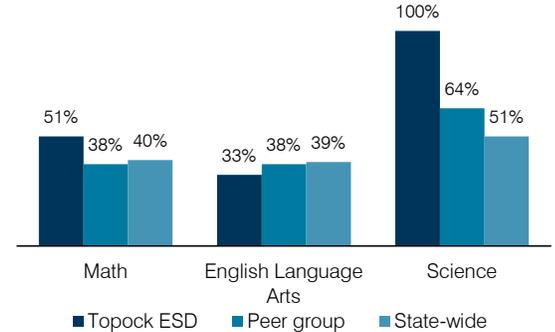




Rural district in Mohave County
Grades: Kindergarten through 8th
Students attending: 102
Number of schools: 1
School letter grade: C

Students who passed State assessments



Total operational spending—\$1.1 million (\$11,052 per pupil)

Instructional—48.8% (\$5,393 per pupil)

Noninstructional—51.2% (\$5,659 per pupil)

Operational overview	Measure	Topock ESD	Peer average
<p>Administration—similar spending but some weak controls</p> <p>The District's per pupil administrative spending was similar to the peer districts' average. However, the District's inadequate payroll, computer, and other internal controls increased its risk of errors and fraud, led to unsupported payments, and contributed to the District's frequent noncompliance with the <i>Uniform System of Financial Records for Arizona School Districts</i> (USFR) (see Finding 1, page 2).</p>	Spending per pupil	\$3,155	\$3,064
<p>Plant operations—lower spending</p> <p>The District spent less on plant operations both per square foot and per pupil partly because it operated and maintained 31 percent fewer square feet per student than the peer districts, on average. In addition, the District employed fewer plant staff than the peer districts, on average, including employing a maintenance worker only on an as-needed basis.</p>	Spending per square foot	\$3.54	\$7.31
	Spending per pupil	\$913	\$2,439
<p>Food service—lower spending</p> <p>The District's food service spending was lower both per meal and per pupil than the peer districts' averages primarily because the District employed fewer food service staff and spent less on salaries and benefits. The District was able to employ fewer staff because it mostly served meals made of prepared foods that only required heating and serving, and it did not offer students a broad range of different meals.</p>	Spending per meal	\$3.14	\$5.79
	Spending per pupil	\$732	\$932
<p>Transportation—mixed costs, but better oversight needed</p> <p>The District's spending per mile was higher than the peer districts' average, while its spending per rider was lower, primarily because the District traveled 71 percent fewer miles per rider than the peer districts, on average. However, lack of program oversight led to potential student safety risk and reporting errors (see Finding 2, page 6).</p>	Spending per mile	\$2.17	\$1.94
	Spending per rider	\$671	\$1,614