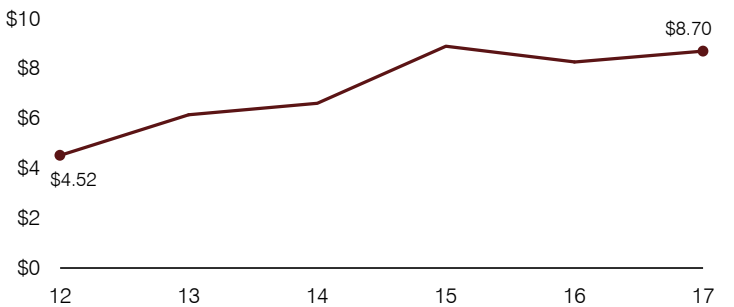
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



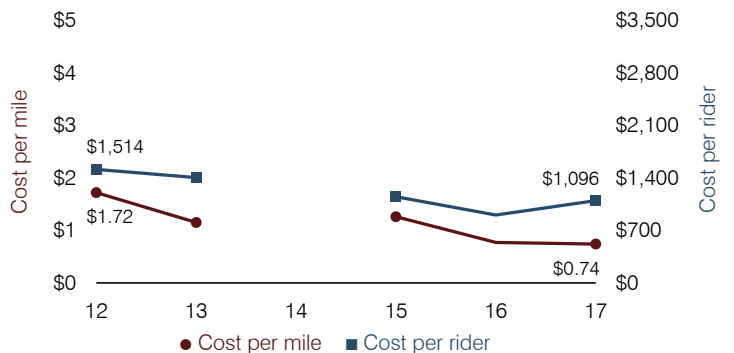
**Financial stress assessment**

Overall financial stress level: **Low**

Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	64.7%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low      Moderate      High

**Transportation costs per mile and per rider**



# Young Elementary School District

Gila County

Efficiency peer groups 11 and T-11, Achievement peer group 5<sup>1</sup>

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

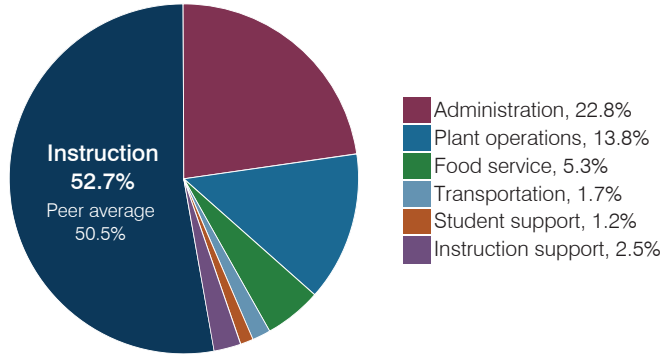
36

Number of schools:

2

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

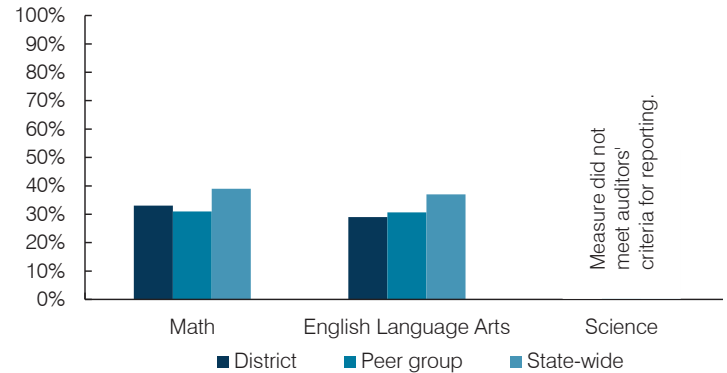
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$8,859	\$3,137	\$844
	Students per administrative position	12	32	67
Plant operations	Cost per square foot	\$5.11	\$6.96	\$6.30
	Square footage per student	1,049	412	155
Food service	Cost per meal	\$9.77	\$5.79	\$2.88
Transportation	Cost per mile	\$4.63	\$1.87	\$3.84
	Cost per rider	\$911	\$1,459	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 30,945	\$ 20,516	\$ 8,613	\$ 4,377
Administration	11,993	8,859	3,137	844
Plant operations	9,268	5,356	2,644	977
Food service	2,654	2,045	1,000	422
Transportation	1,038	667	961	381
Student support	591	474	601	679
Instruction support	1,772	991	498	461
<b>Total operational</b>	<b>\$ 58,261</b>	<b>\$ 38,908</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 0	\$ 674	\$ 1,161	\$ 691
Equipment	395	574	735	424
Interest	10	71	31	236
Other	292	185	90	161
<b>Total nonoperational</b>	<b>\$ 697</b>	<b>\$ 1,504</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 58,958</b>	<b>\$ 40,412</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	93%	93%	94%
Graduation rate (2016)	N/A	85%	80%
Poverty rate (2016)	21%	24%	22%
Special education population	3%	13%	12%
Students per teacher	4.5	17.0	18.5
Average teacher salary	\$51,961	\$44,553	\$48,372
Amount from Prop 301	\$884	\$5,512	\$5,840
Average years of teacher experience	18.8	12.8	11.3
Percentage of teachers in first 3 years	0%	16%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 6,922	\$ 2,910	\$ 2,908	\$ 1,318
State	4,887	2,596	5,692	3,831
Local	47,455	28,955	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 59,264</b>	<b>\$ 34,461</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 13,339	\$ 8,195	\$ 9,932	\$ 5,503
Amount from Prop 123	511	311	315	245
Prop 123 additional funding	108	39	57	46
Grants	7,272	3,272	2,701	1,185
Donations and tax credits	1,135	429	184	89

#### Select revenues from less common sources

	District 2016	District 2017	Number of peers receiving
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	31,757	21,286	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

# Young ESD—page 2

## Instructional spending percentage

Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	52.7

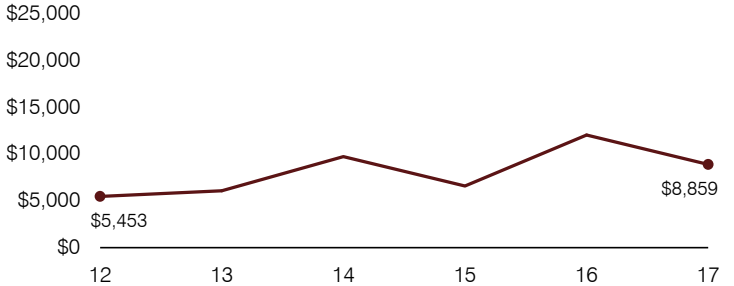
## OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

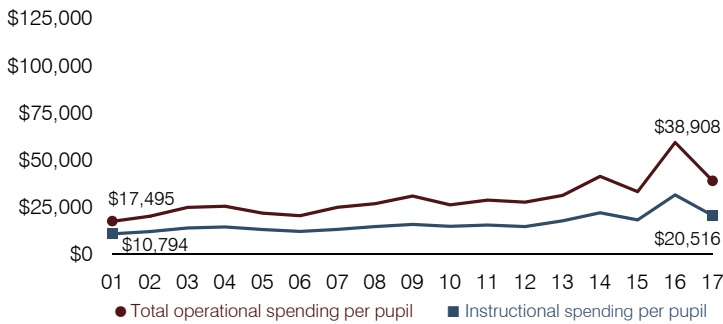
### 5-year spending trend (2012 through 2017)

Student enrollment decreased by 38 percent, which contributed to the 41 percent increase in total operational spending per pupil, adjusted for inflation. The percentage of dollars spent on instruction varied year to year, ranging overall from a high of 56.8 to a low of 52.7 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts.

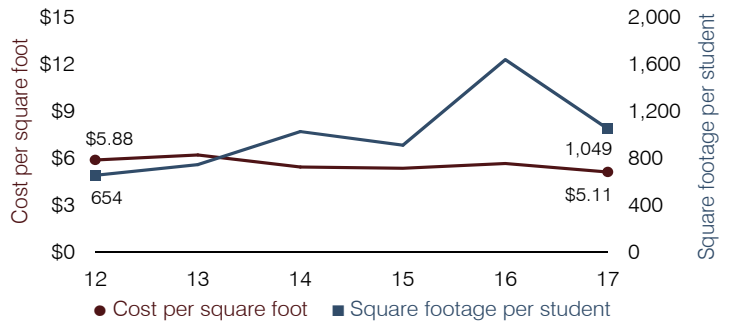
### Administrative cost per pupil



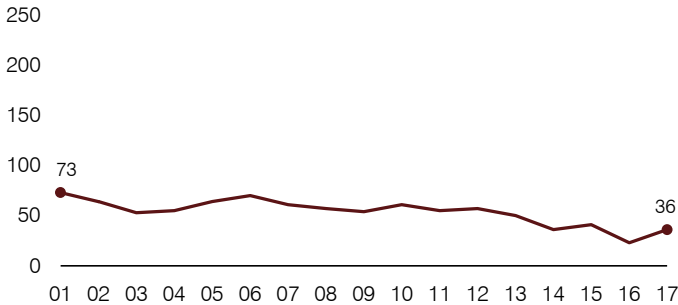
### Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



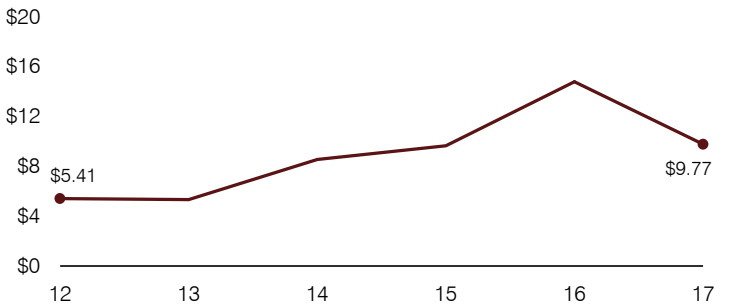
### Plant cost per square foot and square footage per student



### Students attending



### Food service cost per meal



### Financial stress assessment

Overall financial stress level: **Low**

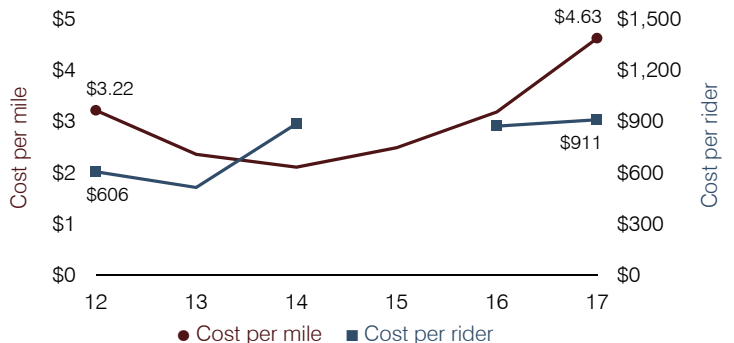
Measure: 2015 through 2017

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	8.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant



### Transportation costs per mile and per rider



# Yucca Elementary School District

Mohave County

Efficiency peer group 11 and Achievement peer group 17<sup>1</sup>

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

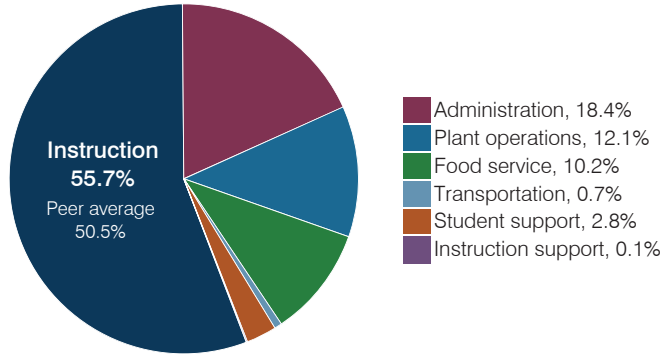
31

Number of schools:

1

## OPERATIONAL EFFICIENCY

### Spending by operational area



### Efficiency measures relative to peer averages

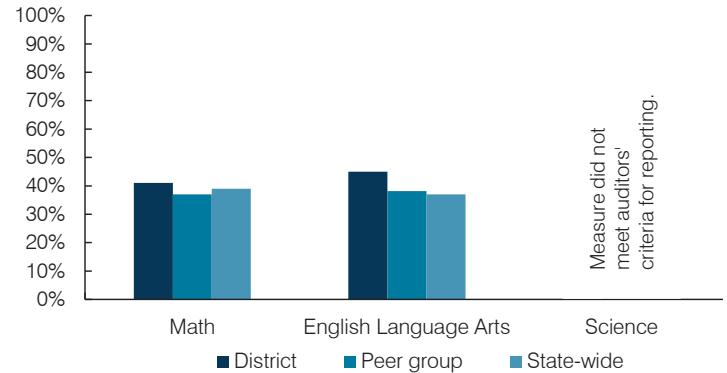
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,960	\$3,137	\$844
	Students per administrative position	16	32	67
Plant operations	Cost per square foot	\$8.02	\$6.96	\$6.30
	Square footage per student	243	412	155
Food service	Cost per meal	\$8.47	\$5.79	\$2.88
Transportation	Cost per mile	N/A	N/A	\$3.84
	Cost per rider	N/A	N/A	\$1,198

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 10,204	\$ 8,960	\$ 8,613	\$ 4,377
Administration	6,121	2,960	3,137	844
Plant operations	3,269	1,950	2,644	977
Food service	2,143	1,639	1,000	422
Transportation	325	114	961	381
Student support	636	442	601	679
Instruction support	0	10	498	461
<b>Total operational</b>	<b>\$ 22,698</b>	<b>\$ 16,075</b>	<b>\$ 17,454</b>	<b>\$ 8,141</b>
Land and buildings	\$ 701	\$ 329	\$ 1,161	\$ 691
Equipment	1,591	718	735	424
Interest	0	0	31	236
Other	0	0	90	161
<b>Total nonoperational</b>	<b>\$ 2,292</b>	<b>\$ 1,047</b>	<b>\$ 2,017</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 24,990</b>	<b>\$ 17,122</b>	<b>\$ 19,471</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	92%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	17%	19%	22%
Special education population	6%	14%	12%
Students per teacher	10.4	13.3	18.5
Average teacher salary	\$49,381	\$44,961	\$48,372
Amount from Prop 301	\$2,894	\$4,257	\$5,840
Average years of teacher experience	11.0	12.6	11.3
Percentage of teachers in first 3 years	0%	11%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 2,752	\$ 1,787	\$ 2,908	\$ 1,318
State	1,488	1,022	5,692	3,831
Local	25,443	15,955	13,343	4,443
<b>Total per pupil revenues</b>	<b>\$ 29,683</b>	<b>\$ 18,764</b>	<b>\$ 21,943</b>	<b>\$ 9,592</b>

### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 10,374	\$ 6,777	\$ 9,932
Amount from Prop 123	468	308	315
Prop 123 additional funding	53	32	57
Grants	2,752	1,787	2,701
Donations and tax credits	259	21	184

### Select revenues from less common sources

	District	Peer average	State average
Desegregation	\$ 0	\$ 0	0 of 54
Small school adjustment	24,161	13,243	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

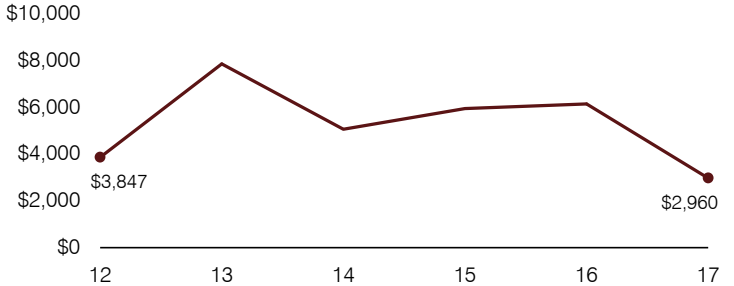
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	67.8	64.6	62.4	60.0	62.1	63.4	68.2	61.7	62.5	61.1	50.1	52.9	46.9	45.5	46.1	45.0	55.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

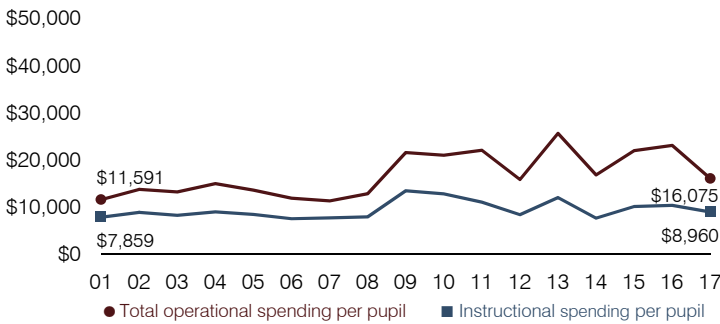
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction varied year to year, increasing overall from 52.9 to 55.7 percent. As a percentage of total operational spending, most noninstructional areas also varied year to year, as is common for very small districts. Overall, administration decreased substantially.

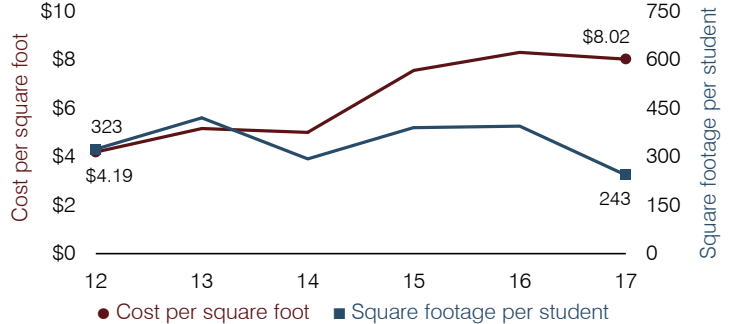
**Administrative cost per pupil**



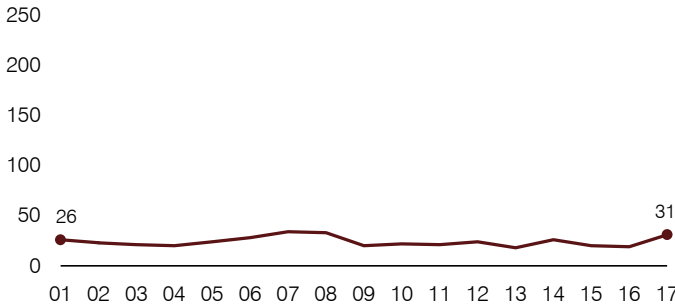
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



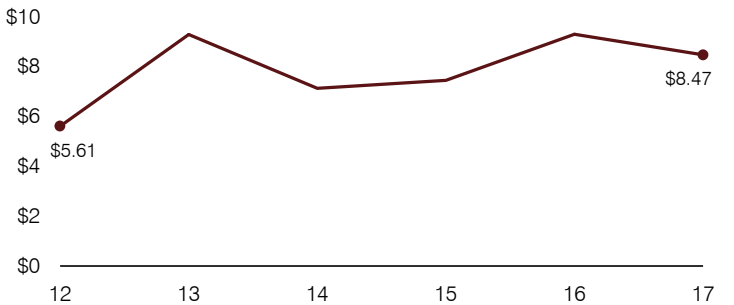
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level: Low

Measure: 2015 through 2017	Assessment
Change in number of district students	<span style="background-color: #2e7d32; color: white; padding: 2px 5px;">Small School Adjustment</span>
Spending exceeded operating/capital budgets	<span style="background-color: #2e7d32; color: white; padding: 2px 5px;">No overspending</span>
Spending increase election results	No election held
Operating reserve percentage, Trend	<span style="background-color: #2e7d32; color: white; padding: 2px 5px;">45.2%, Varying</span>
Years of capital reserve held	<span style="background-color: #2e7d32; color: white; padding: 2px 5px;">More than 3 years</span>
Current financial and internal control status	Not assessed

Low
Moderate
High

**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 2012 through 2017.

# Yuma Elementary School District

Yuma County

Efficiency peer groups 7 and T-5, Achievement peer group 13<sup>1</sup>

Legislative district(s): 4 and 13

District size, location:

Large, City

Students attending:

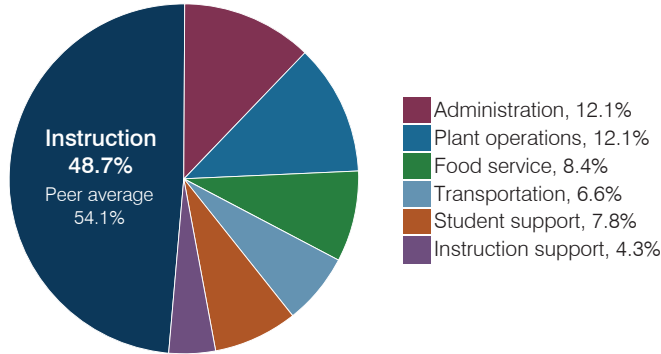
8,183

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	\$875	\$796	\$844
	Students per administrative position	63	75	67
Plant operations	Cost per square foot	\$6.96	\$6.23	\$6.30
	Square footage per student	126	135	155
Food service	Cost per meal	\$2.79	\$2.77	\$2.88
Transportation	Cost per mile	\$3.60	\$4.15	\$3.84
	Cost per rider	\$1,326	\$1,809	\$1,198

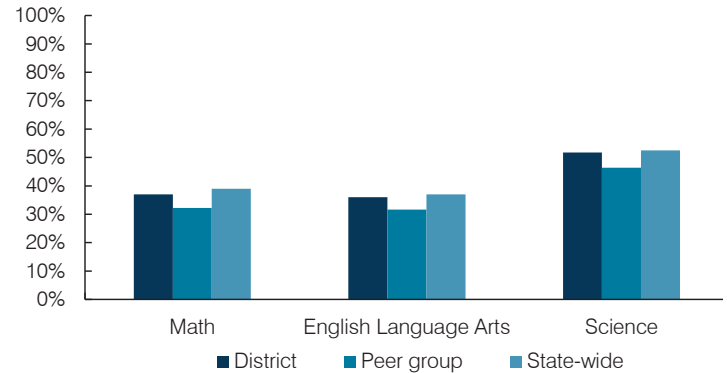
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,480	\$ 3,516	\$ 4,304	\$ 4,377
Administration	873	875	796	844
Plant operations	890	878	837	977
Food service	587	604	566	422
Transportation	475	475	303	381
Student support	500	563	671	679
Instruction support	327	313	511	461
<b>Total operational</b>	<b>\$ 7,132</b>	<b>\$ 7,224</b>	<b>\$ 7,988</b>	<b>\$ 8,141</b>
Land and buildings	\$ 968	\$ 298	\$ 499	\$ 691
Equipment	255	254	357	424
Interest	50	126	361	236
Other	48	56	168	161
<b>Total nonoperational</b>	<b>\$ 1,321</b>	<b>\$ 734</b>	<b>\$ 1,385</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 8,453</b>	<b>\$ 7,958</b>	<b>\$ 9,373</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	94%	94%	94%
Graduation rate (2016)	N/A	N/A	N/A
Poverty rate (2016)	25%	25%	22%
Special education population	10%	12%	12%
Students per teacher	19.2	19.1	18.5
Average teacher salary	\$34,730	\$43,084	\$48,372
Amount from Prop 301	\$5,397	\$4,885	\$5,840
Average years of teacher experience	12.7	8.3	11.3
Percentage of teachers in first 3 years	17%	30%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,506	\$ 1,528	\$ 1,522	\$ 1,318
State	4,238	4,270	4,236	3,831
Local	2,319	2,280	3,488	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,063</b>	<b>\$ 8,078</b>	<b>\$ 9,246</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,389	\$ 5,353	\$ 5,133
Amount from Prop 123	233	233	235
Prop 123 additional funding	44	44	44
Grants	1,550	1,599	1,543
Donations and tax credits	27	17	45

#### Select revenues from less common sources

	District	Peer average	Number of peers receiving
Desegregation	\$ 0	\$ 0	4 of 10
Small school adjustment	0	0	0 of 10
Federal impact aid	42	18	2 of 10
Voter-approved levy increases	129	267	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.



**Instructional spending percentage**

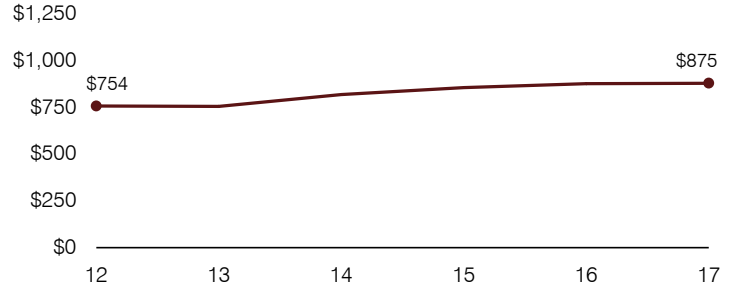
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.4	58.9	56.2	56.0	54.5	51.7	51.9	52.7	54.0	52.2	50.1	50.5	50.5	50.2	49.4	48.8	48.7

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

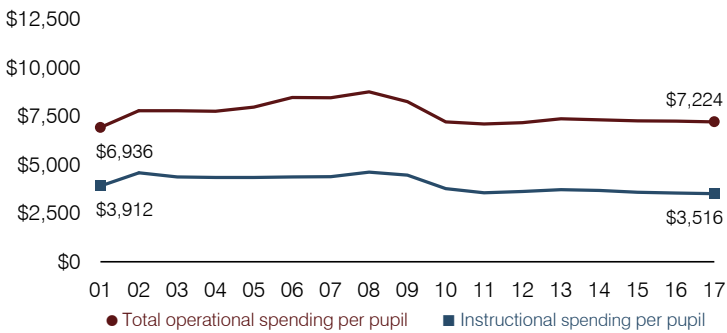
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 1 percent. The percentage of dollars spent on instruction decreased from 50.5 to 48.7 percent. Overall, as a percentage of total operational spending, student support increased and administration, plant operations, and food service increased slightly, while instruction support decreased. Transportation remained stable.

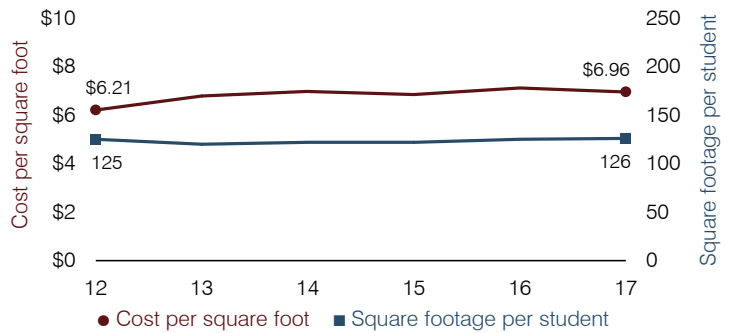
**Administrative cost per pupil**



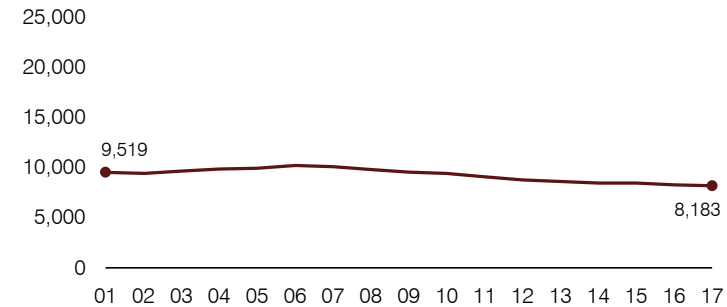
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



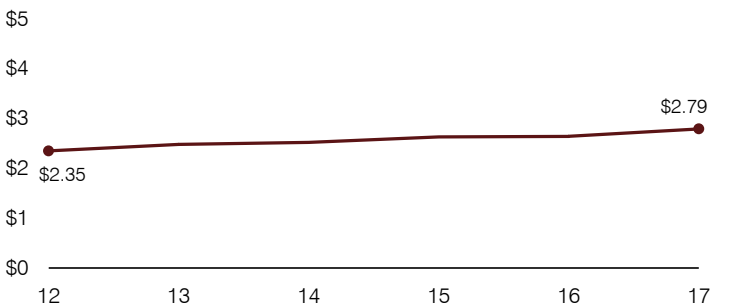
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

Overall financial stress level:

**Low**

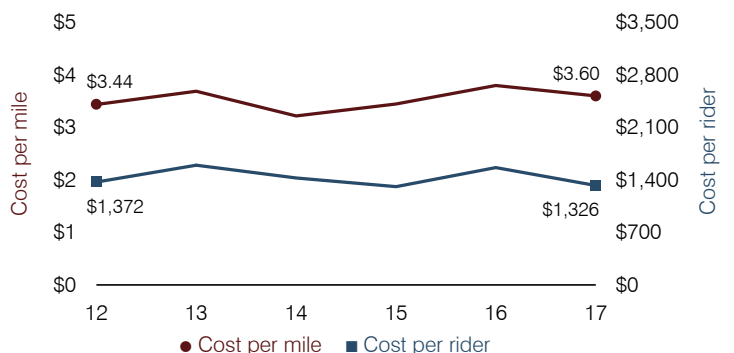
Measure: 2015 through 2017

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	5.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

**Low**      **Moderate**      **High**

**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<sup>1</sup>

Legislative district(s): 4 and 13

District size, location:

Large, City

Students attending:

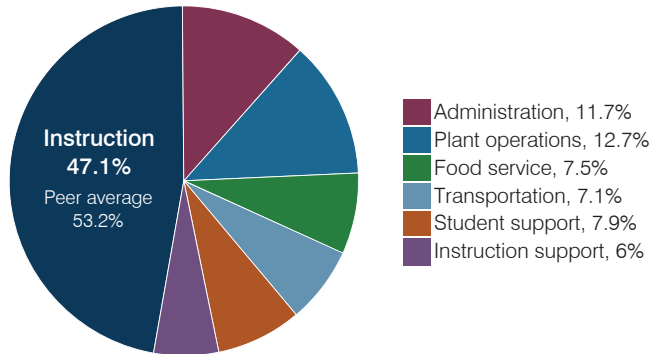
10,960

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	\$823	\$763	\$844
	Students per administrative position	53	67	67
Plant operations	Cost per square foot	\$6.68	\$6.41	\$6.30
	Square footage per student	135	148	155
Food service	Cost per meal	\$2.97	\$2.98	\$2.88
Transportation	Cost per mile	\$4.71	\$4.15	\$3.84
	Cost per rider	\$2,157	\$1,809	\$1,198

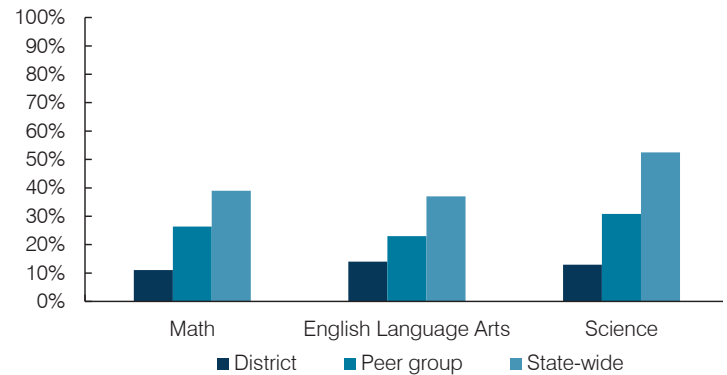
Very low   Low   Comparable   High   Very high

### Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,142	\$ 3,316	\$ 4,035	\$ 4,377
Administration	834	823	763	844
Plant operations	861	898	941	977
Food service	530	527	348	422
Transportation	485	497	383	381
Student support	491	559	622	679
Instruction support	475	423	501	461
<b>Total operational</b>	<b>\$ 6,818</b>	<b>\$ 7,043</b>	<b>\$ 7,593</b>	<b>\$ 8,141</b>
Land and buildings	\$ 153	\$ 645	\$ 761	\$ 691
Equipment	394	461	527	424
Interest	41	123	295	236
Other	56	25	145	161
<b>Total nonoperational</b>	<b>\$ 644</b>	<b>\$ 1,254</b>	<b>\$ 1,728</b>	<b>\$ 1,512</b>
<b>Total per pupil spending</b>	<b>\$ 7,462</b>	<b>\$ 8,297</b>	<b>\$ 9,321</b>	<b>\$ 9,653</b>

## STUDENT ACHIEVEMENT, STUDENT AND TEACHER MEASURES, AND REVENUES

### Students who passed state assessments



### Student and teacher measures

Measure	District	Peer average	State average
Attendance rate	95%	93%	94%
Graduation rate (2016)	90%	88%	80%
Poverty rate (2016)	27%	29%	22%
Special education population	8%	10%	12%
Students per teacher	25.3	21.6	18.5
Average teacher salary	\$50,339	\$57,269	\$48,372
Amount from Prop 301	\$8,157	\$7,589	\$5,840
Average years of teacher experience	9.5	11.8	11.3
Percentage of teachers in first 3 years	36%	18%	19%

### Per pupil revenues

Revenues by source	District		Peer average 2017	State average 2017
	2016	2017		
Federal	\$ 1,213	\$ 1,183	\$ 896	\$ 1,318
State	3,974	4,175	3,579	3,831
Local	3,063	3,325	4,613	4,443
<b>Total per pupil revenues</b>	<b>\$ 8,250</b>	<b>\$ 8,683</b>	<b>\$ 9,088</b>	<b>\$ 9,592</b>

#### Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,323	\$ 5,290	\$ 5,436	\$ 5,503
Amount from Prop 123	237	240	242	245
Prop 123 additional funding	51	49	47	46
Grants	1,248	1,276	943	1,185
Donations and tax credits	118	51	98	89

#### Select revenues from less common sources

	District 2016	District 2017	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	591	520	10 of 10

<sup>1</sup> See Appendix A for information such as districts included in each peer group and Appendix B for sources and methodology.

**Instructional spending percentage**

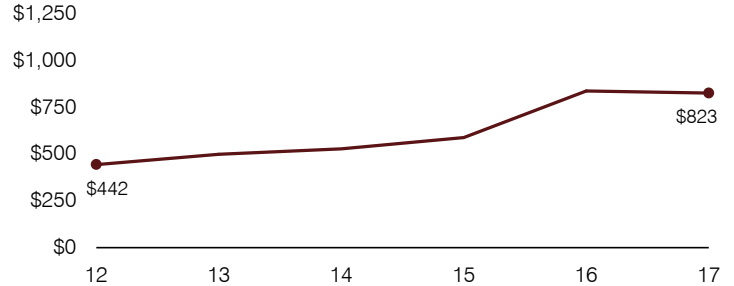
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.8	56.8	55.1	53.5	54.6	53.5	56.5	51.2	51.1	52.3	51.9	51.7	53.7	49.9	48.4	46.1	47.1

**OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT**  
Fiscal years as indicated

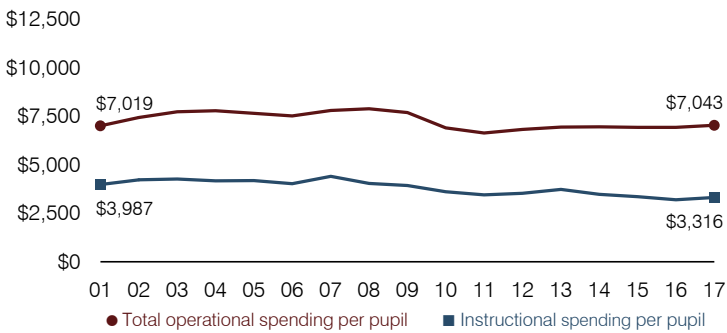
**5-year spending trend (2012 through 2017)**

Total operational spending per pupil, adjusted for inflation, increased by 3 percent. The percentage of dollars spent on instruction varied year to year, decreasing overall from 51.7 to 47.1 percent. Overall, as a percentage of total operational spending, administration increased substantially, food service and instruction support increased, while plant operations decreased substantially.

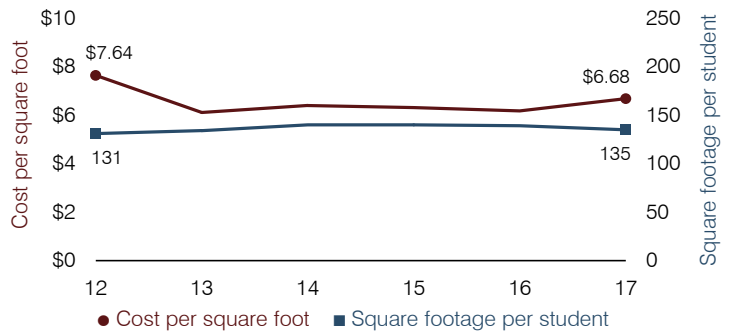
**Administrative cost per pupil**



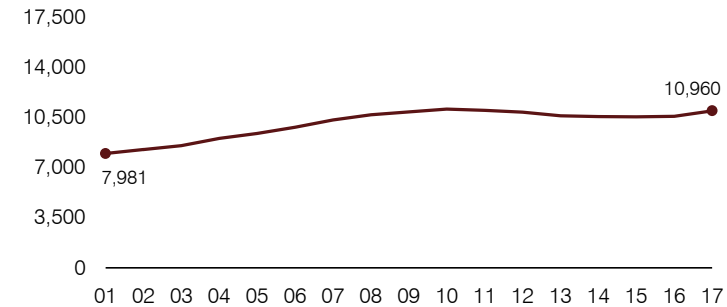
**Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)**



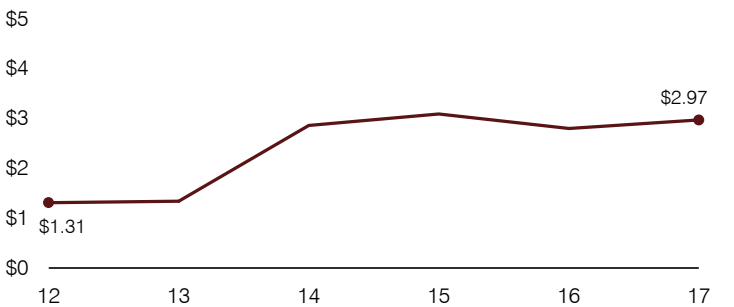
**Plant cost per square foot and square footage per student**



**Students attending**



**Food service cost per meal**



**Financial stress assessment**

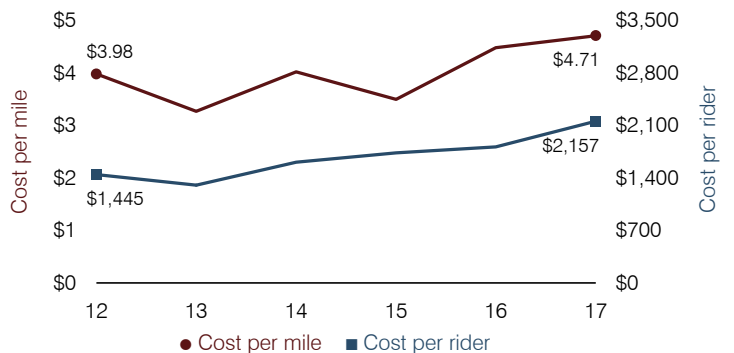
Overall financial stress level: **Low**

Measure: 2015 through 2017

	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	9.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low      Moderate      High

**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 8 (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 2017 instructional spending percentages. Table 9 (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 2017 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 10 (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 fiscal year 2017 Arizona’s Measurement of Educational Readiness to Inform Teaching (AzMERIT) test and the fiscal year 2017 Arizona’s Instrument to Measure Standards (AIMS) test.

**Table 8**  
**Districts grouped by operational efficiency peer group and ranked by instructional spending percentage**  
**Fiscal year 2017**

Peer group		Instructional spending percentage		Instructional spending percentage	
Number	Description	District name	District name	District name	District name
1	Very large unified and union high school districts in cities and suburbs	<b>Peer group average</b>	<b>56.4%</b>		
		Chandler USD	60.6	Dysart USD	56.2
		Gilbert USD	60.1	Mesa USD	55.2
		Deer Valley USD	60.0	Phoenix UHSD	53.6
		Paradise Valley USD	57.0	Scottsdale USD	53.6
		Peoria USD	56.9	Tucson USD	50.9
		<b>Peer group average</b>	<b>53.2%</b>		
2	Large unified and union high school districts in cities and suburbs	Higley USD	59.8	Amphitheater USD	53.1
		Glendale UHSD	57.3	Flagstaff USD	51.9
		Marana USD	54.1	Vail USD	51.4
		Tempe UHSD	54.0	Sunnyside USD	49.5
		Tolleson UHSD	53.3	Yuma UHSD	47.1

**Table 8 continued**

Peer group			Instructional spending percentage		Instructional spending percentage
Number	Description	District name		District name	
3	Medium-large and medium unified and union high school districts in cities and suburbs	<b>Peer group average</b>	<b>53.1%</b>		
		Lake Havasu USD	56.1	Flowing Wells USD	53.8
		Tanque Verde USD	56.0	Cave Creek USD	53.7
		Queen Creek USD	55.1	Agua Fria UHSD	52.5
		Humboldt USD	54.7	Fountain Hills USD	51.1
		Sierra Vista USD	54.3	Prescott USD	50.2
		Buckeye UHSD	54.2	J.O. Combs USD	49.2
		Apache Junction USD	54.1	Casa Grande UHSD	47.4
		Catalina Foothills USD	53.9		
4	Large and medium-large unified and union high school districts in towns and rural areas	<b>Peer group average</b>	<b>52.0%</b>		
		Safford USD	64.5	Nogales USD	51.2
		Show Low USD	58.5	Kingman USD	50.6
		Snowflake USD	57.1	Santa Cruz Valley USD	50.2
		Sahuarita USD	55.5	Douglas USD	49.8
		Payson USD	52.2	Winslow USD	49.6
		Blue Ridge USD	51.9	Whiteriver USD	49.0
		Florence USD	51.9	Chinle USD	48.5
		Chino Valley USD	51.5	Coolidge USD	47.3
Maricopa USD	51.5	Page USD	44.8		
5	Medium unified and union high school districts in towns and rural areas	<b>Peer group average</b>	<b>50.2%</b>		
		Pima USD	62.3	Bisbee USD	50.5
		Thatcher USD	61.1	Saddle Mountain USD	49.7
		Morenci USD	59.0	St. Johns USD	49.6
		Mingus UHSD	58.3	Window Rock USD	48.9
		Willcox USD	56.8	Globe USD	48.8
		Camp Verde USD	56.7	Wickenburg USD	47.0
		Miami USD	54.5	Ganado USD	45.3
		Holbrook USD	53.8	San Carlos USD	45.2
		Williams USD	53.0	Tombstone USD	44.9
		Parker USD	51.1	Baboquivari USD	42.7
		Sedona-Oak Creek Joint USD	51.0	Sanders USD	42.7
		Benson USD	50.8	Tuba City USD	42.2
		Colorado River UHSD	50.8	Piñon USD	40.0
		Mammoth-San Manuel USD	50.8	Kayenta USD	37.3
Round Valley USD	50.7				

**Table 8 continued**

Peer group			Instructional spending percentage		Instructional spending percentage
Number	Description	District name		District name	
6	Small unified and union high school districts in towns and rural areas	<b>Peer group average</b>	<b>48.7%</b>		
		Bagdad USD	56.5	Littlefield USD	49.6
		Colorado City USD	54.4	Ash Fork Joint USD	49.3
		Ray USD	54.3	Superior USD	48.4
		Ajo USD	53.8	Hayden-Winkelman USD	47.2
		St. David USD	52.4	Duncan USD	47.0
		Heber-Overgaard USD	51.3	Joseph City USD	45.8
		Antelope UHSD	51.1	Santa Cruz Valley UHSD	43.7
		Fredonia-Moccasin USD	50.1	Gila Bend USD	41.2
		Mayer USD	49.8	Grand Canyon USD	41.2
		Ft. Thomas USD	49.6	Red Mesa USD	38.1
7	Very large and large elementary school districts in cities and suburbs	<b>Peer group average</b>	<b>54.1%</b>		
		Kyrene ESD	60.4	Pendergast ESD	53.6
		Litchfield ESD	58.5	Glendale ESD	52.5
		Alhambra ESD	56.4	Tempe ESD	52.1
		Cartwright ESD	55.9	Roosevelt ESD	48.7
		Washington ESD	53.7	Yuma ESD	48.7
8	Medium-large and medium elementary school districts in cities and suburbs	<b>Peer group average</b>	<b>51.3%</b>		
		Liberty ESD	57.1	Madison ESD	51.3
		Wilson ESD	56.8	Avondale ESD	50.9
		Fowler ESD	54.4	Phoenix ESD	49.8
		Laveen ESD	54.0	Casa Grande ESD	49.5
		Union ESD	53.0	Balsz ESD	49.1
		Tolleson ESD	52.9	Crane ESD	48.8
		Osborn ESD	52.6	Creighton ESD	47.5
		Littleton ESD	52.0	Riverside ESD	46.4
		Isaac ESD	51.8	Murphy ESD	45.4
9	Medium-large and medium elementary school districts in towns and rural areas	<b>Peer group average</b>	<b>50.0%</b>		
		Bullhead City ESD	54.8	Gadsden ESD	48.8
		Toltec ESD	53.7	Mohave Valley ESD	47.5
		Cottonwood-Oak Creek ESD	53.5	Nadaburg USD <sup>1</sup>	47.2
		Palominas ESD	52.1	Eloy ESD	46.9
		Somerton ESD	50.0	Altar Valley ESD	45.7
10	Small elementary school districts in towns and rural areas	<b>Peer group average</b>	<b>52.5%</b>		
		Naco ESD	59.2	Oracle ESD	51.8
		Clarkdale-Jerome ESD	57.7	Wellton ESD	51.1
		Red Rock ESD	56.2	Santa Cruz ESD	49.7
		Continental ESD	55.3	Beaver Creek ESD	49.4
		Palo Verde ESD	54.6	Sacaton ESD	46.6
		Arlington ESD	54.1	Stanfield ESD	43.9

**Table 8 concluded**

Peer group		Instructional spending percentage		Instructional spending percentage	
Number	Description	District name	District name	District name	District name
11	Very small school districts	<b>Peer group average</b>	<b>50.5%</b>		
		Blue ESD	78.7	Sentinel ESD	50.4
		Hillside ESD	67.8	Solomon ESD	50.0
		Double Adobe ESD	64.2	Bicentennial UHSD	49.1
		Bonita ESD	61.7	Picacho ESD	49.1
		Sonoita ESD	61.2	Owens-Whitney ESD	48.5
		Cochise ESD	60.2	Patagonia ESD	48.5
		Alpine ESD	59.7	Patagonia UHSD	48.5
		Crown King ESD	59.4	Mohawk Valley ESD	48.2
		Aguila ESD	58.0	Pomerene ESD	47.8
		Valentine ESD	57.3	Seligman USD	46.8
		Pearce ESD	55.9	Vernon ESD	46.5
		McNary ESD	55.8	Topock ESD	46.1
		Yucca ESD	55.7	Bowie USD	45.4
		Apache ESD	54.9	Hyder ESD	45.4
		Pine Strawberry ESD	54.5	McNeal ESD	45.4
		Maine Consolidated SD	53.7	Quartzsite ESD	43.9
		Valley UHSD	53.5	Hackberry ESD	43.7
		Cañon ESD	53.4	Salome Consolidated ESD	43.5
		Kirkland ESD	53.1	Tonto Basin ESD	43.2
		Young ESD	52.7	Concho ESD	42.7
		Yarnell ESD	52.5	Skull Valley USD	42.7
		Morristown ESD	52.1	Wenden ESD	40.2
		Elfrida ESD	52.0	Cedar USD	38.7
		Paloma ESD	51.9	Mobile ESD	37.2
		San Fernando ESD	51.5	Bouse ESD	34.9
		Congress ESD	50.9	Ash Creek ESD	33.9
San Simon USD	50.8	Peach Springs USD	33.5		

<sup>1</sup> Although a unified school district, Nadaburg USD was included in a group with elementary school districts because it did not have any high school students in fiscal year 2017.

Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data, fiscal year 2017 Arizona Department of Education student membership data, and fiscal year 2016 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Table 9**  
**Districts grouped by transportation efficiency peer group and**  
**ranked by cost per mile and cost per rider**  
**Fiscal year 2017**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-1	Districts in cities and suburbs traveling less than 160 miles per rider	<b>Peer group average</b>	<b>\$6.81</b>	<b>\$942</b>
		Riverside ESD	3.26	738
		Tempe ESD	4.83	719
		Crane ESD	4.87	785
		Littleton ESD	5.05	800
		Laveen ESD	7.23	669
		Glendale ESD	6.68	825
		Flowing Wells USD	6.14	951
		Cartwright ESD	7.29	1,013
		Alhambra ESD	7.67	971
		Fowler ESD	6.26	1,211
		Madison ESD	9.61	1,319
		Murphy ESD	10.59	1,305
		Union ESD	9.01	1,789
T-2	Districts in cities and suburbs traveling 160-230 miles per rider	<b>Peer group average</b>	<b>\$5.31</b>	<b>\$1,178</b>
		Catalina Foothills USD	3.64	613
		Litchfield ESD	3.39	763
		Buckeye ESD	3.84	847
		Sunnyside USD	3.84	848
		Pendergast ESD	6.01	1,221
		Osborn ESD	6.26	1,170
		Avondale ESD	6.34	1,321
		Creighton ESD	7.40	1,233
		Phoenix ESD	7.08	1,668
		Isaac ESD	9.80	1,517
		Tolleson ESD	9.57	1,759
		Roosevelt ESD	NR	NR



**Table 9 continued**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-3	Districts in cities and suburbs traveling 231-290 miles per rider	<b>Peer group average</b>	<b>\$4.28</b>	<b>\$1,207</b>
		Apache Junction USD	3.26	870
		Queen Creek USD	3.68	925
		Sierra Vista USD	3.32	1,060
		Kyrene ESD	3.84	918
		Tempe UHSD	3.79	1,048
		Higley USD	4.24	1,083
		Fountain Hills USD	3.57	1,346
		Deer Valley USD	4.72	1,221
		Wilson ESD	5.12	1,214
		Washington ESD	4.81	1,438
		Chandler USD	4.92	1,412
		Balsz ESD	5.99	1,418
		Tolleson UHSD	5.17	1,741
T-4	Districts in cities and suburbs traveling 291-360 miles per rider	<b>Peer group average</b>	<b>\$3.61</b>	<b>\$1,278</b>
		Vail USD	3.38	880
		Tanque Verde USD	3.14	1,008
		J.O. Combs USD	3.23	998
		Marana USD	3.08	1,146
		Humboldt USD	3.26	1,130
		Cave Creek USD	3.26	1,266
		Casa Grande ESD	3.44	1,229
		Liberty ESD	3.38	1,266
		Amphitheater USD	3.48	1,400
		Agua Fria UHSD	3.72	1,324
		Gilbert USD	4.02	1,246
		Peoria USD	3.85	1,361
		Paradise Valley USD	4.03	1,407
		Prescott USD	3.38	1,700
		Dysart USD	4.52	1,550
Mesa USD	4.56	1,539		

**Table 9 continued**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-5	Districts in cities and suburbs traveling more than 360 miles per rider	<b>Peer group average</b>	<b>\$4.15</b>	<b>\$1,809</b>
		Buckeye UHSD	3.12	1,517
		Yuma ESD	3.60	1,326
		Flagstaff USD	3.28	1,487
		Scottsdale USD	4.33	1,541
		Lake Havasu USD	4.32	1,705
		Yuma UHSD	4.71	2,157
		Tucson USD	4.79	2,368
		Glendale UHSD	5.36	2,370
		Casa Grande UHSD	3.89	3,024
		Phoenix UHSD	NA	991
T-6	Districts in towns and rural areas traveling less than 230 miles per rider	<b>Peer group average</b>	<b>\$3.94</b>	<b>\$728</b>
		Gadsden ESD	3.66	285
		Colorado City USD	2.95	488
		Somerton ESD	3.29	521
		Sahuarita USD	3.10	674
		Thatcher USD	3.49	606
		Safford USD	2.83	755
		Bullhead City ESD	4.96	369
		Clarkdale-Jerome ESD	3.88	576
		Parker USD	3.88	763
		Whiteriver USD	3.31	871
		Nogales USD	4.45	841
		Globe USD	4.46	930
		Pima USD	5.45	816
		Eloy ESD	3.68	1,181
		San Carlos USD	4.29	1,203
		Superior USD	3.99	1,366
		Morenci USD	5.65	1,121
		Toltec ESD	3.48	NR
Maricopa USD	NR	NR		

**Table 9 continued**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-7	Districts in towns and rural areas traveling 230-299 miles per rider	<b>Peer group average</b>	<b>\$2.98</b>	<b>\$921</b>
		Red Rock ESD	1.36	404
		Mammoth-San Manuel USD	2.16	579
		Continental ESD	2.50	696
		Beaver Creek ESD	2.43	718
		Mohave Valley ESD	2.35	801
		Cottonwood-Oak Creek ESD	2.84	685
		Littlefield USD	2.67	769
		Santa Cruz Valley USD	2.93	778
		Ft. Thomas USD	2.80	822
		Chino Valley USD	3.52	877
		Sedona-Oak Creek Joint USD	3.58	1,260
		St. David USD	3.22	1,393
		Benson USD	3.73	1,303
		Snowflake USD	4.17	1,185
		Miami USD	4.44	1,234
		Window Rock USD	4.39	1,293
Bagdad USD	6.49	3,233		
Mingus UHSD	NR	1,236		
T-8	Districts in towns and rural areas traveling 300-399 miles per rider	<b>Peer group average</b>	<b>\$2.95</b>	<b>\$1,037</b>
		Kingman USD	2.00	604
		Altar Valley ESD	2.01	1,073
		Saddle Mountain USD	2.89	875
		Camp Verde USD	2.80	912
		Show Low USD	2.73	976
		Blue Ridge USD	2.65	1,025
		Bisbee USD	3.31	888
		Stanfield ESD	3.02	1,054
		Gila Bend USD	3.30	1,049
		Grand Canyon USD	2.76	1,298
		Palo Verde ESD	3.59	1,060
		Nadaburg USD	2.90	1,389
		Payson USD	3.96	1,573
		Sacaton ESD	4.49	1,808
		Naco ESD	9.10	4,945
		Ganado USD	2.28	NR

**Table 9 continued**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-9	Districts in towns and rural areas traveling 400-519 miles per rider	<b>Peer group average</b>	<b>\$2.60</b>	<b>\$1,363</b>
		Heber-Overgaard USD	1.76	600
		Joseph City USD	1.93	905
		Arlington ESD	1.96	893
		Oracle ESD	2.21	931
		Palominas ESD	1.99	1,071
		Tombstone USD	2.18	1,104
		Florence USD	2.32	1,113
		Winslow USD	2.48	1,164
		Williams USD	2.47	1,310
		Chinle USD	2.89	1,254
		Coolidge USD	2.86	1,390
		Wickenburg USD	3.01	1,506
		Wellton ESD	2.88	1,673
		Tuba City USD	2.94	1,827
		Douglas USD	3.01	2,181
Ajo USD	3.97	1,921		
Hayden-Winkelman USD	3.72	2,218		
T-10	Districts in towns and rural areas traveling more than 519 miles per rider	<b>Peer group average</b>	<b>\$1.93</b>	<b>\$1,267</b>
		Antelope UHSD	1.05	830
		Santa Cruz ESD	1.37	895
		Ash Fork Joint USD	1.68	893
		St. Johns USD	1.15	1,247
		Duncan USD	1.36	1,107
		Holbrook USD	1.46	1,062
		Round Valley USD	2.11	725
		Baboquivari USD	2.15	1,037
		Mayer USD	2.30	1,422
		Willcox USD	2.30	1,436
		Colorado River UHSD	2.29	1,490
		Red Mesa USD	2.44	1,624
		Ray USD	2.42	1,727
		Sanders USD	2.64	1,585
		Page USD	2.70	1,836
Kayenta USD	3.07	1,712		
Piñon USD	3.46	2,174		
Fredonia-Mocasin USD	4.29	1,794		
Santa Cruz Valley UHSD	2.88	2,798		

**Table 9 continued**

Peer group		District name	Cost per mile	Cost per rider
Number	Description			
T-11	Very small districts	<b>Peer group average</b>	<b>\$1.87</b>	<b>\$1,459</b>
		Paloma ESD	0.84	335
		Aguila ESD	0.75	511
		Double Adobe ESD	0.70	638
		Owens-Whitney ESD	0.60	818
		Peach Springs USD	1.33	482
		San Simon USD	0.83	944
		Topock ESD	1.59	364
		Pearce ESD	1.23	677
		Bonita ESD	1.20	723
		Yarnell ESD	0.74	1,096
		Congress ESD	1.11	854
		McNary ESD	1.42	621
		Alpine ESD	0.49	1,600
		Vernon ESD	1.32	990
		Solomon ESD	2.15	362
		McNeal ESD	1.30	1,074
		Concho ESD	0.92	1,420
		Cochise ESD	1.84	706
		Hillside ESD	1.08	1,306
		Picacho ESD	2.26	476
		Skull Valley ESD	1.76	893
		Mohawk Valley ESD	1.85	830
		Bowie USD	0.84	1,624
		Cañon ESD	2.16	725
		Sonoita ESD	1.16	1,530
		Bicentennial UHSD	1.36	1,612
		Quartzsite ESD	2.47	751
		Mobile ESD	1.96	1,198
		Hyder ESD	1.93	1,343
		Kirkland ESD	1.93	1,524
		Elfrida ESD	2.19	1,463
		Salome Consolidated ESD	3.41	708
		Morristown ESD	2.17	1,776
		Seligman USD	1.84	2,265
		Ash Creek ESD	1.67	2,707
		Maine Consolidated SD	2.87	1,890
		Patagonia ESD	1.39	3,314
		Patagonia UHSD	1.39	3,314
		Young ESD	4.63	911
		Wenden ESD	4.09	1,564

**Table 9 concluded**

Peer group			Cost	Cost
Number	Description	District name	per mile	per rider
T-11 (concluded)	Very small districts	Tonto Basin ESD	1.98	3,671
		Cedar USD	3.45	2,598
		Pine Strawberry ESD	3.79	2,449
		Valley UHSD	2.02	3,850
		Sentinel ESD	2.36	4,156
		Pomerene ESD	6.03	1,549
		Hackberry ESD	6.88	2,378
		Bouse ESD	1.59	NR
		Valentine ESD	NR	NR

Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data, fiscal year 2017 Arizona Department of Education route reports, and fiscal year 2016 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Table 10**

Districts grouped by student achievement peer group and ranked by percentage of students who passed state assessments  
Fiscal year 2017

Peer group		Percentage of students passing			
Number	Description	District name	Math	English Language Arts	Science
1	Unified school districts with poverty rates less than 9 percent in cities and suburbs	<b>Peer group average</b>	<b>59%</b>	<b>57%</b>	<b>75%</b>
		Catalina Foothills USD	67	68	82
		Vail USD	64	59	82
		Cave Creek USD	58	62	82
		Tanque Verde USD	55	57	82
		Higley USD	60	58	71
		Queen Creek USD	59	52	73
		Gilbert USD	55	52	67
		Fountain Hills USD	50	47	58
		2	Unified school districts with poverty rates of 9 to 17 percent in cities and suburbs	<b>Peer group average</b>	<b>44%</b>
Chandler USD	55			54	70
Scottsdale USD	57			54	67
Deer Valley USD	52			52	71
Prescott USD	43			50	68
Paradise Valley USD	46			47	63
Peoria USD	47			41	56
Marana USD	35			37	57
Dysart USD	36			38	49
J.O. Combs USD	37			34	47
3	Unified school districts with poverty rates greater than 17 percent in cities and suburbs	<b>Peer group average</b>	<b>38%</b>	<b>37%</b>	<b>52%</b>
		Lake Havasu USD	44	42	58
		Sierra Vista USD	44	43	53
		Humboldt USD	40	41	57
		Mesa USD	41	37	56
		Amphitheater USD	38	41	53
		Apache Junction USD	33	29	50
		Tucson USD	27	29	39

**Table 10 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 21 percent in towns and rural areas	<b>Peer group average</b>	<b>31%</b>	<b>31%</b>	<b>52%</b>
		Morenci USD	47	45	67
		St. David USD	48	46	59
		Sahuarita USD	38	41	56
		Chino Valley USD	31	39	60
		Fredonia-Moccasin USD	26	29	63
		Sedona-Oak Creek Joint USD	30	35	51
		Bagdad USD	31	33	49
		Duncan USD	33	33	47
		Saddle Mountain USD	40	28	44
		Littlefield USD	30	26	46
		Maricopa USD	28	29	42
		Seligman USD	18	27	53
		Florence USD	25	28	45
		Camp Verde USD	20	22	40
		Bowie USD <sup>1</sup>	13	3	-
Blue ESD <sup>1,3</sup>	-	-	-		
5	Unified school districts with poverty rates of 21 to 27 percent in towns and rural areas	<b>Peer group average</b>	<b>31%</b>	<b>31%</b>	<b>44%</b>
		Snowflake USD	60	49	74
		St. Johns USD	55	48	64
		Thatcher USD	40	46	60
		Safford USD	41	40	56
		Payson USD	35	40	60
		Ash Fork Joint USD	47	45	38
		Round Valley USD	41	36	49
		San Simon USD	35	34	50
		Grand Canyon USD	36	34	45
		Pima USD	26	37	52
		Kingman USD	30	28	38
		Wickenburg USD	30	25	41
		Ray USD	20	29	44
		Young ESD <sup>1,3</sup>	33	29	-
		Santa Cruz Valley USD	27	29	37
		Page USD	24	21	40
		Mammoth-San Manuel USD	20	20	41
		Globe USD	20	21	33
		Ajo USD	22	22	27
		Coolidge USD	15	15	31
		Gila Bend USD	10	11	23
		Superior USD	14	16	13



**Table 10 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 37 percent in towns and rural areas	<b>Peer group average</b>	<b>34%</b>	<b>31%</b>	<b>45%</b>
		Colorado City USD	54	47	59
		Benson USD	50	44	64
		Heber-Overgaard USD	43	38	71
		Joseph City USD	45	47	59
		Williams USD	34	35	60
		Show Low USD	31	36	62
		Flowing Wells USD <sup>2</sup>	37	33	54
		Willcox USD	37	32	48
		Blue Ridge USD	31	29	45
		Winslow USD	32	22	38
		Tombstone USD	27	29	36
		Holbrook USD	28	26	35
		Sunnyside USD <sup>2</sup>	26	23	32
		Tuba City USD	26	13	24
		Hayden-Winkelman USD	17	21	15
Ft. Thomas USD	18	15	18		
7	Unified school districts with poverty rates greater than 37 percent in towns and rural areas	<b>Peer group average</b>	<b>18%</b>	<b>17%</b>	<b>25%</b>
		Nogales USD	33	33	43
		Mayer USD	25	29	46
		Bisbee USD	24	23	38
		Miami USD	24	20	36
		Parker USD	23	22	29
		Douglas USD	21	24	26
		Chinle USD	25	17	25
		Kayenta USD	16	15	22
		Window Rock USD	12	17	22
		Baboquivari USD	19	14	17
		Ganado USD	12	12	24
		Piñon USD	13	11	20
		Red Mesa USD	9	10	21
		Whiteriver USD	10	11	11
		Sanders USD	11	11	9
San Carlos USD	4	4	5		
8	Union high school districts with poverty rates of 20 percent or less in cities and suburbs	<b>Peer group average</b>	<b>33%</b>	<b>27%</b>	<b>34%</b>
		Tempe UHSD	39	38	53
		Agua Fria UHSD	40	31	40
		Buckeye UHSD	40	23	33
		Tolleson UHSD	23	25	23
		Casa Grande UHSD	21	20	20

**Table 10 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 20 percent in cities and suburbs	<b>Peer group average</b>	<b>26%</b>	<b>23%</b>	<b>31%</b>
		Glendale UHSD	46	36	59
		Phoenix UHSD	22	19	20
		Yuma UHSD	11	14	13
10	Union high school districts with poverty rates of 20 percent or less in towns and rural areas	<b>Peer group average</b>	<b>28%</b>	<b>23%</b>	<b>26%</b>
		Mingus UHSD	38	29	38
		Patagonia UHSD	32	27	22
		Bicentennial UHSD	13	14	19
11	Union high school districts with poverty rates greater than 20 percent in towns and rural areas	<b>Peer group average</b>	<b>17%</b>	<b>18%</b>	<b>21%</b>
		Colorado River UHSD	15	26	39
		Valley UHSD	25	18	26
		Santa Cruz Valley UHSD	9	16	15
		Antelope UHSD	17	13	5
12	Elementary school districts with poverty rates less than 21 percent in cities and suburbs	<b>Peer group average</b>	<b>52%</b>	<b>53%</b>	<b>73%</b>
		Kyrene ESD	58	59	78
		Madison ESD	57	58	76
		Litchfield ESD	56	55	77
		Liberty ESD	37	38	61
13	Elementary school districts with poverty rates of 21 to 30 percent in cities and suburbs	<b>Peer group average</b>	<b>32%</b>	<b>32%</b>	<b>46%</b>
		Crane ESD	44	40	59
		Laveen ESD	41	35	60
		Avondale ESD	38	36	53
		Yuma ESD	37	36	52
		Tempe ESD	35	37	49
		Casa Grande ESD	32	30	46
		Tolleson ESD	31	28	46
		Pendergast ESD	28	32	44
		Buckeye ESD	28	28	45
		Littleton ESD	24	27	39
		Riverside ESD	25	26	33
		Union ESD	24	25	31
14	Elementary school districts with poverty rates of 31 to 40 percent in cities and suburbs	<b>Peer group average</b>	<b>29%</b>	<b>27%</b>	<b>40%</b>
		Washington ESD	34	35	51
		Osborn ESD	32	27	41
		Glendale ESD	31	26	42
		Fowler ESD	27	25	40
		Creighton ESD	24	24	35
		Roosevelt ESD	25	23	33

**Table 10 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	<b>Peer group average</b>	<b>25%</b>	<b>22%</b>	<b>37%</b>
		Alhambra ESD	32	26	47
		Cartwright ESD	29	26	46
		Phoenix ESD	28	26	43
		Wilson ESD	33	24	32
		Balsz ESD	25	21	33
		Isaac ESD	16	16	35
		Murphy ESD	14	17	24
16	Elementary school districts with poverty rates less than 16 percent in towns and rural areas	<b>Peer group average</b>	<b>36%</b>	<b>41%</b>	<b>66%</b>
		Morristown ESD	48	45	64
		Bonita ESD	44	47	66
		Clarkdale-Jerome ESD	37	48	69
		Continental ESD	46	40	65
		Owens-Whitney ESD <sup>1</sup>	38	50	-
		Skull Valley ESD <sup>1</sup>	25	42	-
		San Fernando ESD <sup>1</sup>	14	14	-
17	Elementary school districts with poverty rates of 16 to 22 percent in towns and rural areas	<b>Peer group average</b>	<b>37%</b>	<b>38%</b>	<b>62%</b>
		Congress ESD	73	59	74
		Sonoita ESD	49	55	94
		Palominas ESD	56	53	81
		Hyder ESD	49	45	95
		Pine Strawberry ESD	53	47	81
		Red Rock ESD	46	45	85
		Hackberry ESD <sup>1</sup>	50	61	-
		Hillside ESD <sup>1</sup>	58	53	-
		Solomon ESD	37	41	79
		Maine Consolidated ESD	45	38	71
		Topock ESD <sup>1</sup>	54	45	-
		Palo Verde ESD	39	37	67
		Yucca ESD <sup>1</sup>	41	45	-
		Cottonwood-Oak Creek ESD	32	35	61
		Nadaburg USD <sup>3</sup>	20	34	50
		Oracle ESD	27	21	50
		Beaver Creek ESD	14	21	60
		Quartzsite ESD	22	34	33
		Toltec ESD	20	21	40
		Bouse ESD <sup>1</sup>	6	28	-
		Stanfield ESD	16	9	23
		Valentine ESD	7	13	7
Crown King ESD <sup>1</sup>	-	-	-		

**Table 10 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 29 percent in towns and rural areas	<b>Peer group average</b>	<b>36%</b>	<b>37%</b>	<b>61%</b>
		Alpine ESD	70	65	100
		Santa Cruz ESD	42	61	79
		Pearce ESD	35	36	79
		Mohave Valley ESD	38	38	64
		Mohawk Valley ESD	35	34	70
		Arlington ESD	47	29	43
		Patagonia ESD	37	35	46
		McNeal ESD	35	41	42
		Altar Valley ESD	32	28	55
		Elfrida ESD	17	25	55
		Picacho ESD	11	12	38
		Mobile ESD <sup>1</sup>	-	-	-
		19	Elementary school districts with poverty rates of 30 to 39 percent in towns and rural areas	<b>Peer group average</b>	<b>35%</b>
Tonto Basin ESD	61			56	83
Pomerene ESD	48			41	78
Vernon ESD	24			46	85
Concho ESD	36			45	73
Yarnell ESD <sup>1</sup>	37			58	-
Cochise ESD	54			41	45
Bullhead City ESD	34			29	60
Kirkland ESD	38			40	36
Wellton ESD	37			30	46
Somerton ESD	36			28	47
Cañon ESD	24			27	50
Agua Fria ESD	25			39	21
Gadsden ESD	28			25	30
Eloy ESD	22			18	32
Sacaton ESD	17			12	34
Peach Springs USD <sup>1, 3</sup>	-			-	-

**Table 10 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	<b>Peer group average</b>	<b>25%</b>	<b>26%</b>	<b>30%</b>
		Sentinel ESD <sup>1</sup>	67	50	-
		Ash Creek ESD <sup>1</sup>	40	50	-
		Double Adobe ESD <sup>1</sup>	36	41	-
		Paloma ESD	25	25	31
		Wenden ESD	10	17	50
		Salome Consolidated ESD	16	18	40
		Cedar USD <sup>3</sup>	14	14	23
		Naco ESD	9	15	22
		McNary ESD	4	5	15
		Apache ESD <sup>1</sup>	-	-	-

<sup>1</sup> Scores are not shown because measure did not meet auditors' criteria for reporting.

<sup>2</sup> Although urban districts, Flowing Wells USD and Sunnyside USD were included in groups with rural districts to better match poverty rates.

<sup>3</sup> 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 2017. In addition, Blue ESD and Young ESD were included in groups with unified school districts as they did have high school students who took AzMERIT or AIMS in fiscal year 2017.

Source: Auditor General staff analysis of fiscal year 2017 Arizona Department of Education AzMERIT and AIMS data and fiscal year 2016 U.S. Census Bureau poverty rates and location designations reported in the National Center for Education Statistics' Common Core of Data.



## Description of operational spending

Operational spending includes costs incurred for the District's day-to-day operations and includes the categories listed below. These categories follow Arizona's Uniform Chart of Accounts for school districts, which meets the requirements of the U.S. Department of Education's account classifications, providing auditors the ability to compare individual school districts' measures to peer districts' measures, Arizona's measures to national averages, and Arizona's measures over time. Operational spending includes instructional and noninstructional spending. The definition of instruction used in this report is based on the definition of "instruction" developed by the U.S. Department of Education's National Center for Education Statistics. Operational spending excludes costs associated with the acquisition of capital assets (such as purchasing or leasing land, buildings, and equipment), interest, and programs that are outside the scope of preschool through grade 12 education, such as adult education and community service programs.

Total operational spending includes instructional and noninstructional expenses as shown below:

## Instructional spending

- **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.

## Noninstructional spending

- **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.<sup>1</sup>

## 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 Funds (Proposition 301) 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 desegregation court order or administrative agreement. 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.

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<sup>1</sup> 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.

- **Small school adjustment**—Additional local and state monies for small districts, which are allowed by law to increase their expenditure budgets and levy monies without voter approval if their student enrollment is within the following prescribed numbers:
  - 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 monies without voter approval to comply with a court order or administrative agreement with the U.S. Department of Education’s Office for 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.
- **Amount from Prop 123**—Voter-approved, permanent increase in the base level amount used to calculate equalization formula funding that began in fiscal year 2016. This Proposition 123 approved amount is included in equalization formula funding but is also separately calculated as the original 2016 base level increase of approximately \$173 to \$175 times the annual inflation adjustment applied to the base level in each subsequent year.
- **Prop 123 additional funding**—Voter-approved, temporary, additional funding that began in fiscal year 2016 but is not included in the base level or equalization formula funding. ADE calculates this Proposition 123 additional funding based on each school district’s proportionate share of the total state-wide, group A weighted, attending average daily membership (ADM) counts. Total state-wide Proposition 123 additional funding of \$50 million is approved for each of fiscal years 2016 through 2020, and \$75 million is approved for each of fiscal years 2021 through 2025.

## Scope

All of the State’s 236 school districts were included in calculating the fiscal year 2017 state-wide spending percentages and per pupil spending and per pupil revenue amounts. However, some districts were excluded from further analysis as follows:

- When calculating individual district instructional spending 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 expenditures in many of the operational areas, 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 2017 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 2017 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 districts' 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 instructional spending percentages and other measures analyzed for, and presented in, this report. Additionally, auditors reviewed the reasonability of changes in related measures, such as whether a district's square footage increased after opening a new school.

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 2017 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 8, 9, and 10 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 54 districts.
- To compare districts' 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 10 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 23 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 instructional and noninstructional spending and other efficiency measures; student and teacher measures, such as average teacher salary and the percentage of students passing state-wide assessments; revenues; financial assessment; and operational trends, such as instructional spending 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 the percentage of students who passed state assessments 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 2017 unless otherwise indicated. Because Patagonia ESD and Patagonia UHSD operate essentially as one district and comingle costs, the two districts’ spending, revenues, 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 2016 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 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

- **Number of schools**—Auditor General staff analysis of ADE’s ADM reports and SFB district-wide building reports.

## 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. The peer average instructional spending percentages were calculated by adding individual districts’ instructional spending percentages and dividing by the number of districts in each peer group.

- **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 54 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 peer averages were calculated by averaging individual districts' numbers for each measure. Some districts were excluded from peer averages for certain efficiency measures because their extreme values would skew the peer average. 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 2017.
- 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 2016 and 2017 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 2015 data, the most recently available national data.

## Student achievement

- **Percentage of students who passed state assessments**—Auditor General staff analysis of the Arizona's Measurement of Educational Readiness to Inform Teaching (AzMERIT) Math and English Language Arts test results obtained from ADE in October 2017 and the Arizona's Instrument to Measure Standards (AIMS) Science test results obtained from ADE in October 2017. 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 a district's percentage when the population of test takers was too small or providing the information could identify individual student results. Additionally, these districts' percentages were not included in peer group averages.

## Student and teacher measures

- **Attendance rate**—School district attendance rates obtained from ADE in September 2017. 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 2016 (the most recent year for available data) 4-year cohort graduation rates obtained from ADE in November 2017. 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 2016 graduation rate reported by ADE.
- **Poverty rate**—Auditor General staff analysis of U.S. Census Bureau fiscal year 2016 (the most recent year for available data) *Small Area Income and Poverty Estimates* published in November 2017. 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 living in the district or State. The peer average percentages were calculated by adding individual districts' poverty rates and dividing by the number of districts in each peer group.

- **Special education population**—Auditor General staff analysis of ADE-provided, school-district-reported special education unduplicated attending ADM counts and ADE-provided, school-district-reported total ADM counts. The district- and state-level percentages were calculated by dividing special education ADM by total ADM, and the peer average percentages were calculated by adding individual districts' special education population percentages 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 Prop 301**—Auditor General staff analysis of the total Proposition 301 (Classroom Site Fund) 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 September 2017. 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 September 2017. 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.

## Per pupil revenues

- District—Auditor General staff analysis of fiscal years 2016 and 2017 revenues divided by the number of students, using district-reported accounting data and AFRs, and ADE-provided budget capacities, funding formulas, and ADM data.
- Peer average—Auditor General staff analysis of peer districts' per pupil revenues. The peer group averages were calculated by averaging individual districts' per pupil revenues for federal, state, local, and each of the select common revenue sources. In the place of peer averages, for less common revenues, the number of peer districts in the peer group receiving monies from the revenue source is provided.
- State average—Auditor General staff analysis of district-reported accounting data and AFRs, and ADE-provided budget capacities, funding formulas, and ADM data. The State's per pupil amounts were calculated by dividing total revenues for each source by the total number of students (ADM).
- National average—National Center for Education Statistics' fiscal year 2015 data, the most recently available national data.

## Operational trends and spending detail

- **Instructional spending percentage**—Auditor General staff analysis of district-reported accounting data and AFRs for fiscal years 2001 through 2017. Instructional spending 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 2017 dollars), and ADE-provided school-district-reported ADM for fiscal years 2012 through 2017. 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 2017 district-reported accounting data and AFRs (inflation adjusted to fiscal year 2017 dollars) and ADM counts.
- **Students attending**—Auditor General staff analysis of ADE-provided, school-district-reported ADM counts for fiscal years 2001 through 2017.
- **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 2012 through 2017. 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 2017 district-reported accounting data.

## 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 2015 through 2017 to determine the direction and extent of change in the number of district students from fiscal years 2015 through 2017. 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. 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
- Moderate decrease—Districts with decreases of:
  - Very small and small districts: 5 to 14.99 percent
  - Medium and medium-large districts: 3 to 9.99 percent
  - Large and very large districts: 2 to 4.99 percent
- 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:<sup>2</sup>
  - 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 2015 through 2017, 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—Districts with overspending in their M&O Fund that occurred in more than 1 year.
  - Capital—Districts with overspending in their UCO Fund that occurred in more than 1 year.
  - Operating and capital—Districts with both operating and capital overspending.
  - Isolated—Districts with only one instance of overspending in their M&O or UCO Funds.
  - No overspending—Districts with no operating or capital overspending.
- **Spending increase election results**—Auditor General staff analysis of election results for operating and capital budget overrides and bond authorizations from January 1, 2015 through December 31, 2017, 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.

<sup>2</sup> 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.

- 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 2015 through 2017 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 2017 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 2015 through 2017 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 2016. 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.

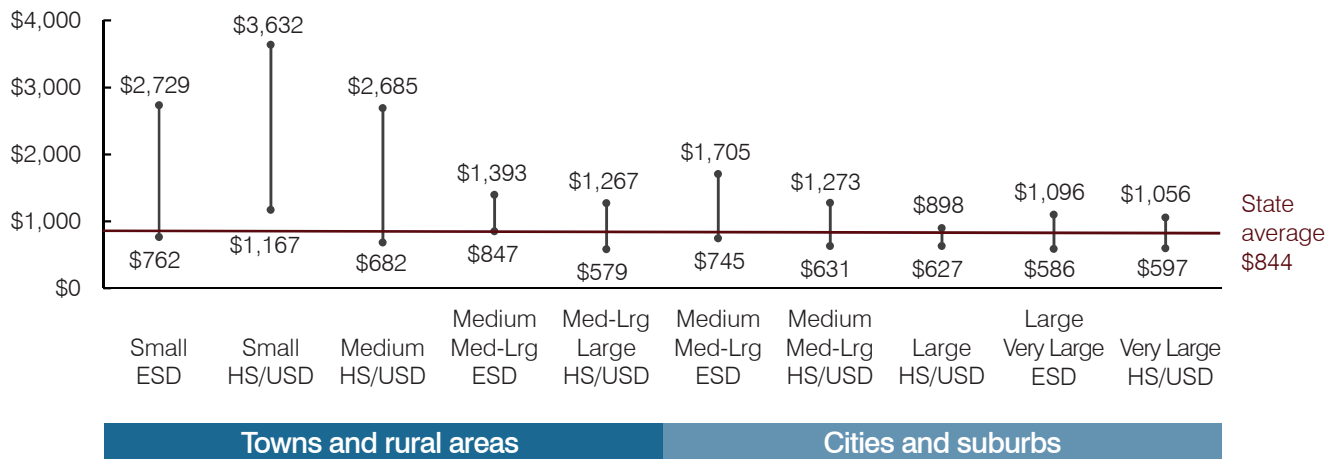


- Noncompliant—Districts that did not substantially comply with the financial and internal control requirements prescribed in the *USFR* or that have not submitted their most recently required audit.
- Not assessed—Districts that were not required by state or federal law to have an annual or biennial audit and did not otherwise choose to have an audit.



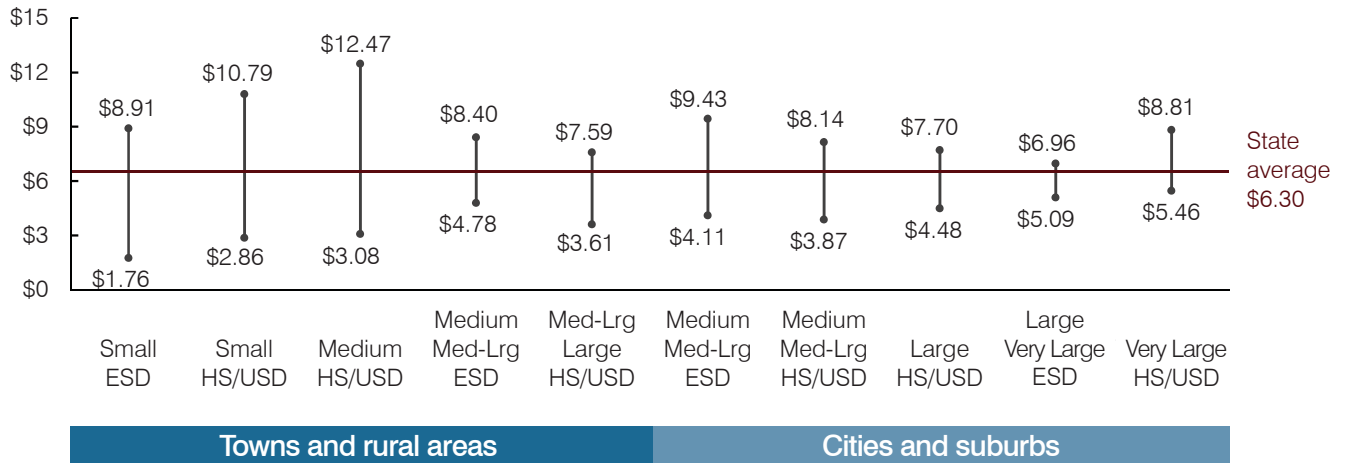
This appendix presents graphic representations of cost ranges by efficiency peer groups for administration, plant operations, food service, and transportation. Each figure shows the state average for the cost measures (e.g., administrative costs per pupil, plant operations costs per square foot, etc.), 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 4**  
**Range of administrative costs per pupil by efficiency peer group**  
**Fiscal year 2017**



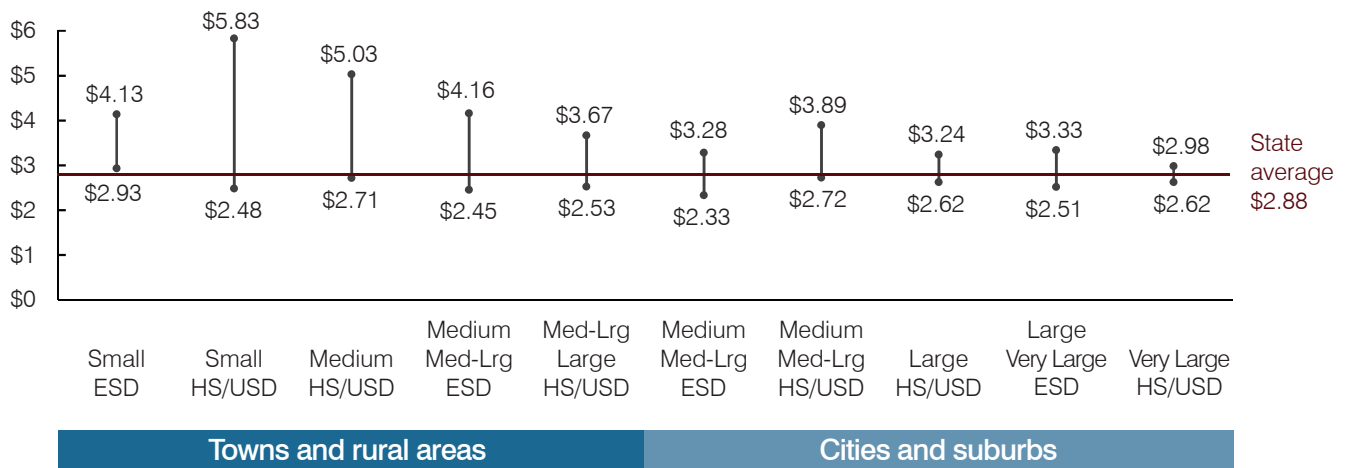
Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data, fiscal year 2017 Arizona Department of Education student membership data, and fiscal year 2016 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Figure 5**  
**Range of plant operations costs per square foot by efficiency peer group**  
**Fiscal year 2017**



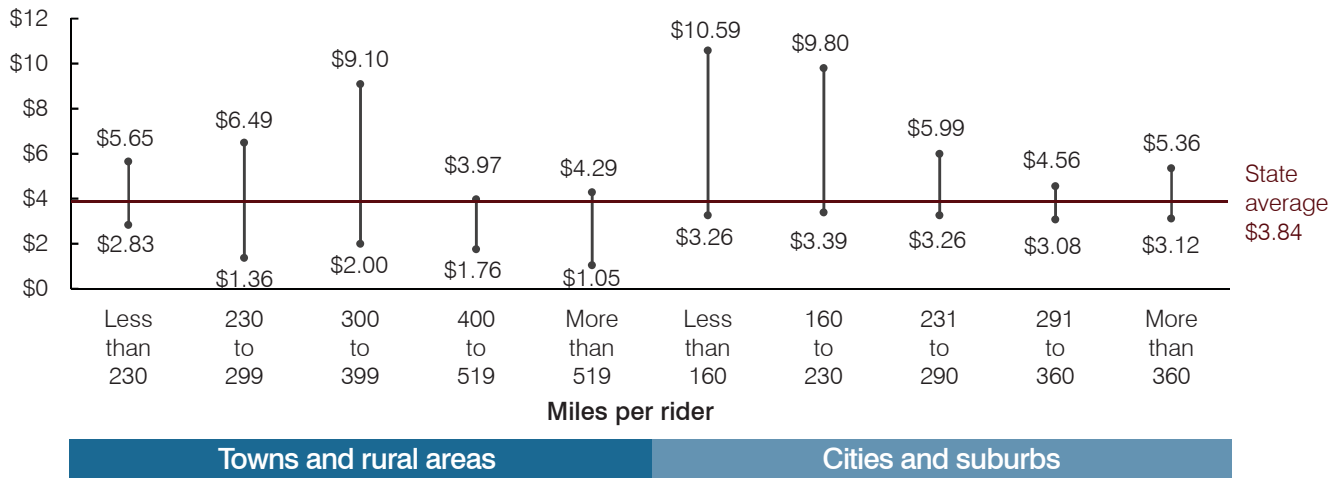
Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data, fiscal year 2017 School Facilities Board square footage data, and fiscal year 2016 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Figure 6**  
**Range of food service costs per meal by efficiency peer group**  
**Fiscal year 2017**



Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting and meals-served data and fiscal year 2016 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

**Figure 7**  
**Range of transportation costs per mile by efficiency peer group**  
**Fiscal year 2017**



Source: Auditor General staff analysis of fiscal year 2017 district-reported accounting data, miles driven, and riders transported and fiscal year 2016 U.S. Census Bureau location designations reported in the National Center for Education Statistics' Common Core of Data.

