

Agua Fria Union High School District

Maricopa County

Efficiency peer groups 3 and T-4, Achievement peer group 8¹

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

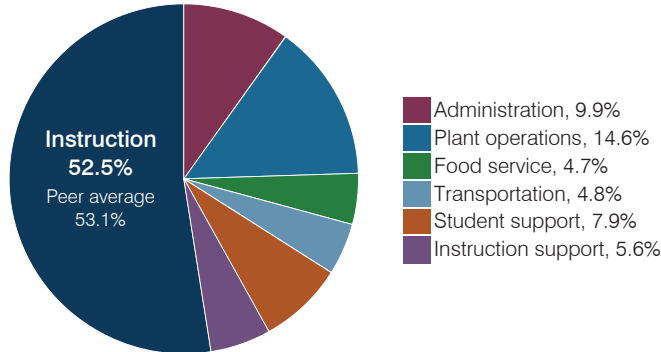
District size, location: Medium-large, Suburb

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

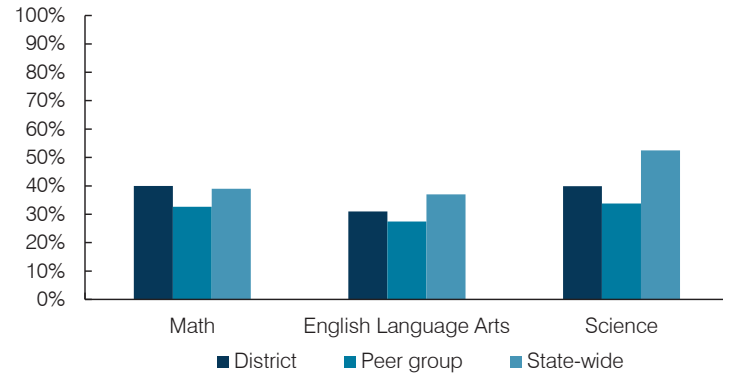
Very low Low Comparable High Very high

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
Total operational	\$ 6,981	\$ 7,184	\$ 7,528	\$ 8,141
Land and buildings	\$ 530	\$ 3,481	\$ 890	\$ 691
Equipment	146	537	406	424
Interest	258	298	258	236
Other	18	23	146	161
Total nonoperational	\$ 952	\$ 4,339	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,933	\$ 11,523	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,510	\$ 11,062	\$ 9,121	\$ 9,592

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

¹ 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

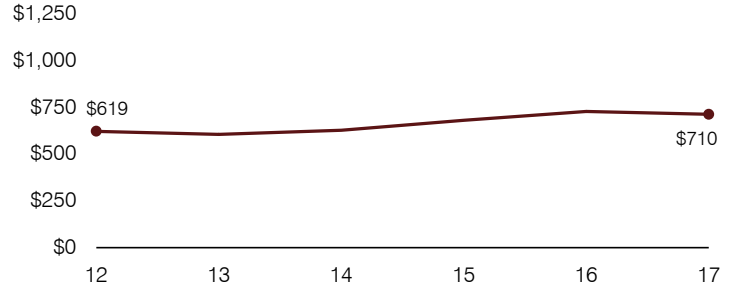
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

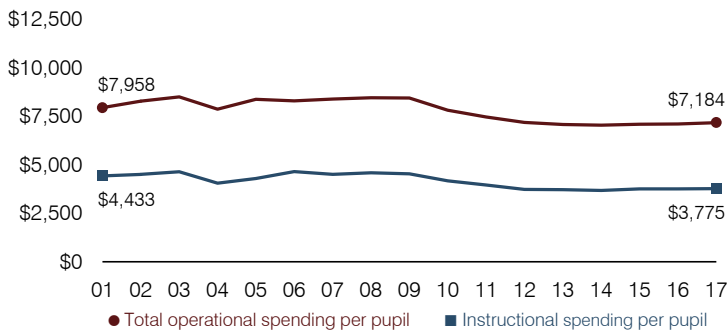
5-year spending trend (2012 through 2017)

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.

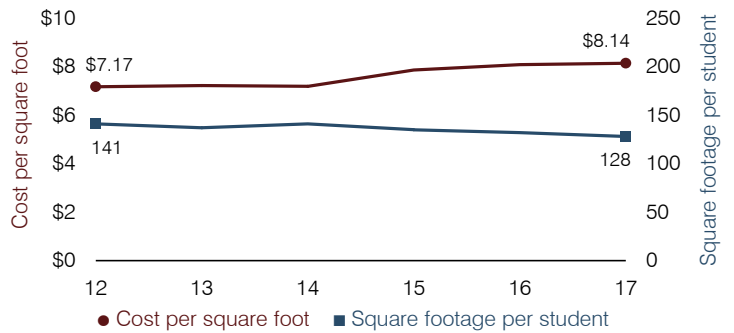
Administrative cost per pupil



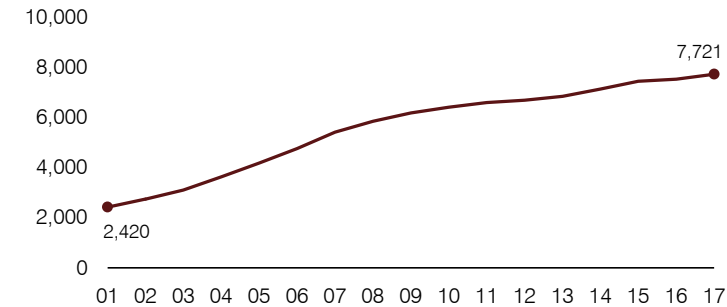
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



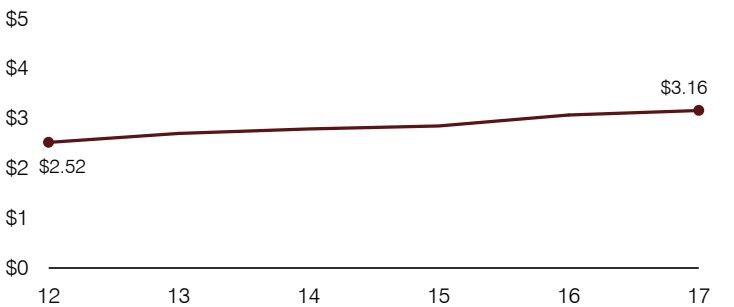
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



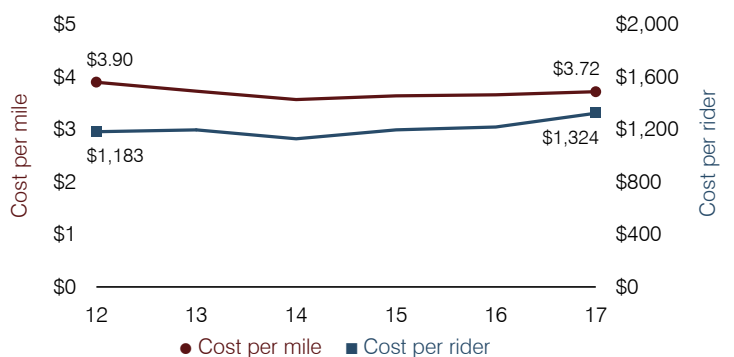
Financial stress assessment

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 19¹

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

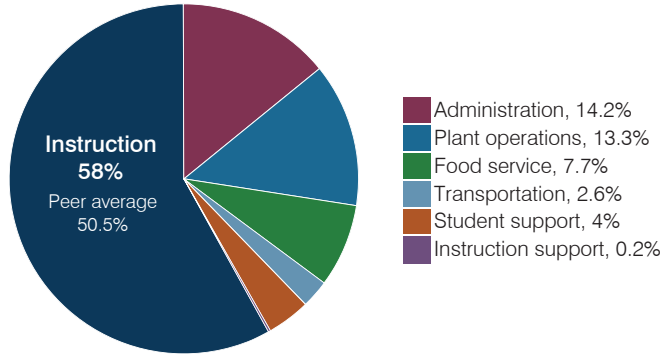
148

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

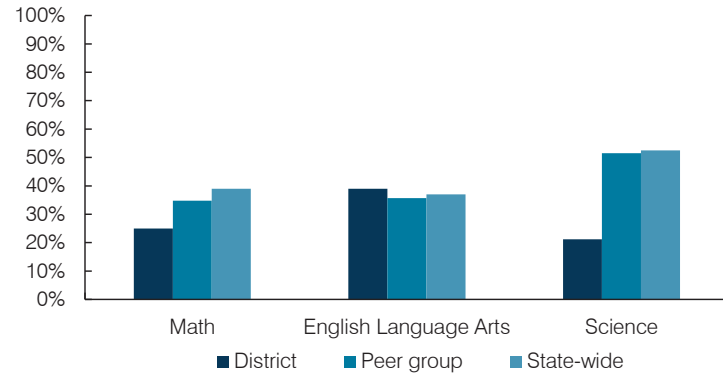
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,375	\$3,137	\$844
	Students per administrative position	39	32	67
Plant operations	Cost per square foot	\$5.96	\$6.96	\$6.30
	Square footage per student	215	412	155
Food service	Cost per meal	\$3.11	\$5.79	\$2.88
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
Total operational	\$ 10,347	\$ 9,661	\$ 17,454	\$ 8,141
Land and buildings	\$ 719	\$ 0	\$ 1,161	\$ 691
Equipment	208	210	735	424
Interest	6	14	31	236
Other	632	756	90	161
Total nonoperational	\$ 1,565	\$ 980	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 11,912	\$ 10,641	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 11,997	\$ 11,096	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

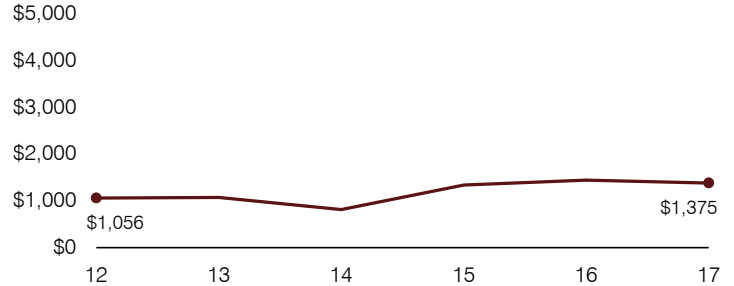
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.9	61.4	62.6	59.9	55.1	51.6	57.9	57.4	62.1	63.8	64.5	58.5	63.1	65.4	55.6	54.8	58.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

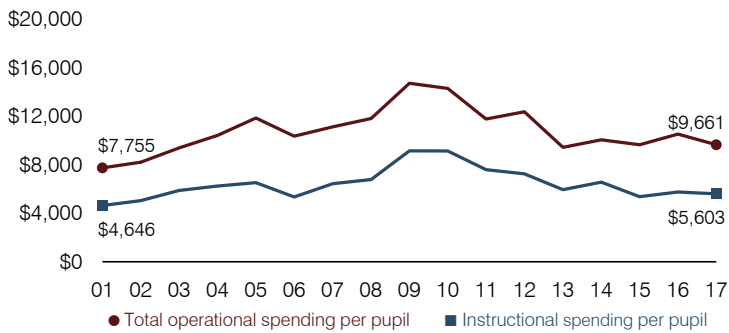
5-year spending trend (2012 through 2017)

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.

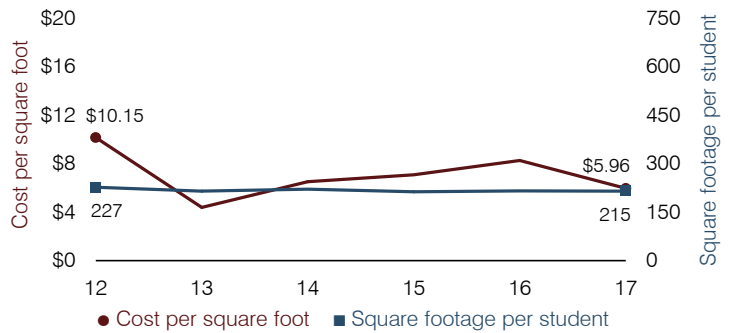
Administrative cost per pupil



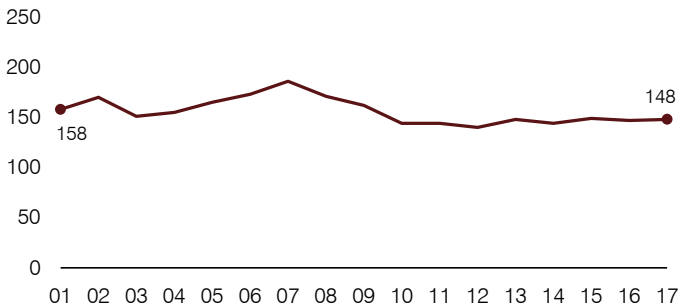
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



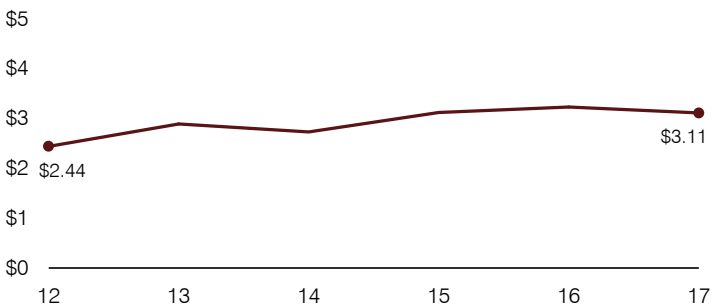
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

High

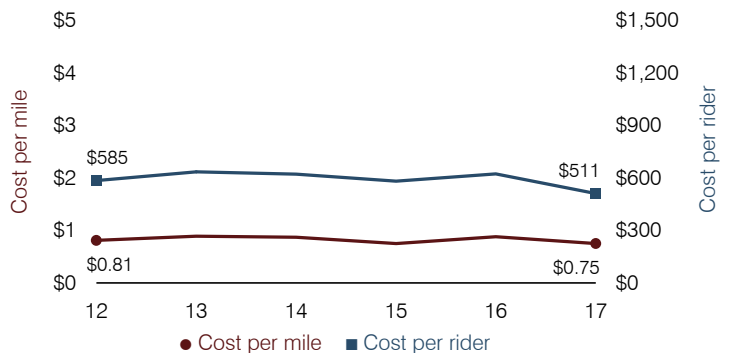
Measure: 2015 through 2017

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 5¹

Legislative district(s): 4

District size, location:

Small, Town

Students attending:

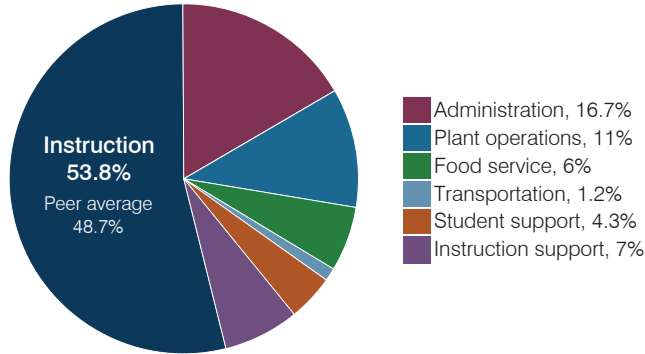
419

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

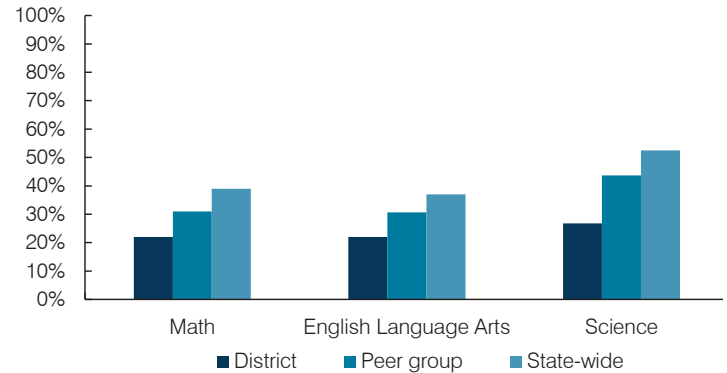
Very low Low Comparable High Very high

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
Total operational	\$ 8,814	\$ 7,840	\$ 11,011	\$ 8,141
Land and buildings	\$ 332	\$ 828	\$ 437	\$ 691
Equipment	226	345	479	424
Interest	0	0	179	236
Other	1	7	45	161
Total nonoperational	\$ 559	\$ 1,180	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 9,373	\$ 9,020	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 9,760	\$ 9,712	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

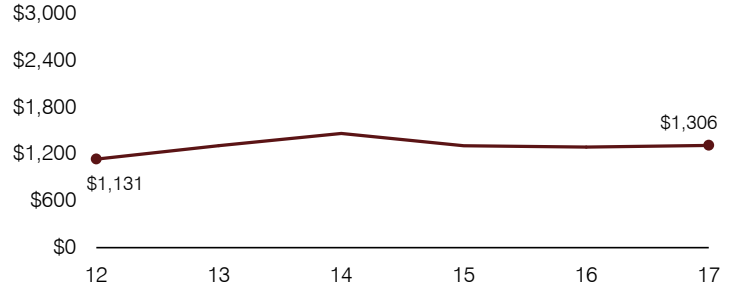
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	61.7	60.1	60.2	55.0	55.4	56.7	56.9	59.4	60.2	55.6	50.3	49.8	51.4	53.9	50.7	53.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

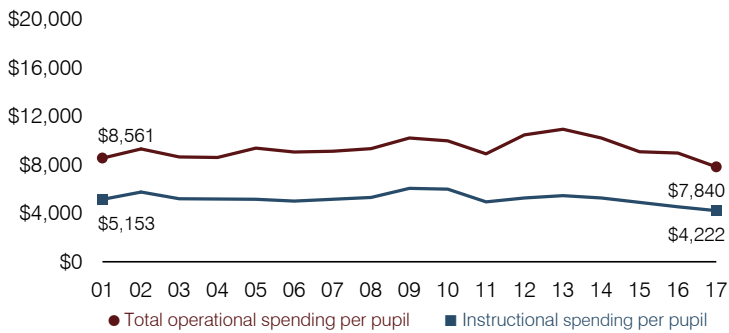
5-year spending trend (2012 through 2017)

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.

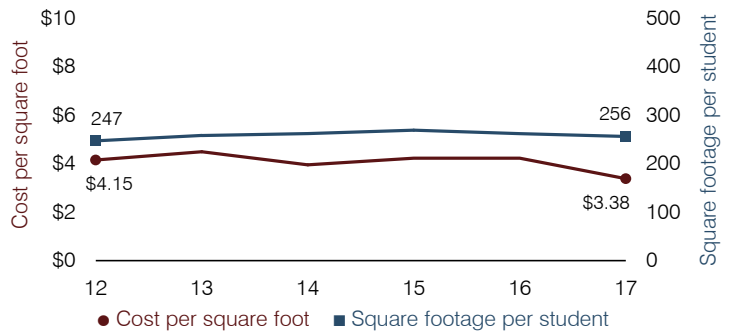
Administrative cost per pupil



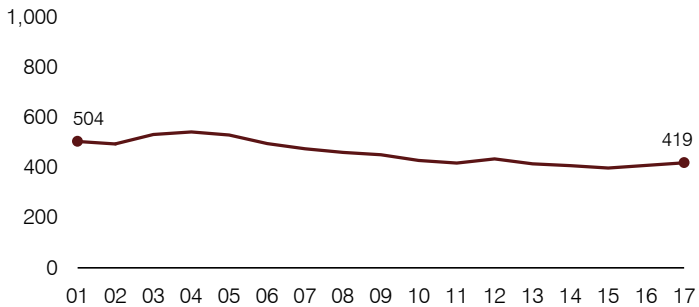
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



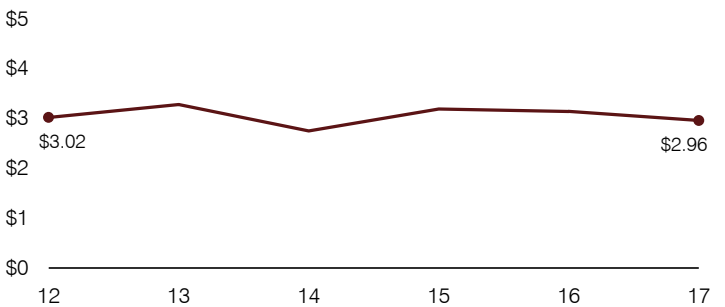
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



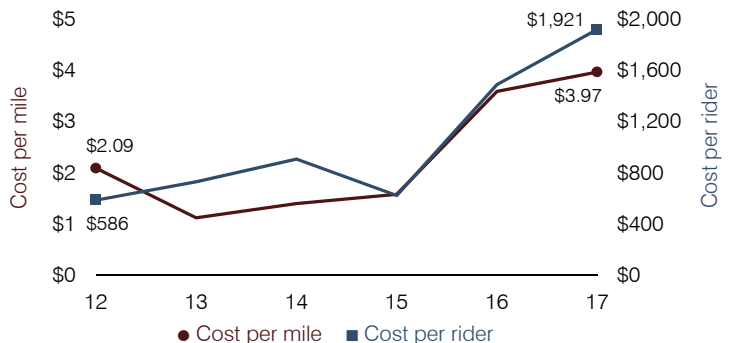
Financial stress assessment

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 15¹

Legislative district(s): 29 and 30

District size, location:

Large, City

Students attending:

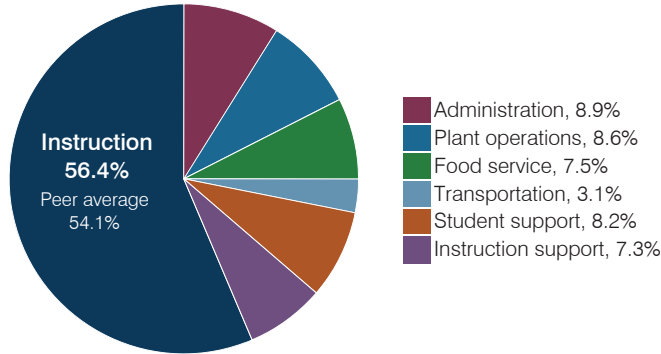
12,524

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

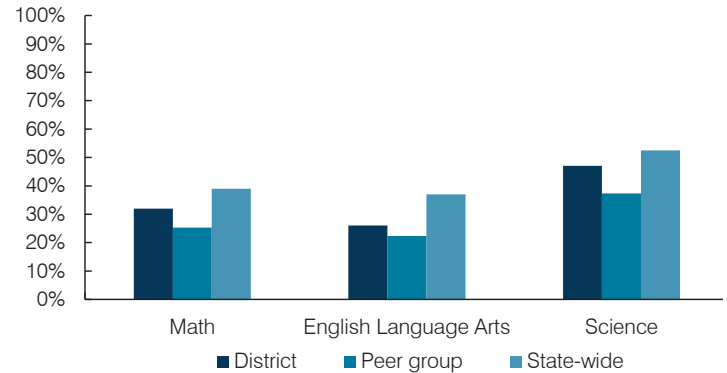
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 7,956	\$ 8,762	\$ 7,988	\$ 8,141
Land and buildings	\$ 218	\$ 131	\$ 499	\$ 691
Equipment	334	455	357	424
Interest	2	1	361	236
Other	59	59	168	161
Total nonoperational	\$ 613	\$ 646	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 8,569	\$ 9,408	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 8,681	\$ 8,562	\$ 9,246	\$ 9,592

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

¹ 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

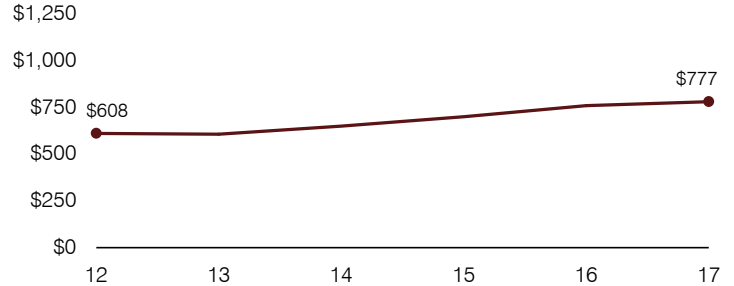
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

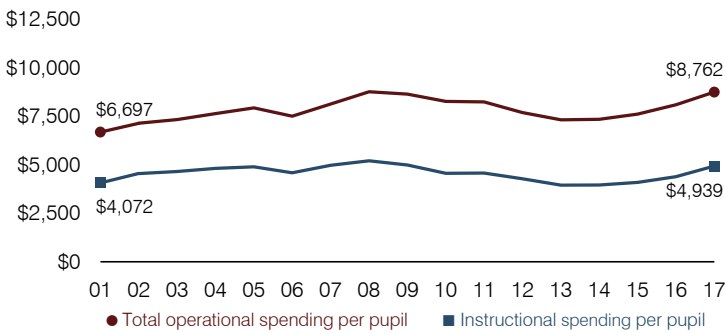
5-year spending trend (2012 through 2017)

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.

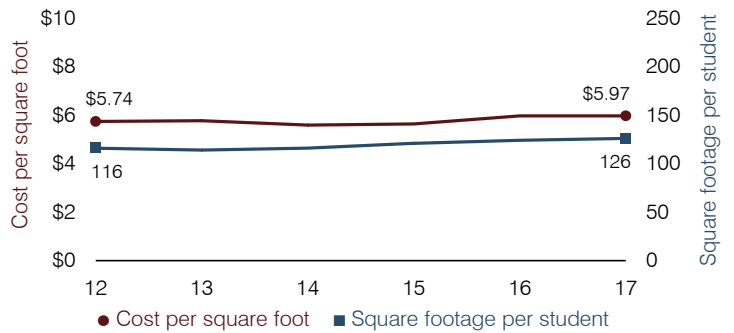
Administrative cost per pupil



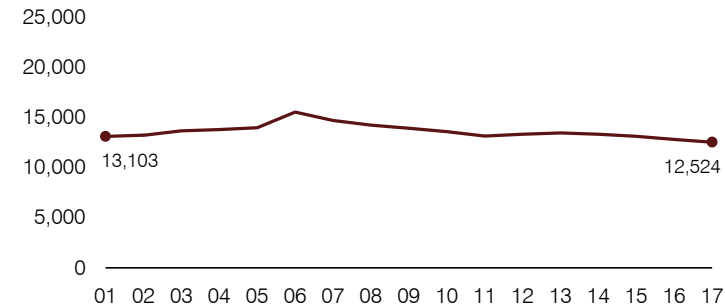
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



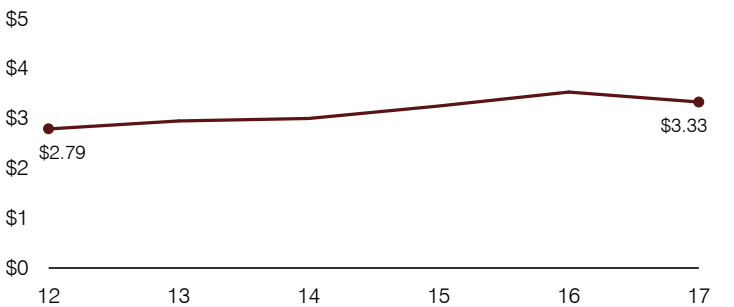
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

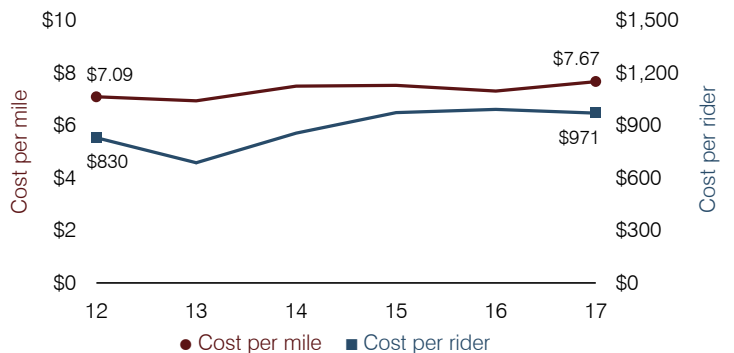
Overall financial stress level: **Low**

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 18¹

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

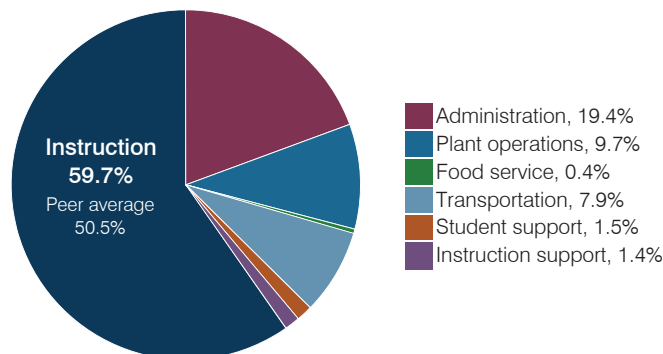
57

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

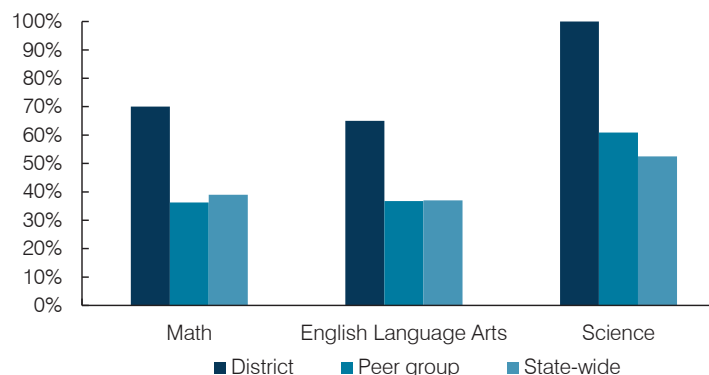
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,222	\$3,137	\$844
	Students per administrative position	38	32	67
Plant operations	Cost per square foot	\$6.23	\$6.96	\$6.30
	Square footage per student	259	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
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
Total operational	\$ 15,536	\$ 16,556	\$ 17,454	\$ 8,141
Land and buildings	\$ 223	\$ 31	\$ 1,161	\$ 691
Equipment	52	547	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 275	\$ 578	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 15,811	\$ 17,134	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 17,565	\$ 16,338	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

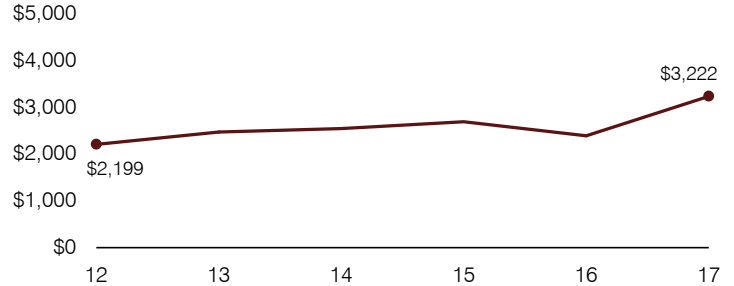
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.3	61.0	54.3	52.3	51.4	52.9	51.0	56.2	58.4	59.1	58.2	57.9	59.2	59.3	61.2	63.0	59.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

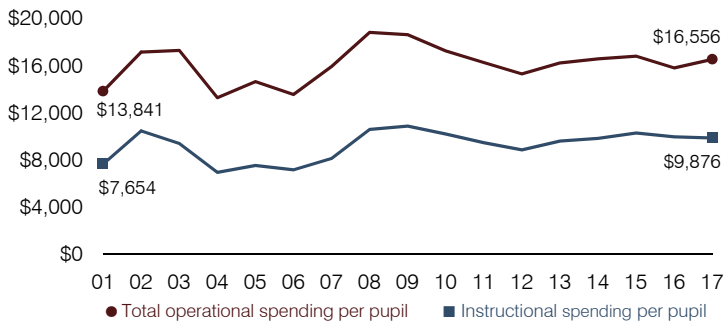
5-year spending trend (2012 through 2017)

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.

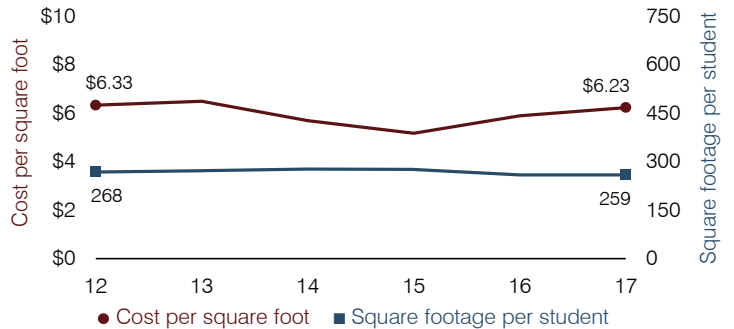
Administrative cost per pupil



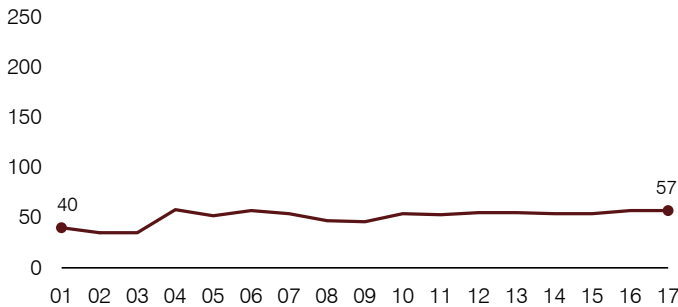
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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.

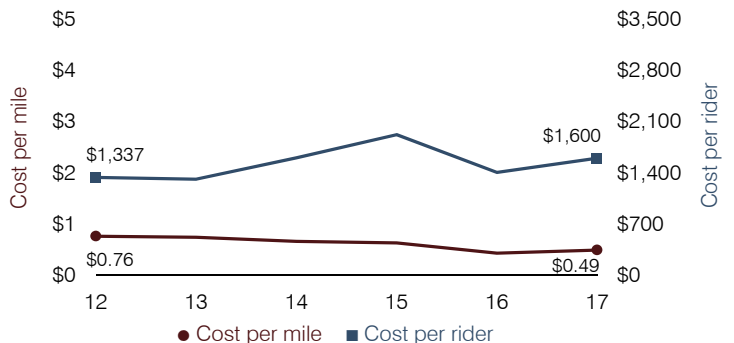
Financial stress assessment

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 18¹

Legislative district(s): 2 and 4

District size, location:

Medium, Rural

Students attending:

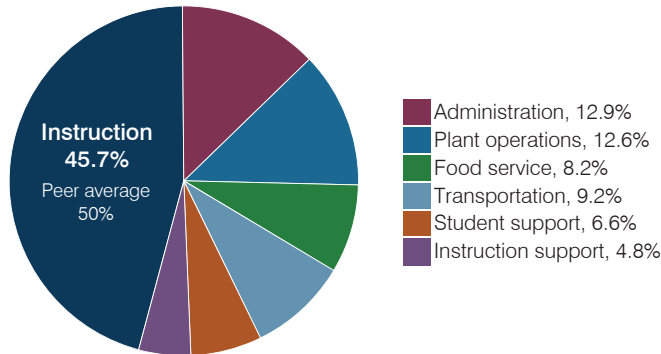
601

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

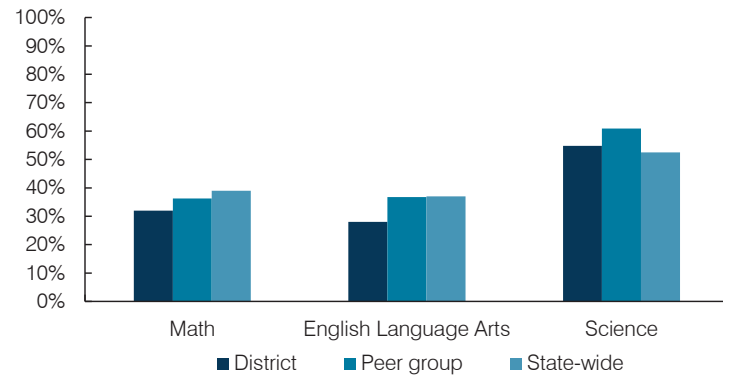
Very low Low Comparable High Very high

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
Total operational	\$ 9,898	\$ 10,744	\$ 8,168	\$ 8,141
Land and buildings	\$ 394	\$ 1	\$ 917	\$ 691
Equipment	298	704	314	424
Interest	22	38	77	236
Other	188	425	148	161
Total nonoperational	\$ 902	\$ 1,168	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 10,800	\$ 11,912	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 12,066	\$ 11,173	\$ 9,249	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,882	\$ 6,787	\$ 5,748	\$ 5,503
Amount from Prop 123	245	238	239	245
Prop 123 additional funding	45	43	44	46
Grants	2,951	2,500	2,064	1,185
Donations and tax credits	158	84	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	703	707	8 of 10

¹ 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

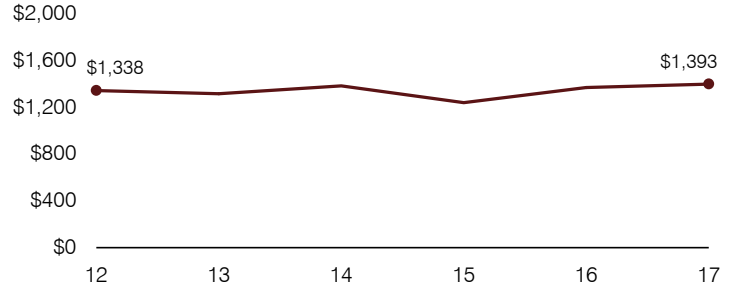
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

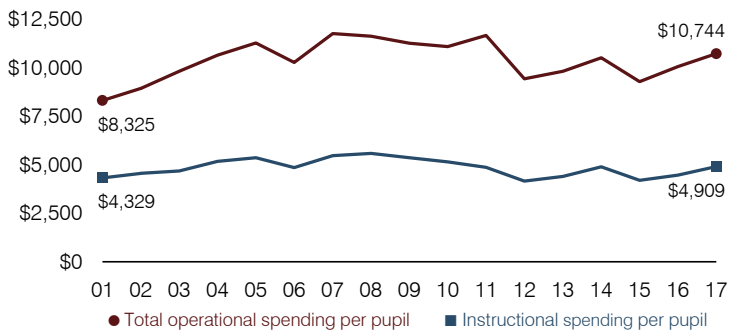
5-year spending trend (2012 through 2017)

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.

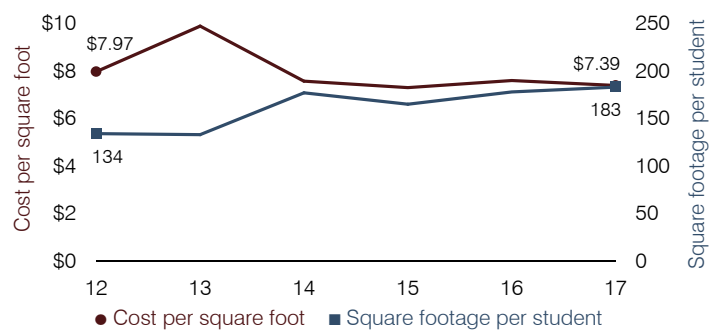
Administrative cost per pupil



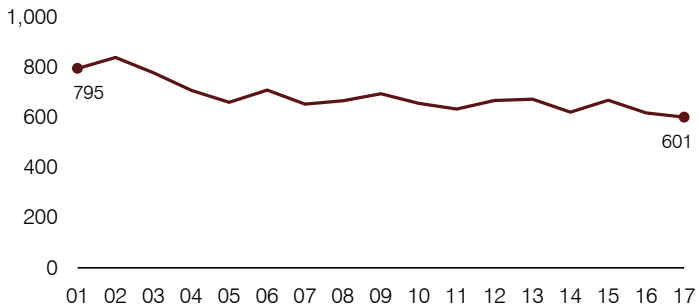
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



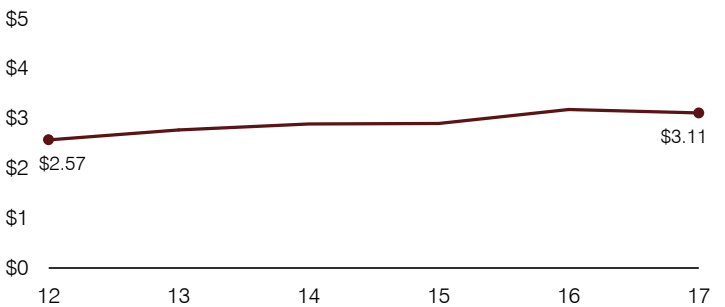
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

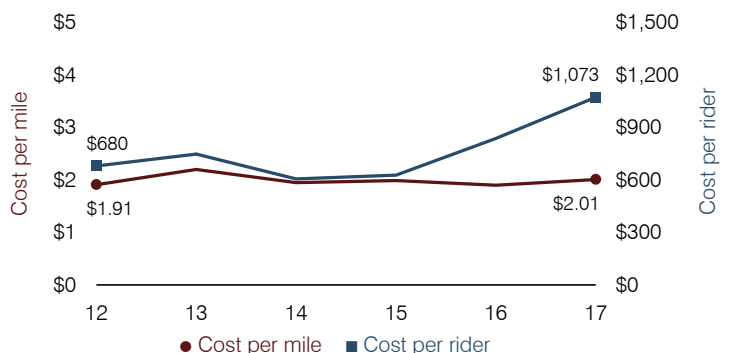
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	5.5%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control 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 3¹

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

District size, location:

Large, Suburb

Students attending:

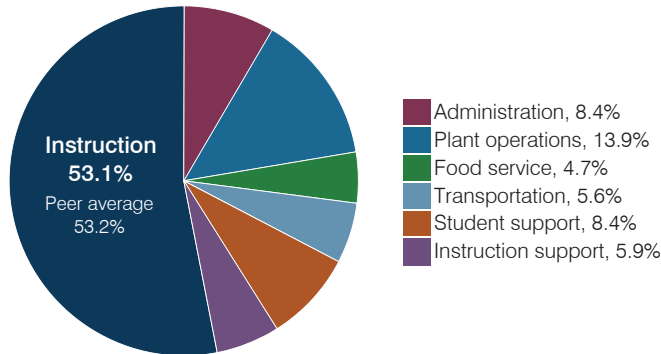
13,450

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

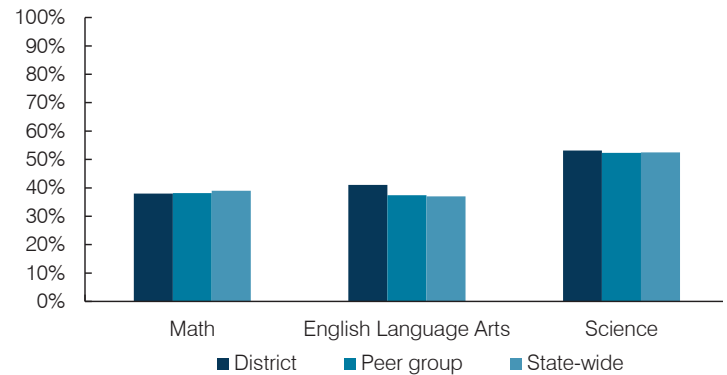
Very low Low Comparable High Very high

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
Total operational	\$ 7,940	\$ 8,236	\$ 7,593	\$ 8,141
Land and buildings	\$ 659	\$ 2,042	\$ 761	\$ 691
Equipment	262	411	527	424
Interest	325	321	295	236
Other	78	66	145	161
Total nonoperational	\$ 1,324	\$ 2,840	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 9,264	\$ 11,076	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 9,476	\$ 9,354	\$ 9,088	\$ 9,592

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

¹ 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

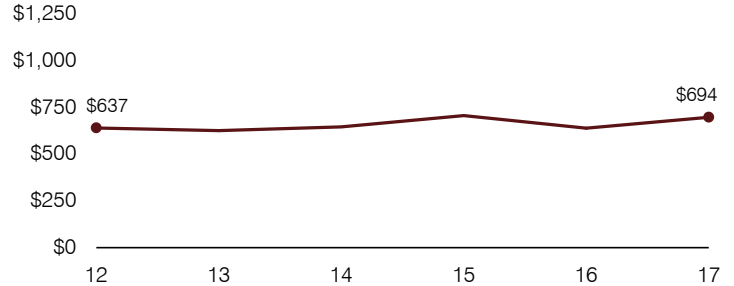
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

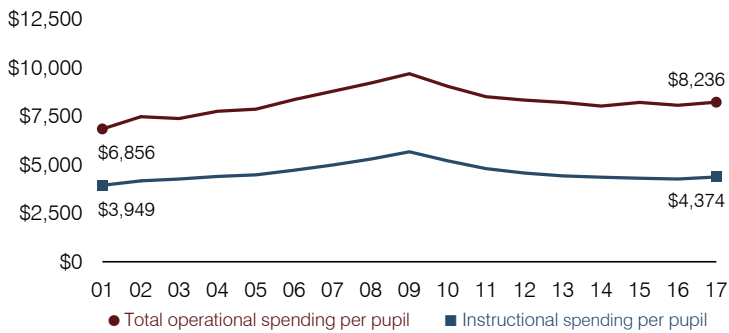
5-year spending trend (2012 through 2017)

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.

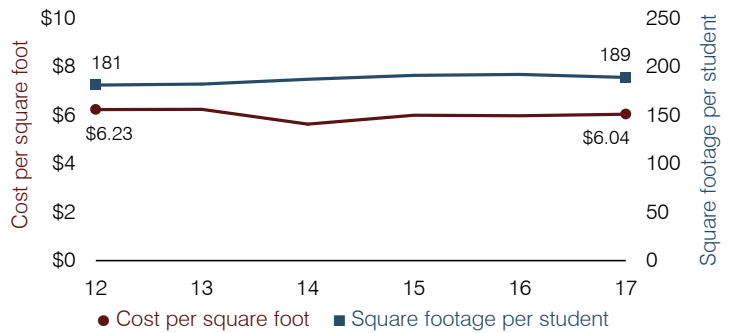
Administrative cost per pupil



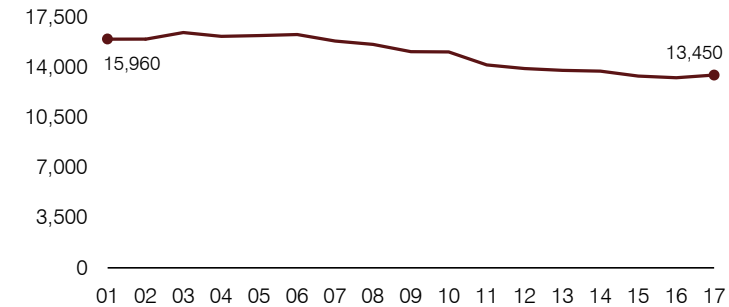
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



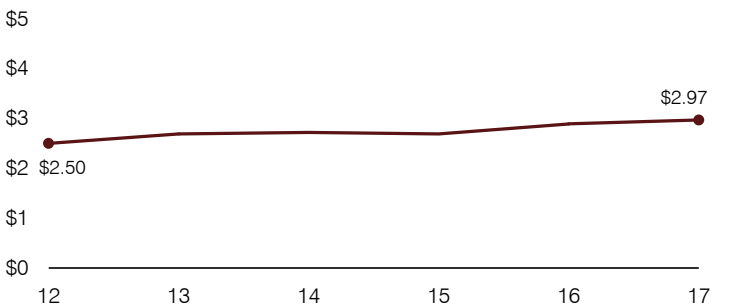
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



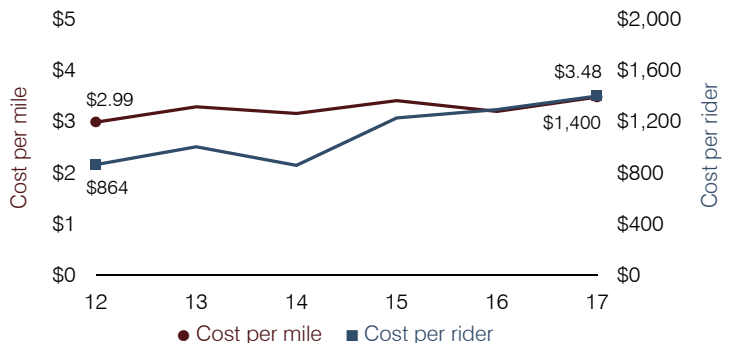
Financial stress assessment

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 11¹

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

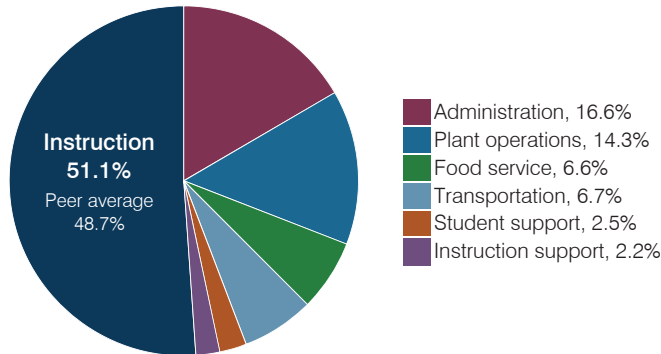
230

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

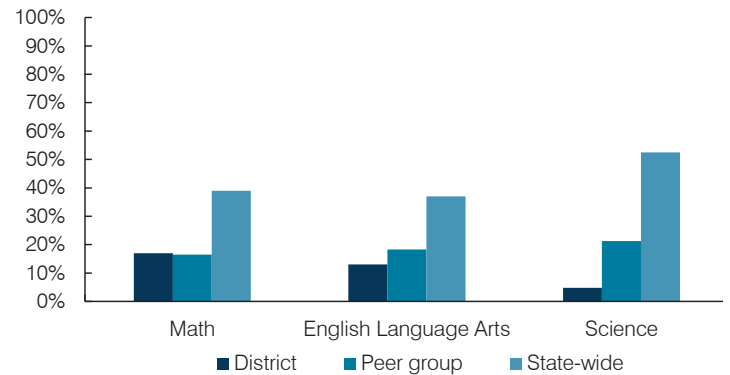
Very low Low Comparable High Very high

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
Total operational	\$ 12,408	\$ 12,516	\$ 11,011	\$ 8,141
Land and buildings	\$ 124	\$ 156	\$ 437	\$ 691
Equipment	893	742	479	424
Interest	217	491	179	236
Other	19	2	45	161
Total nonoperational	\$ 1,253	\$ 1,391	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 13,661	\$ 13,907	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 14,130	\$ 14,164	\$ 13,289	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
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

¹ 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

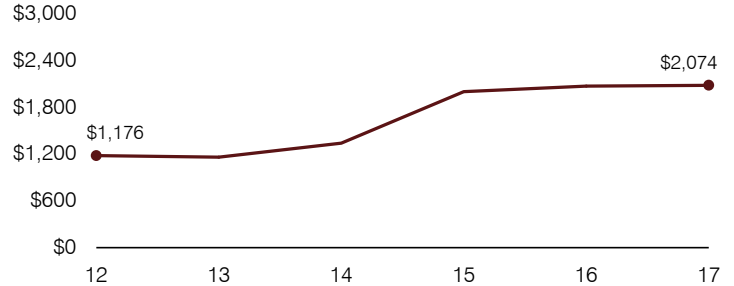
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

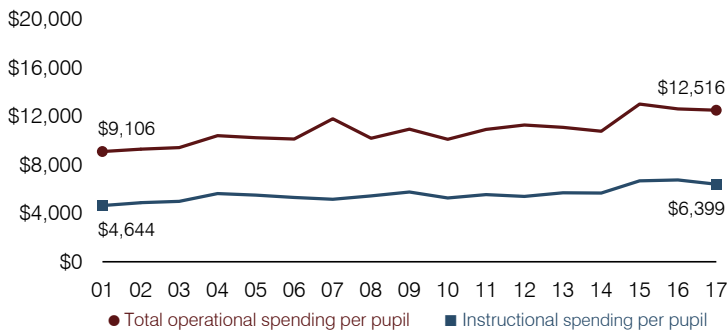
5-year spending trend (2012 through 2017)

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.

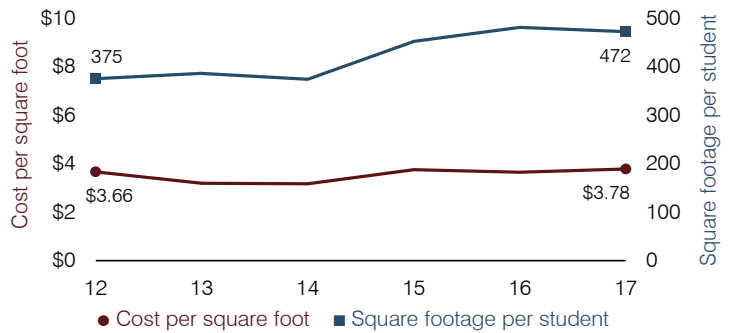
Administrative cost per pupil



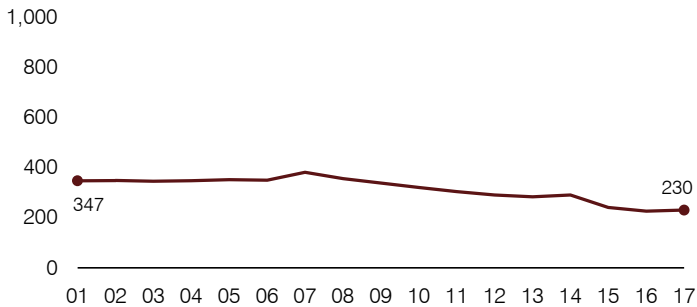
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



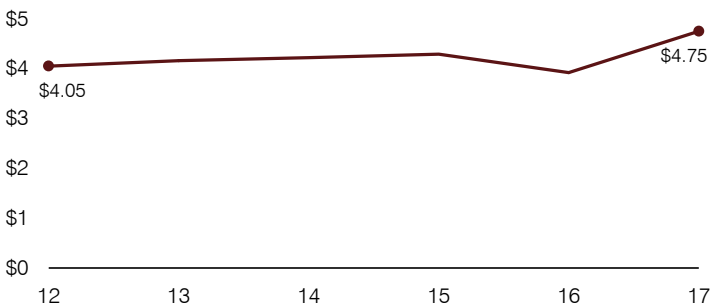
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: Moderate

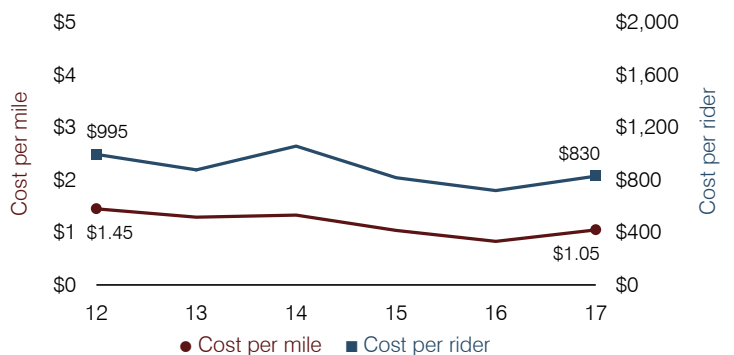
Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	2.3%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	Marginally compliant

Low

Moderate

High

Transportation costs per mile and per rider



Apache Elementary School District

Cochise County

Efficiency peer group 11 and Achievement peer group 20¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

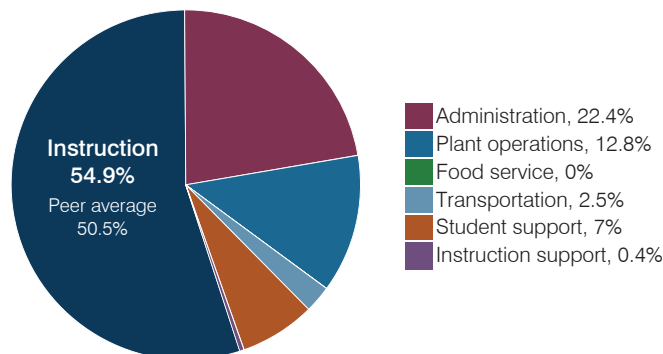
2

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
Total operational	\$ 22,444	\$107,701	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 0	\$ 1,161	\$ 691
Equipment	39	887	735	424
Interest	5	2	31	236
Other	0	0	90	161
Total nonoperational	\$ 44	\$ 889	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 22,488	\$108,590	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 25,004	\$129,647	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

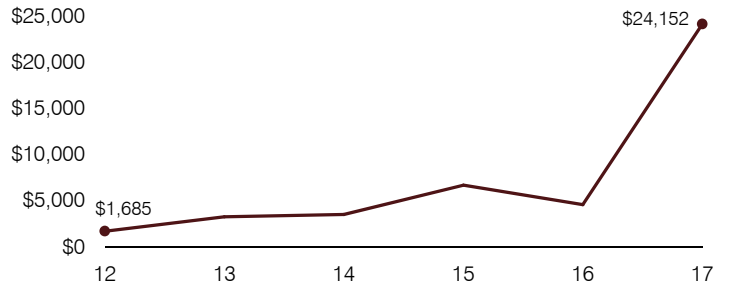
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	64.9	63.7	53.6	49.0	53.2	53.5	54.6	58.5	54.9	55.8	52.4	51.7	49.4	51.1	50.4	49.4	54.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

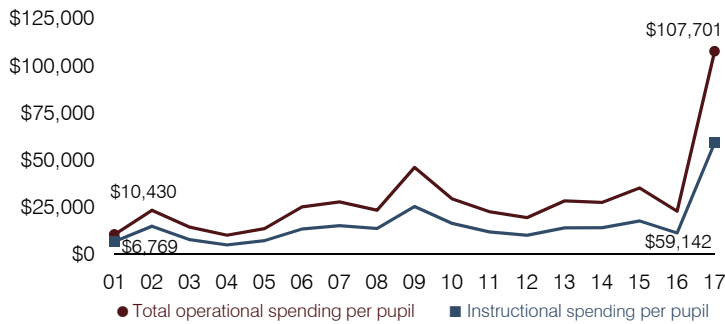
5-year spending trend (2012 through 2017)

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.

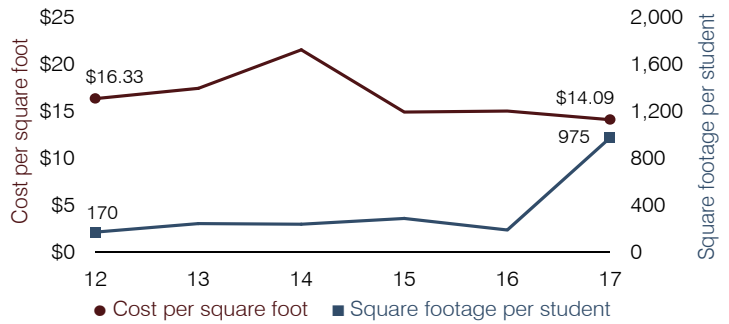
Administrative cost per pupil



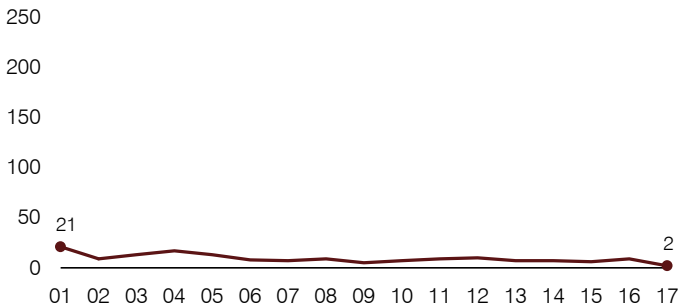
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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.

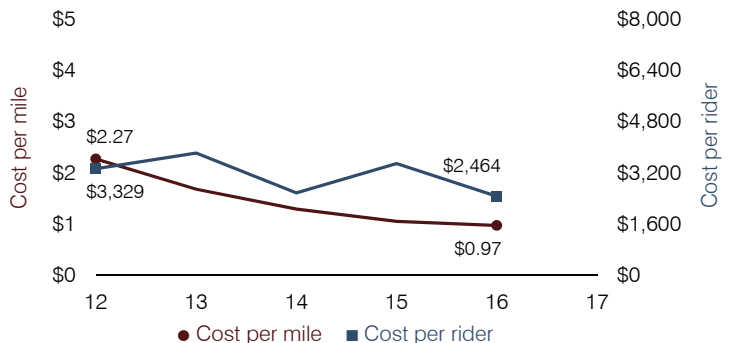
Financial stress assessment

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 3¹

Legislative district(s): 8 and 16

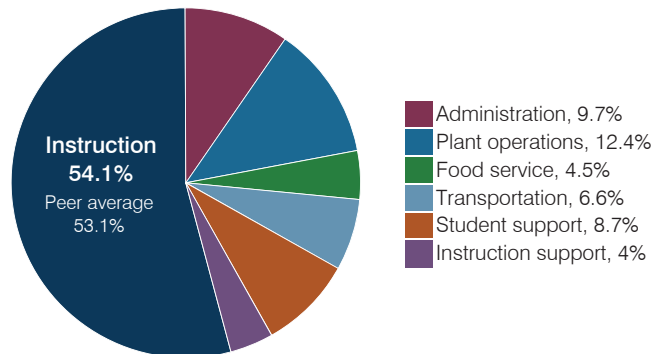
District size, location: Medium-large, Suburb

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

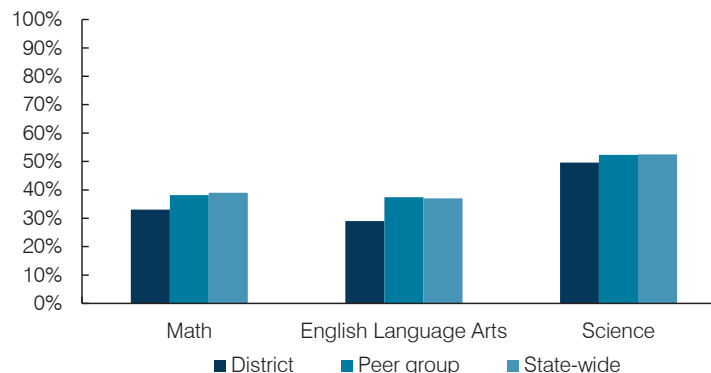
Very low Low Comparable High Very high

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
Total operational	\$ 7,475	\$ 7,542	\$ 7,528	\$ 8,141
Land and buildings	\$ 17	\$ 23	\$ 890	\$ 691
Equipment	156	258	406	424
Interest	195	383	258	236
Other	78	84	146	161
Total nonoperational	\$ 446	\$ 748	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,921	\$ 8,290	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 9,253	\$ 9,402	\$ 9,121	\$ 9,592

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

¹ 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

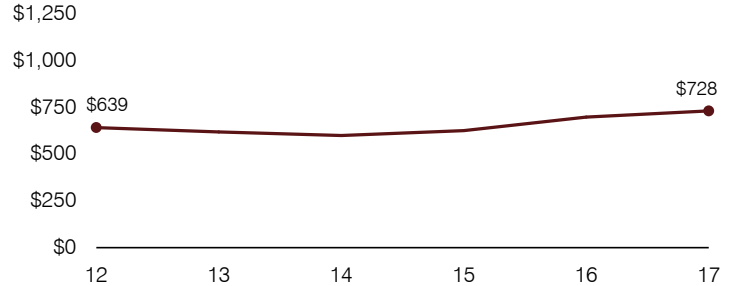
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

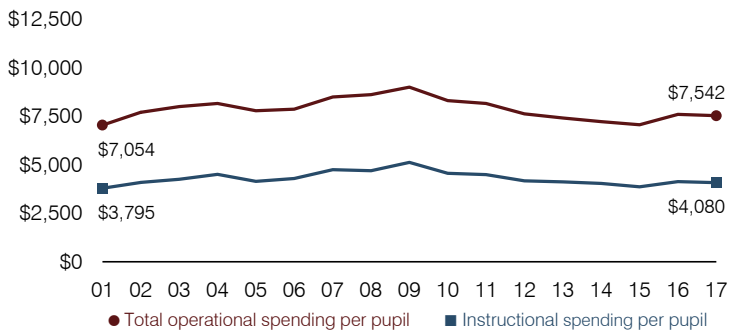
5-year spending trend (2012 through 2017)

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.

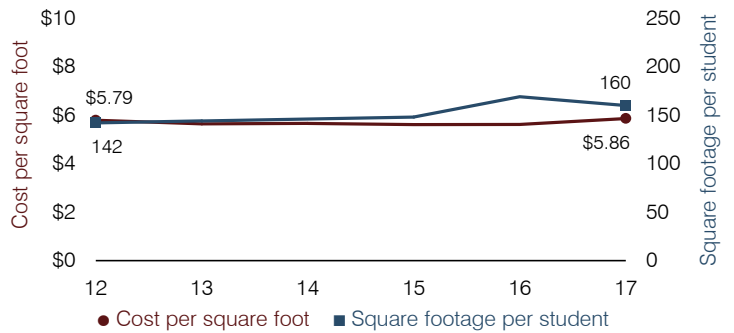
Administrative cost per pupil



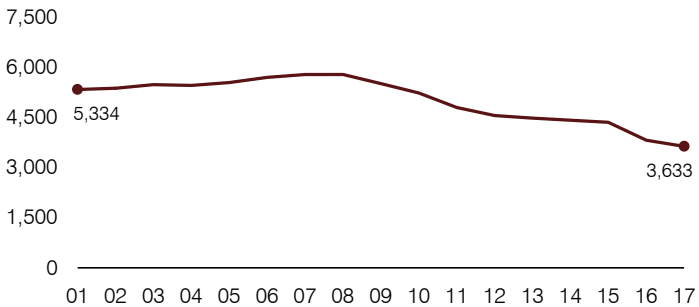
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



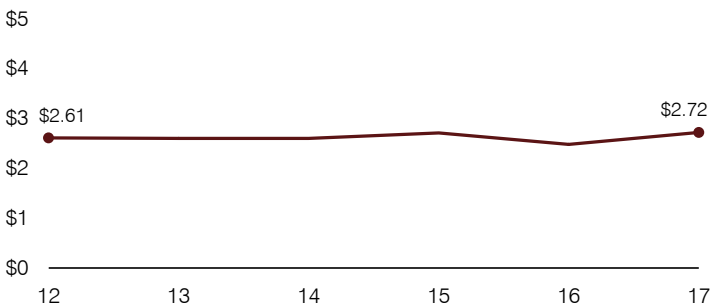
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Moderate

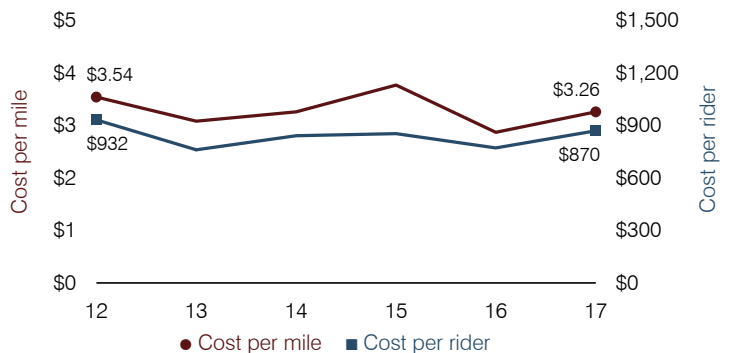
Measure: 2015 through 2017

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**

Transportation costs per mile and per rider



Arlington Elementary School District

Maricopa County

Efficiency peer groups 10 and T-9, Achievement peer group 18¹

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

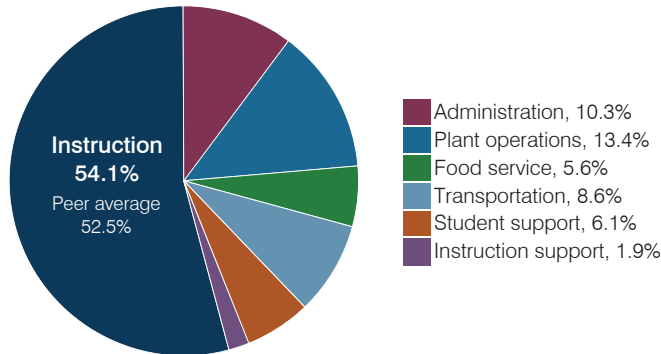
242

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

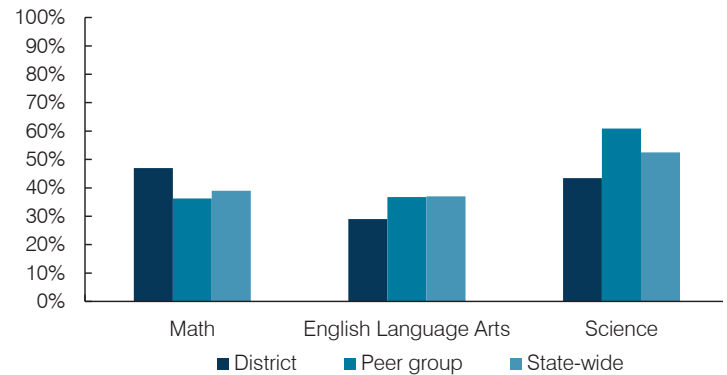
Very low Low Comparable High Very high

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
Total operational	\$ 11,771	\$ 10,442	\$ 9,476	\$ 8,141
Land and buildings	\$ 245	\$ 311	\$ 194	\$ 691
Equipment	613	221	329	424
Interest	148	219	167	236
Other	418	575	91	161
Total nonoperational	\$ 1,424	\$ 1,326	\$ 781	\$ 1,512
Total per pupil spending	\$ 13,195	\$ 11,768	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 15,284	\$ 11,540	\$ 11,437	\$ 9,592

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

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

Instructional spending percentage

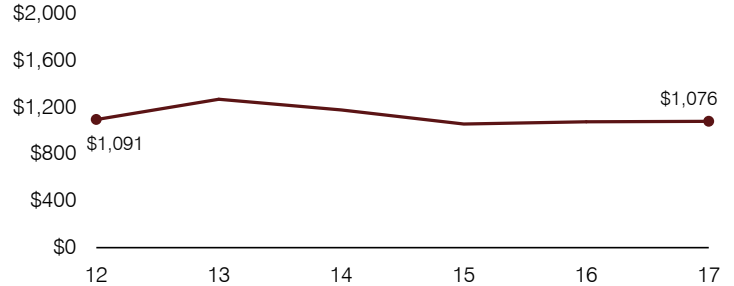
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.4	52.9	56.5	55.1	54.2	54.3	57.4	57.2	56.6	56.4	52.7	49.6	50.3	51.6	53.4	53.3	54.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

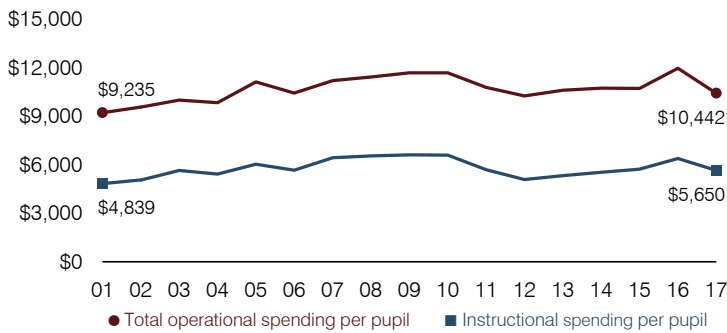
5-year spending trend (2012 through 2017)

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.

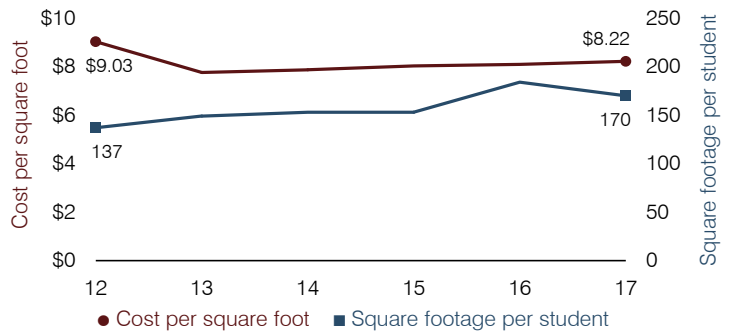
Administrative cost per pupil



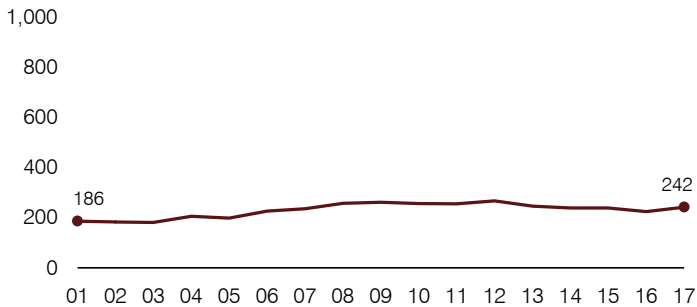
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



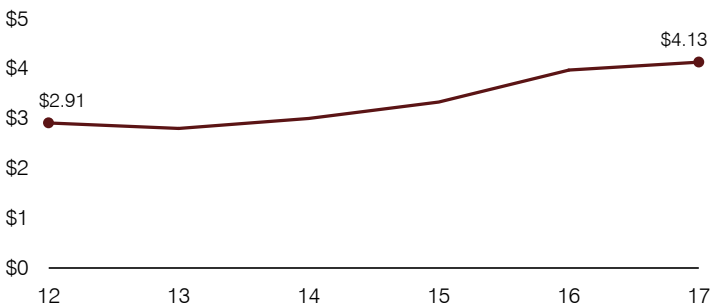
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



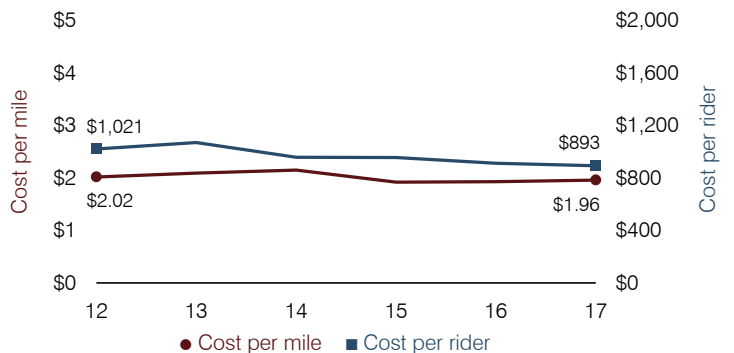
Financial stress assessment

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 20¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

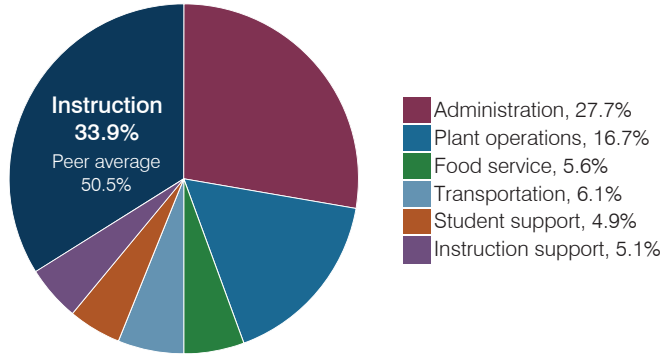
17

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

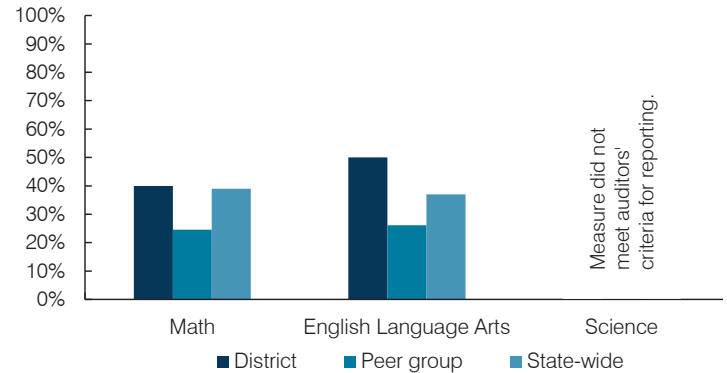
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$8,511	\$3,137	\$844
	Students per administrative position	9	32	67
Plant operations	Cost per square foot	\$4.17	\$6.96	\$6.30
	Square footage per student	1,228	412	155
Food service	Cost per meal	\$8.60	\$5.79	\$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
Total operational	\$ 26,436	\$ 30,679	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 14,155	\$ 2,629	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 40,591	\$ 33,308	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 40,078	\$ 41,385	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

¹ 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

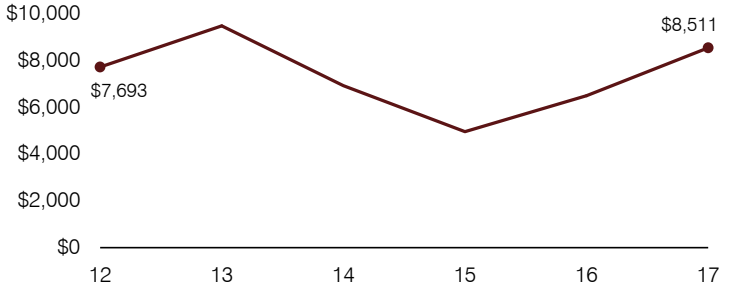
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

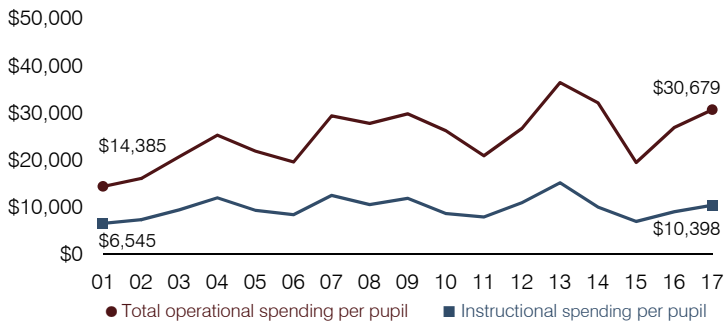
5-year spending trend (2012 through 2017)

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.

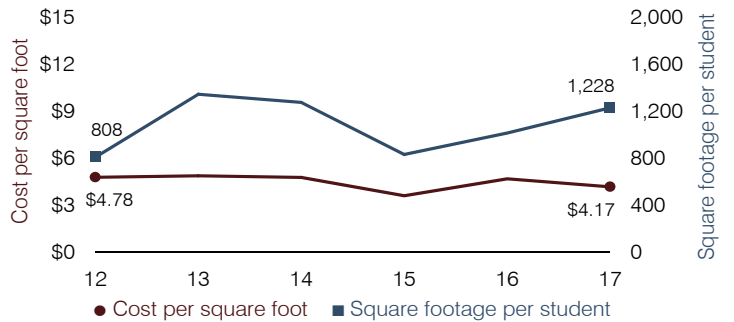
Administrative cost per pupil



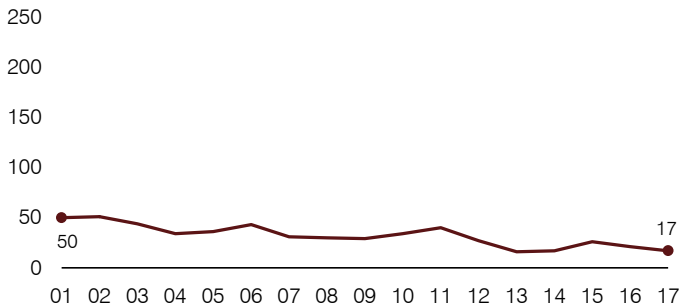
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



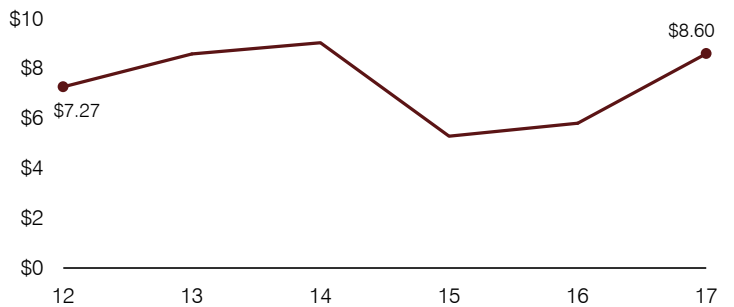
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

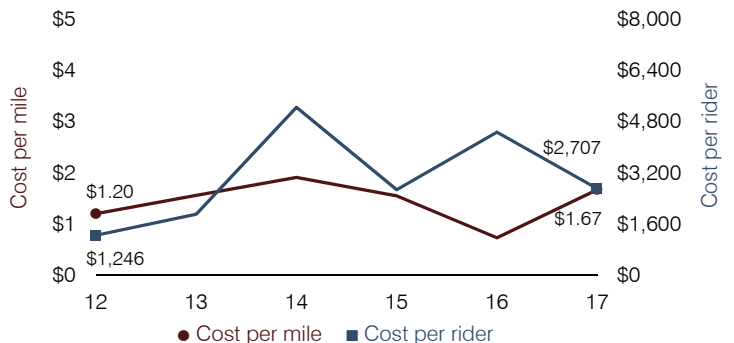
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	38.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal 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 5¹

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

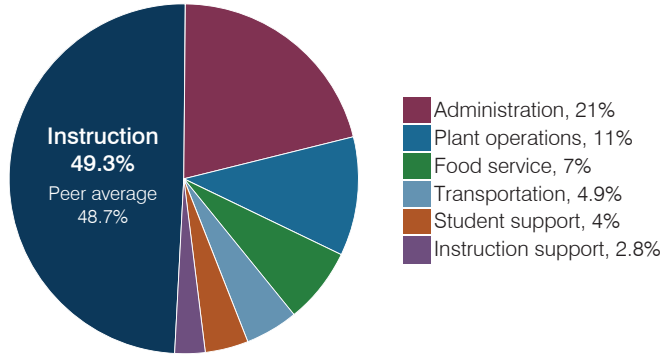
235

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

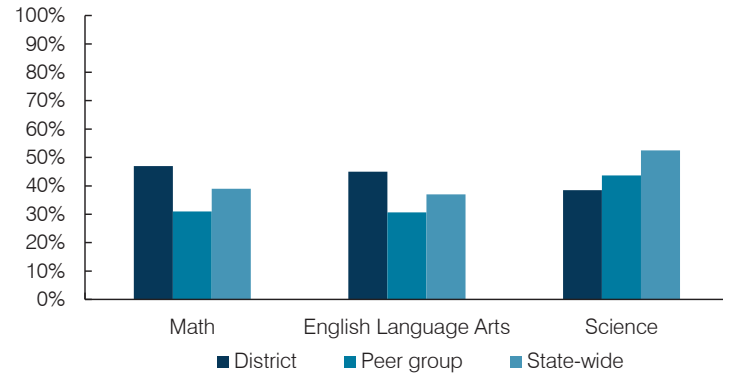
Very low Low Comparable High Very high

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
Total operational	\$ 11,565	\$ 10,819	\$ 11,011	\$ 8,141
Land and buildings	\$ 80	\$ 77	\$ 437	\$ 691
Equipment	320	145	479	424
Interest	30	52	179	236
Other	0	51	45	161
Total nonoperational	\$ 430	\$ 325	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 11,995	\$ 11,144	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 13,275	\$ 13,216	\$ 13,289	\$ 9,592

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

¹ 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

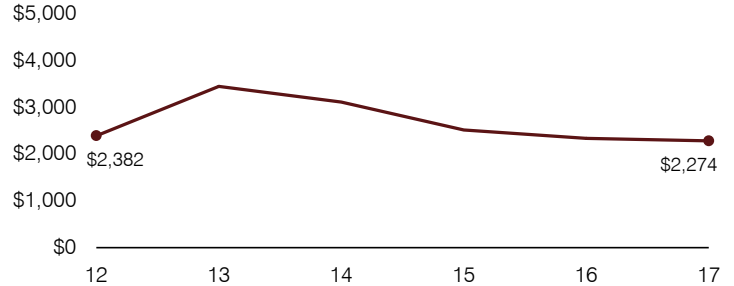
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

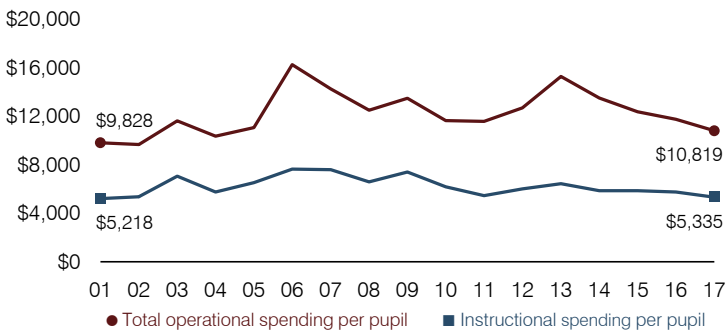
5-year spending trend (2012 through 2017)

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.

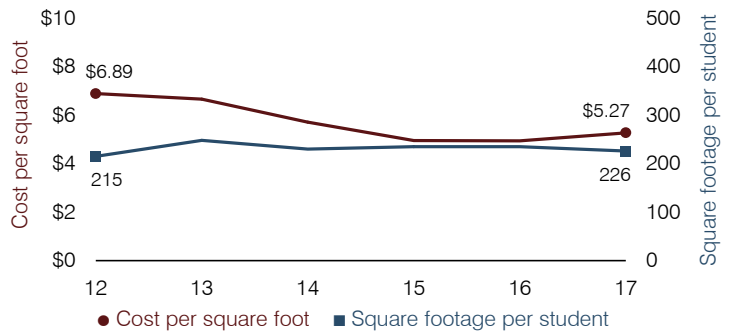
Administrative cost per pupil



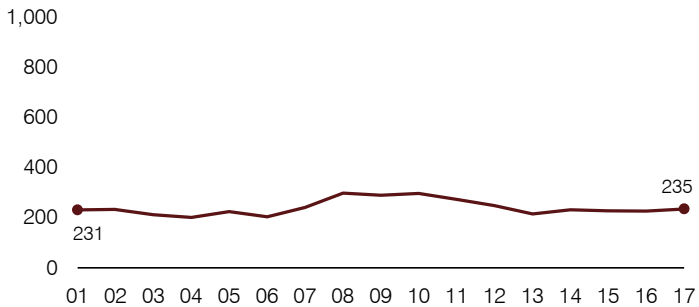
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



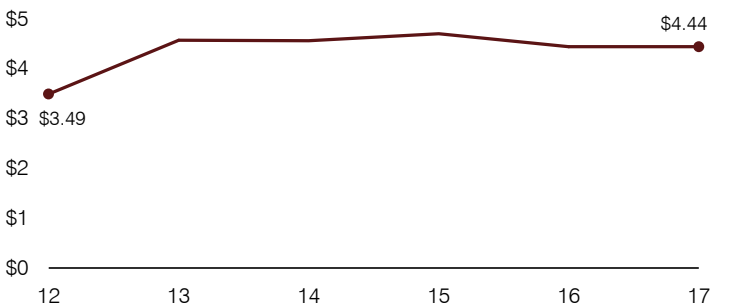
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

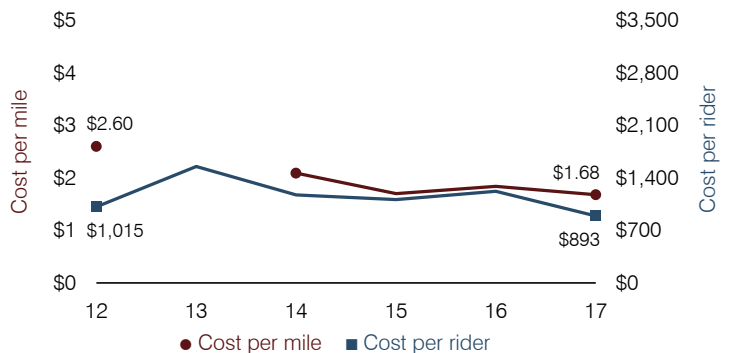
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	65.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal 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 13¹

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

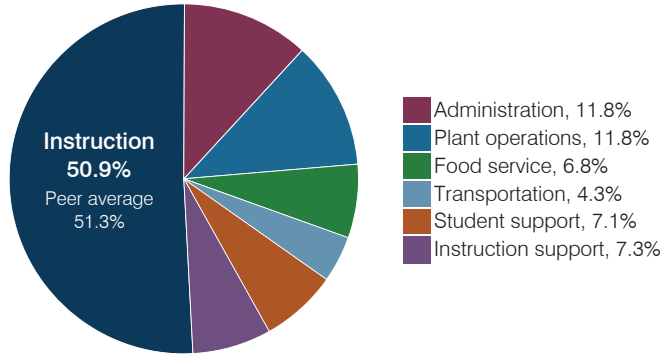
District size, location: Medium-large, Suburb

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

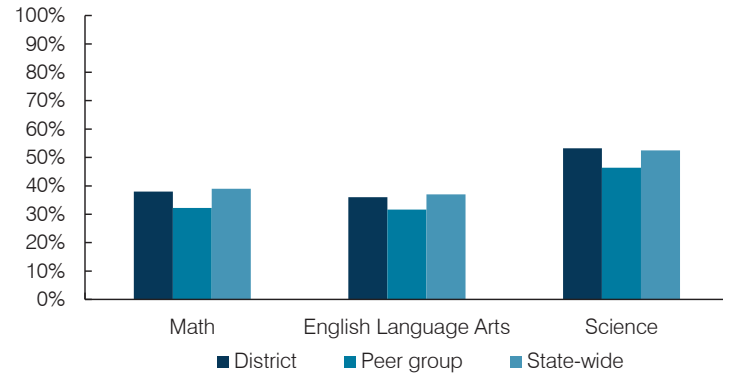
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 7,644	\$ 7,742	\$ 8,199	\$ 8,141
Land and buildings	\$ 678	\$ 747	\$ 924	\$ 691
Equipment	367	723	582	424
Interest	243	253	255	236
Other	122	144	146	161
Total nonoperational	\$ 1,410	\$ 1,867	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 9,054	\$ 9,609	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 9,588	\$ 10,005	\$ 10,332	\$ 9,592

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

¹ 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

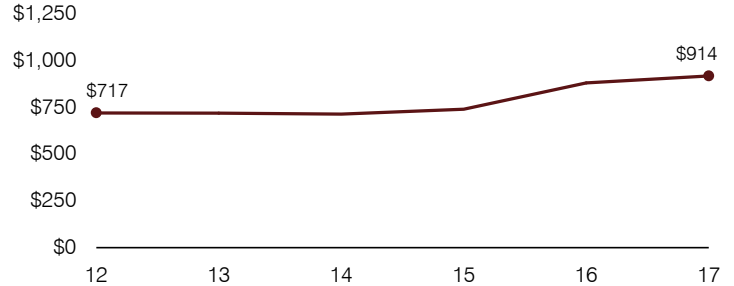
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

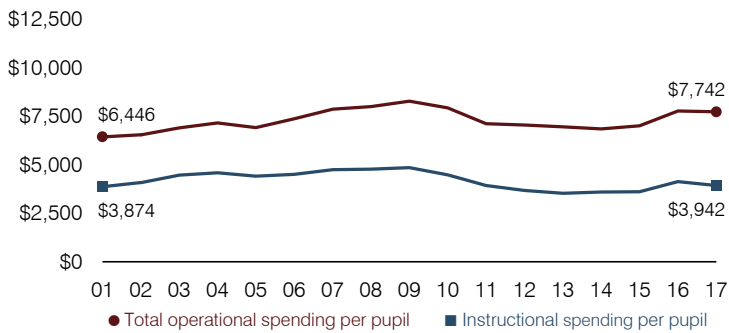
5-year spending trend (2012 through 2017)

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.

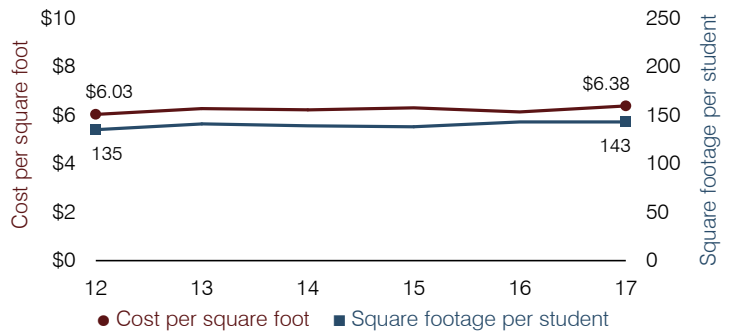
Administrative cost per pupil



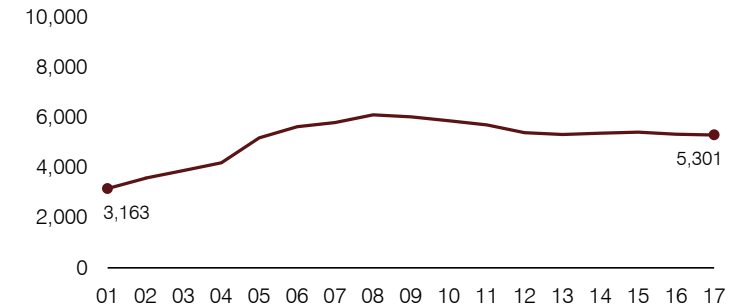
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



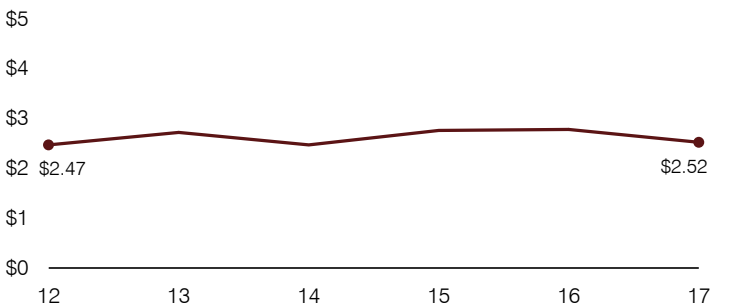
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

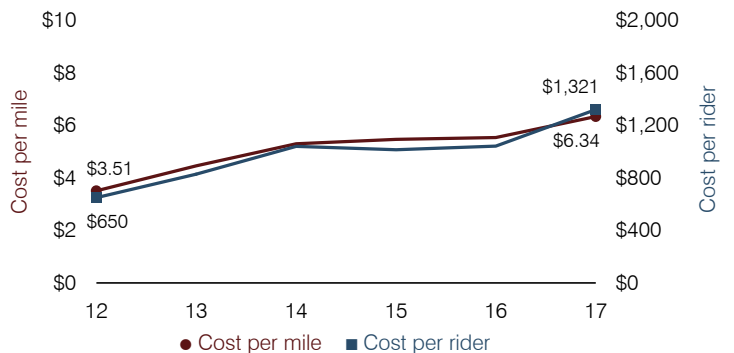
Measure: 2015 through 2017

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 7¹

Legislative district(s): 4

District size, location:

Medium, Rural

Students attending:

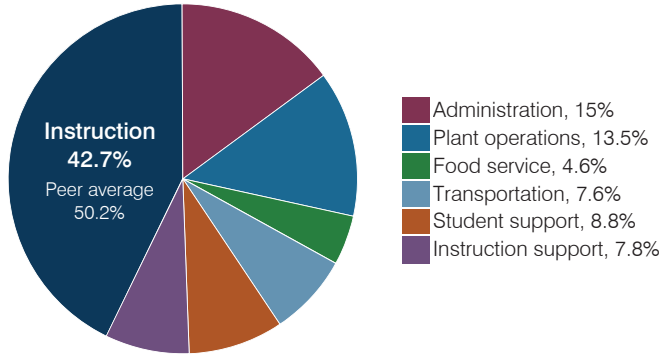
906

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

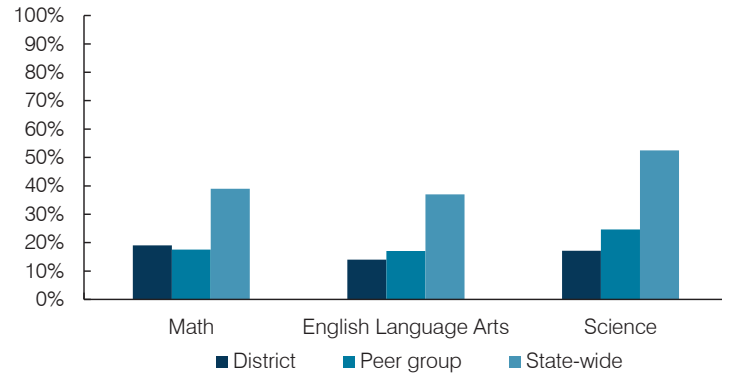
Very low Low Comparable High Very high

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
Total operational	\$ 16,864	\$ 17,032	\$ 8,794	\$ 8,141
Land and buildings	\$ 69	\$ 13	\$ 764	\$ 691
Equipment	677	814	536	424
Interest	0	0	221	236
Other	45	46	78	161
Total nonoperational	\$ 791	\$ 873	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 17,655	\$ 17,905	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 19,894	\$ 22,527	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

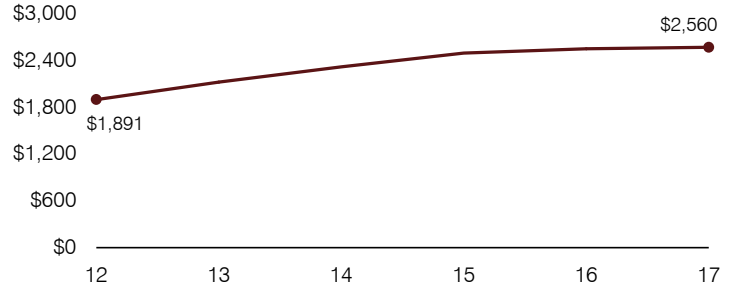
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.7	48.3	49.4	52.2	49.6	49.3	45.2	51.1	47.7	45.0	46.0	40.1	38.7	41.4	43.6	43.2	42.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

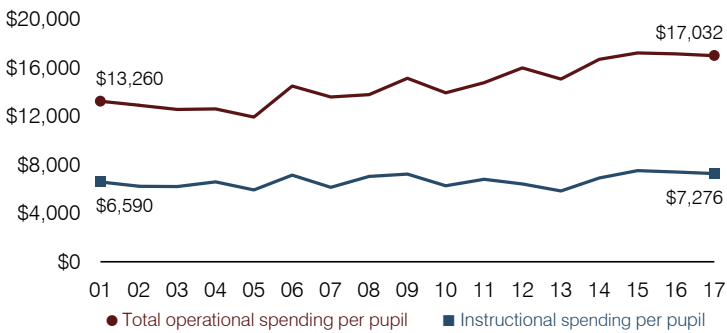
5-year spending trend (2012 through 2017)

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.

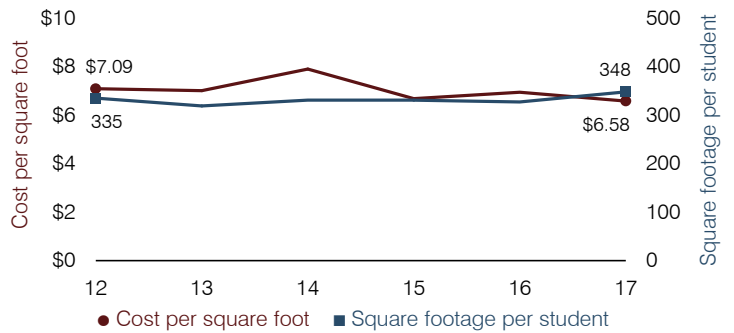
Administrative cost per pupil



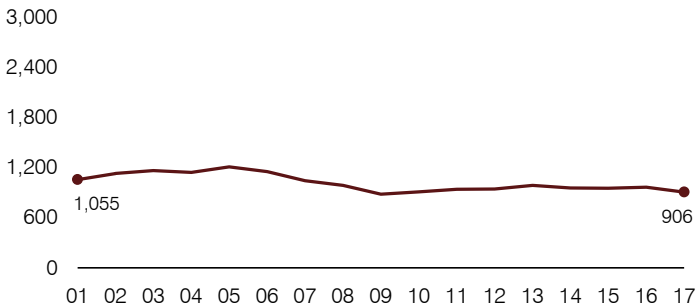
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



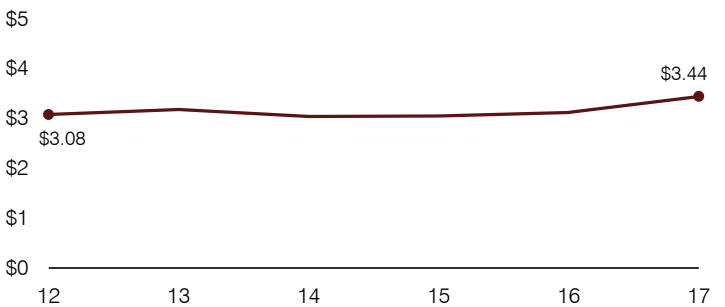
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

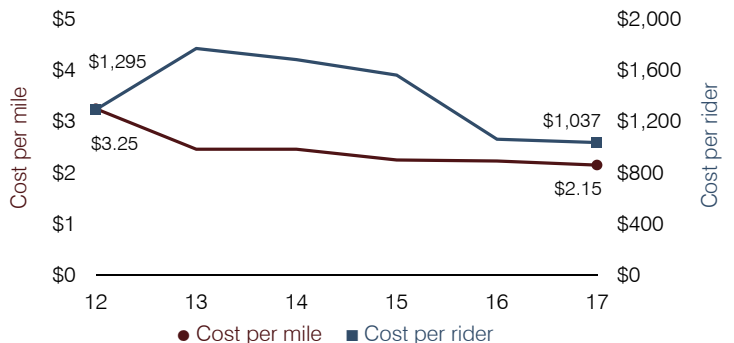
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	Impact Aid Fund reserve
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal 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 4¹

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

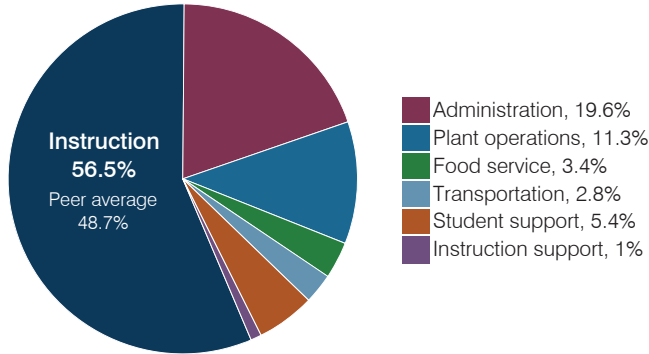
377

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

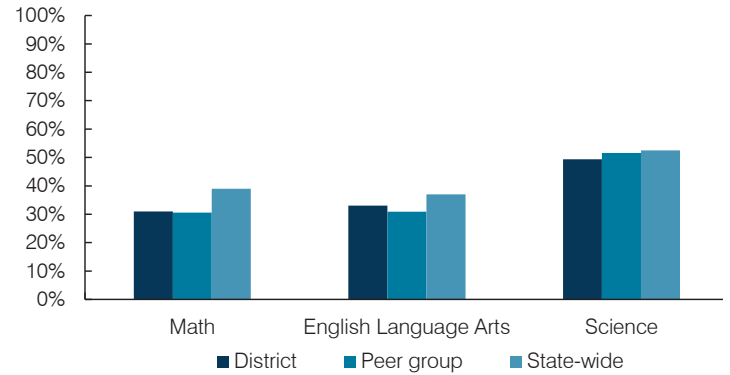
Very low Low Comparable High Very high

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
Total operational	\$ 12,282	\$ 12,824	\$ 11,011	\$ 8,141
Land and buildings	\$ 23	\$ 613	\$ 437	\$ 691
Equipment	172	183	479	424
Interest	4	2	179	236
Other	3	6	45	161
Total nonoperational	\$ 202	\$ 804	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 12,484	\$ 13,628	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 12,764	\$ 14,230	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

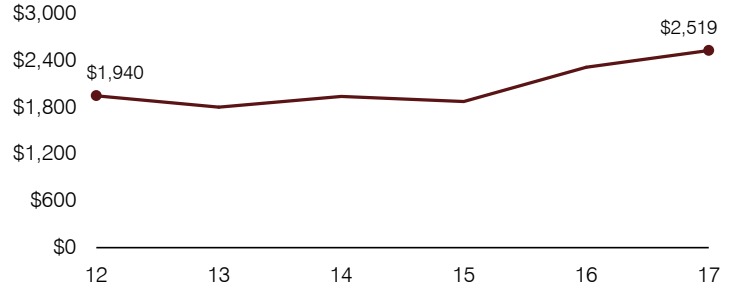
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.5	58.4	52.4	55.9	49.5	48.4	48.8	55.7	54.2	56.0	52.6	52.9	54.5	55.2	56.7	55.4	56.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

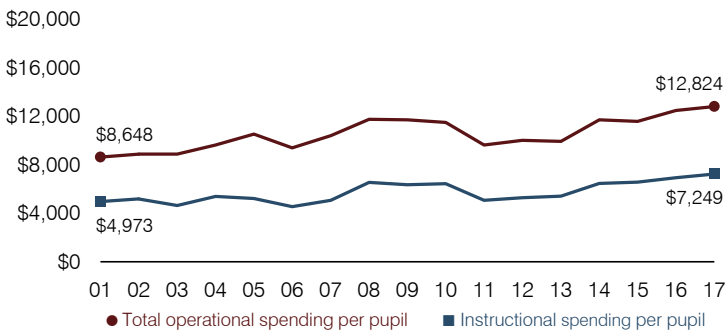
5-year spending trend (2012 through 2017)

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.

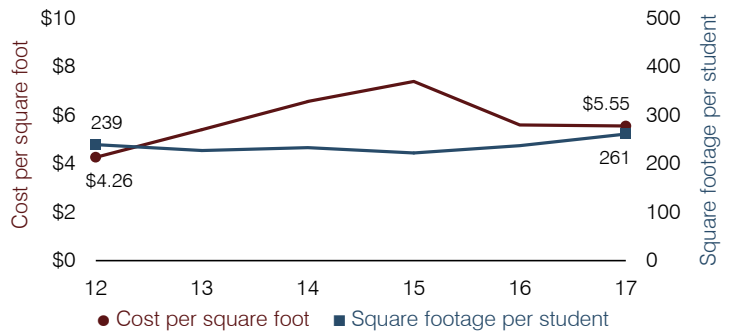
Administrative cost per pupil



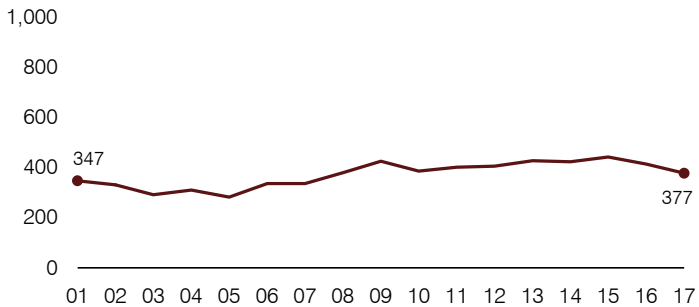
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



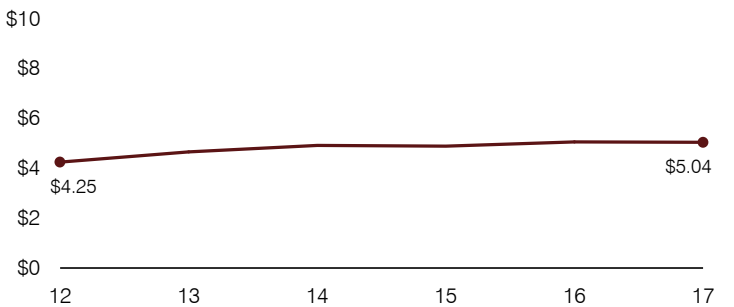
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



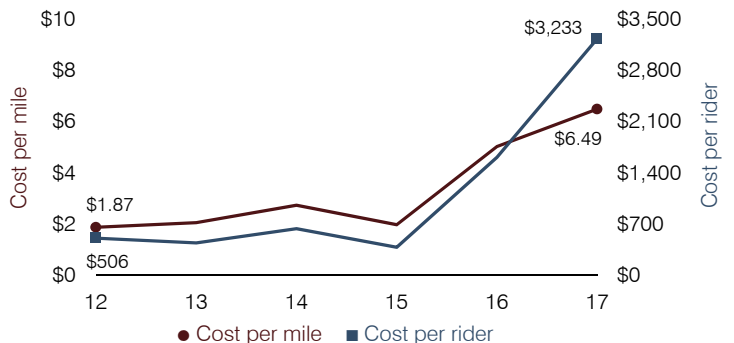
Financial stress assessment

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 15¹

Legislative district(s): 24 and 27

District size, location:

Medium-large, City

Students attending:

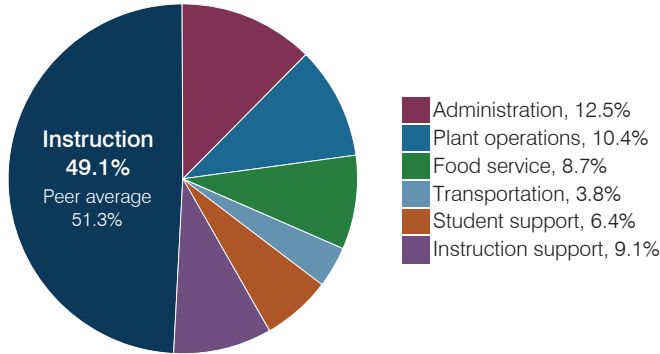
2,315

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

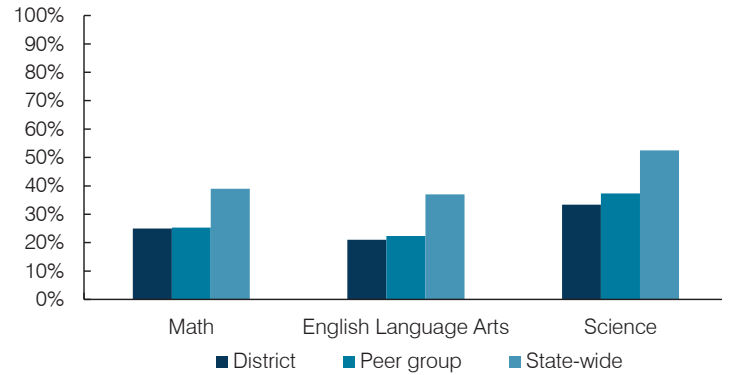
Very low Low Comparable High Very high

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
Total operational	\$ 9,104	\$ 9,567	\$ 8,199	\$ 8,141
Land and buildings	\$ 460	\$ 447	\$ 924	\$ 691
Equipment	457	644	582	424
Interest	246	216	255	236
Other	111	74	146	161
Total nonoperational	\$ 1,274	\$ 1,381	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 10,378	\$ 10,948	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 11,871	\$ 11,998	\$ 10,332	\$ 9,592

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	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	2,521	2,464	19 of 19

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

Instructional spending percentage

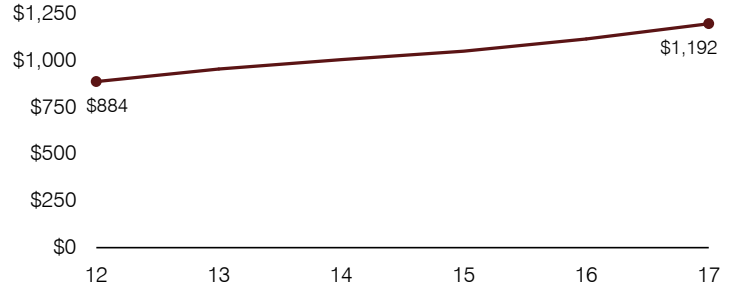
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.7	57.4	59.4	56.9	57.2	58.9	57.2	58.7	56.1	51.3	49.3	49.2	51.7	51.3	49.4	48.1	49.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

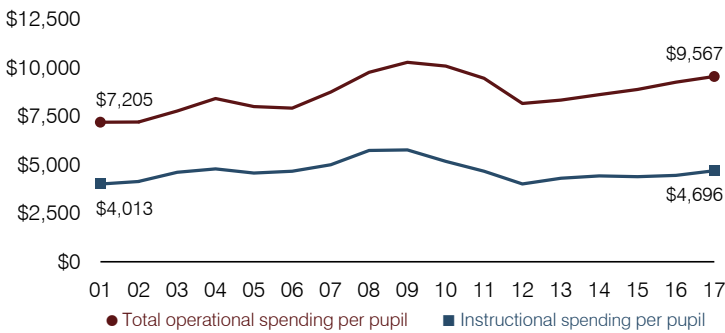
5-year spending trend (2012 through 2017)

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.

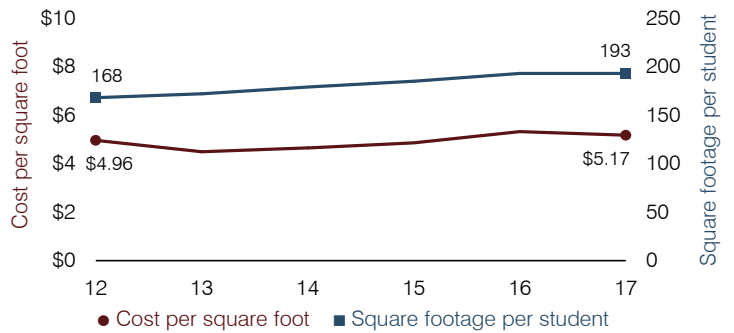
Administrative cost per pupil



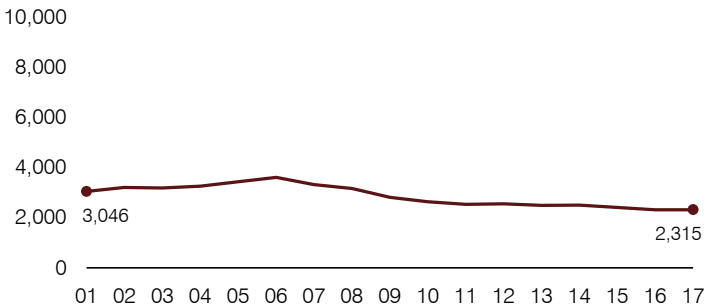
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



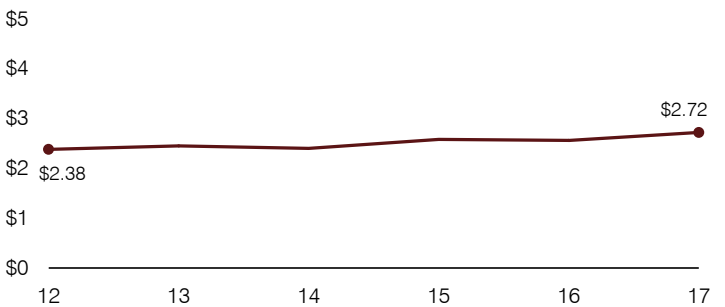
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

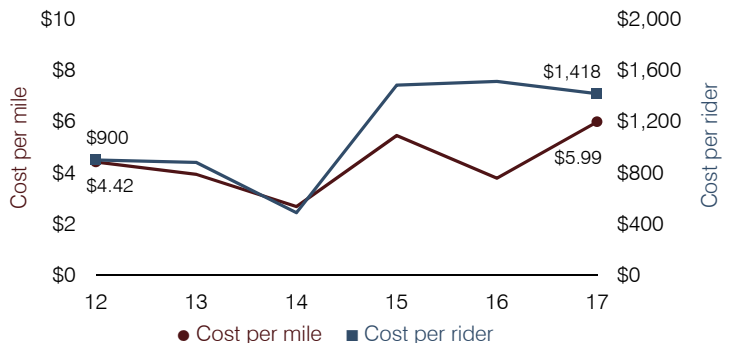
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

Transportation costs per mile and per rider



Beaver Creek Elementary School District

Yavapai County

District size, location:

Small, Rural

Efficiency peer groups 10 and T-7, Achievement peer group 17¹

Students attending:

277

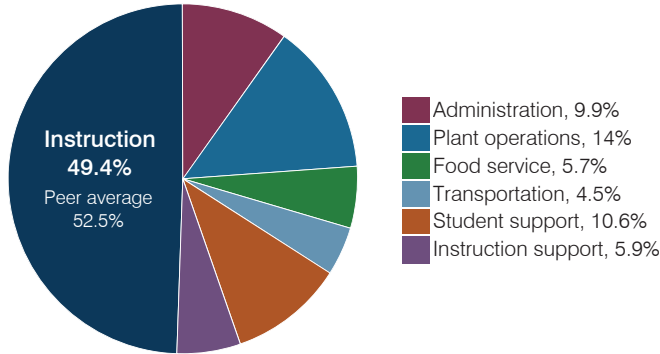
Legislative district(s): 1 and 6

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	\$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

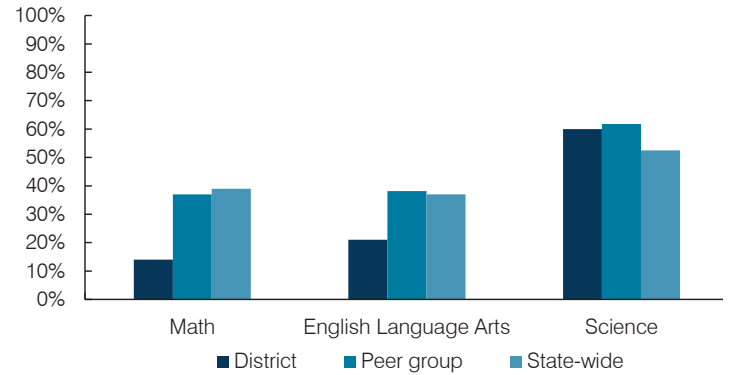
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 9,684	\$ 9,778	\$ 9,476	\$ 8,141
Land and buildings	\$ 161	\$ 59	\$ 194	\$ 691
Equipment	334	274	329	424
Interest	525	530	167	236
Other	53	59	91	161
Total nonoperational	\$ 1,073	\$ 922	\$ 781	\$ 1,512
Total per pupil spending	\$ 10,757	\$ 10,700	\$ 10,257	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 11,647	\$ 11,530	\$ 11,437	\$ 9,592

Select revenues from common sources

	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

	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

¹ 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

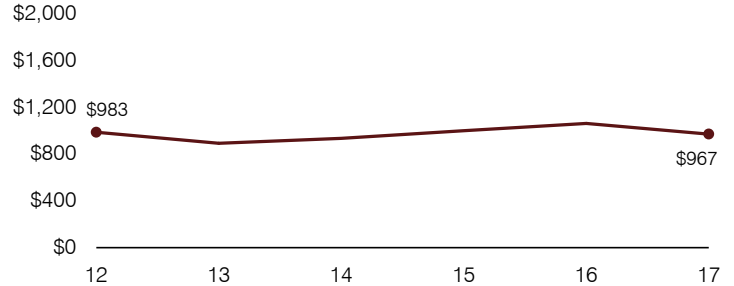
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

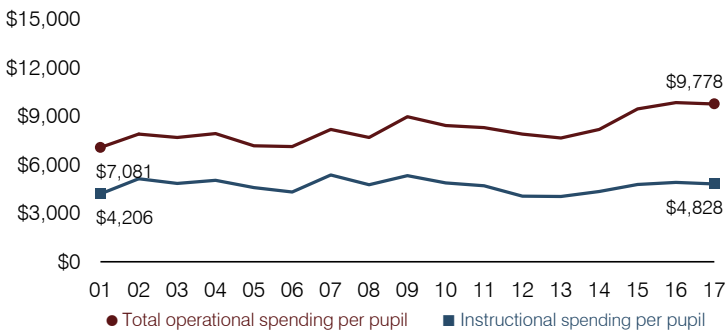
5-year spending trend (2012 through 2017)

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.

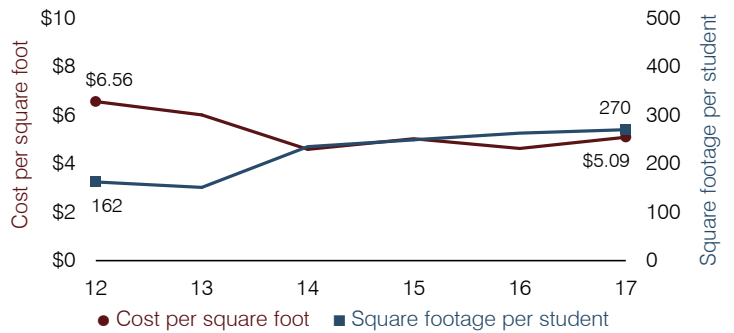
Administrative cost per pupil



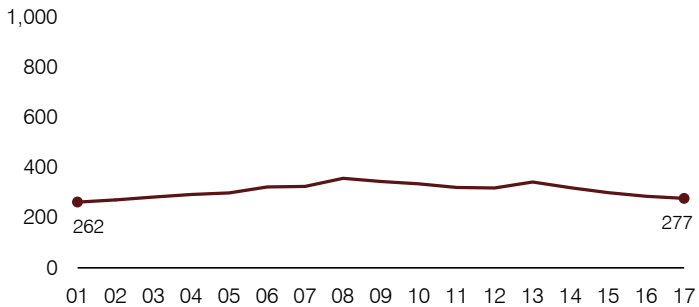
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



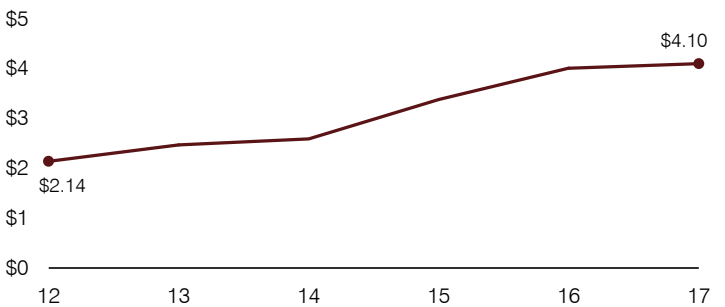
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Moderate

Measure: 2015 through 2017

Assessment

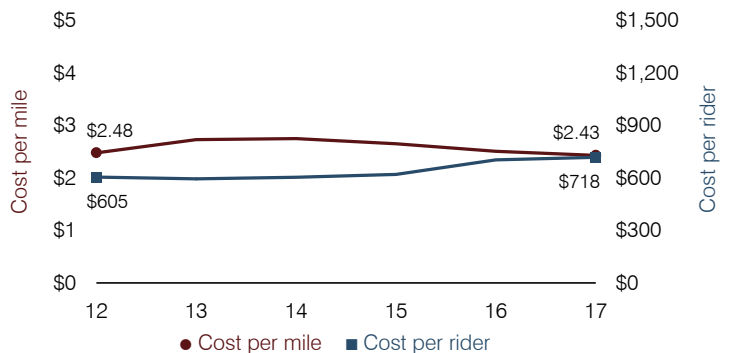
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control 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 6¹

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

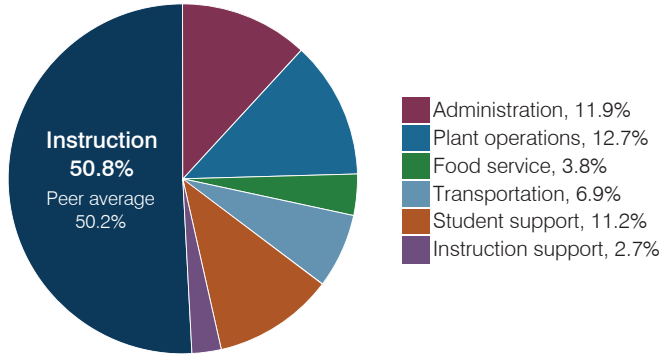
1,233

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

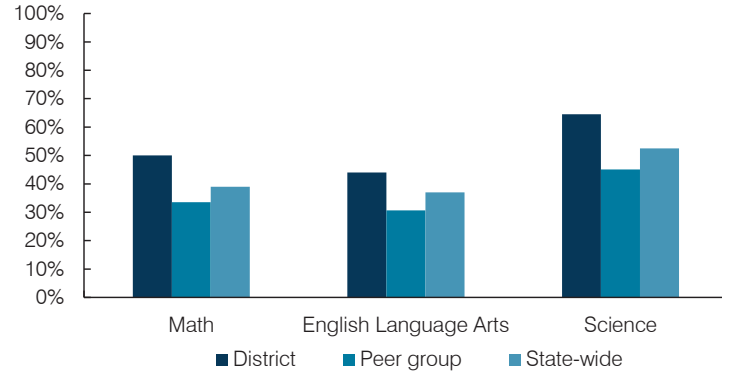
Very low Low Comparable High Very high

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
Total operational	\$ 7,584	\$ 8,072	\$ 8,794	\$ 8,141
Land and buildings	\$ 107	\$ 45	\$ 764	\$ 691
Equipment	219	339	536	424
Interest	203	189	221	236
Other	40	111	78	161
Total nonoperational	\$ 569	\$ 684	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,153	\$ 8,756	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 9,323	\$ 9,198	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,335	\$ 5,426	\$ 5,929	\$ 5,503
Amount from Prop 123	227	234	243	245
Prop 123 additional funding	47	49	49	46
Grants	802	962	1,751	1,185
Donations and tax credits	71	161	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	1,232	1,609	20 of 29

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

Instructional spending percentage

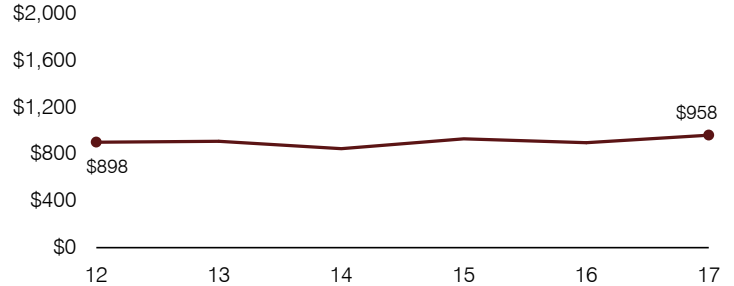
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.5	54.0	53.7	57.4	57.8	58.6	56.9	56.9	55.8	54.4	52.4	54.1	53.1	52.7	51.5	51.3	50.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

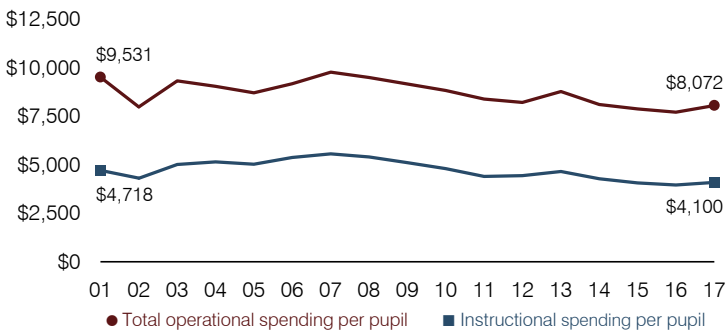
5-year spending trend (2012 through 2017)

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.

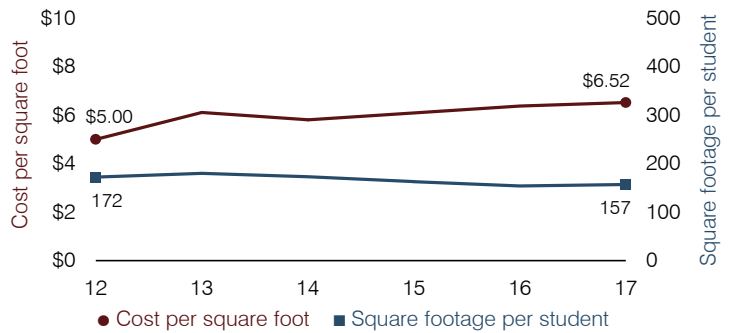
Administrative cost per pupil



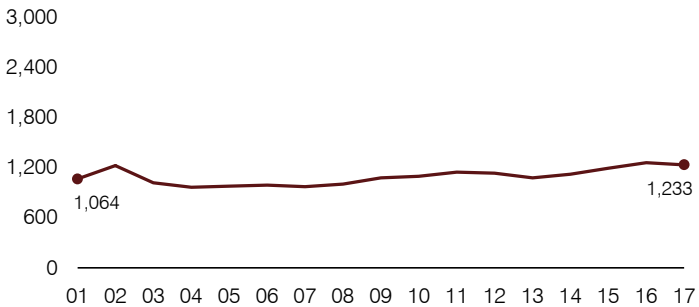
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



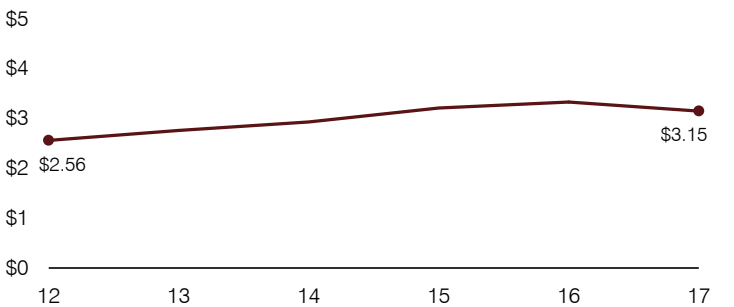
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2015 through 2017

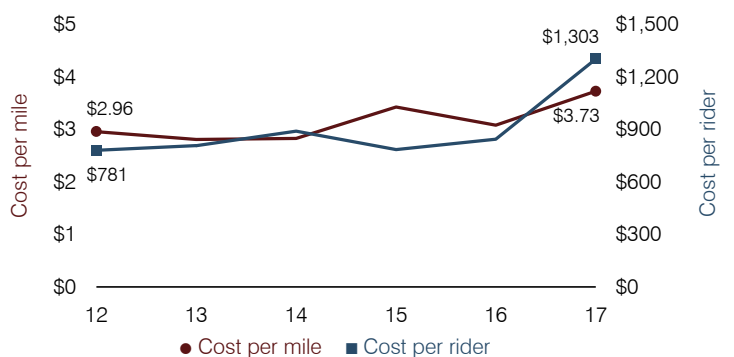
	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	3.6%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control 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 10¹

Students attending:

122

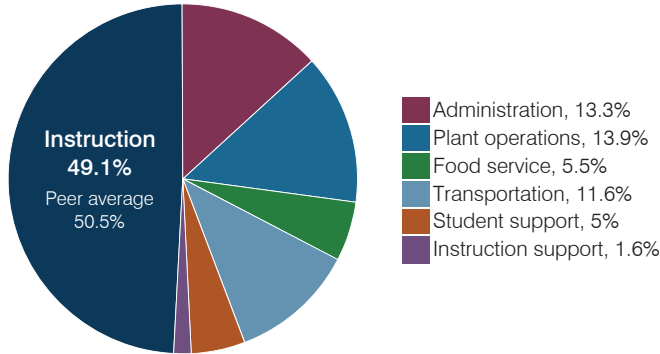
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

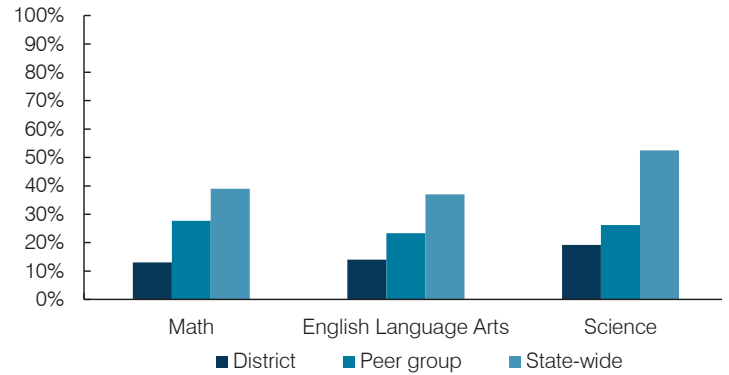
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,849	\$3,137	\$844
	Students per administrative position	41	32	67
Plant operations	Cost per square foot	\$4.21	\$6.96	\$6.30
	Square footage per student	458	412	155
Food service	Cost per meal	\$3.64	\$5.79	\$2.88
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
Total operational	\$ 16,185	\$ 13,907	\$ 17,454	\$ 8,141
Land and buildings	\$ 119	\$ 300	\$ 1,161	\$ 691
Equipment	2,898	500	735	424
Interest	62	29	31	236
Other	0	0	90	161
Total nonoperational	\$ 3,079	\$ 829	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 19,264	\$ 14,736	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 20,263	\$ 16,763	\$ 21,943	\$ 9,592

Select revenues from common sources

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

Select revenues from less common sources

	District	Peer average	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

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

Instructional spending percentage

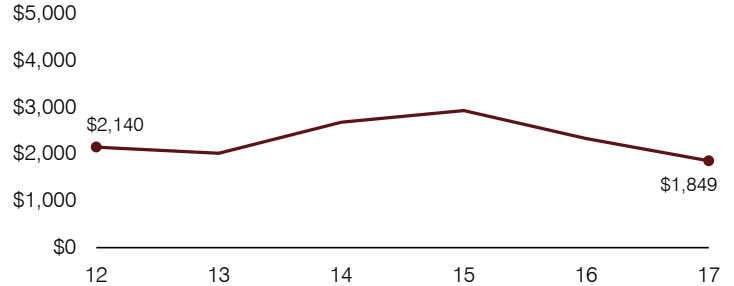
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	41.6	58.2	50.6	50.1	47.4	46.0	45.4	36.4	42.0	36.5	41.5	42.4	46.8	45.1	45.6	47.7	49.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

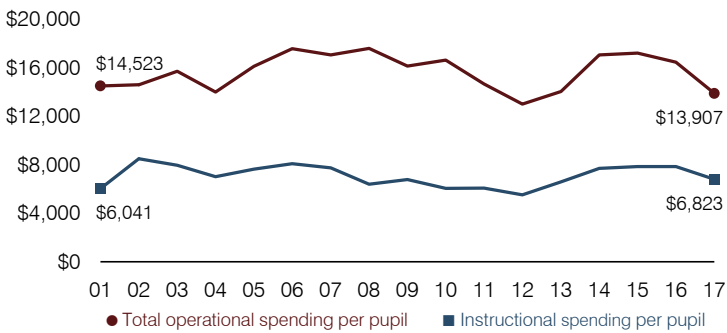
5-year spending trend (2012 through 2017)

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.

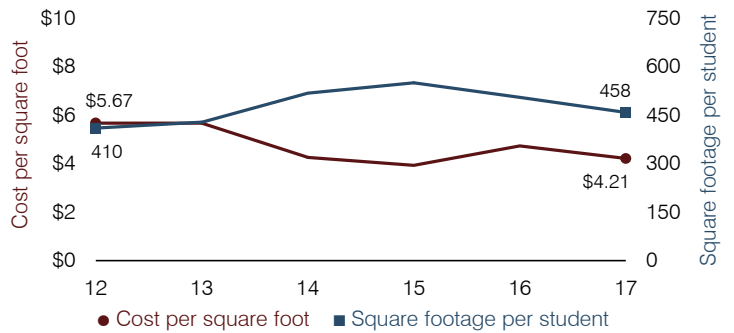
Administrative cost per pupil



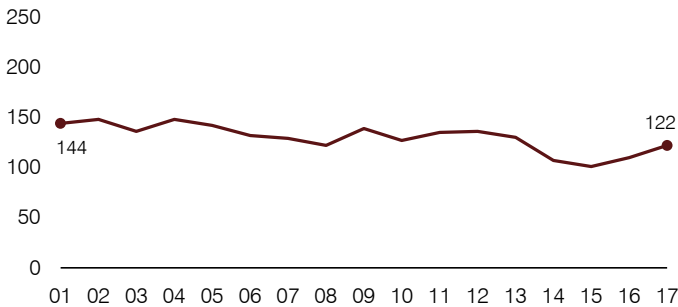
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



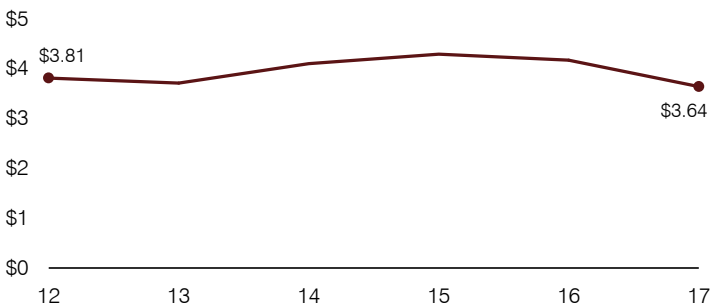
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



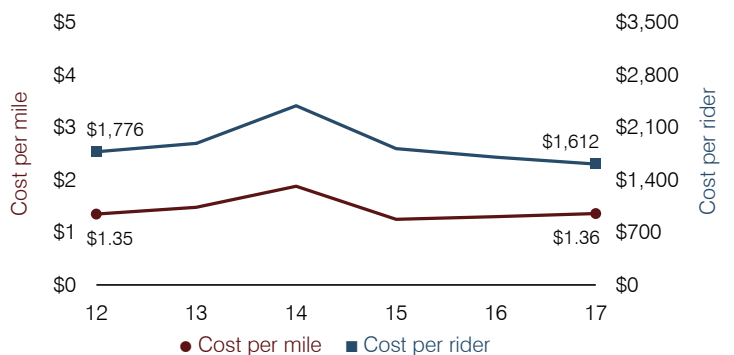
Financial stress assessment

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 7¹

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

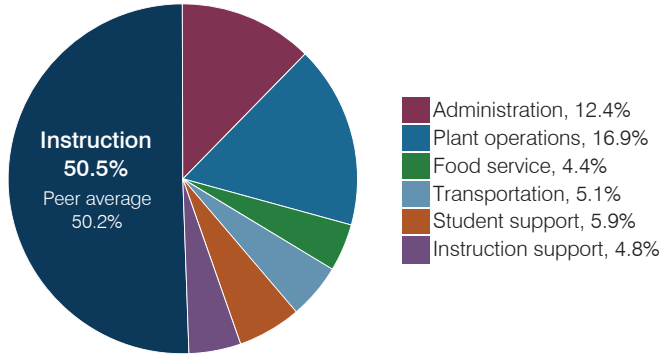
709

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

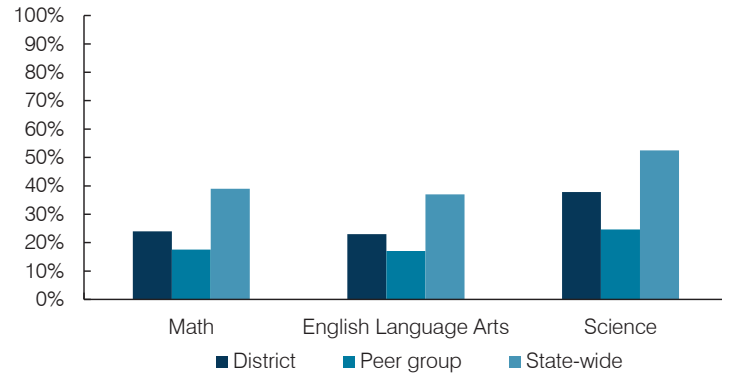
Very low Low Comparable High Very high

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
Total operational	\$ 9,399	\$ 10,449	\$ 8,794	\$ 8,141
Land and buildings	\$ 177	\$ 430	\$ 764	\$ 691
Equipment	532	567	536	424
Interest	0	0	221	236
Other	52	11	78	161
Total nonoperational	\$ 761	\$ 1,008	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 10,160	\$ 11,457	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 10,779	\$ 10,018	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,851	\$ 5,827	\$ 5,929	\$ 5,503
Amount from Prop 123	229	232	243	245
Prop 123 additional funding	55	56	49	46
Grants	1,541	1,369	1,751	1,185
Donations and tax credits	115	77	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	535	565	20 of 29

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

Instructional spending percentage

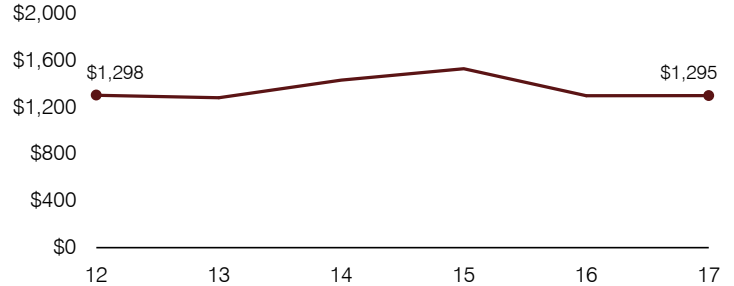
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.7	55.9	55.0	54.1	51.4	52.1	49.7	49.3	47.7	51.8	47.9	48.5	48.9	48.8	49.6	49.6	50.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

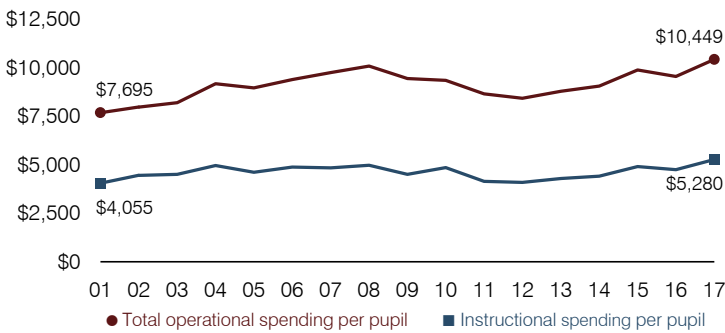
5-year spending trend (2012 through 2017)

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.

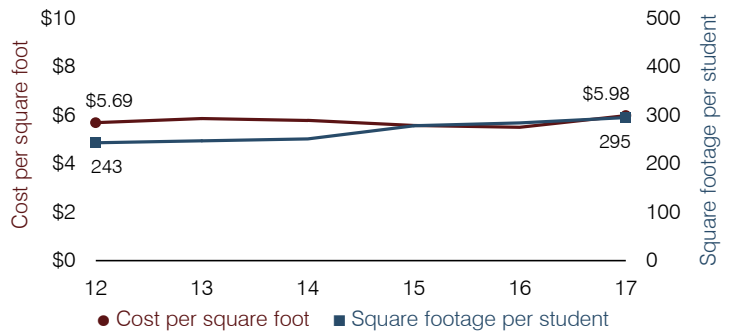
Administrative cost per pupil



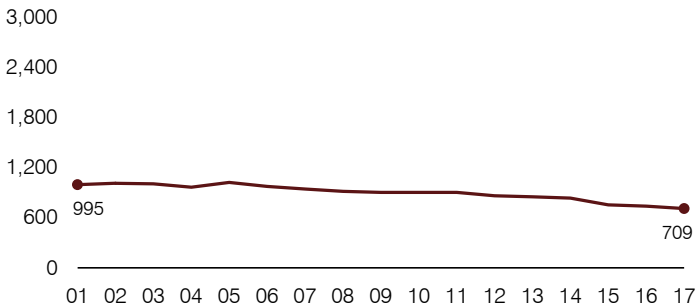
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



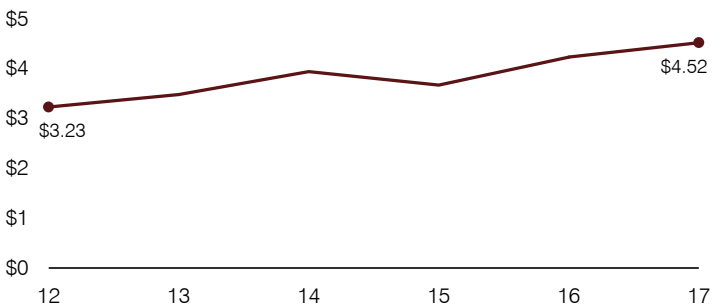
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

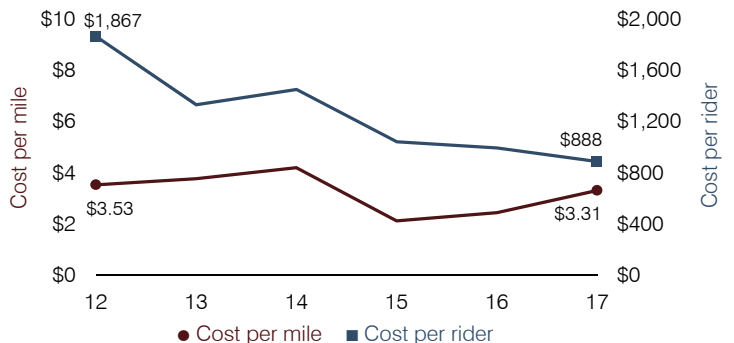
Measure: 2015 through 2017

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 4¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

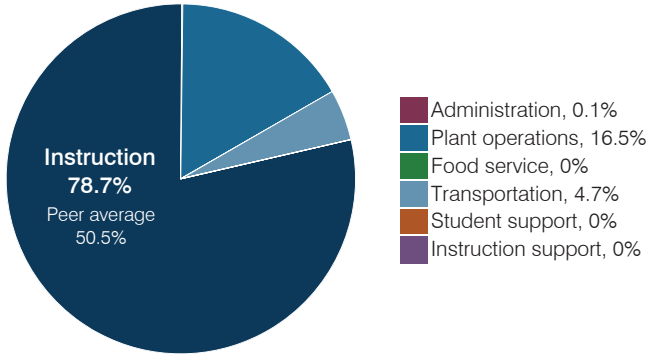
11

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 2017	State average 2017
	2016	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
Total operational	\$ 9,630	\$ 12,201	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 611	\$ 1,161	\$ 691
Equipment	865	0	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 865	\$ 611	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 10,495	\$ 12,812	\$ 19,471	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 14,028	\$ 15,024	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 8,191	\$ 8,421	\$ 9,932	\$ 5,503
Amount from Prop 123	358	338	315	245
Prop 123 additional funding	76	71	57	46
Grants	3,965	2,580	2,701	1,185
Donations and tax credits	1	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	0	0	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

¹ 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

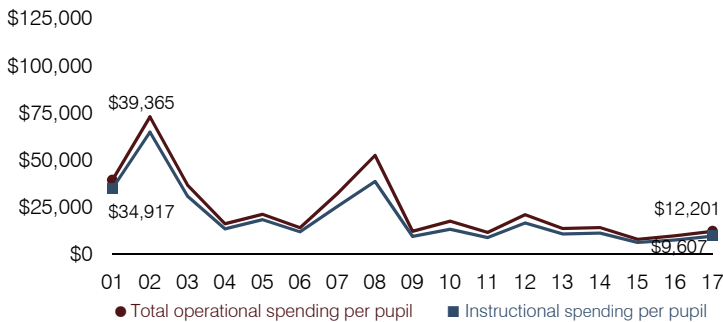
5-year spending trend (2012 through 2017)

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.

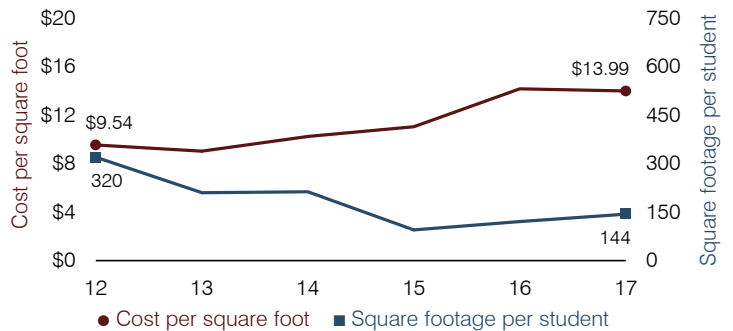
Administrative cost per pupil

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.

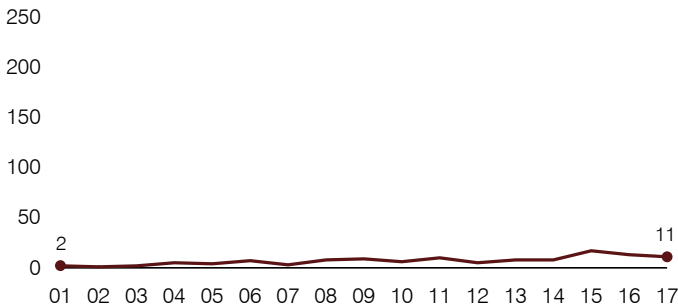
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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 6¹

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

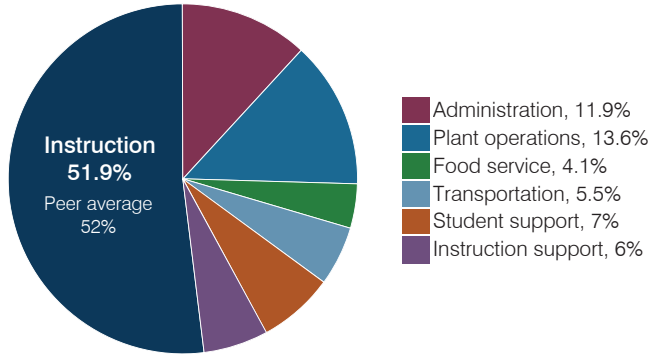
2,094

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

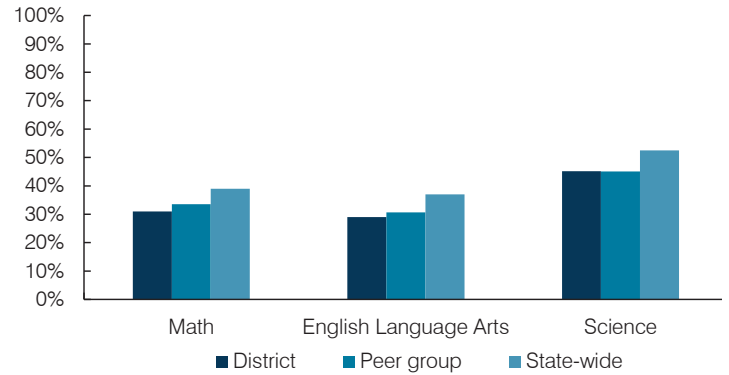
Very low Low Comparable High Very high

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
Total operational	\$ 7,333	\$ 7,960	\$ 7,774	\$ 8,141
Land and buildings	\$ 160	\$ 2,177	\$ 346	\$ 691
Equipment	490	1,725	390	424
Interest	272	290	164	236
Other	125	44	77	161
Total nonoperational	\$ 1,047	\$ 4,236	\$ 977	\$ 1,512
Total per pupil spending	\$ 8,380	\$ 12,196	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 9,206	\$ 9,222	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

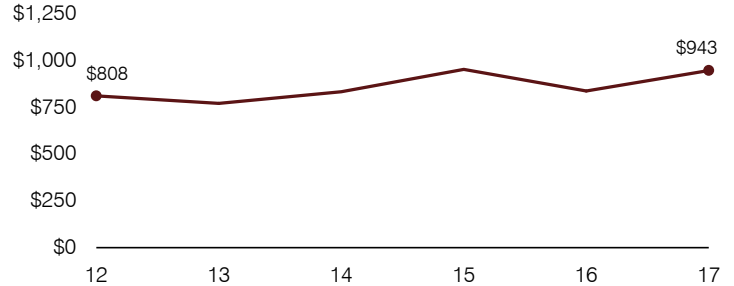
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.7	63.0	61.4	63.1	62.1	61.8	59.8	59.3	64.1	61.6	56.0	55.0	56.8	55.1	52.5	53.1	51.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

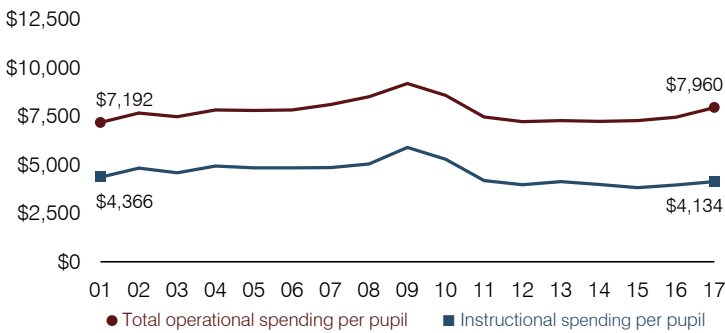
5-year spending trend (2012 through 2017)

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.

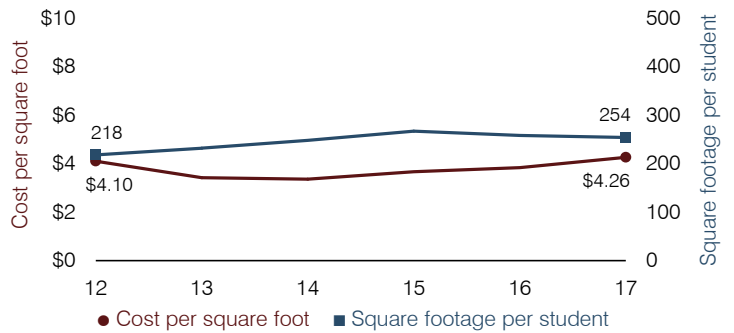
Administrative cost per pupil



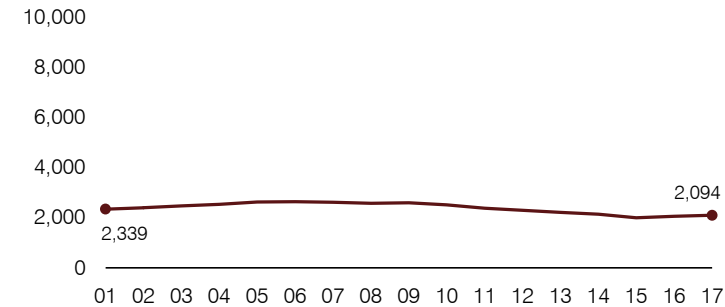
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



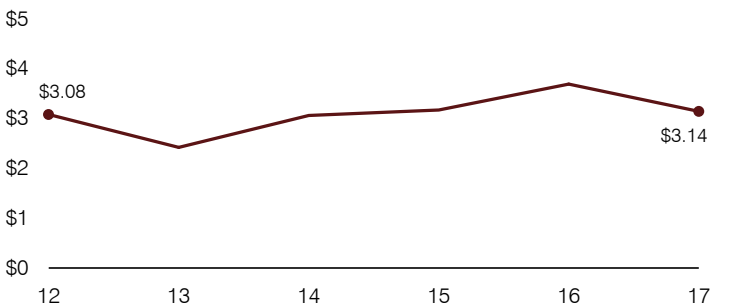
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

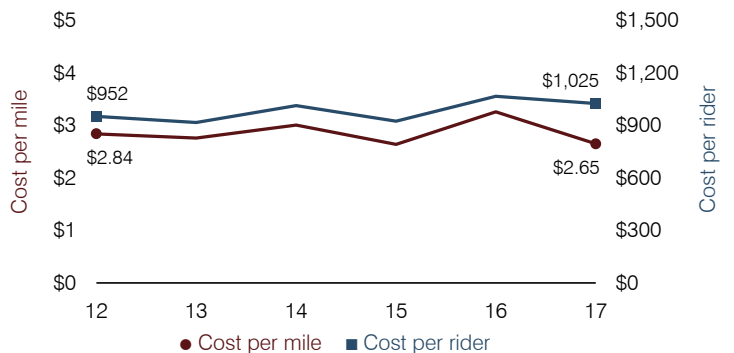
Overall financial stress level: **Low**

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

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 16¹

Students attending:

101

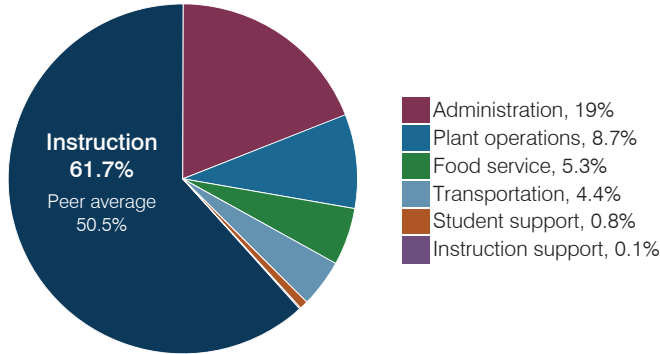
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

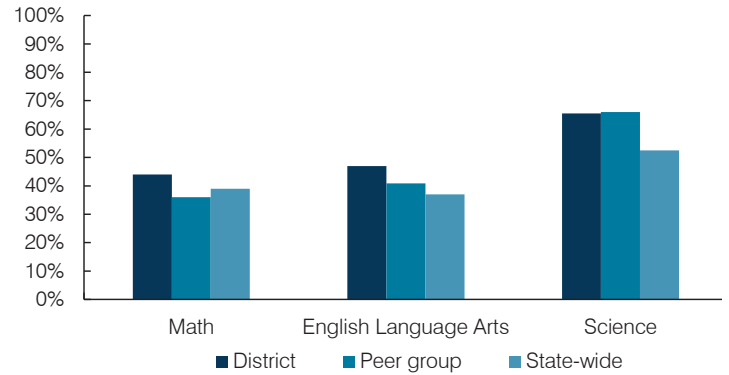
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,887	\$3,137	\$844
	Students per administrative position	34	32	67
Plant operations	Cost per square foot	\$4.88	\$6.96	\$6.30
	Square footage per student	269	412	155
Food service	Cost per meal	\$9.15	\$5.79	\$2.88
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
Total operational	\$ 14,592	\$ 15,160	\$ 17,454	\$ 8,141
Land and buildings	\$ 55	\$ 1,323	\$ 1,161	\$ 691
Equipment	233	238	735	424
Interest	15	8	31	236
Other	0	0	90	161
Total nonoperational	\$ 303	\$ 1,569	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 14,895	\$ 16,729	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 10,770	\$ 12,211	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 8,111	\$ 8,970	\$ 9,932	\$ 5,503
Amount from Prop 123	289	293	315	245
Prop 123 additional funding	50	59	57	46
Grants	503	1,701	2,701	1,185
Donations and tax credits	290	76	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	5,459	4,879	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

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

Instructional spending percentage

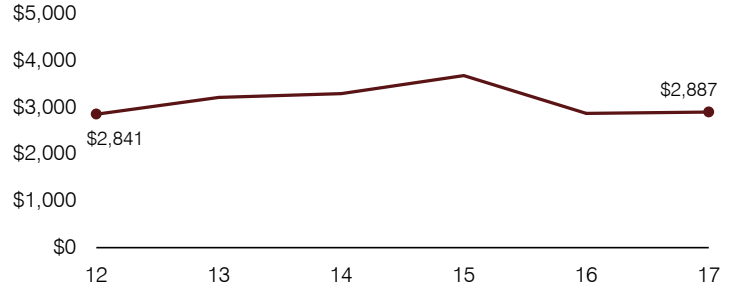
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.6	66.8	68.2	63.4	68.1	62.1	60.5	60.0	60.8	60.0	56.4	58.1	59.2	61.1	61.1	62.2	61.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

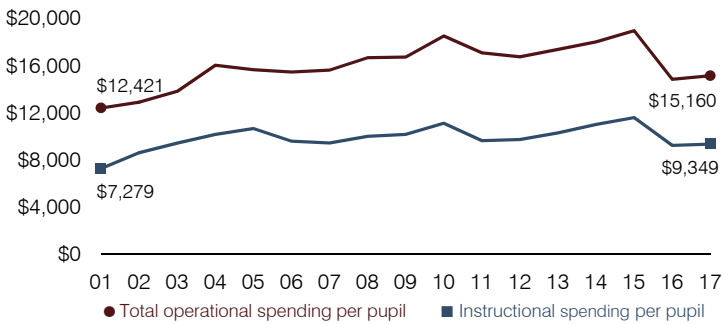
5-year spending trend (2012 through 2017)

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.

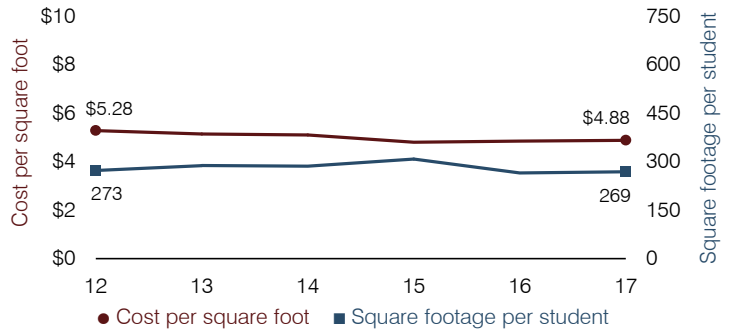
Administrative cost per pupil



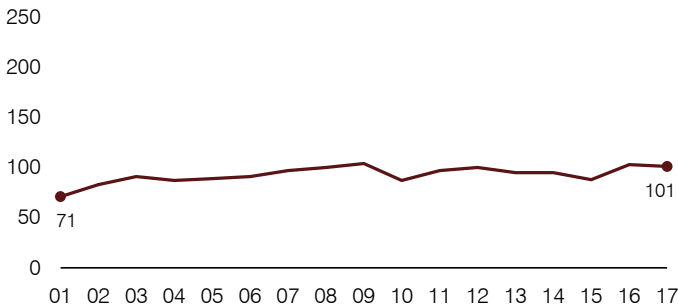
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



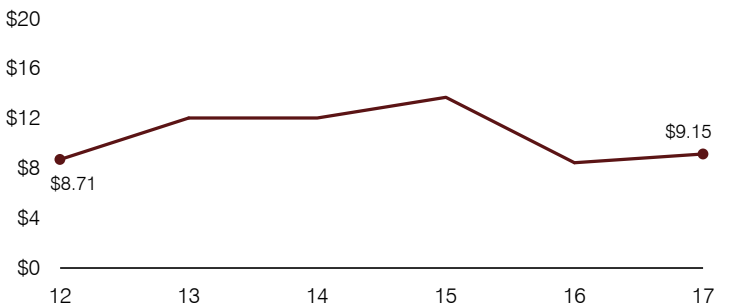
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Moderate

Measure: 2015 through 2017

Assessment

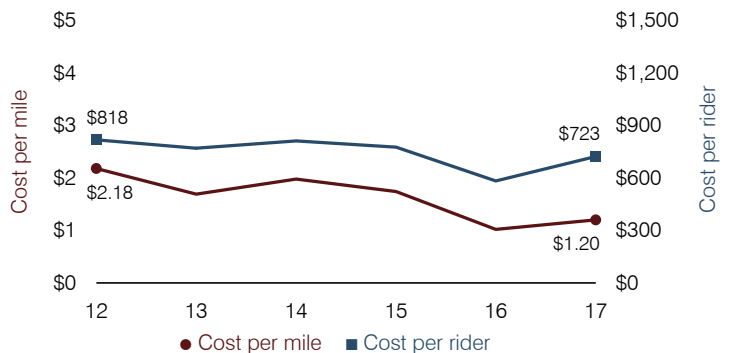
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	1 to 3 years
Current financial and internal 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 17¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

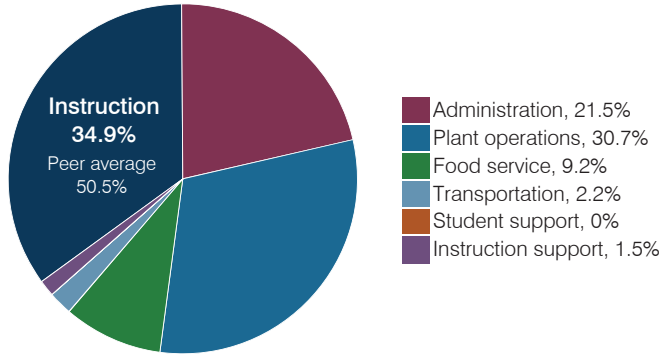
25

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

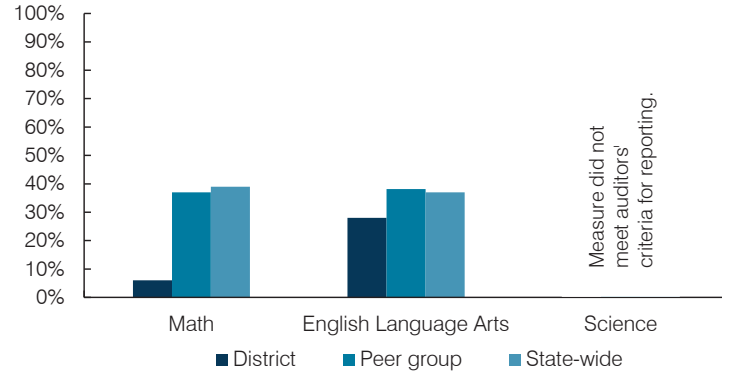
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$5,280	\$3,137	\$844
	Students per administrative position	12	32	67
Plant operations	Cost per square foot	\$14.32	\$6.96	\$6.30
	Square footage per student	527	412	155
Food service	Cost per meal	\$9.35	\$5.79	\$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
Total operational	\$ 21,895	\$ 24,582	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 4	\$ 1,161	\$ 691
Equipment	368	1,393	735	424
Interest	1	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 369	\$ 1,397	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 22,264	\$ 25,979	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 25,319	\$ 31,381	\$ 21,943	\$ 9,592

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

¹ 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

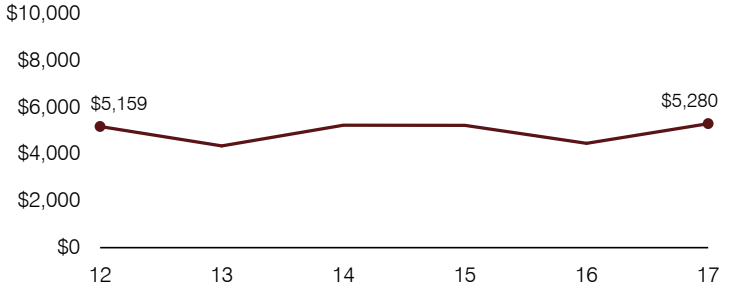
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

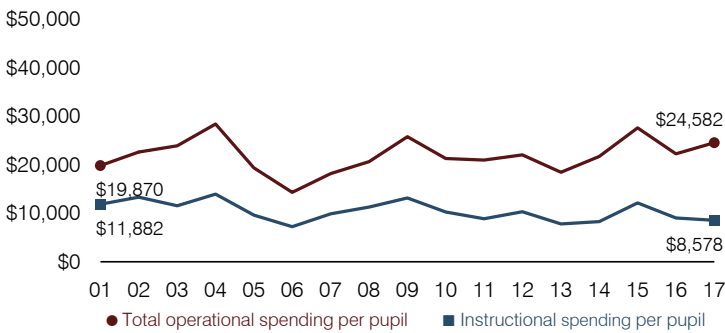
5-year spending trend (2012 through 2017)

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.

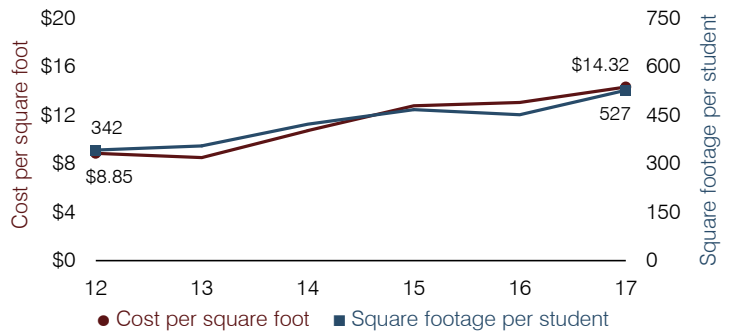
Administrative cost per pupil



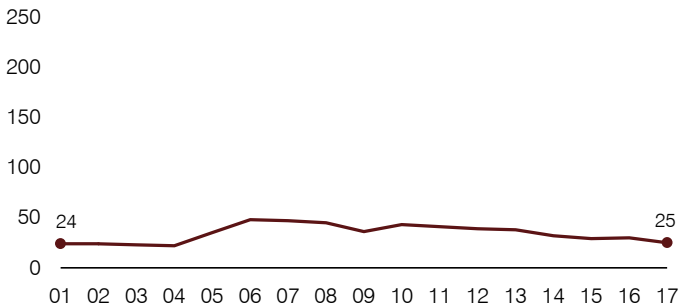
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



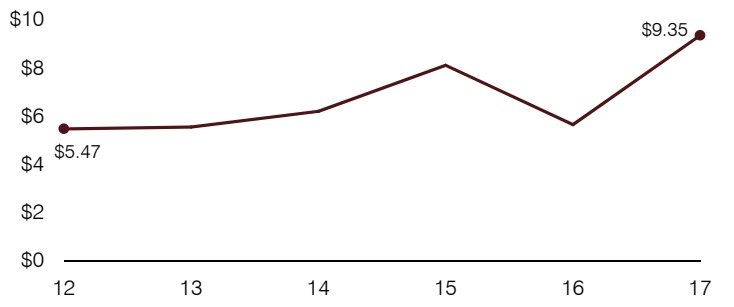
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



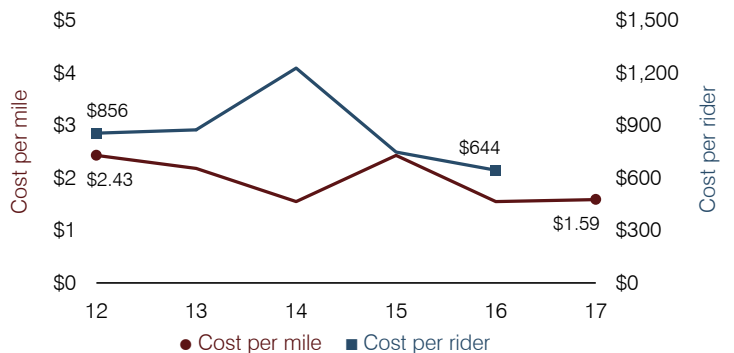
Financial stress assessment

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 4¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

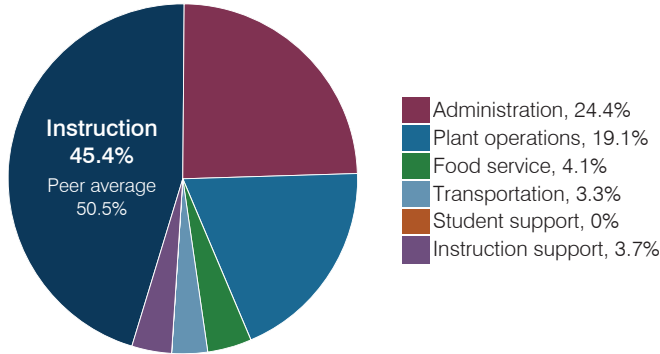
57

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

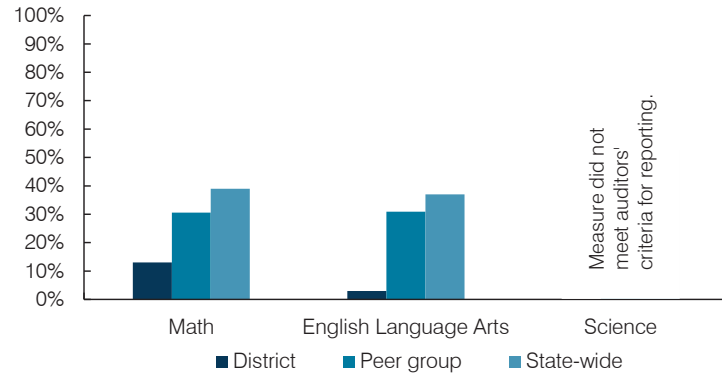
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$5,330	\$3,137	\$844
	Students per administrative position	19	32	67
Plant operations	Cost per square foot	\$5.17	\$6.96	\$6.30
	Square footage per student	804	412	155
Food service	Cost per meal	\$4.81	\$5.79	\$2.88
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
Total operational	\$ 27,616	\$ 21,817	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 5,897	\$ 3,588	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 33,513	\$ 25,405	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 31,241	\$ 26,947	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

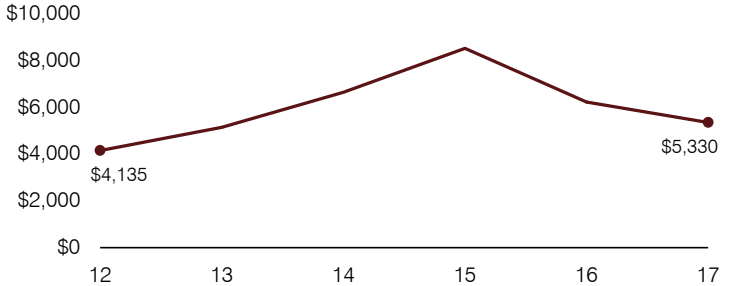
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.8	56.9	60.3	57.1	57.5	60.7	56.4	53.7	51.1	53.8	52.1	54.9	50.9	45.4	43.2	46.8	45.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

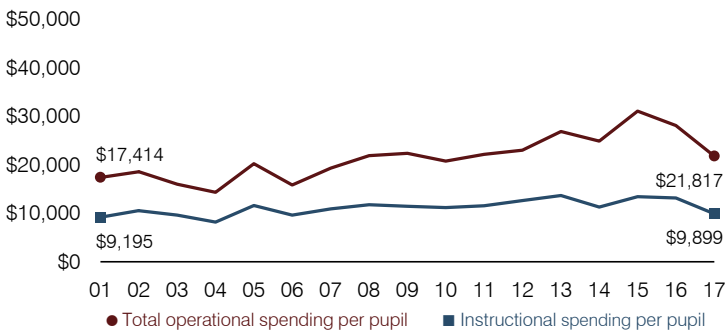
5-year spending trend (2012 through 2017)

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.

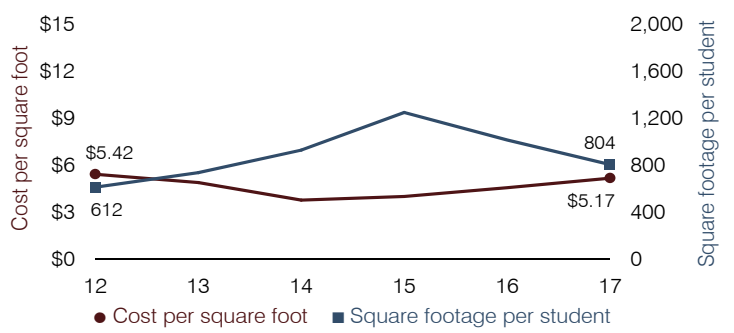
Administrative cost per pupil



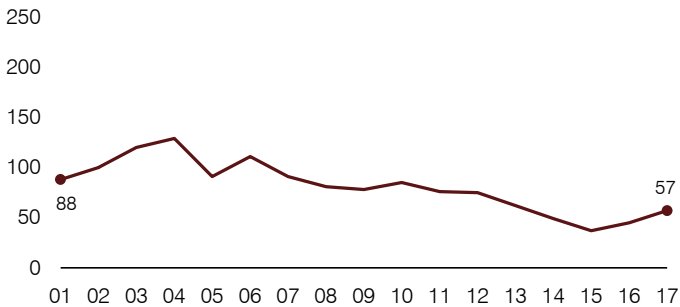
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



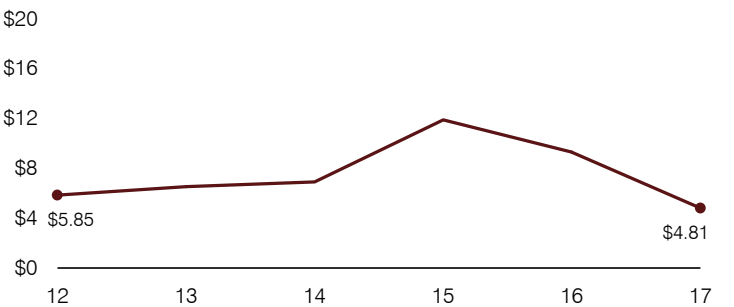
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



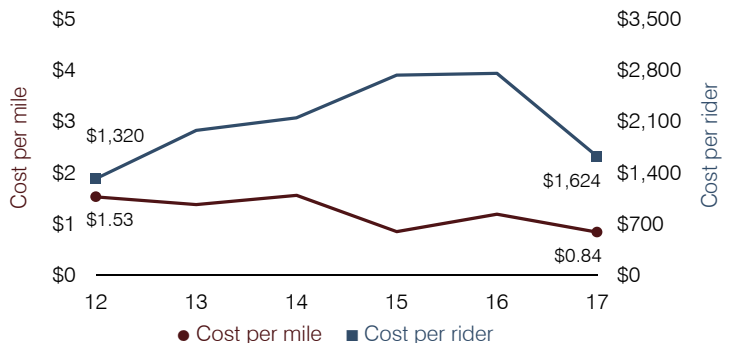
Financial stress assessment

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 13¹

Legislative district(s): 4 and 13

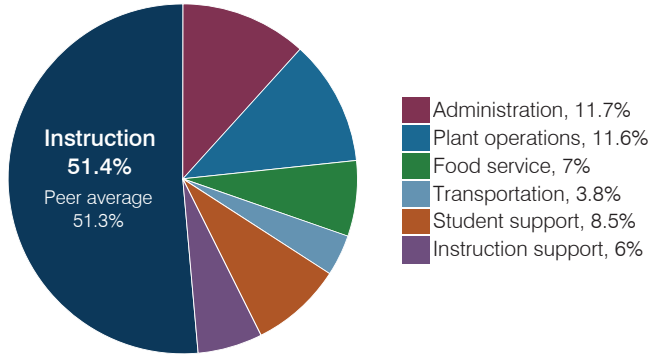
District size, location: Medium-large, Suburb

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

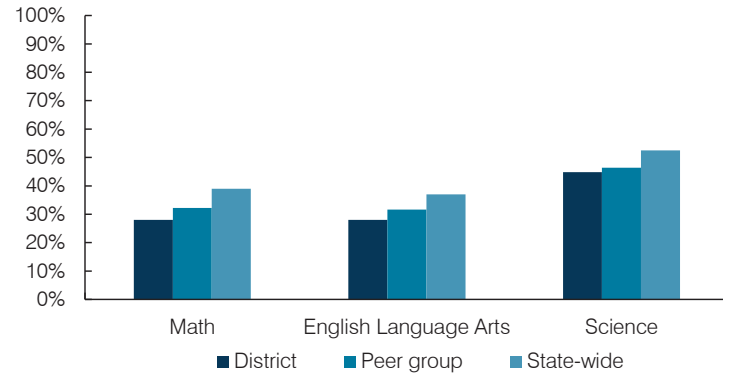
Very low Low Comparable High Very high

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
Total operational	\$ 6,830	\$ 7,375	\$ 8,199	\$ 8,141
Land and buildings	\$ 408	\$ 1,383	\$ 924	\$ 691
Equipment	317	387	582	424
Interest	78	148	255	236
Other	114	156	146	161
Total nonoperational	\$ 917	\$ 2,074	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 7,747	\$ 9,449	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 7,687	\$ 8,407	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

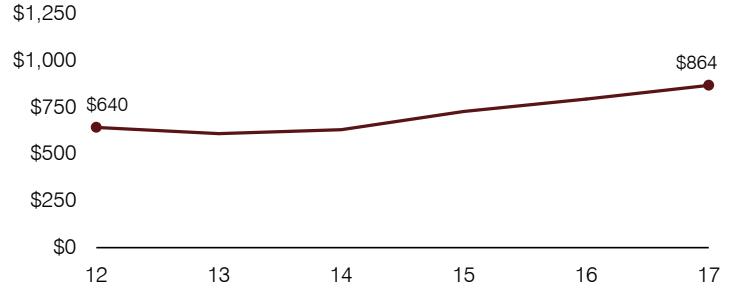
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.9	58.6	60.1	57.9	61.4	60.3	63.0	60.8	54.9	55.4	56.6	52.0	53.3	54.1	53.7	53.0	51.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

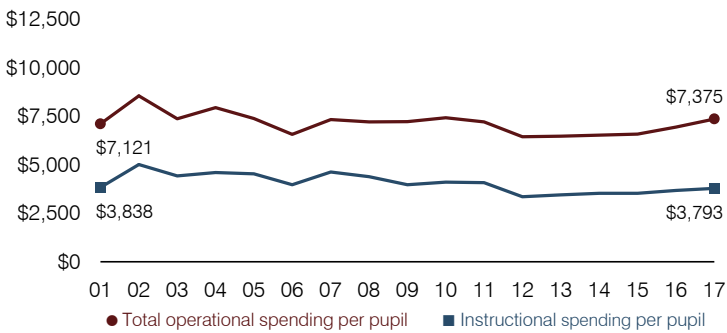
5-year spending trend (2012 through 2017)

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.

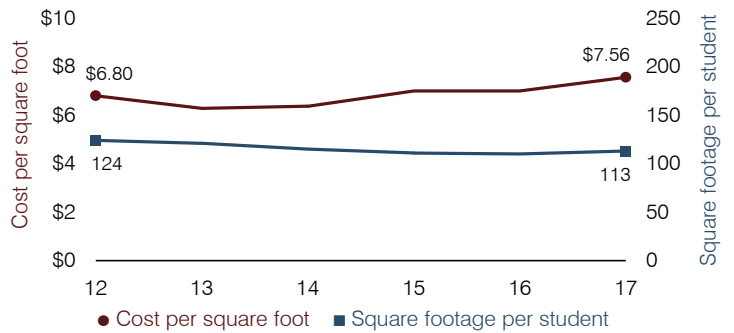
Administrative cost per pupil



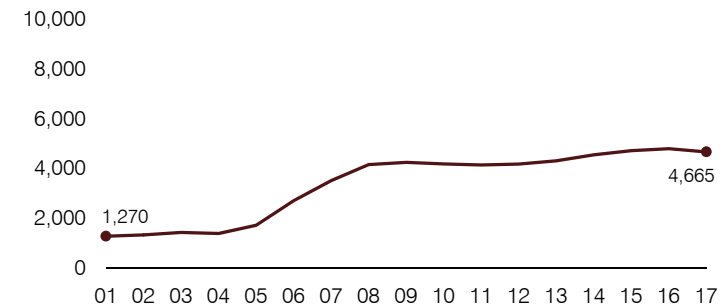
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



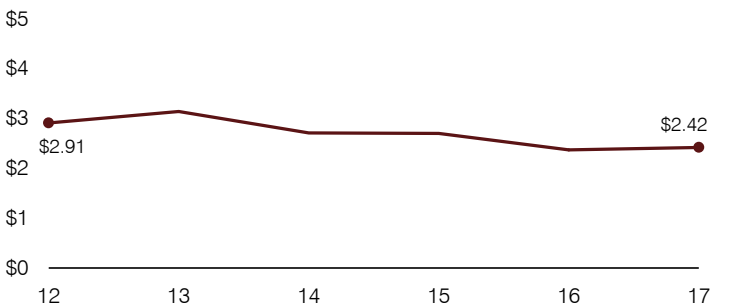
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



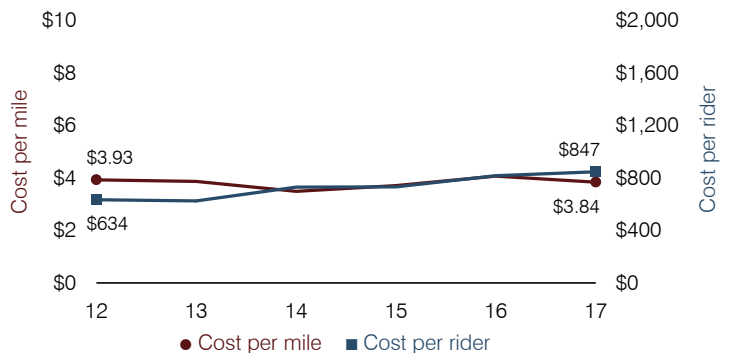
Financial stress assessment

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 8¹

Legislative district(s): 4 and 13

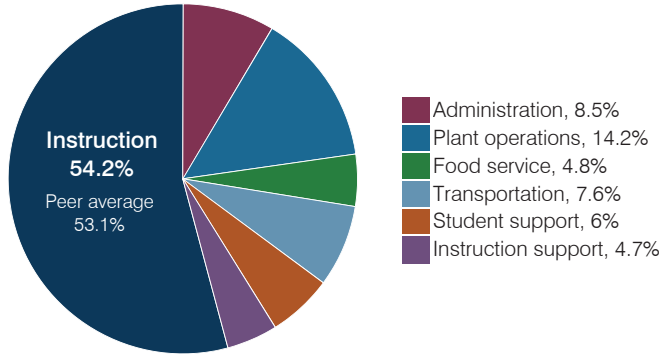
District size, location: Medium-large, Suburb

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

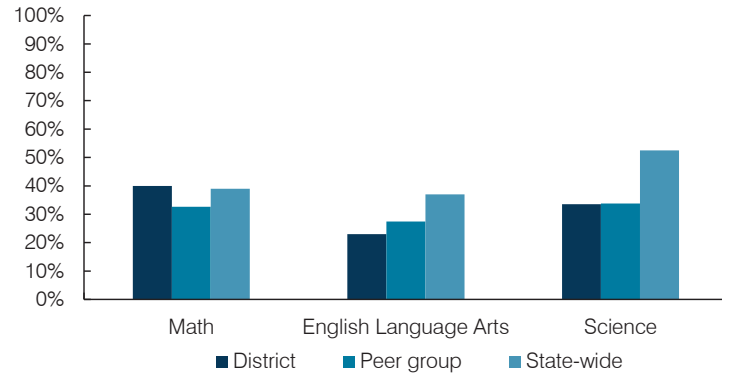
Very low Low Comparable High Very high

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
Total operational	\$ 8,270	\$ 8,660	\$ 7,528	\$ 8,141
Land and buildings	\$ 4,023	\$ 1,829	\$ 890	\$ 691
Equipment	766	385	406	424
Interest	773	600	258	236
Other	70	68	146	161
Total nonoperational	\$ 5,632	\$ 2,882	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 13,902	\$ 11,542	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 9,870	\$ 9,594	\$ 9,121	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,828	\$ 5,746	\$ 5,442	\$ 5,503
Amount from Prop 123	249	245	240	245
Prop 123 additional funding	53	48	47	46
Grants	536	830	866	1,185
Donations and tax credits	51	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	1,941	1,917	13 of 15

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

Instructional spending percentage

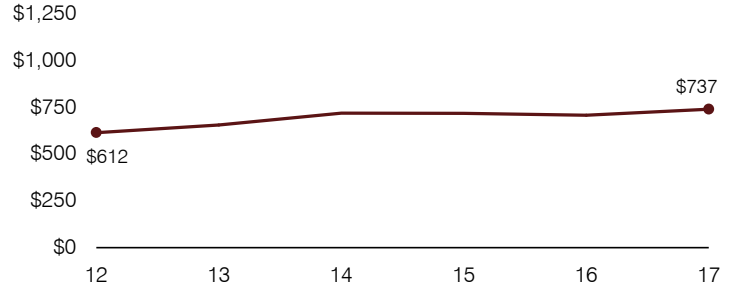
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.3	51.2	52.1	54.2	52.1	51.7	55.6	55.5	56.8	53.8	53.5	53.3	51.9	52.0	53.0	52.9	54.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

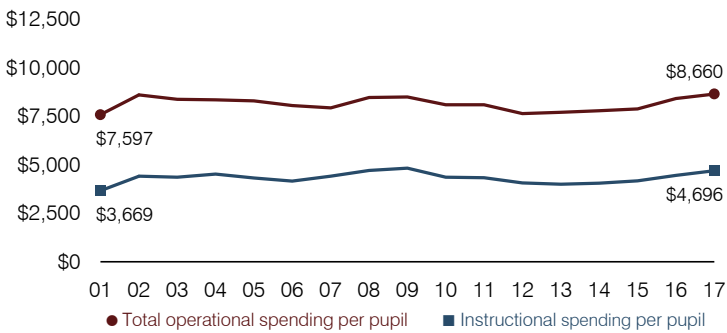
5-year spending trend (2012 through 2017)

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.

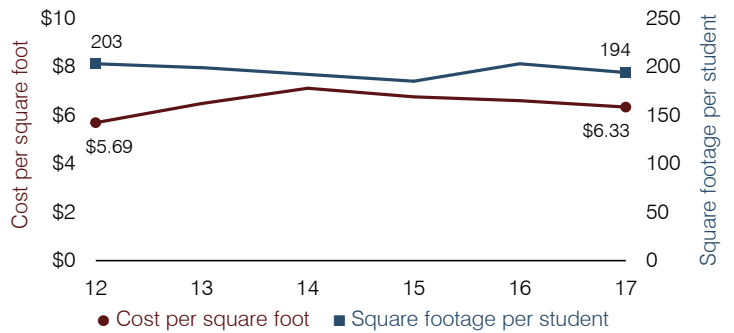
Administrative cost per pupil



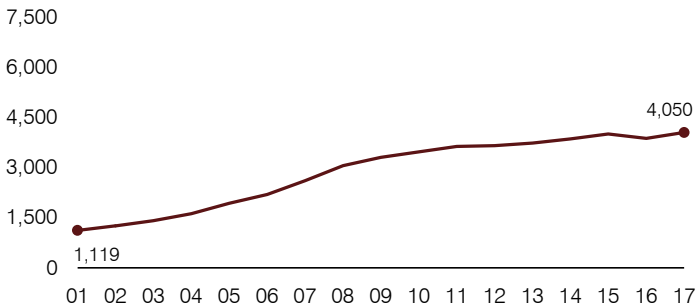
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



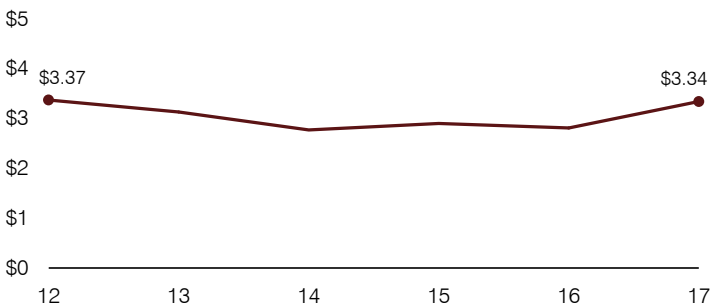
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



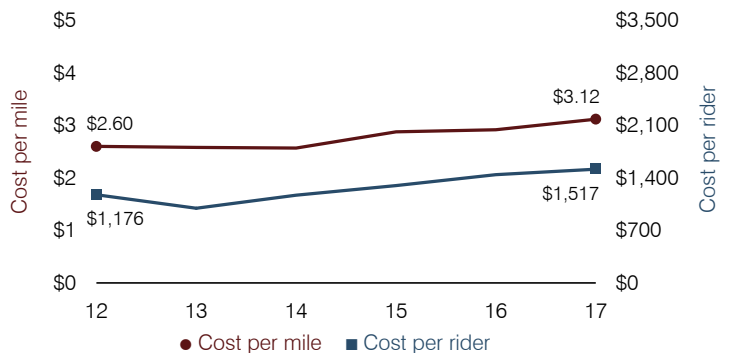
Financial stress assessment

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 19¹

Legislative district(s): 5

District size, location:

Medium-large, Town

Students attending:

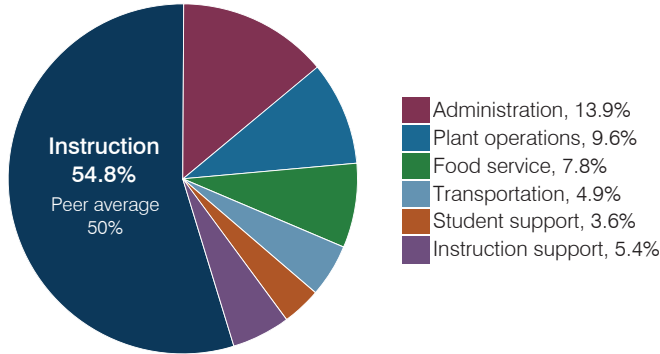
2,626

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

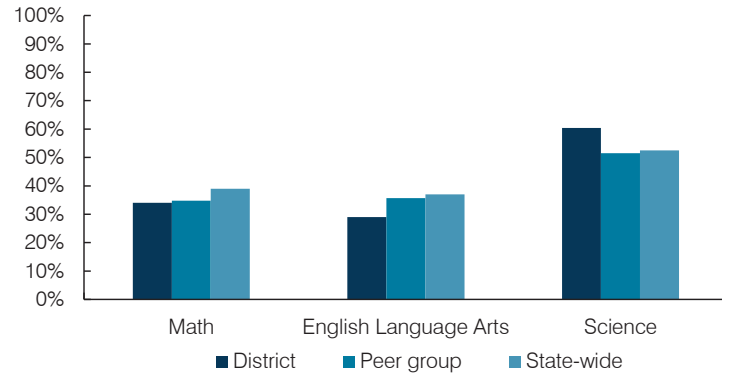
Very low Low Comparable High Very high

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
Total operational	\$ 7,767	\$ 7,860	\$ 8,168	\$ 8,141
Land and buildings	\$ 117	\$ 79	\$ 917	\$ 691
Equipment	118	92	314	424
Interest	10	5	77	236
Other	59	48	148	161
Total nonoperational	\$ 304	\$ 224	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 8,071	\$ 8,084	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 8,192	\$ 8,033	\$ 9,249	\$ 9,592

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

¹ 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

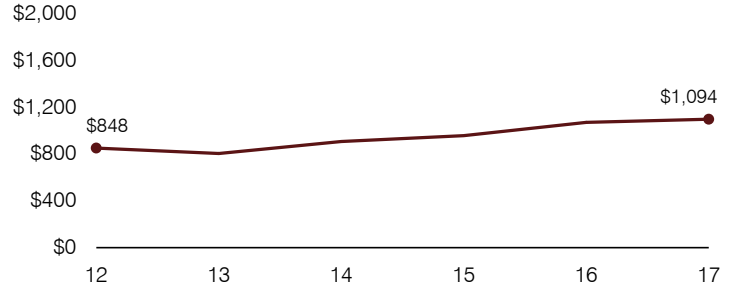
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

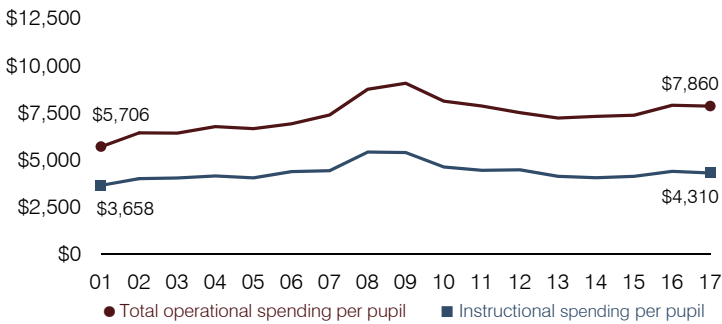
5-year spending trend (2012 through 2017)

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.

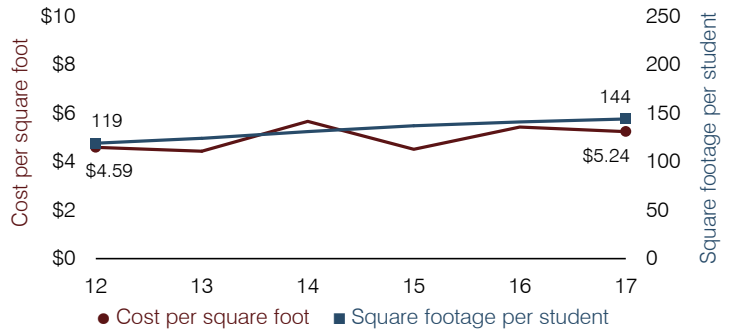
Administrative cost per pupil



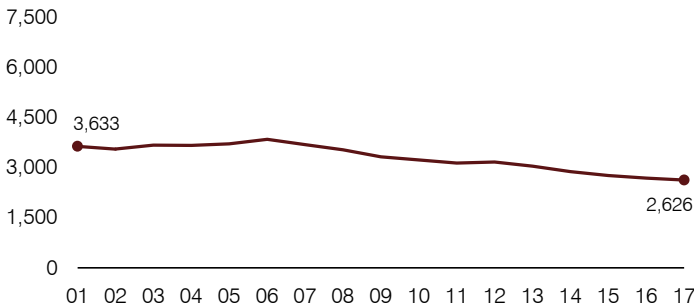
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



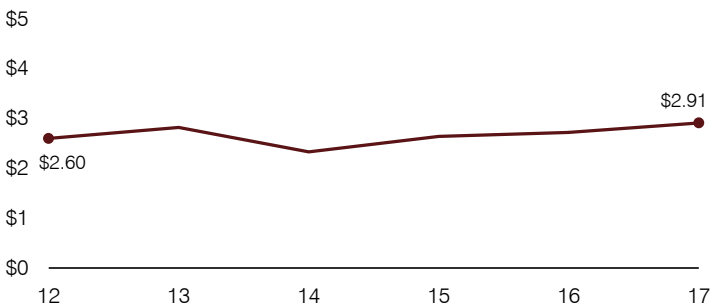
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



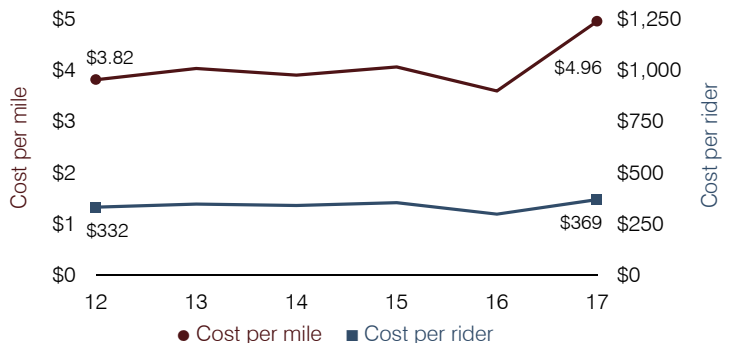
Financial stress assessment

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 4¹

Legislative district(s): 1 and 6

District size, location:

Medium, Rural

Students attending:

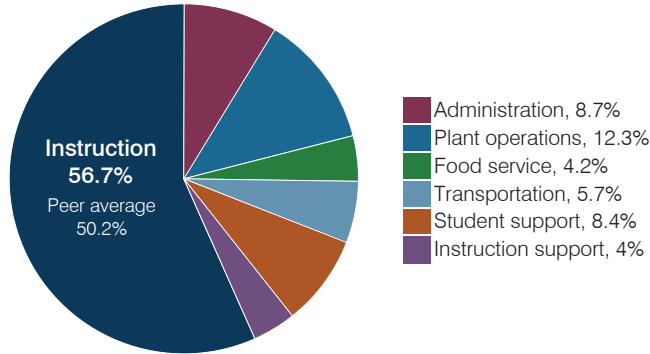
1,528

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

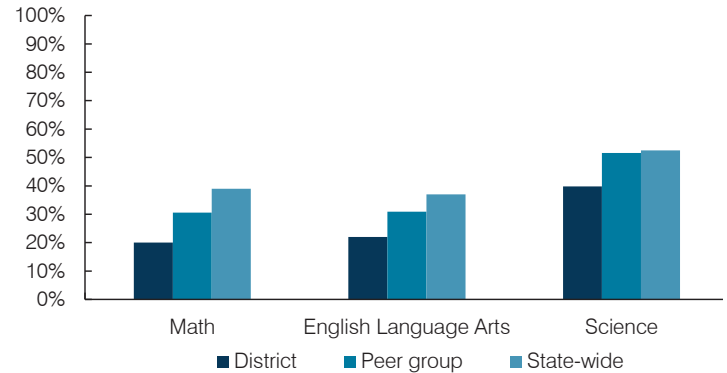
Very low Low Comparable High Very high

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
Total operational	\$ 7,734	\$ 7,861	\$ 8,794	\$ 8,141
Land and buildings	\$ 154	\$ 200	\$ 764	\$ 691
Equipment	280	326	536	424
Interest	82	74	221	236
Other	5	12	78	161
Total nonoperational	\$ 521	\$ 612	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,255	\$ 8,473	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 8,040	\$ 7,959	\$ 12,275	\$ 9,592

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

¹ 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

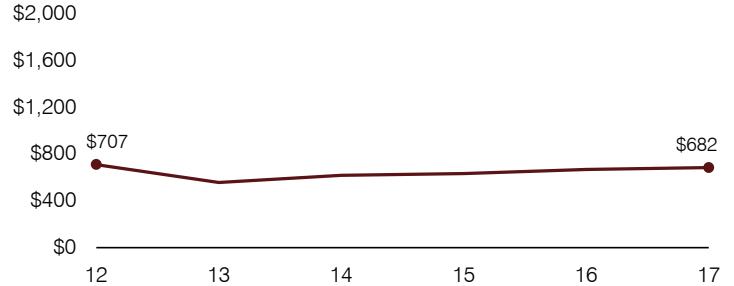
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

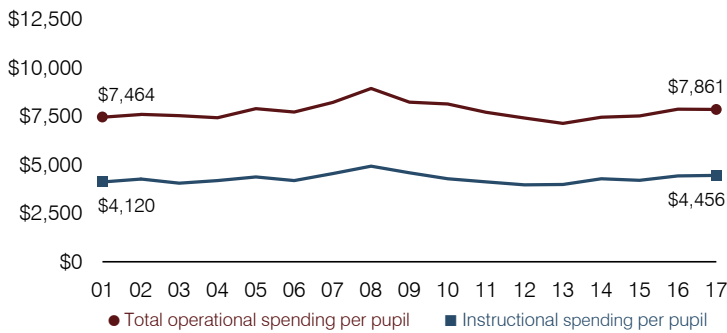
5-year spending trend (2012 through 2017)

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.

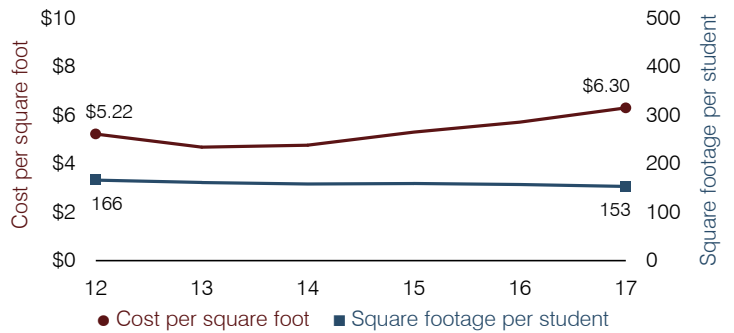
Administrative cost per pupil



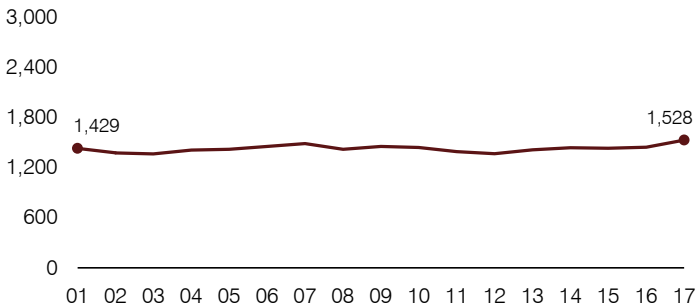
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



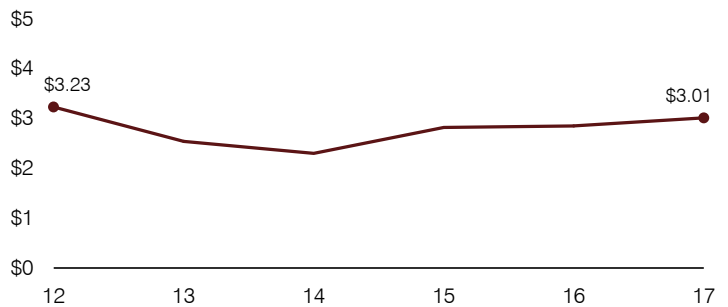
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

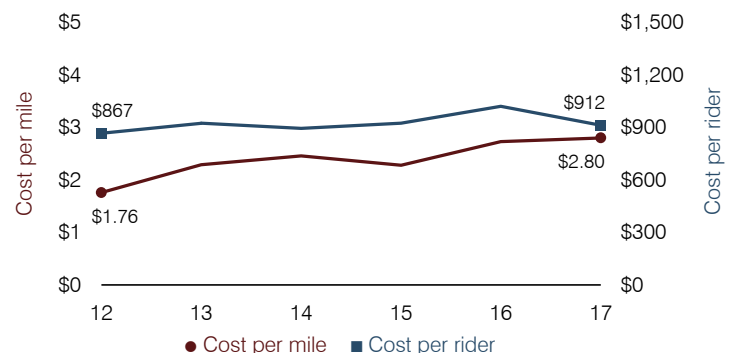
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.1%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal control 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 19¹

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

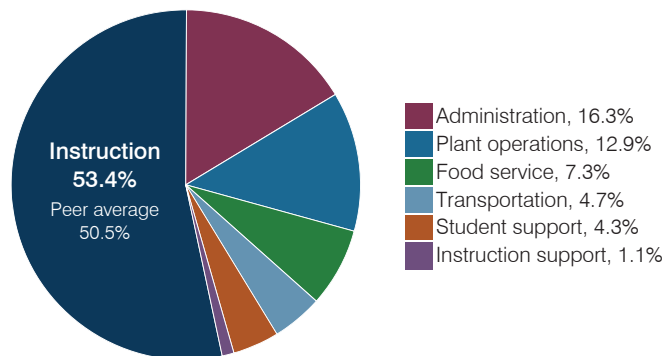
124

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

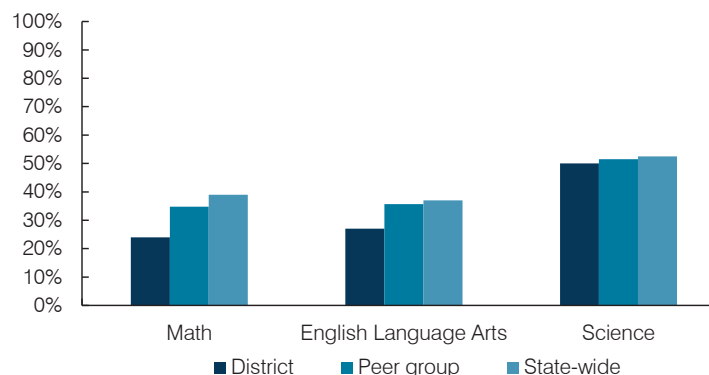
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,965	\$3,137	\$844
	Students per administrative position	32	32	67
Plant operations	Cost per square foot	\$5.03	\$6.96	\$6.30
	Square footage per student	309	412	155
Food service	Cost per meal	\$4.41	\$5.79	\$2.88
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
Total operational	\$ 13,524	\$ 12,040	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 1,507	\$ 1,709	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 15,031	\$ 13,749	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 14,735	\$ 13,550	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

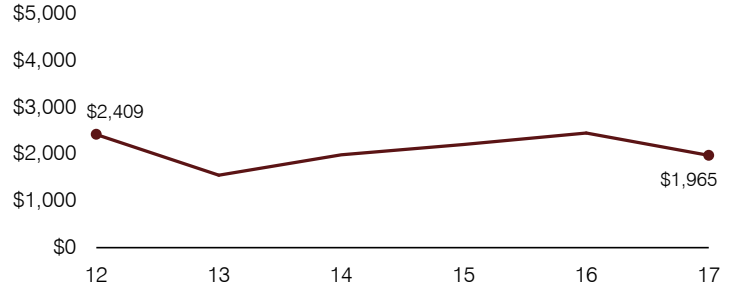
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.9	48.8	48.5	49.5	48.1	50.5	51.3	47.4	51.7	50.1	53.3	47.1	52.0	51.8	51.8	51.2	53.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

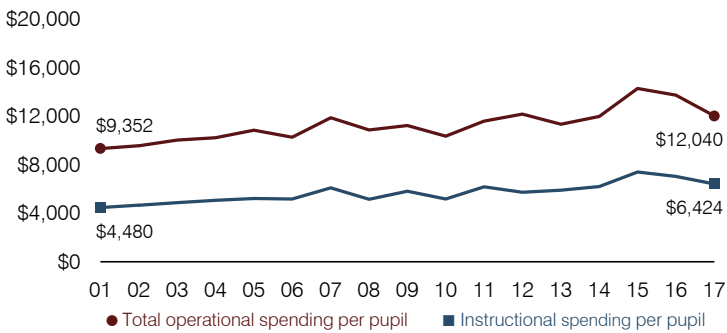
5-year spending trend (2012 through 2017)

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.

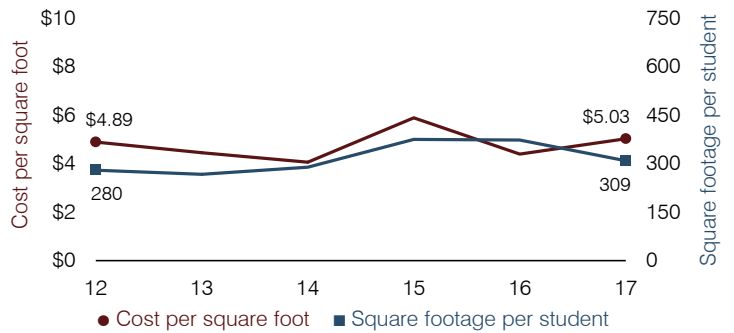
Administrative cost per pupil



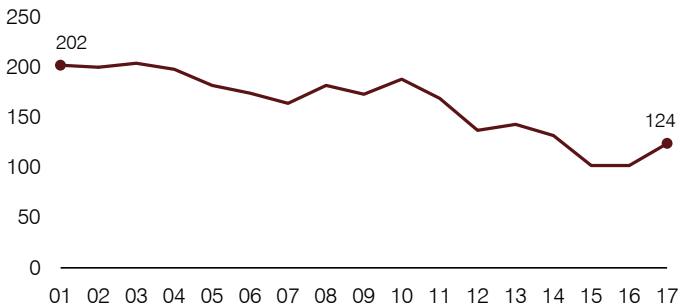
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



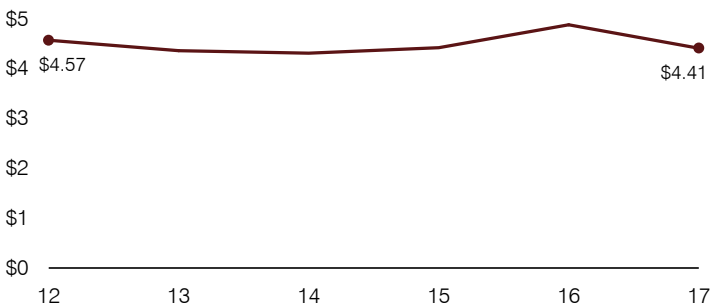
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



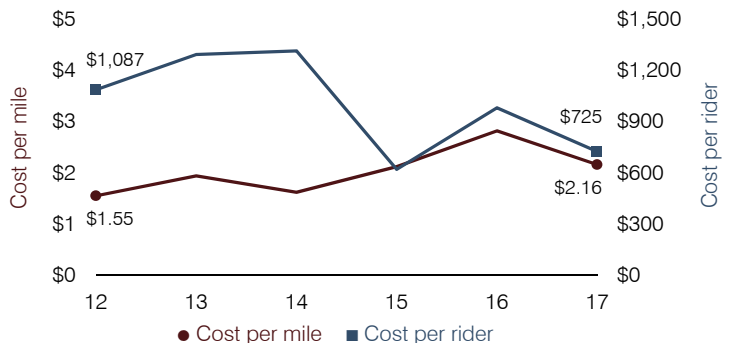
Financial stress assessment

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 15¹

Legislative district(s): 19 and 29

District size, location:

Large, City

Students attending:

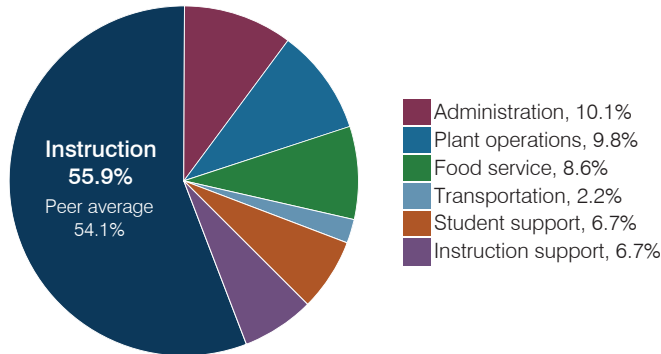
16,985

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

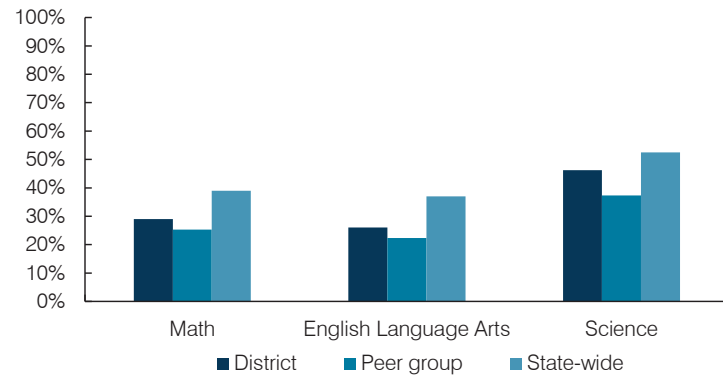
Very low Low Comparable High Very high

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
Total operational	\$ 7,220	\$ 7,857	\$ 7,988	\$ 8,141
Land and buildings	\$ 78	\$ 140	\$ 499	\$ 691
Equipment	324	243	357	424
Interest	74	72	361	236
Other	6	6	168	161
Total nonoperational	\$ 482	\$ 461	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 7,702	\$ 8,318	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 8,514	\$ 8,438	\$ 9,246	\$ 9,592

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	235
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	State average
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

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

Instructional spending percentage

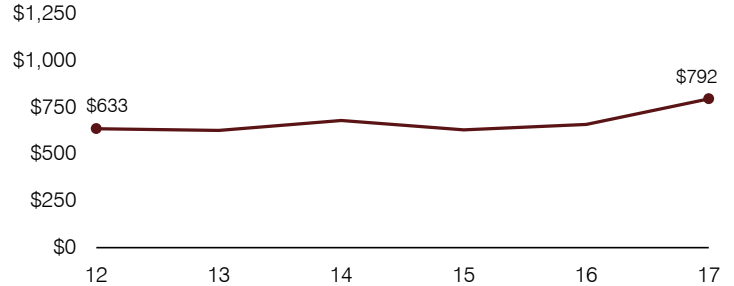
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	66.4	63.3	62.0	60.7	61.6	61.3	62.2	61.6	61.1	60.0	58.9	56.8	56.5	56.8	56.2	57.3	55.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

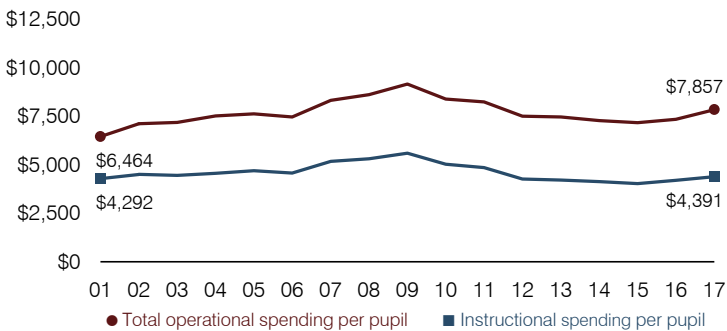
5-year spending trend (2012 through 2017)

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.

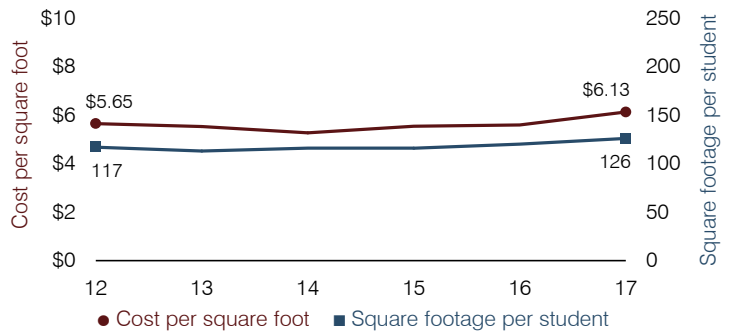
Administrative cost per pupil



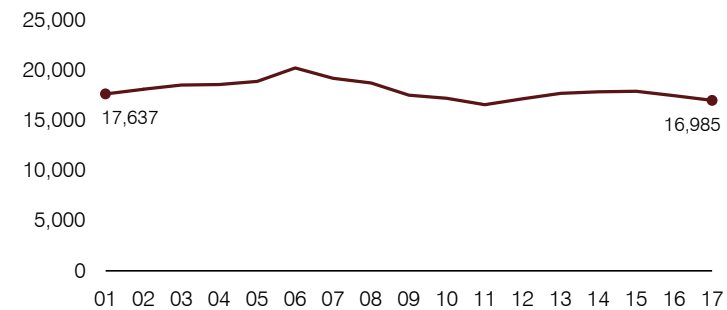
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



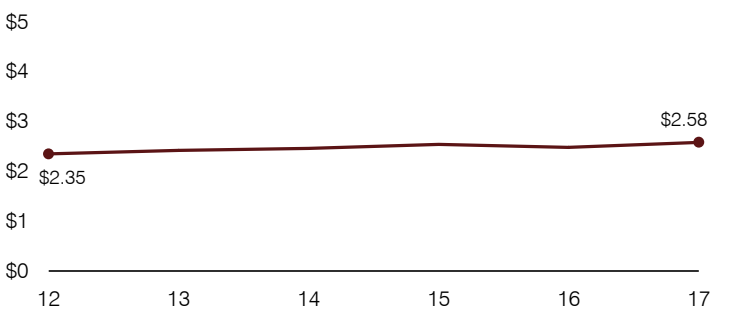
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

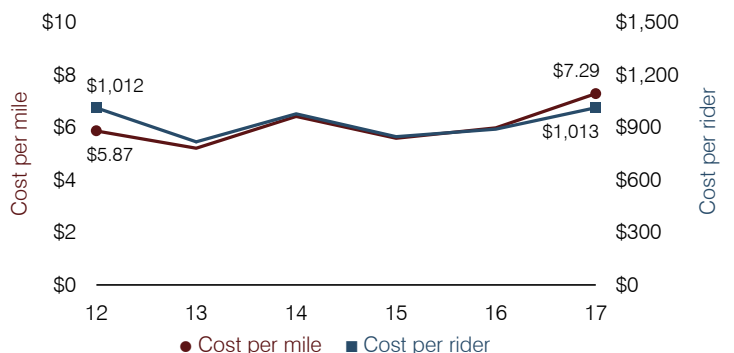
Overall financial stress level: **Low**

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 13¹

Legislative district(s): 8 and 11

District size, location:

Medium-large, Suburb

Students attending:

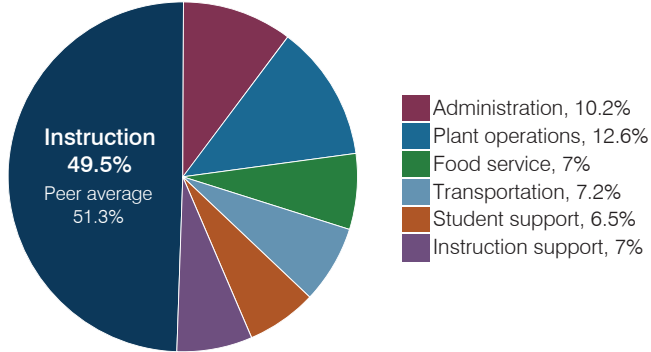
6,556

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

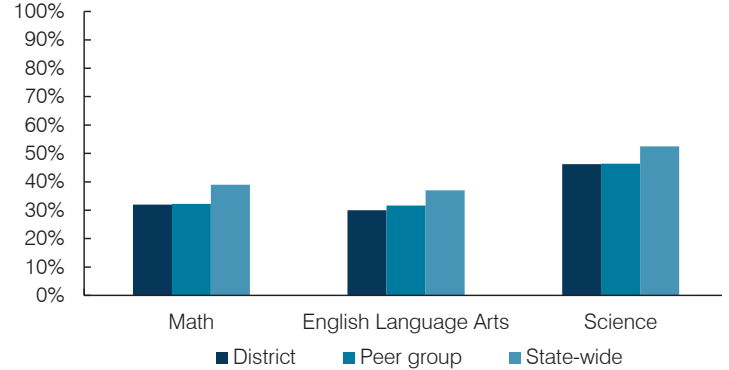
Very low Low Comparable High Very high

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
Total operational	\$ 7,576	\$ 7,319	\$ 8,199	\$ 8,141
Land and buildings	\$ 45	\$ 238	\$ 924	\$ 691
Equipment	178	242	582	424
Interest	44	28	255	236
Other	61	60	146	161
Total nonoperational	\$ 328	\$ 568	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 7,904	\$ 7,887	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 8,223	\$ 8,339	\$ 10,332	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,389	\$ 5,434	\$ 5,145
Amount from Prop 123	238	240	236
Prop 123 additional funding	44	43	43
Grants	1,255	1,266	1,915
Donations and tax credits	20	22	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	882	865	19 of 19

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

Instructional spending percentage

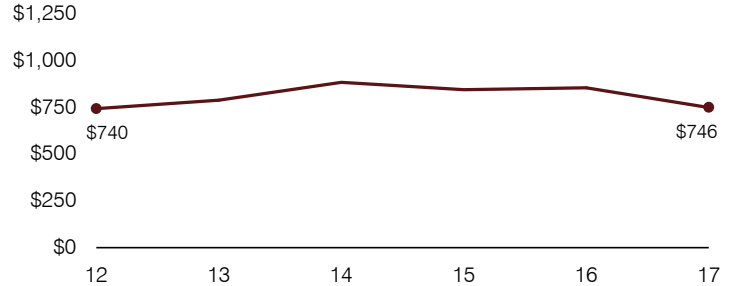
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	56.8	56.4	56.0	54.5	55.2	54.0	52.8	54.4	52.4	51.8	49.8	49.4	49.1	50.1	49.6	49.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

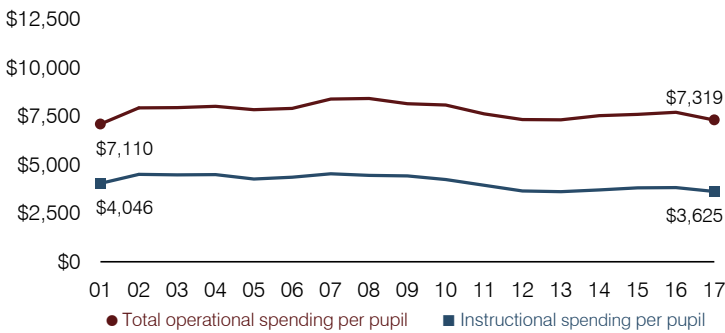
5-year spending trend (2012 through 2017)

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.

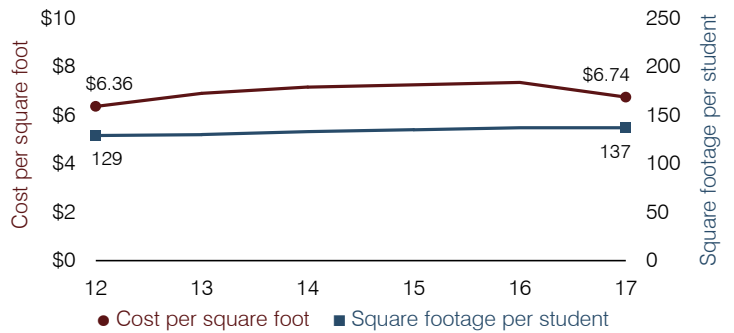
Administrative cost per pupil



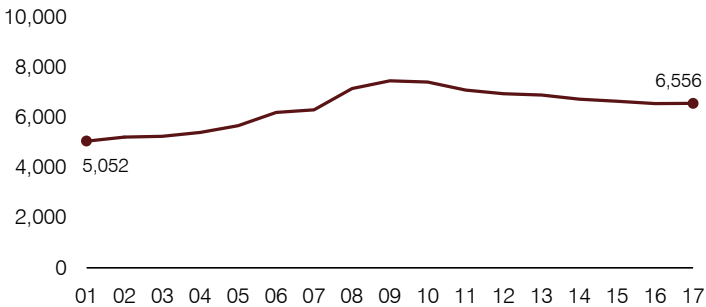
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



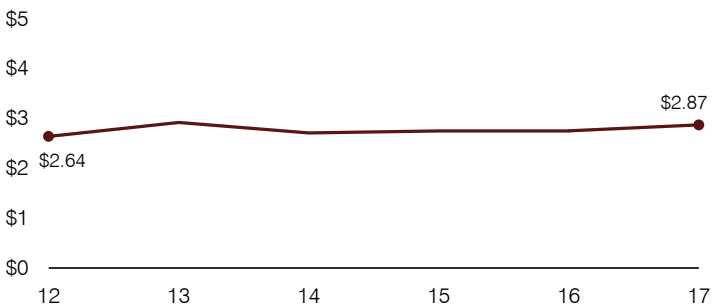
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



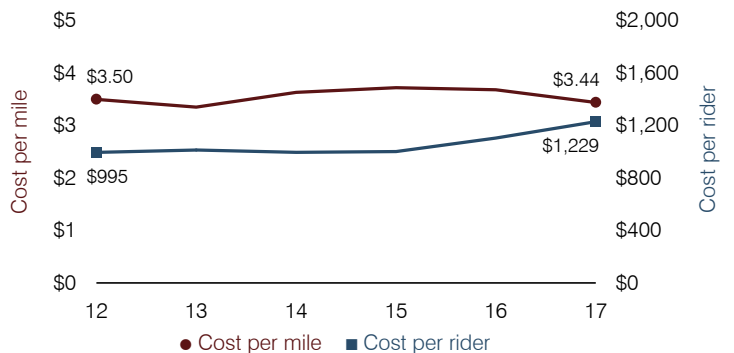
Financial stress assessment

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

District size, location: Medium-large, Suburb

Efficiency peer groups 3 and T-5, Achievement peer group 8¹

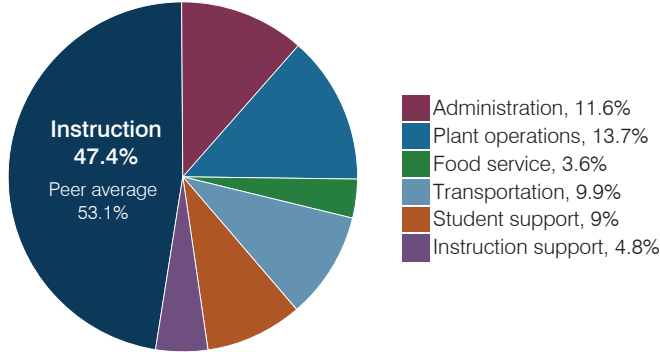
Students attending: 3,608

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

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

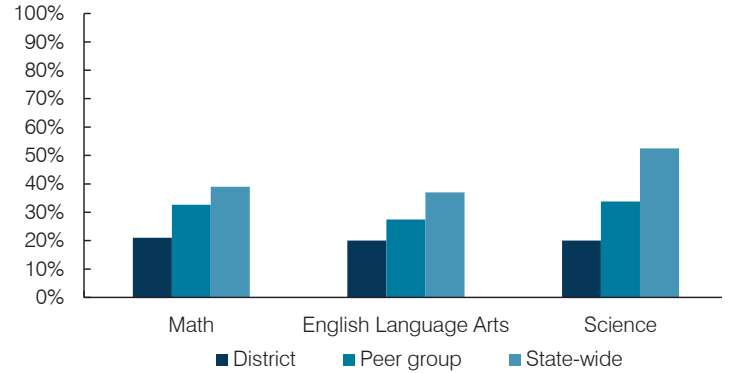
Very low Low Comparable High Very high

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
Total operational	\$ 7,093	\$ 8,583	\$ 7,528	\$ 8,141
Land and buildings	\$ 211	\$ 311	\$ 890	\$ 691
Equipment	623	302	406	424
Interest	295	483	258	236
Other	31	0	146	161
Total nonoperational	\$ 1,160	\$ 1,096	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 8,253	\$ 9,679	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 9,825	\$ 10,289	\$ 9,121	\$ 9,592

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

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

Instructional spending percentage

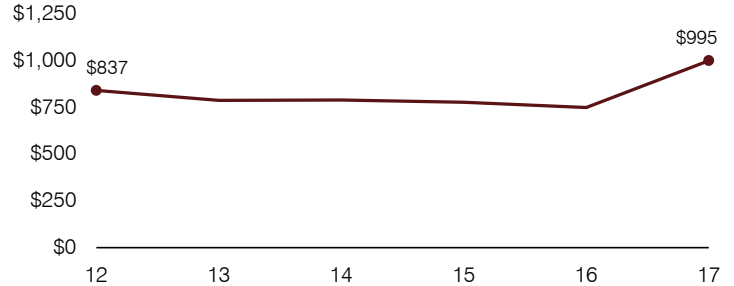
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.4	56.2	55.8	55.1	53.3	54.0	53.5	56.4	53.3	48.1	45.2	47.2	48.9	46.0	49.5	47.5	47.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

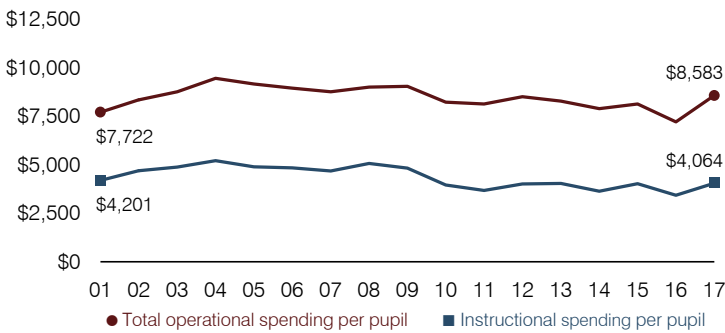
5-year spending trend (2012 through 2017)

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.

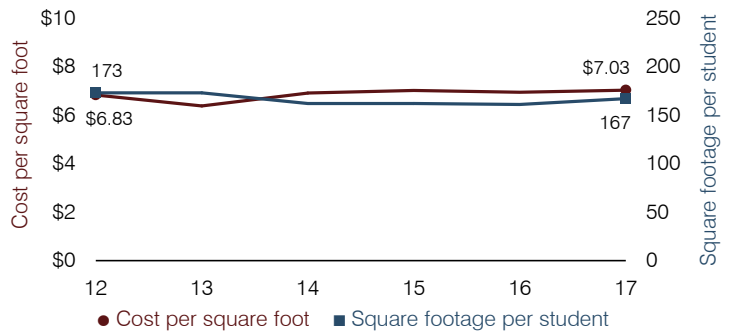
Administrative cost per pupil



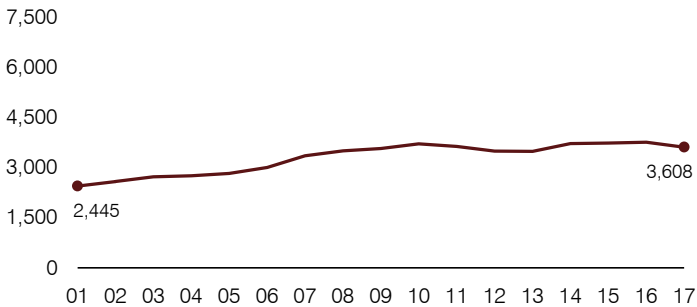
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



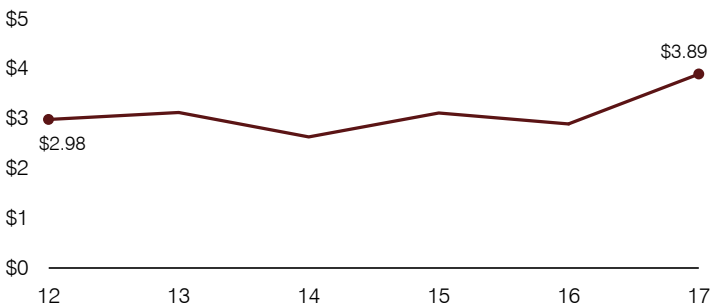
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



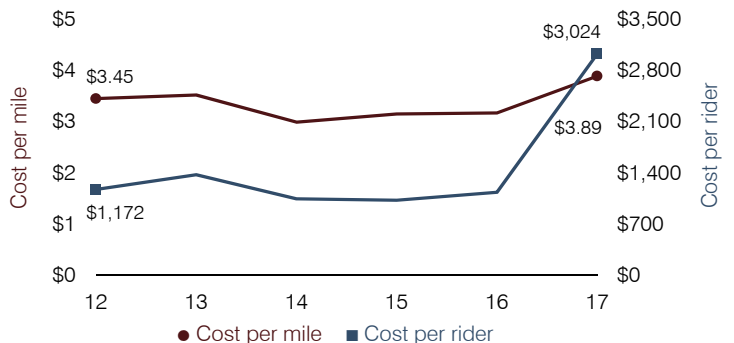
Financial stress assessment

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 1¹

Legislative district(s): 9

District size, location:

Medium-large, Suburb

Students attending:

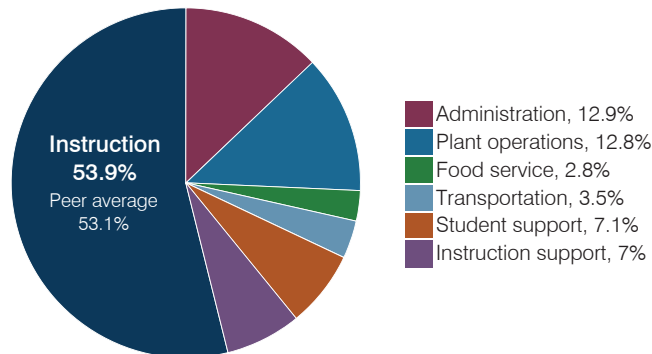
4,939

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

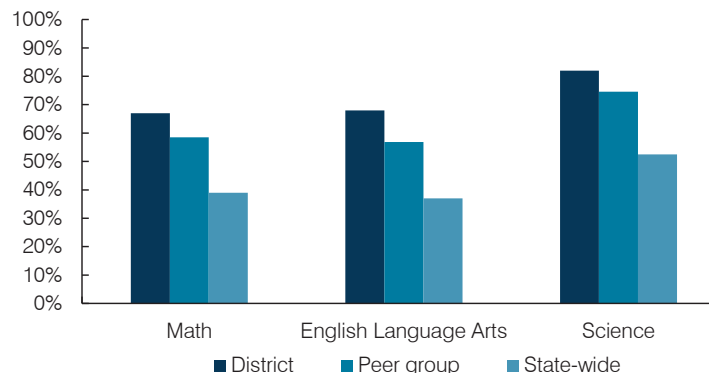
Very low Low Comparable High Very high

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
Total operational	\$ 7,101	\$ 7,139	\$ 7,528	\$ 8,141
Land and buildings	\$ 1,445	\$ 867	\$ 890	\$ 691
Equipment	277	707	406	424
Interest	267	253	258	236
Other	666	758	146	161
Total nonoperational	\$ 2,655	\$ 2,585	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 9,756	\$ 9,724	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,825	\$ 10,119	\$ 9,121	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
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

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

Instructional spending percentage

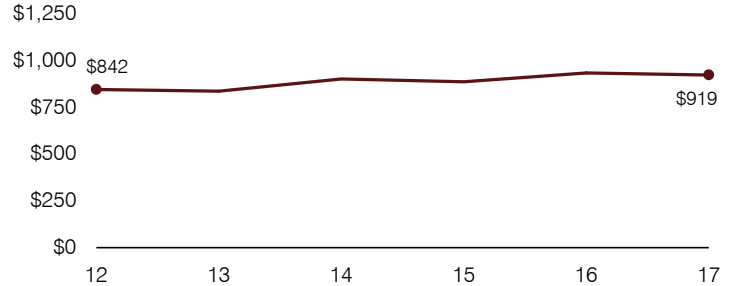
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.7	61.2	61.4	60.5	58.4	58.1	57.9	55.0	55.0	54.3	53.1	52.6	52.2	52.8	54.4	53.5	53.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

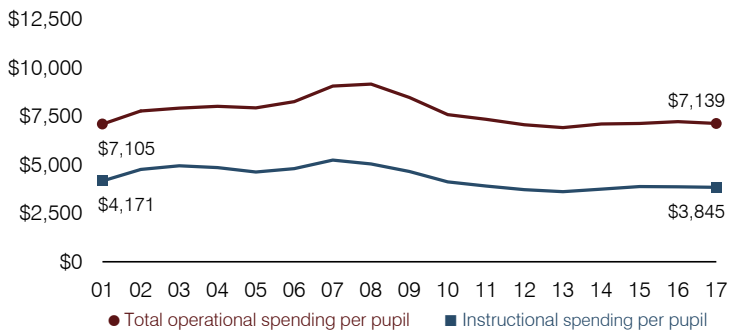
5-year spending trend (2012 through 2017)

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.

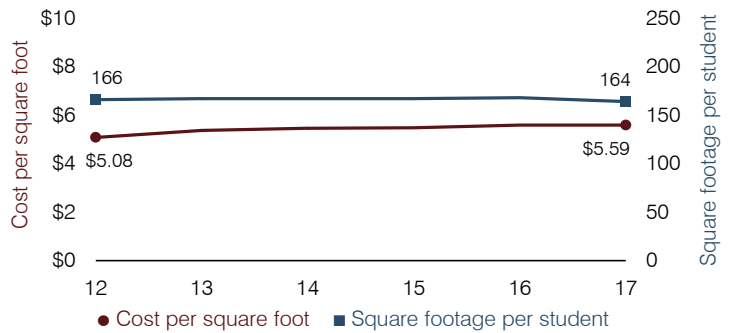
Administrative cost per pupil



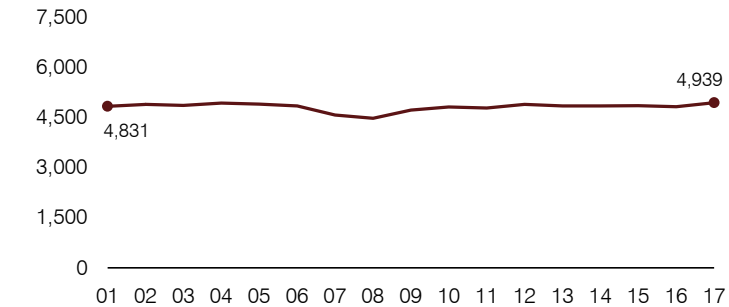
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



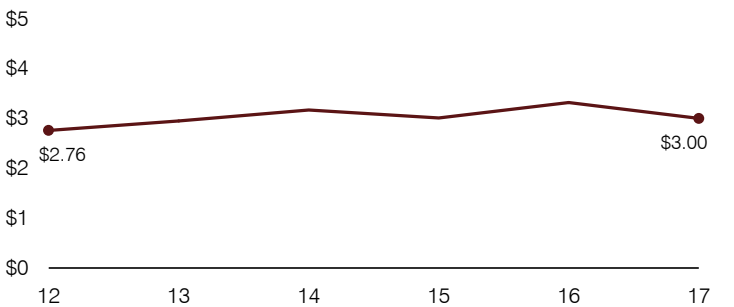
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

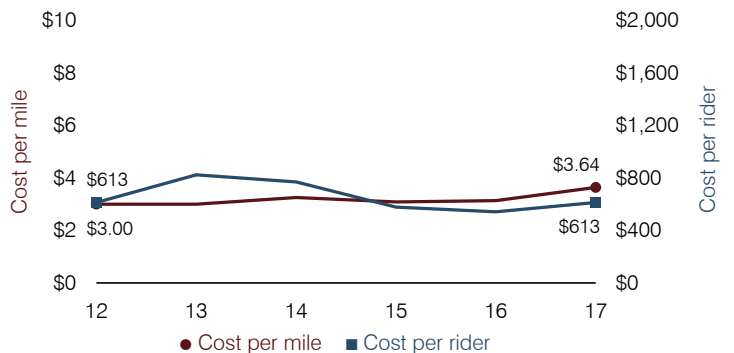
Measure: 2015 through 2017

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 1¹

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

District size, location:

Medium-large, City

Students attending:

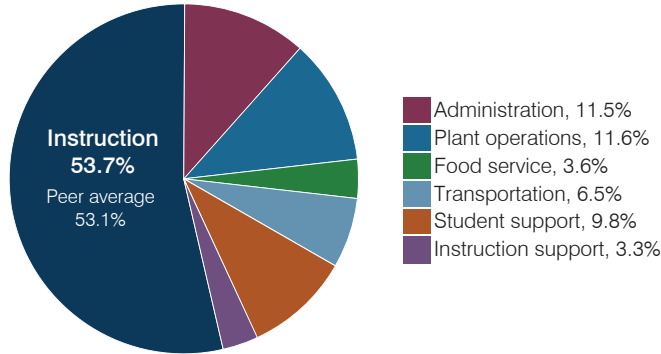
5,273

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

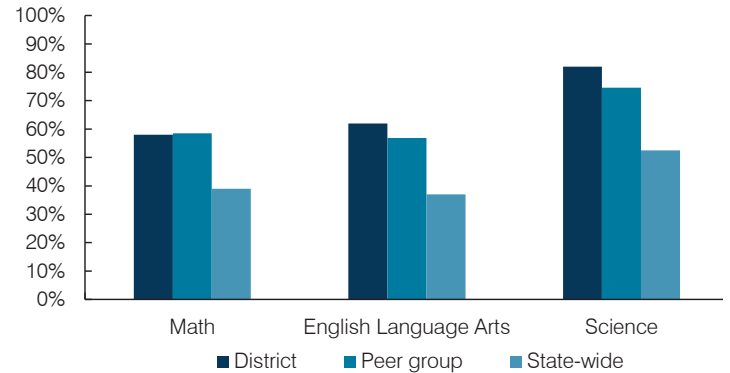
Very low Low Comparable High Very high

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
Total operational	\$ 7,257	\$ 7,304	\$ 7,528	\$ 8,141
Land and buildings	\$ 2,769	\$ 2,970	\$ 890	\$ 691
Equipment	754	421	406	424
Interest	172	301	258	236
Other	386	356	146	161
Total nonoperational	\$ 4,081	\$ 4,048	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 11,338	\$ 11,352	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,977	\$ 9,141	\$ 9,121	\$ 9,592

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

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

Instructional spending percentage

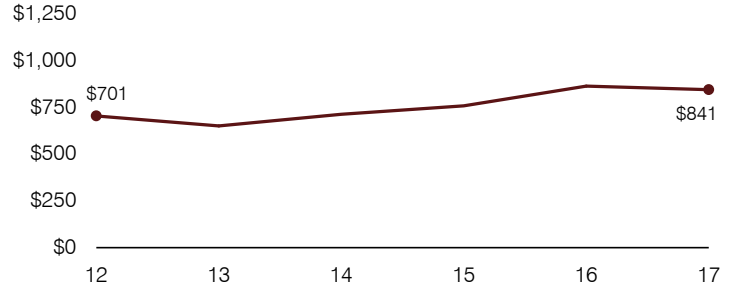
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.8	56.0	58.3	57.2	59.7	59.6	55.5	56.7	55.6	54.4	54.9	53.2	53.9	53.0	53.3	52.8	53.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

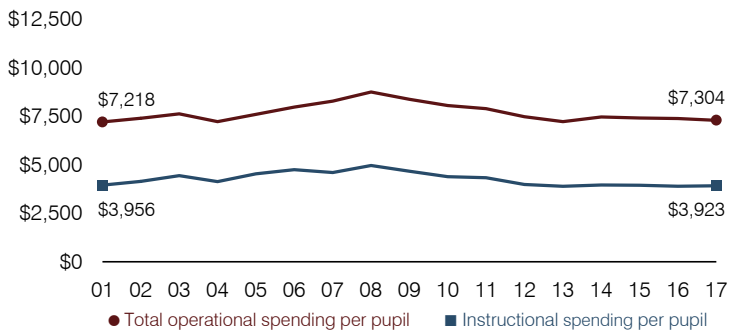
5-year spending trend (2012 through 2017)

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.

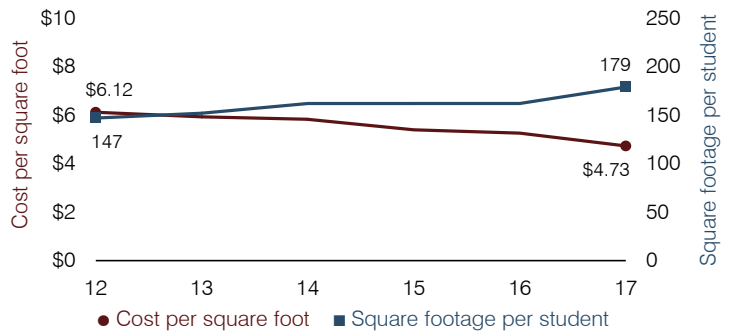
Administrative cost per pupil



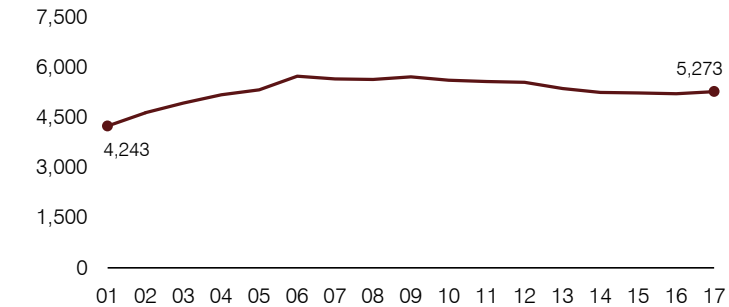
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



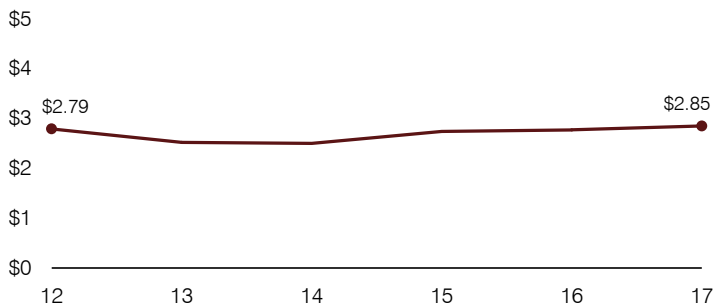
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



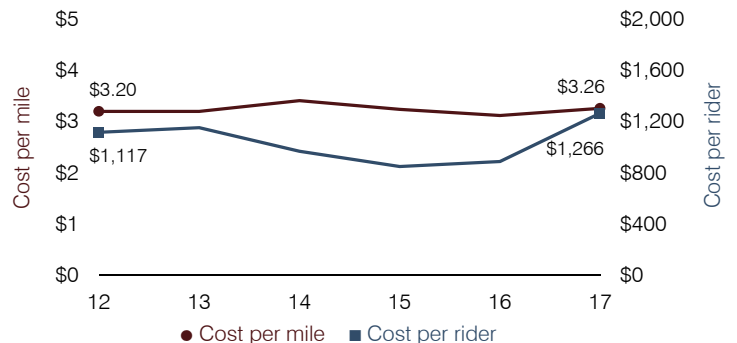
Financial stress assessment

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 20¹

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

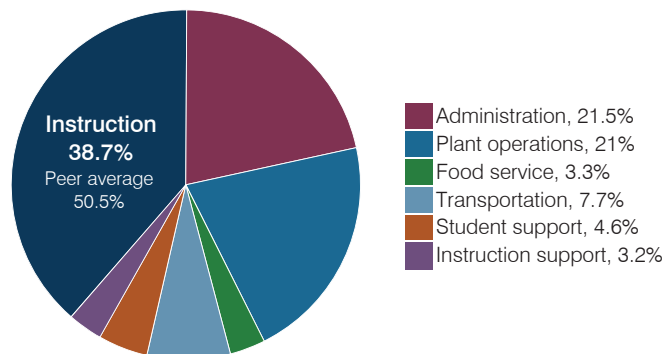
117

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

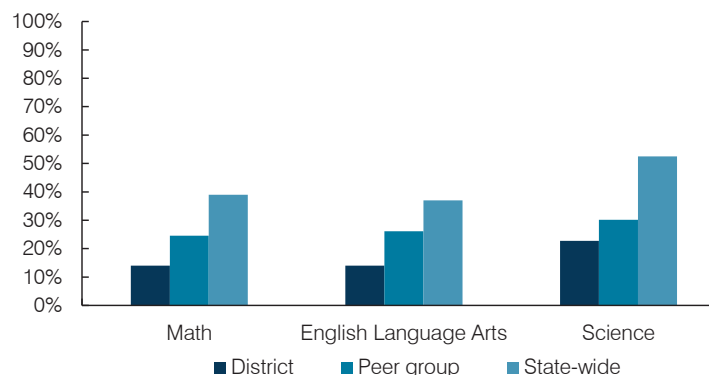
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,285	\$3,137	\$844
	Students per administrative position	15	32	67
Plant operations	Cost per square foot	\$4.78	\$6.96	\$6.30
	Square footage per student	1,282	412	155
Food service	Cost per meal	\$3.63	\$5.79	\$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
Total operational	\$ 30,647	\$ 29,246	\$ 17,454	\$ 8,141
Land and buildings	\$ 1,305	\$ 486	\$ 1,161	\$ 691
Equipment	435	97	735	424
Interest	523	311	31	236
Other	0	0	90	161
Total nonoperational	\$ 2,263	\$ 894	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 32,910	\$ 30,140	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 32,349	\$ 29,120	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

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

Instructional spending percentage

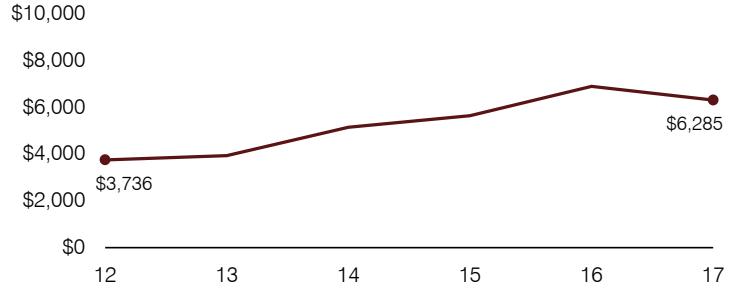
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.4	43.5	45.3	41.6	43.0	48.1	44.8	44.8	44.5	40.2	39.2	43.1	34.6	37.0	33.6	37.1	38.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

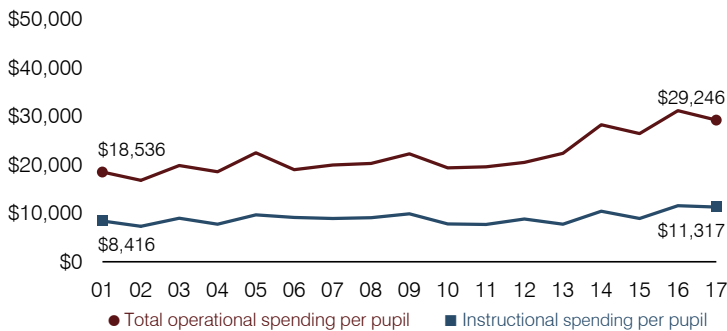
5-year spending trend (2012 through 2017)

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.

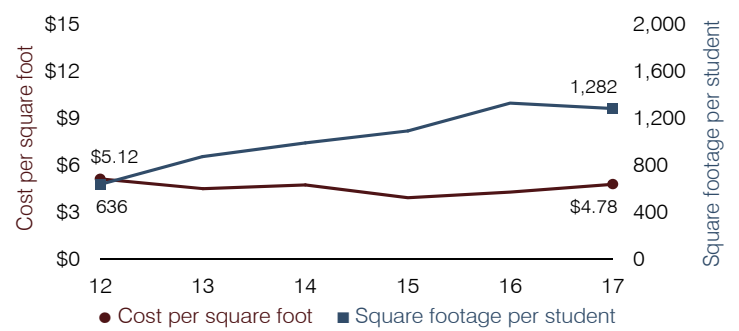
Administrative cost per pupil



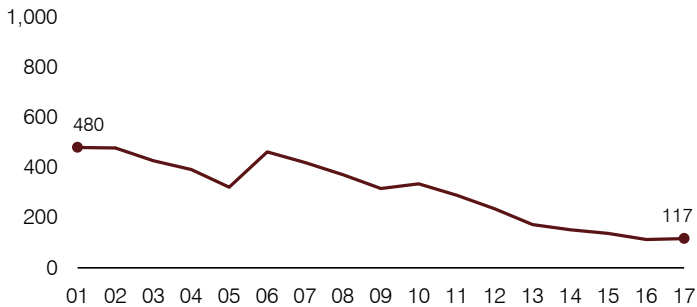
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



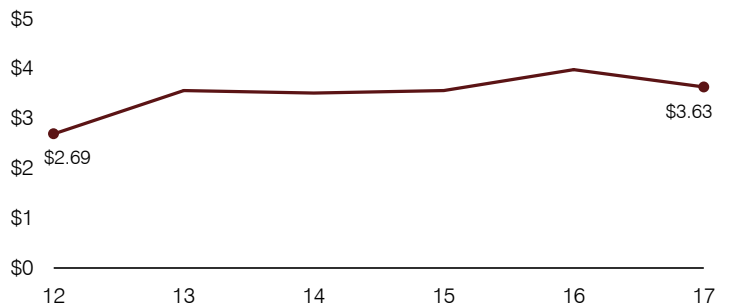
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



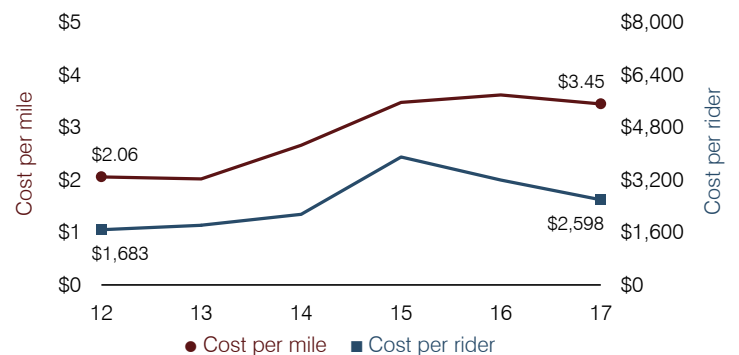
Financial stress assessment

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 2¹

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

District size, location:

Very large, Suburb

Students attending:

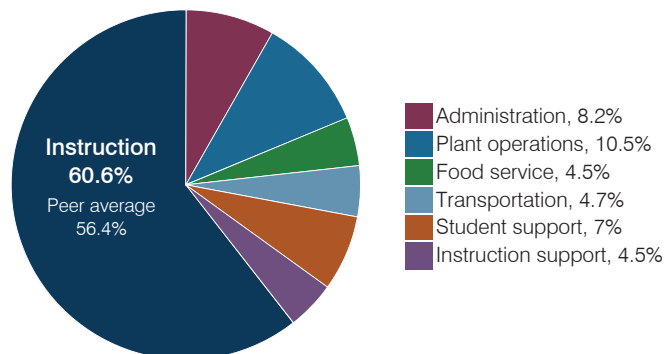
43,419

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

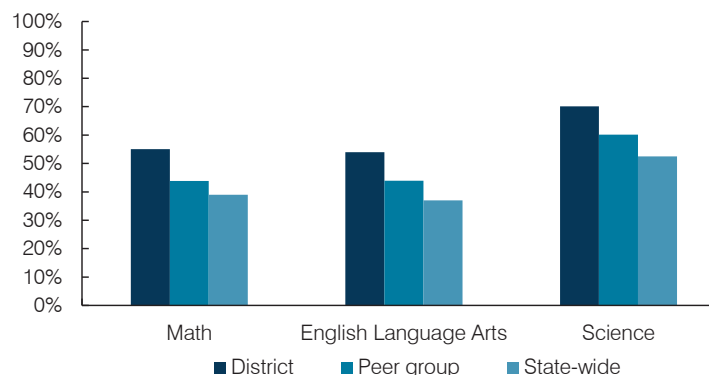
Very low Low Comparable High Very high

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
Total operational	\$ 7,158	\$ 7,260	\$ 7,644	\$ 8,141
Land and buildings	\$ 316	\$ 1,814	\$ 651	\$ 691
Equipment	307	414	393	424
Interest	182	220	223	236
Other	229	270	209	161
Total nonoperational	\$ 1,034	\$ 2,718	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 8,192	\$ 9,978	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 8,380	\$ 8,641	\$ 9,581	\$ 9,592

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

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

Instructional spending percentage

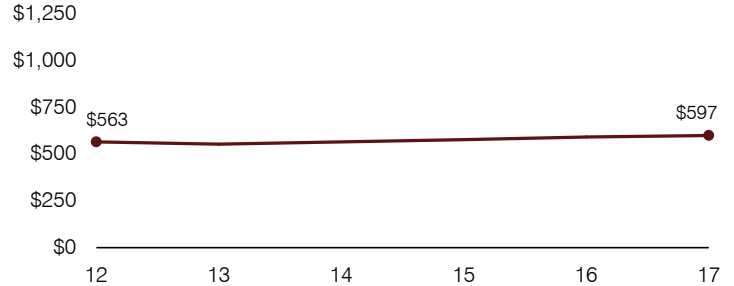
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.7	62.1	63.2	63.6	63.7	63.7	63.2	62.3	62.4	62.0	60.6	60.9	60.6	61.1	61.1	61.0	60.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

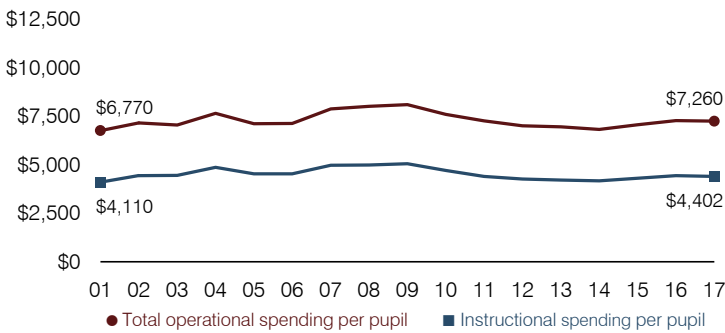
5-year spending trend (2012 through 2017)

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.

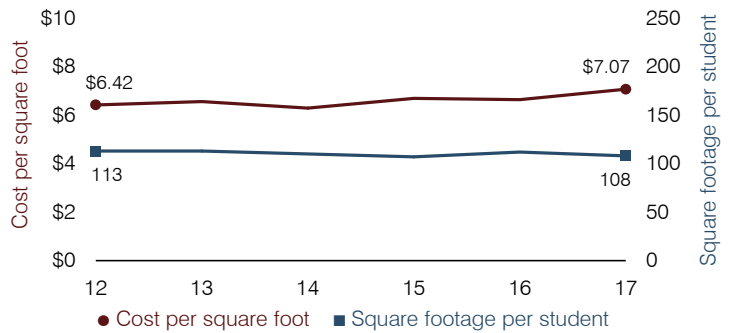
Administrative cost per pupil



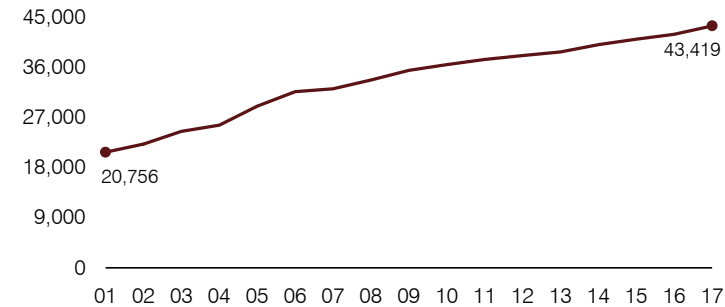
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



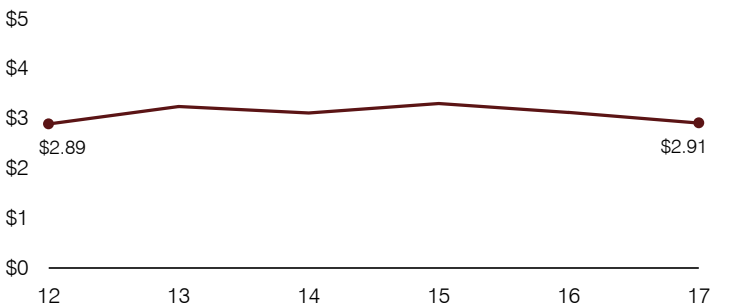
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



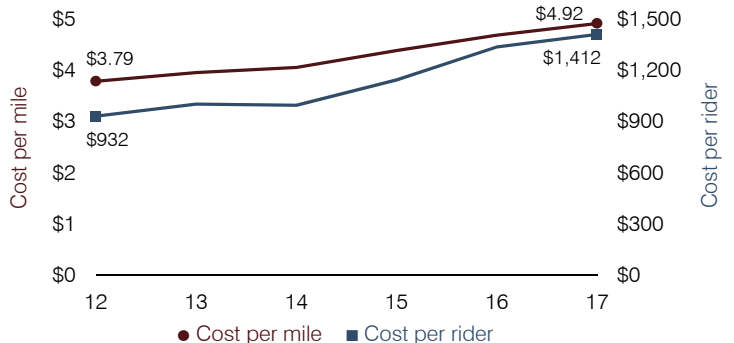
Financial stress assessment

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 7¹

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

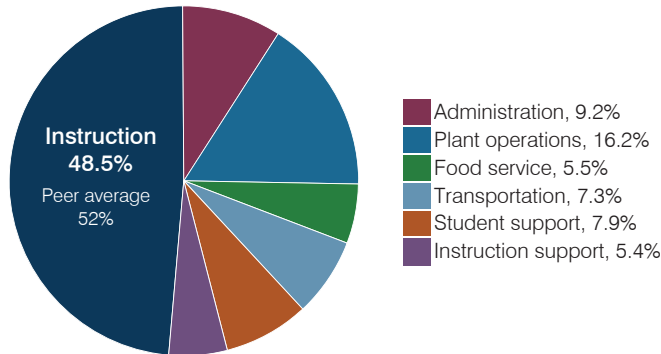
3,340

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

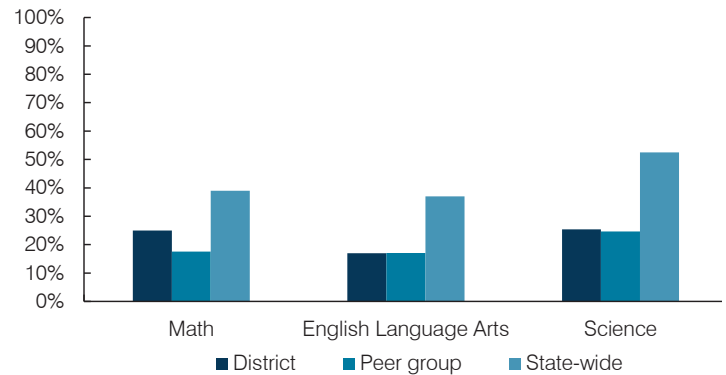
Very low Low Comparable High Very high

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
Total operational	\$ 13,343	\$ 13,653	\$ 7,774	\$ 8,141
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
Total nonoperational	\$ 2,434	\$ 2,261	\$ 977	\$ 1,512
Total per pupil spending	\$ 15,777	\$ 15,914	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 16,994	\$ 18,144	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

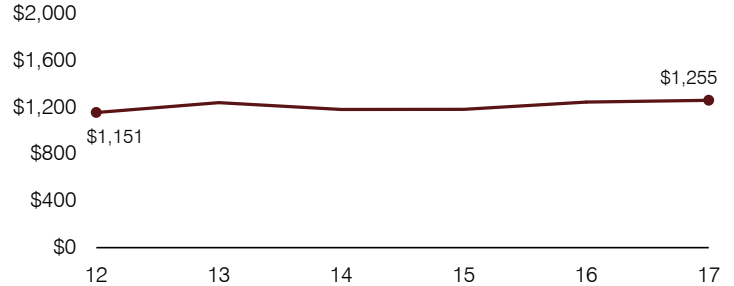
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.7	48.0	50.2	50.8	51.1	49.6	48.3	48.6	49.4	47.0	47.5	49.0	48.4	48.4	46.6	49.9	48.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

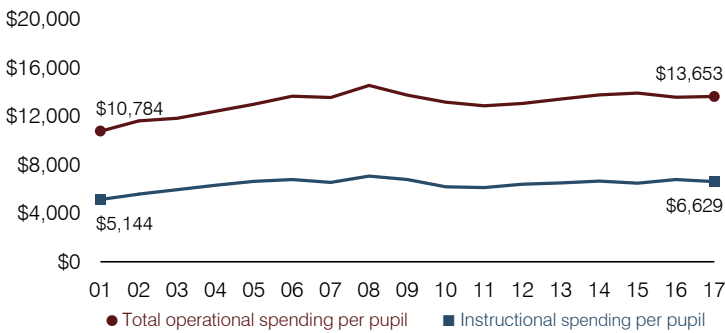
5-year spending trend (2012 through 2017)

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.

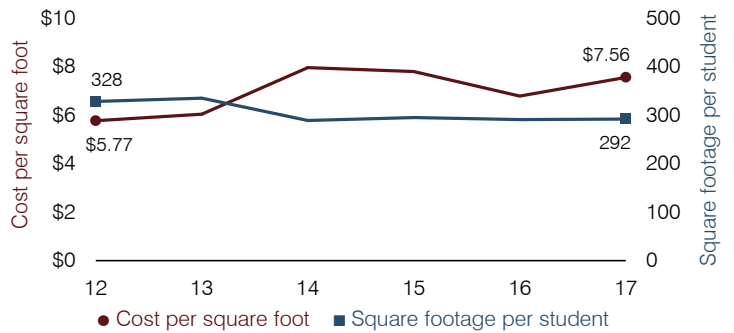
Administrative cost per pupil



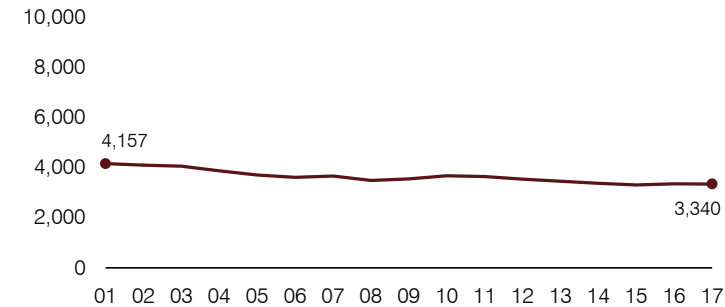
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



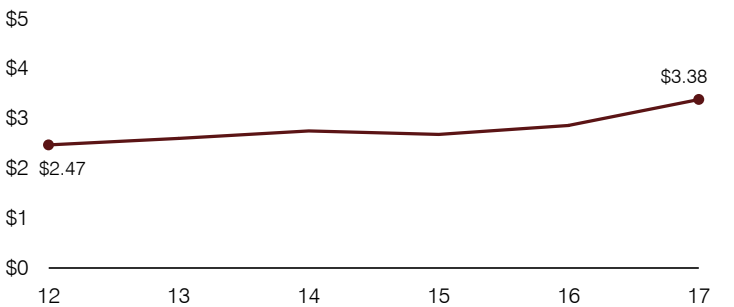
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



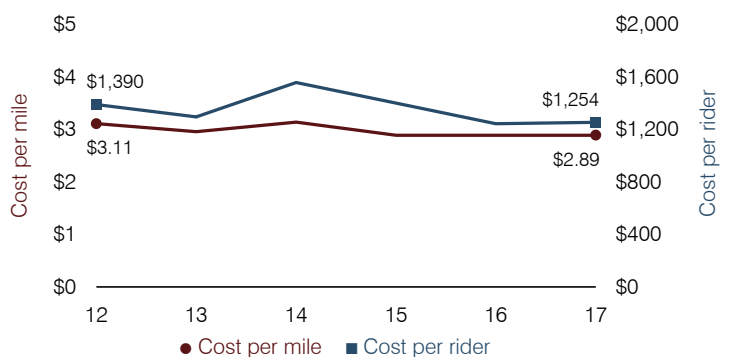
Financial stress assessment

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 4¹

Legislative district(s): 1

District size, location:

Medium-large, Town

Students attending:

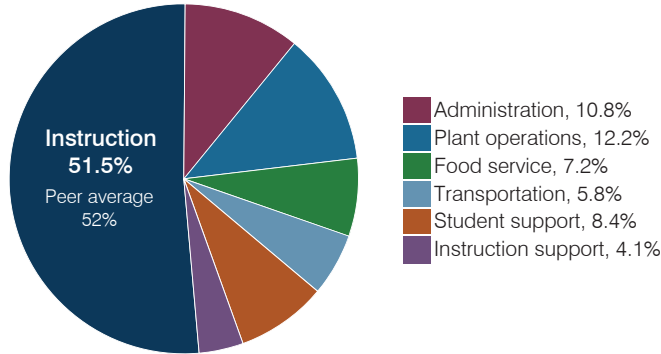
2,252

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

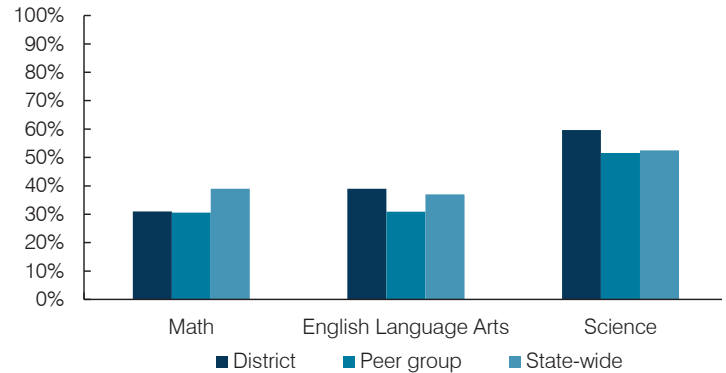
Very low Low Comparable High Very high

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
Total operational	\$ 7,128	\$ 7,547	\$ 7,774	\$ 8,141
Land and buildings	\$ 170	\$ 136	\$ 346	\$ 691
Equipment	281	287	390	424
Interest	40	35	164	236
Other	60	89	77	161
Total nonoperational	\$ 551	\$ 547	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,679	\$ 8,094	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 7,578	\$ 8,317	\$ 9,450	\$ 9,592

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

¹ 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

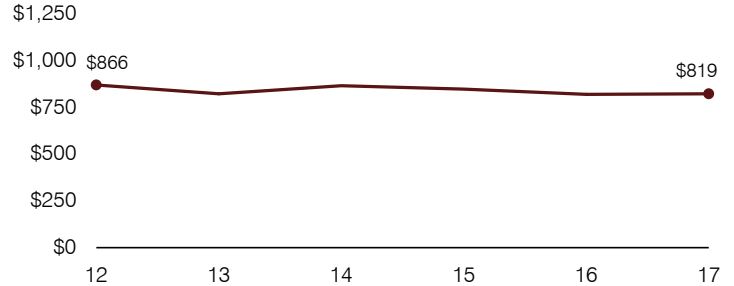
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

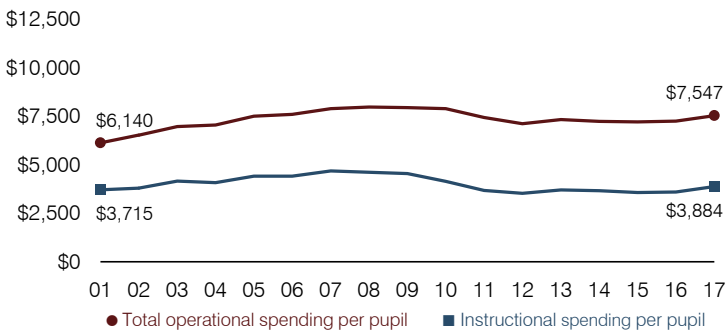
5-year spending trend (2012 through 2017)

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.

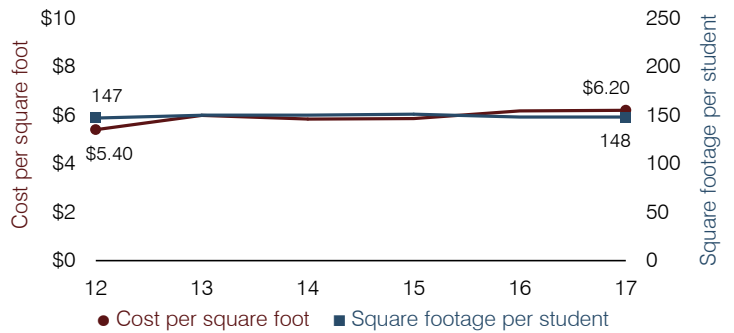
Administrative cost per pupil



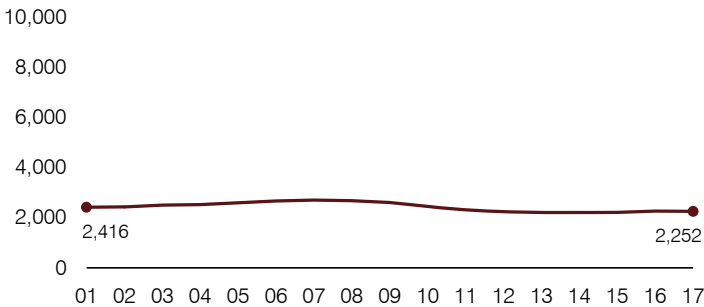
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



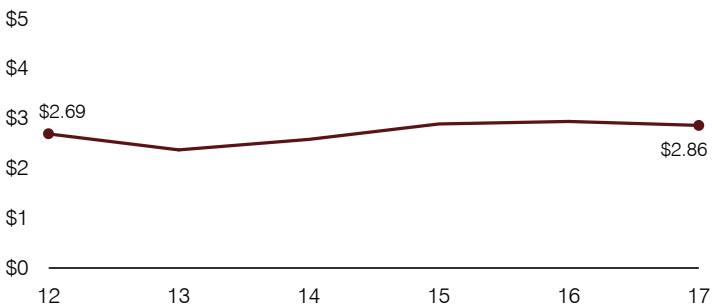
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

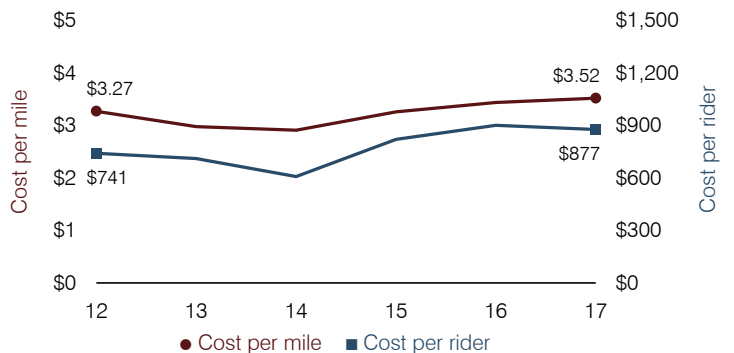
Measure: 2015 through 2017

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



Transportation costs per mile and per rider



Clarkdale-Jerome Elementary School District

Yavapai County

Efficiency peer groups 10 and T-6, Achievement peer group 16¹

Legislative district(s): 1 and 6

District size, location:

Small, Town

Students attending:

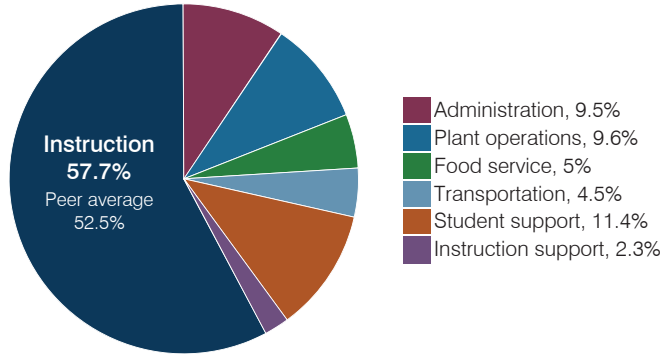
438

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

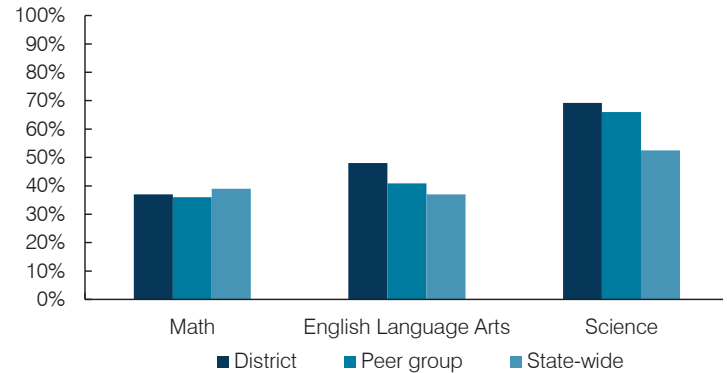
Very low Low Comparable High Very high

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
Total operational	\$ 7,868	\$ 8,023	\$ 9,476	\$ 8,141
Land and buildings	\$ 100	\$ 90	\$ 194	\$ 691
Equipment	170	390	329	424
Interest	4	2	167	236
Other	23	24	91	161
Total nonoperational	\$ 297	\$ 506	\$ 781	\$ 1,512
Total per pupil spending	\$ 8,165	\$ 8,529	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 8,883	\$ 9,177	\$ 11,437	\$ 9,592

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

¹ 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:	56.7	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

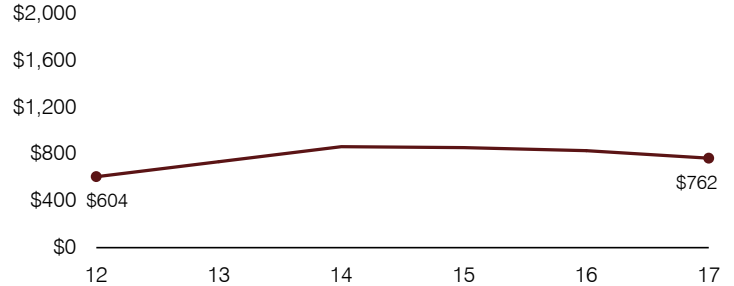
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

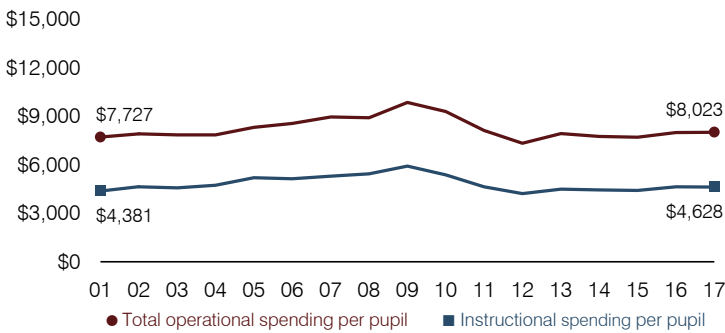
5-year spending trend (2012 through 2017)

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.

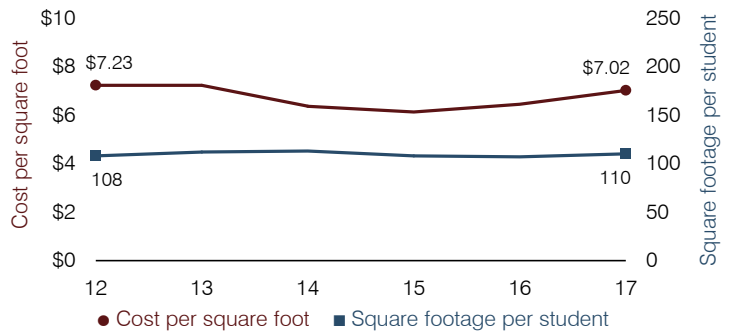
Administrative cost per pupil



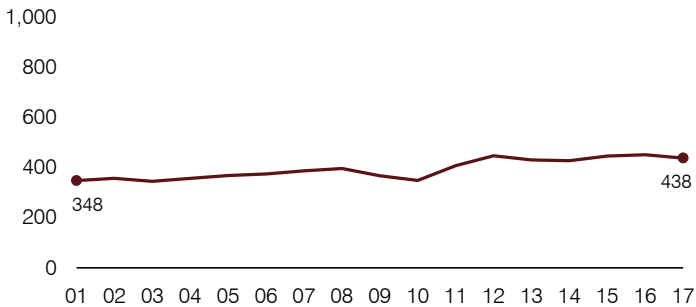
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



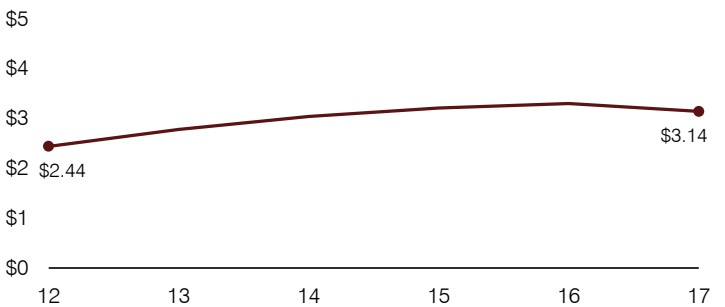
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

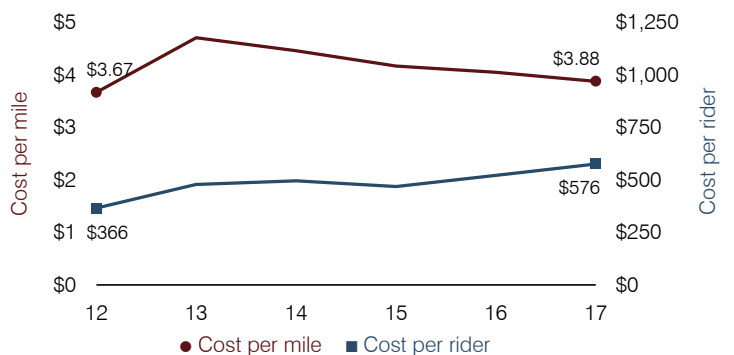
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	9.4%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 19¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

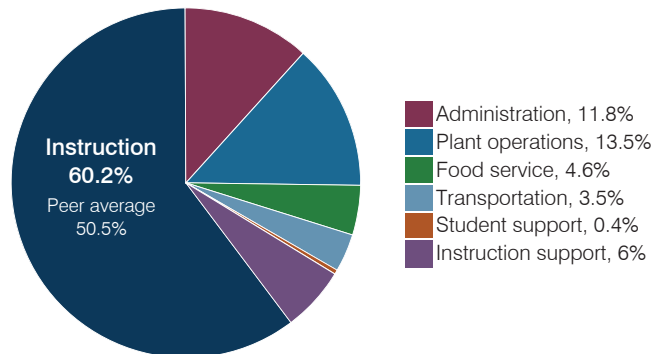
83

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

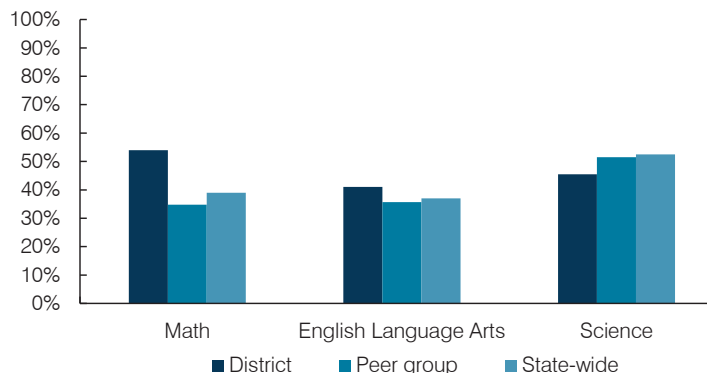
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,104	\$3,137	\$844
	Students per administrative position	41	32	67
Plant operations	Cost per square foot	\$7.79	\$6.96	\$6.30
	Square footage per student	309	412	155
Food service	Cost per meal	\$5.96	\$5.79	\$2.88
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	State average
	2016	2017	2017	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
Total operational	\$ 17,236	\$ 17,875	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 2,674	\$ 2,924	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 19,910	\$ 20,799	\$ 19,471	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 35,107	\$ 11,177	\$ 21,943	\$ 9,592

Select revenues from common sources

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

Select revenues from less common sources

	District	Peer average	State average
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

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

Instructional spending percentage

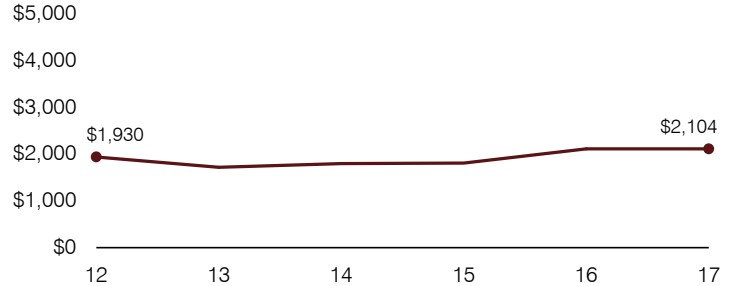
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	58.5	60.4	62.7	57.5	54.3	57.2	58.8	59.7	54.3	57.4	54.6	57.2	56.9	58.7	56.9	60.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

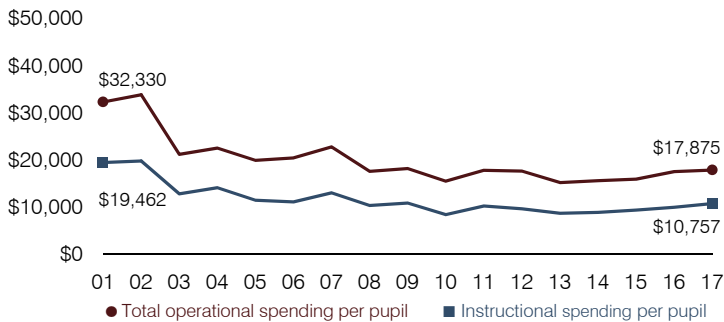
5-year spending trend (2012 through 2017)

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.

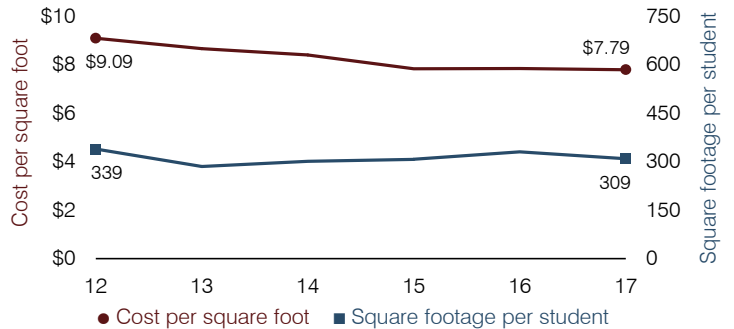
Administrative cost per pupil



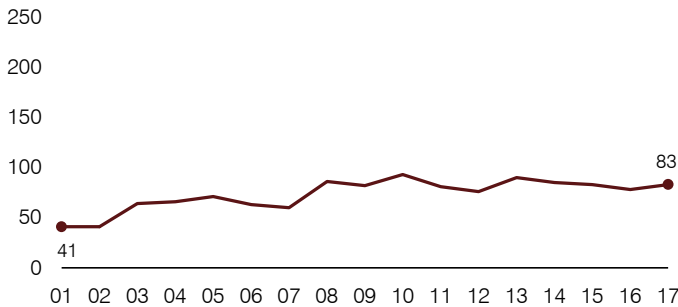
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



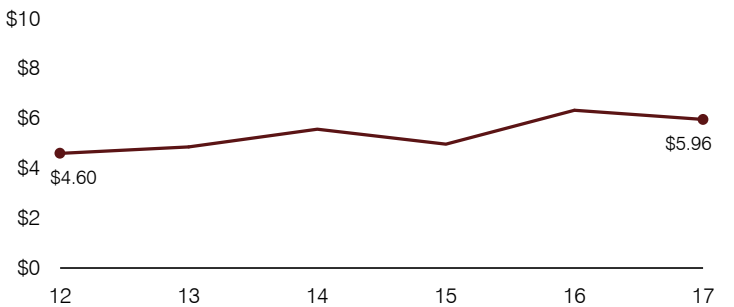
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



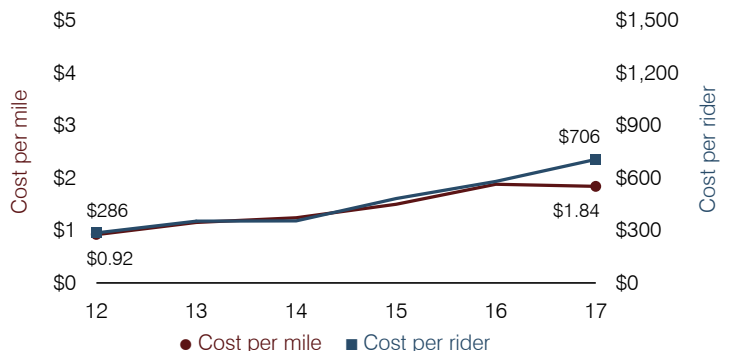
Financial stress assessment

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 6¹

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

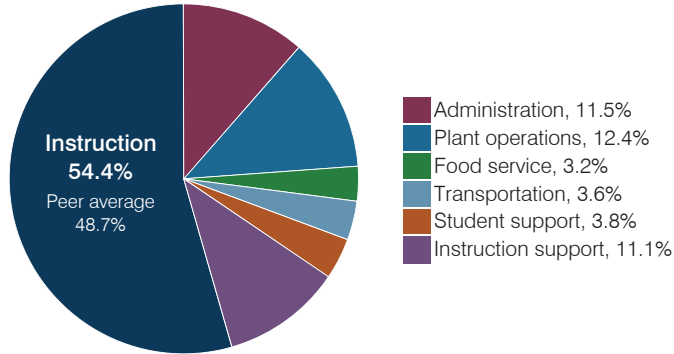
486

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

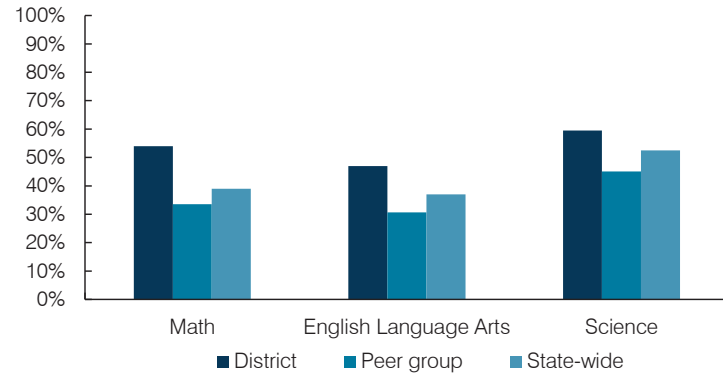
Very low Low Comparable High Very high

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
Total operational	\$ 8,691	\$ 10,157	\$ 11,011	\$ 8,141
Land and buildings	\$ 555	\$ 1,441	\$ 437	\$ 691
Equipment	328	443	479	424
Interest	48	30	179	236
Other	29	2	45	161
Total nonoperational	\$ 960	\$ 1,916	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 9,651	\$ 12,073	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 10,835	\$ 12,000	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

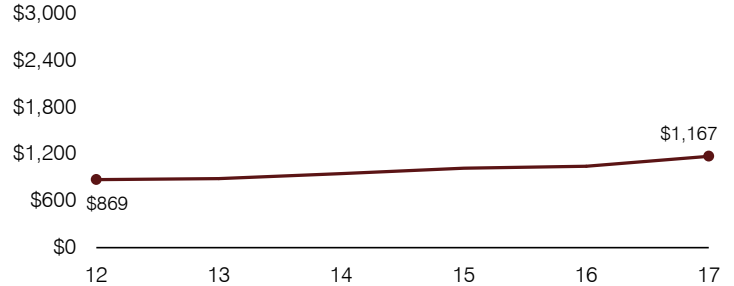
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	39.9	42.0	40.7	46.2	39.0	37.0	41.3	45.1	46.6	48.2	49.2	49.1	51.5	53.0	54.6	54.1	54.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

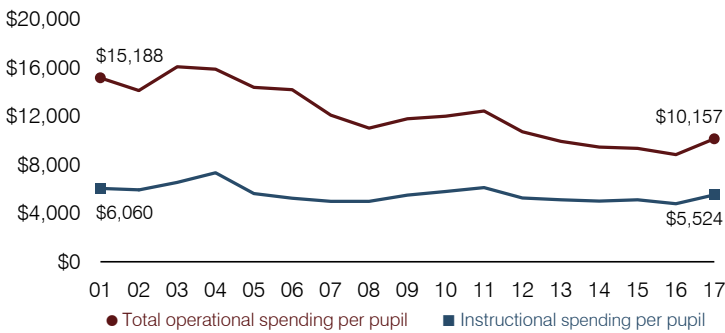
5-year spending trend (2012 through 2017)

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.

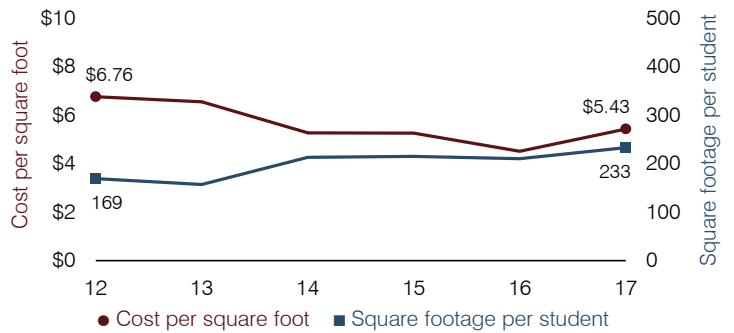
Administrative cost per pupil



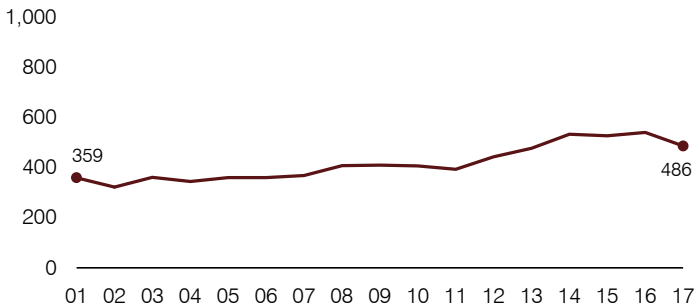
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



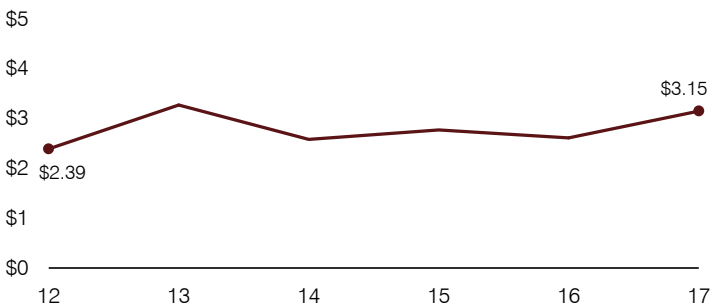
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



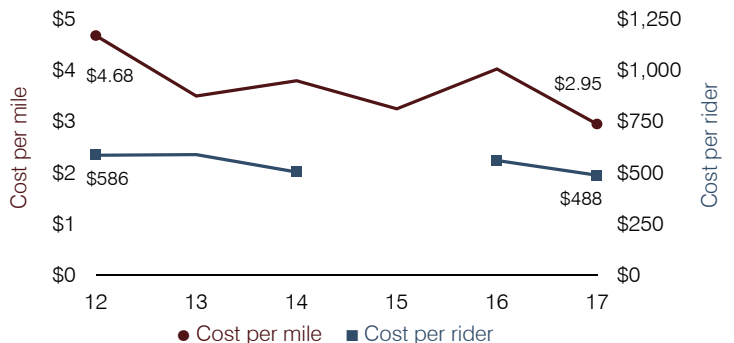
Financial stress assessment

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 11¹

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

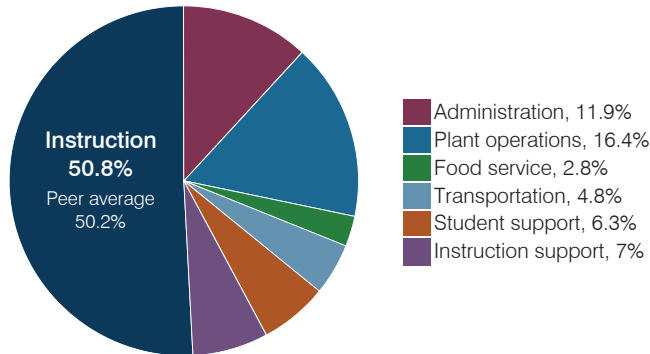
1,753

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

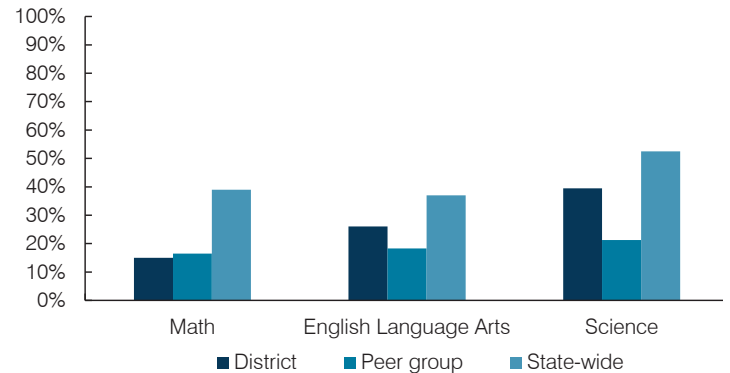
Very low Low Comparable High Very high

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
Total operational	\$ 7,761	\$ 8,477	\$ 8,794	\$ 8,141
Land and buildings	\$ 165	\$ 856	\$ 764	\$ 691
Equipment	440	557	536	424
Interest	46	31	221	236
Other	176	111	78	161
Total nonoperational	\$ 827	\$ 1,555	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,588	\$ 10,032	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 8,905	\$ 9,521	\$ 12,275	\$ 9,592

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

¹ 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:	52.1	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

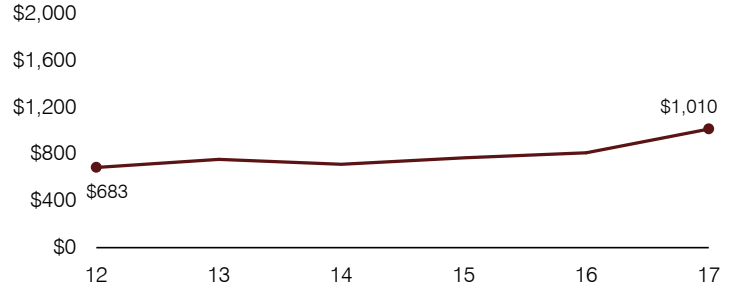
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

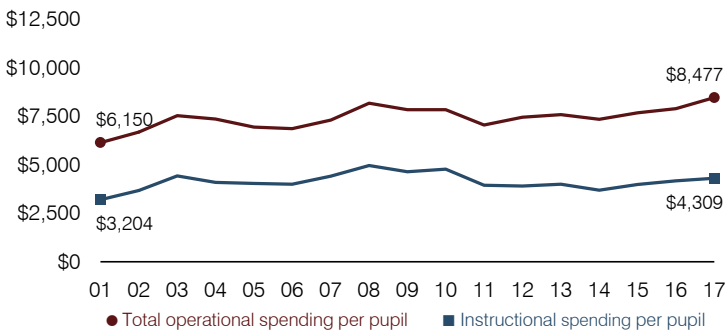
5-year spending trend (2012 through 2017)

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.

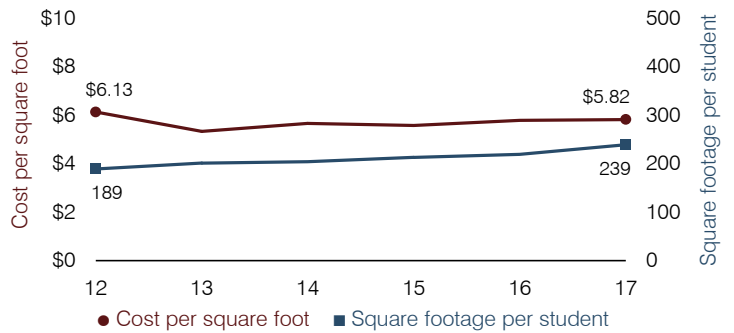
Administrative cost per pupil



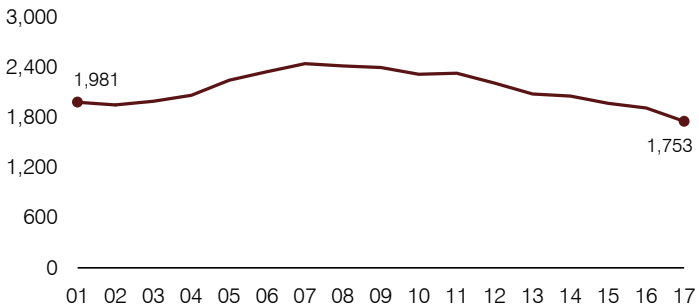
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



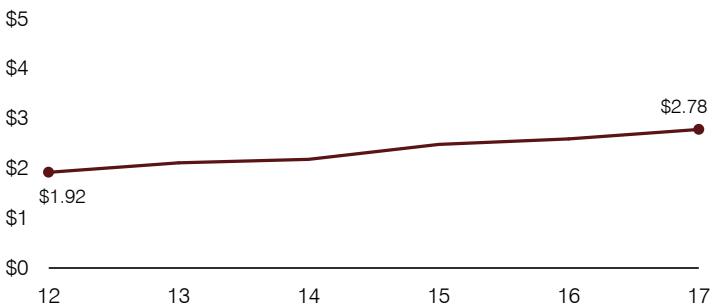
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

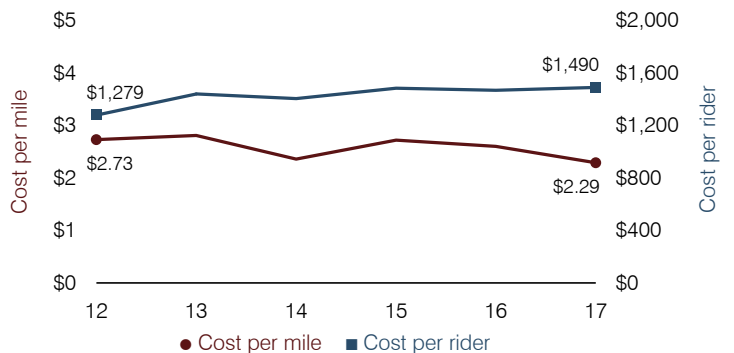
Change in number of district students	Large decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.3%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	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 19¹

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

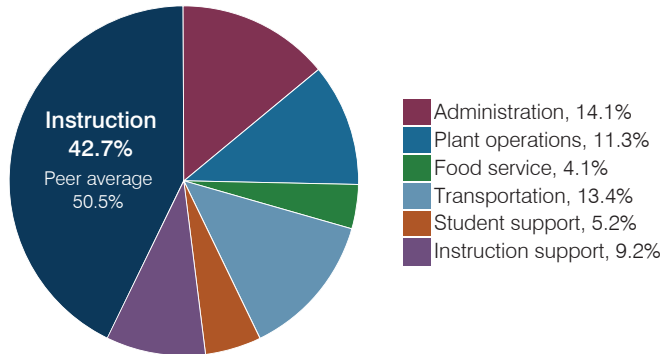
163

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

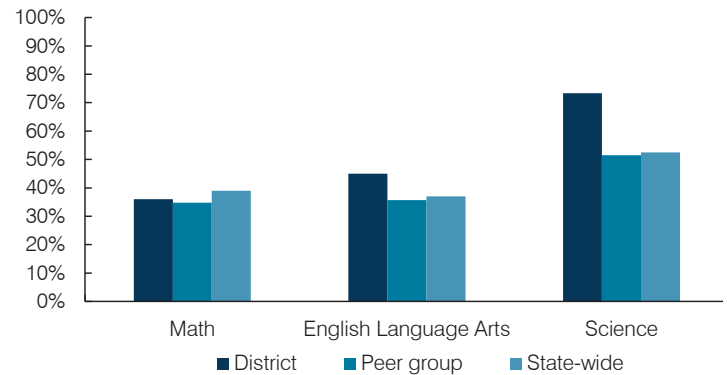
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,311	\$3,137	\$844
	Students per administrative position	33	32	67
Plant operations	Cost per square foot	\$7.35	\$6.96	\$6.30
	Square footage per student	252	412	155
Food service	Cost per meal	\$3.26	\$5.79	\$2.88
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
Total operational	\$ 16,557	\$ 16,382	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 813	\$ 2,775	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 17,370	\$ 19,157	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 18,055	\$ 22,015	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

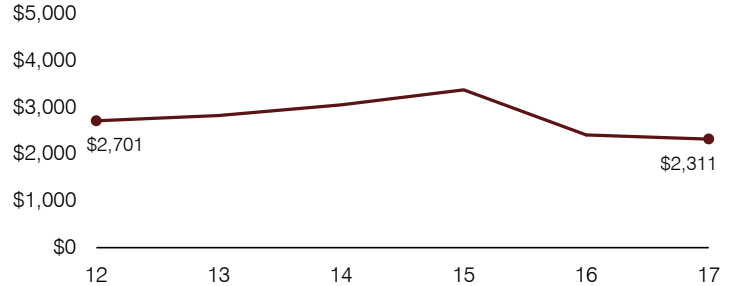
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.2	57.0	53.3	54.1	46.9	44.1	40.8	40.5	42.9	46.9	42.6	40.3	39.6	43.3	41.7	42.1	42.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

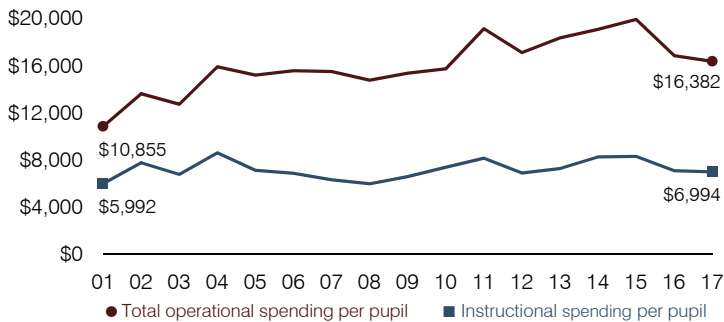
5-year spending trend (2012 through 2017)

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.

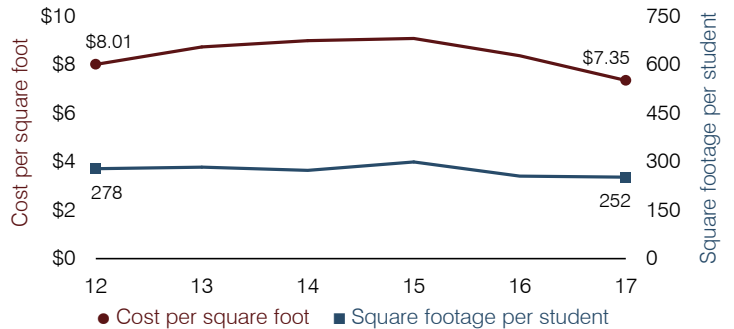
Administrative cost per pupil



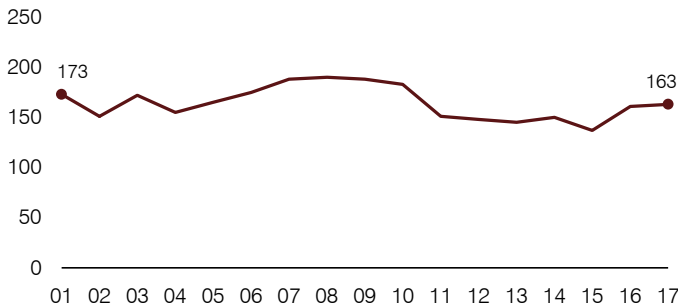
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



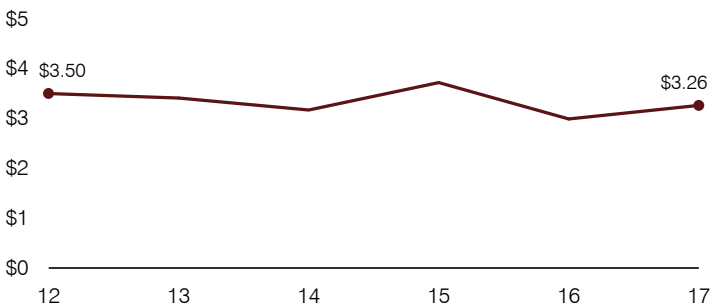
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

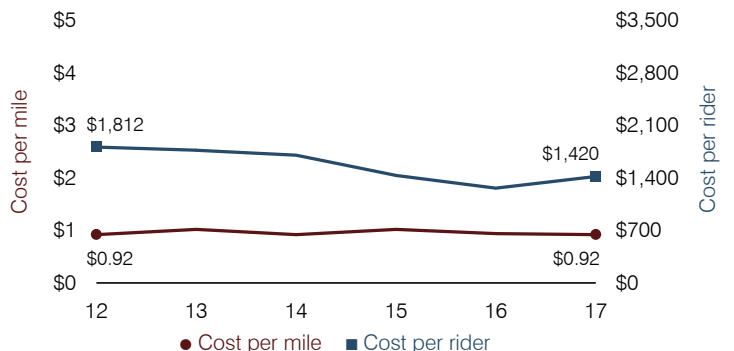
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	8.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 17¹

Students attending:

95

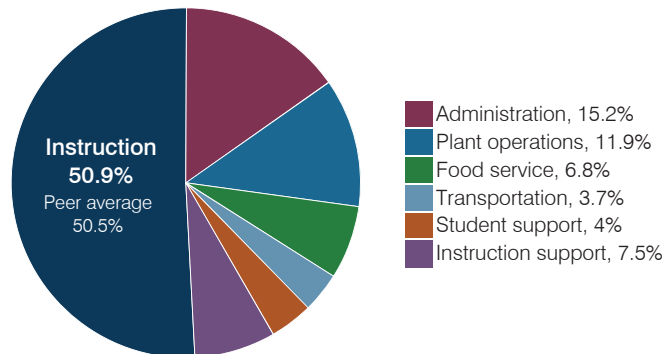
Legislative district(s): 1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

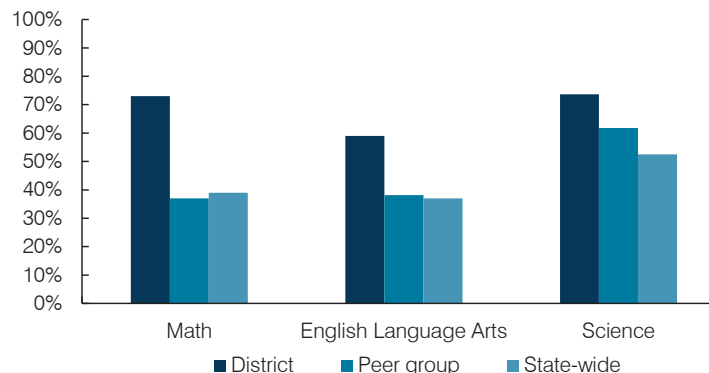
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,327	\$3,137	\$844
	Students per administrative position	48	32	67
Plant operations	Cost per square foot	\$6.69	\$6.96	\$6.30
	Square footage per student	273	412	155
Food service	Cost per meal	\$5.28	\$5.79	\$2.88
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
Total operational	\$ 14,332	\$ 15,327	\$ 17,454	\$ 8,141
Land and buildings	\$ 303	\$ 342	\$ 1,161	\$ 691
Equipment	922	899	735	424
Interest	3	66	31	236
Other	20	6	90	161
Total nonoperational	\$ 1,248	\$ 1,313	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 15,580	\$ 16,640	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 15,857	\$ 14,805	\$ 21,943	\$ 9,592

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

¹ 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

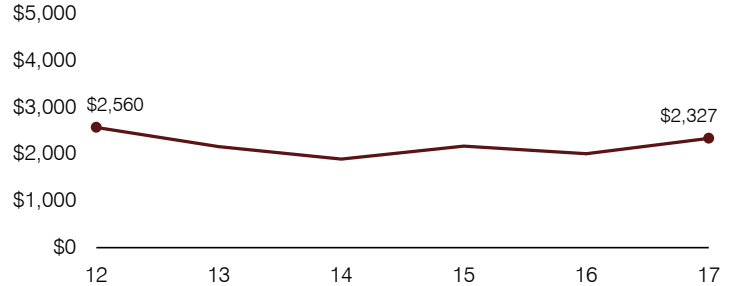
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

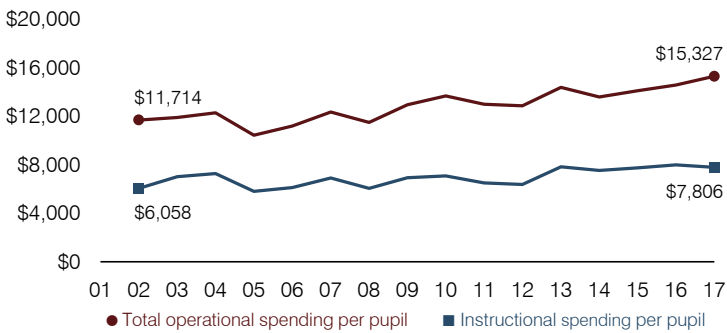
5-year spending trend (2012 through 2017)

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.

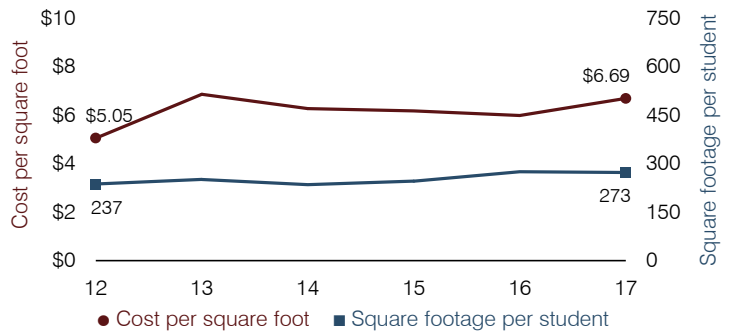
Administrative cost per pupil



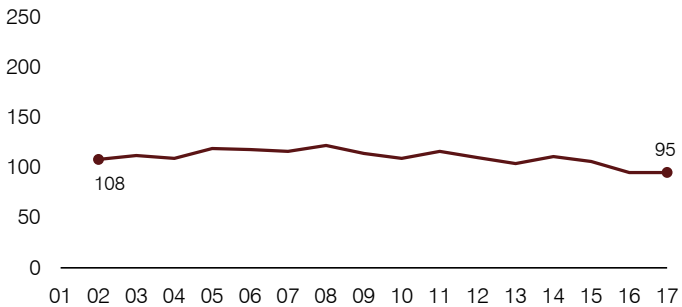
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



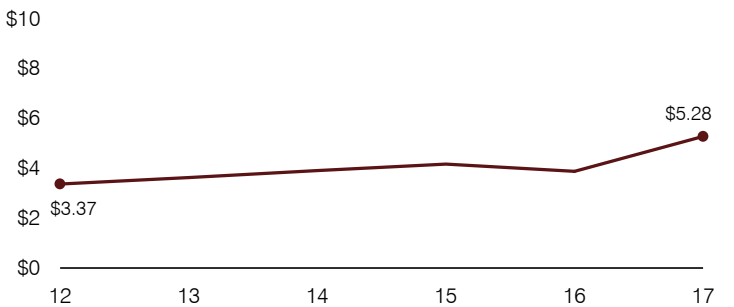
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017

Assessment

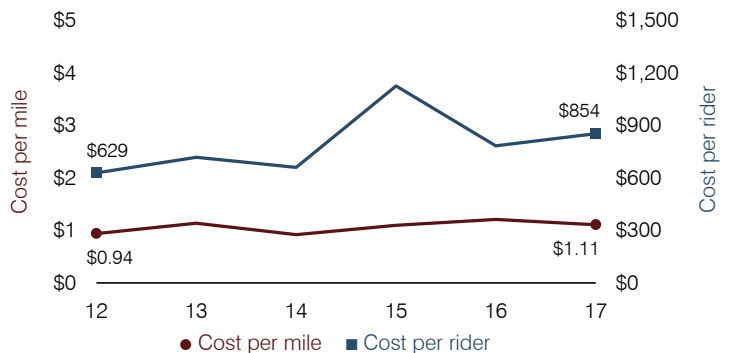
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Isolated
Spending increase election results	No election held
Operating reserve percentage, Trend	25.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control 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 16¹

Legislative district(s): 2 and 14

District size, location:

Small, Rural

Students attending:

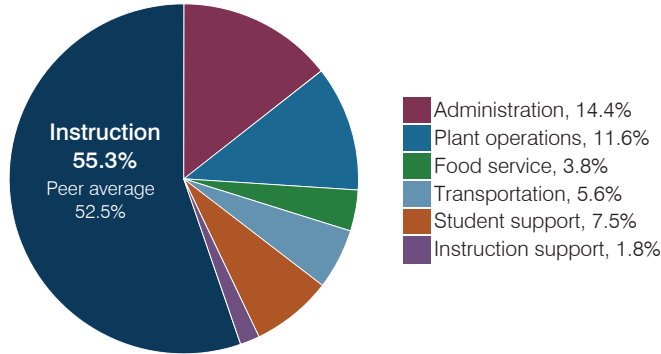
511

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

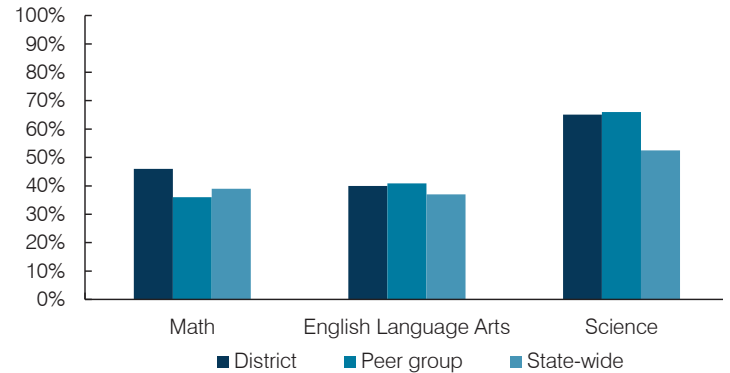
Very low Low Comparable High Very high

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
Total operational	\$ 8,562	\$ 9,350	\$ 9,476	\$ 8,141
Land and buildings	\$ 290	\$ 270	\$ 194	\$ 691
Equipment	407	304	329	424
Interest	1,119	987	167	236
Other	224	227	91	161
Total nonoperational	\$ 2,040	\$ 1,788	\$ 781	\$ 1,512
Total per pupil spending	\$ 10,602	\$ 11,138	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 11,121	\$ 12,348	\$ 11,437	\$ 9,592

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

¹ 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

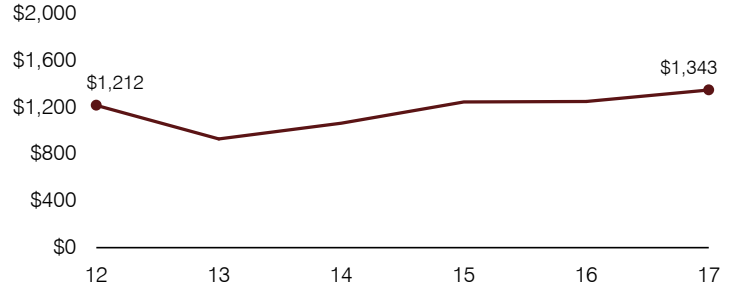
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

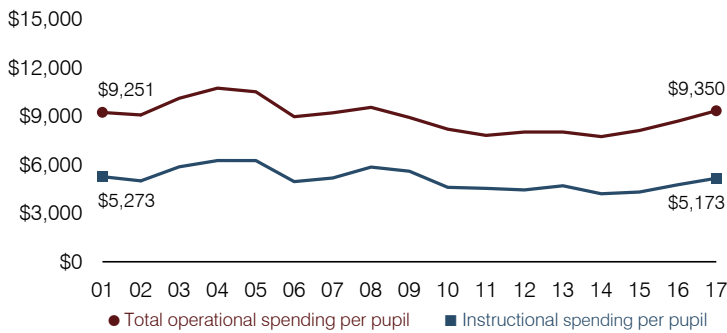
5-year spending trend (2012 through 2017)

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.

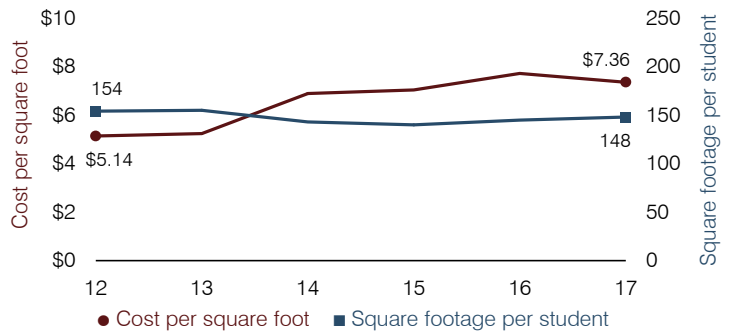
Administrative cost per pupil



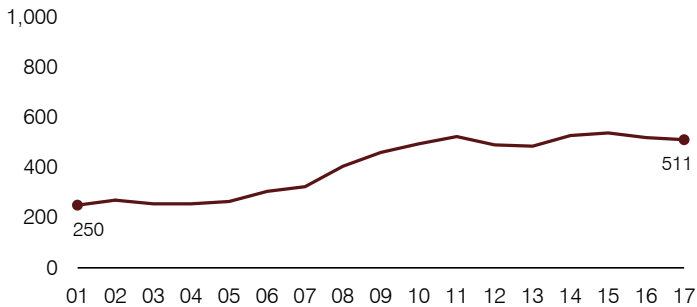
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



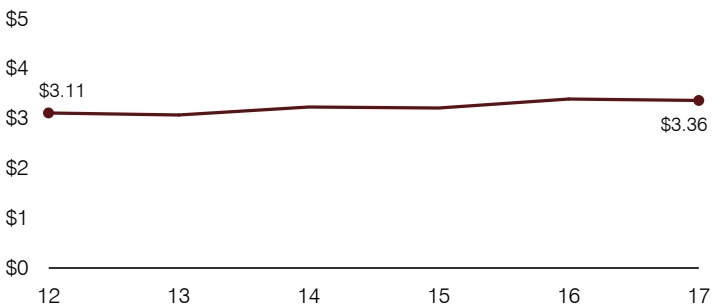
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal

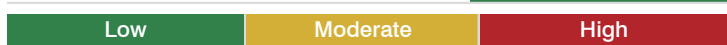


Financial stress assessment

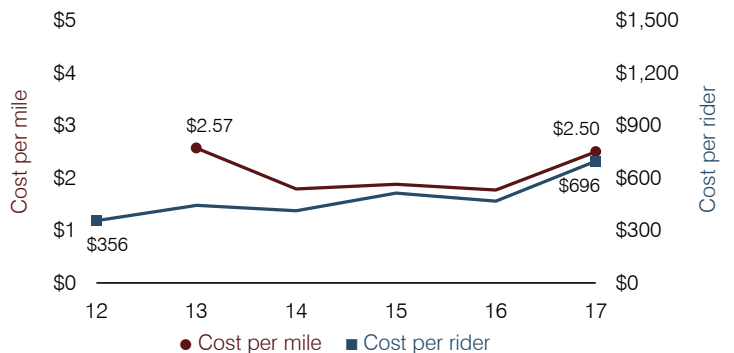
Overall financial stress level: **Low**

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



Transportation costs per mile and per rider



Coolidge Unified School District

Pinal County

Efficiency peer groups 4 and T-9, Achievement peer group 5¹

Legislative district(s): 8 and 12

District size, location:

Medium-large, Town

Students attending:

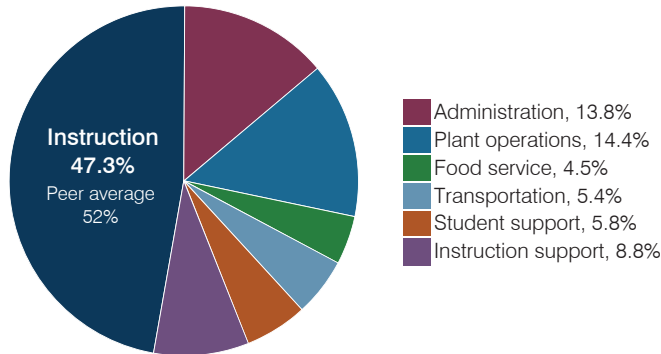
2,062

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

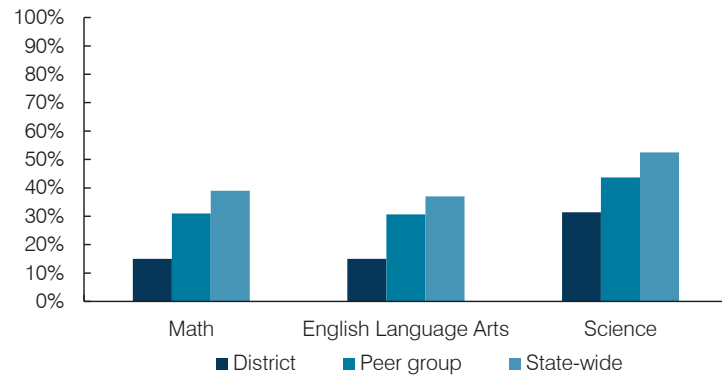
Very low Low Comparable High Very high

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
Total operational	\$ 8,135	\$ 9,206	\$ 7,774	\$ 8,141
Land and buildings	\$ 570	\$ 259	\$ 346	\$ 691
Equipment	447	250	390	424
Interest	381	181	164	236
Other	21	60	77	161
Total nonoperational	\$ 1,419	\$ 750	\$ 977	\$ 1,512
Total per pupil spending	\$ 9,554	\$ 9,956	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 9,930	\$ 9,458	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

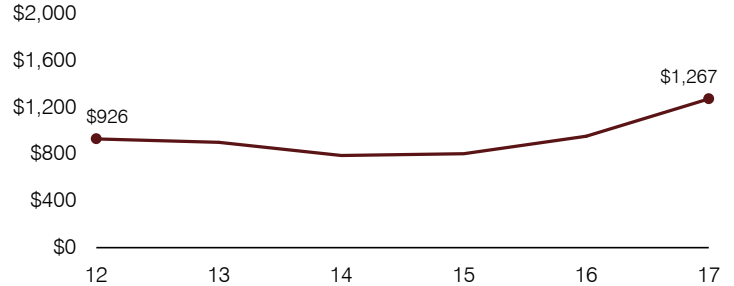
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.3	54.9	51.9	51.9	54.3	54.4	55.7	52.0	52.8	47.3	50.2	47.6	44.9	45.7	46.3	48.3	47.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

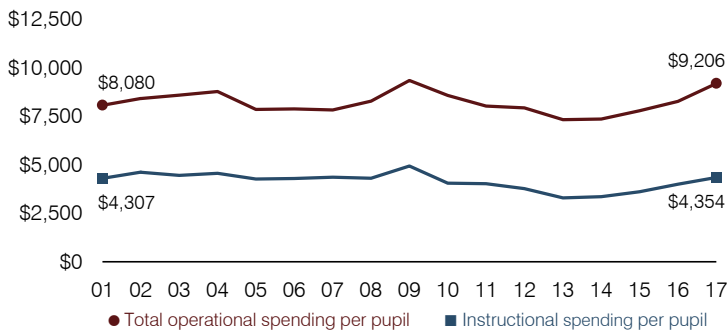
5-year spending trend (2012 through 2017)

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.

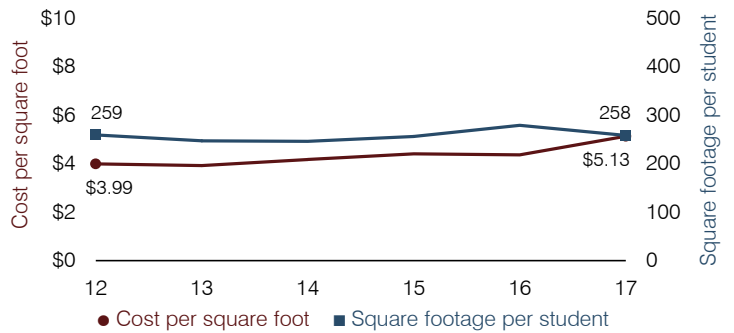
Administrative cost per pupil



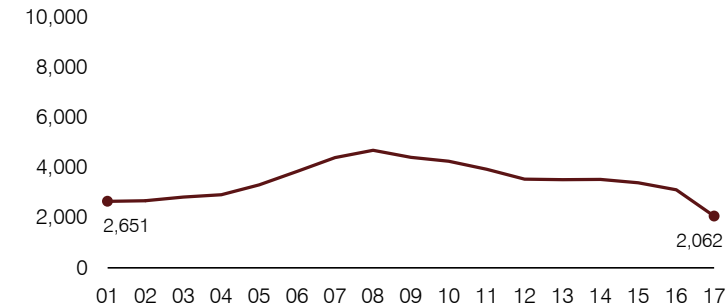
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



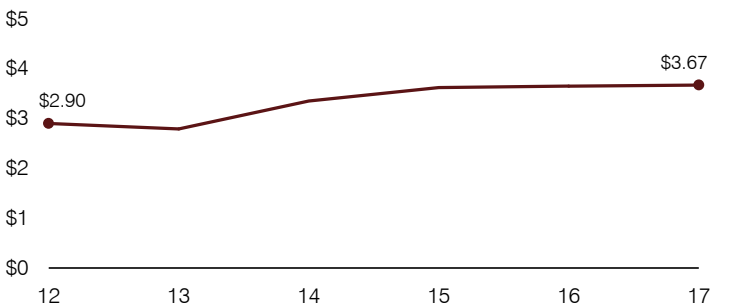
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



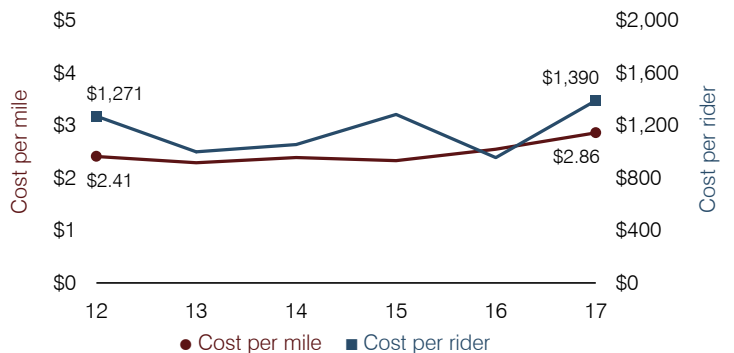
Financial stress assessment

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 17¹

Students attending:

1,971

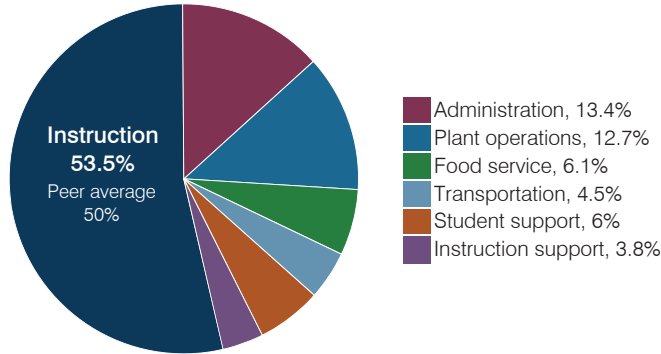
Legislative district(s): 1 and 6

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

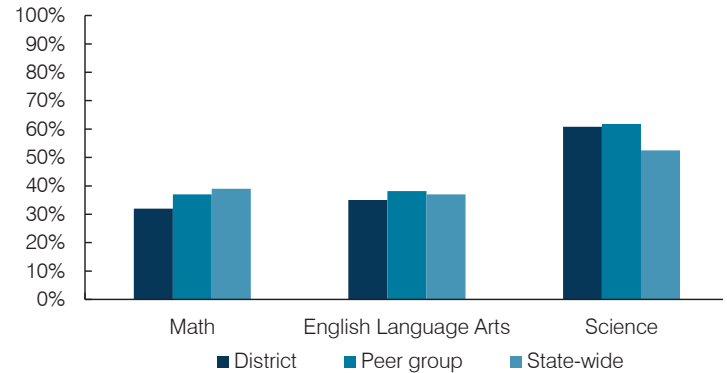
Very low Low Comparable High Very high

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
Total operational	\$ 7,580	\$ 7,951	\$ 8,168	\$ 8,141
Land and buildings	\$ 1,055	\$ 4,110	\$ 917	\$ 691
Equipment	215	243	314	424
Interest	309	282	77	236
Other	75	107	148	161
Total nonoperational	\$ 1,654	\$ 4,742	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 9,234	\$ 12,693	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 8,518	\$ 9,333	\$ 9,249	\$ 9,592

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

¹ 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

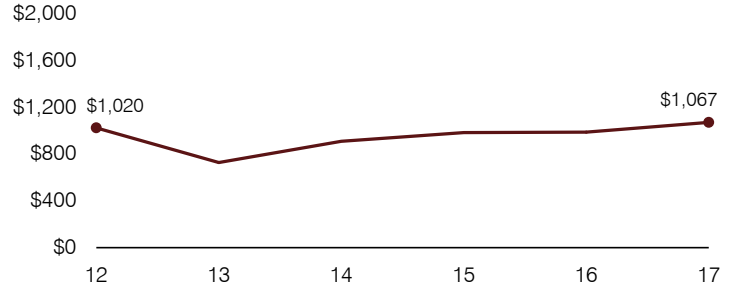
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

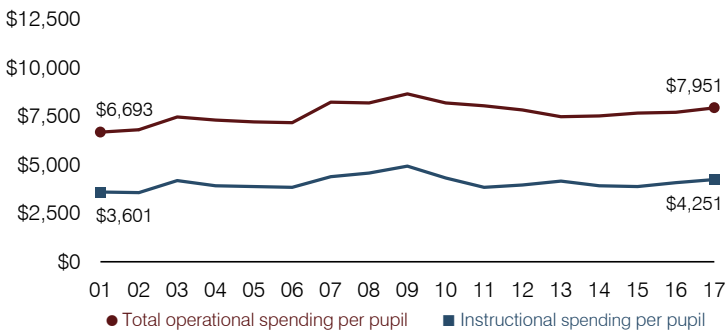
5-year spending trend (2012 through 2017)

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.

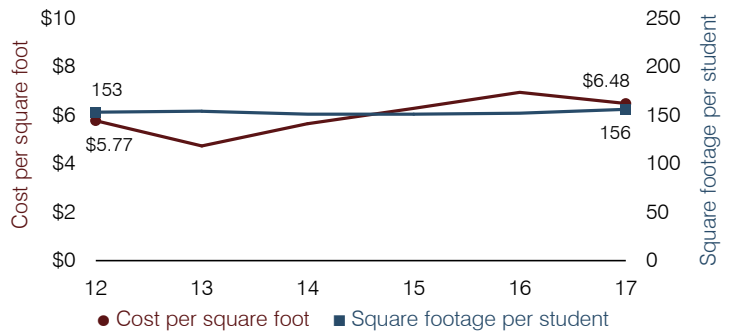
Administrative cost per pupil



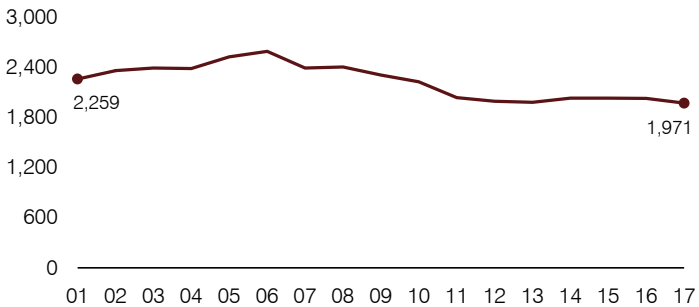
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



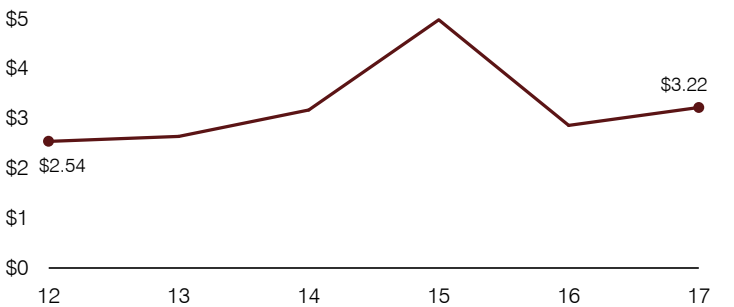
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: Moderate

Measure: 2015 through 2017

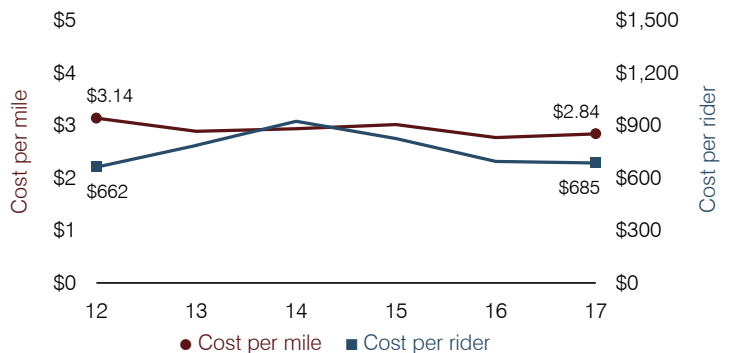
	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Capital
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	2.2%, Varying
Years of capital reserve held	Less than 1 year
Current financial and internal control status	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 13¹

Legislative district(s): 4 and 13

District size, location:

Medium-large, City

Students attending:

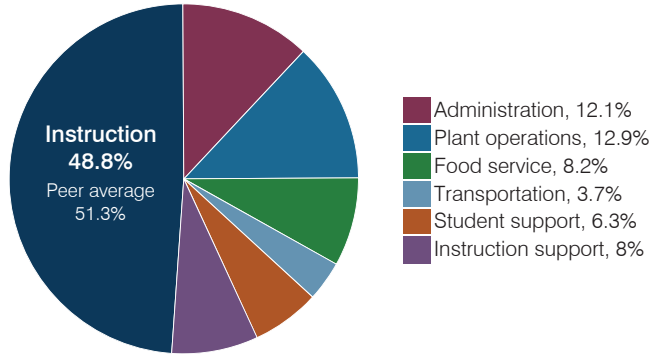
5,958

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

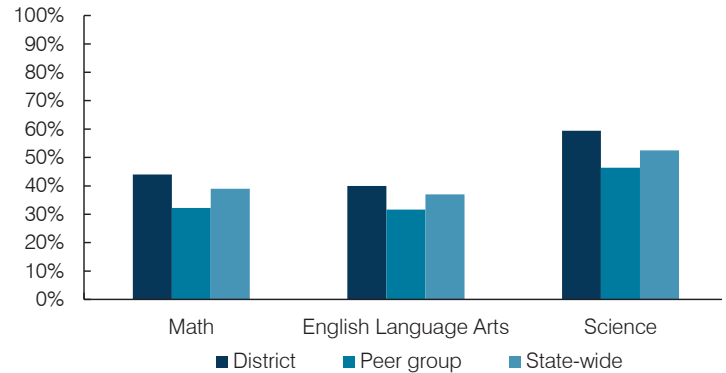
Very low Low Comparable High Very high

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
Total operational	\$ 6,479	\$ 6,798	\$ 8,199	\$ 8,141
Land and buildings	\$ 864	\$ 577	\$ 924	\$ 691
Equipment	298	156	582	424
Interest	133	131	255	236
Other	1	0	146	161
Total nonoperational	\$ 1,296	\$ 864	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 7,775	\$ 7,662	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 7,309	\$ 7,485	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

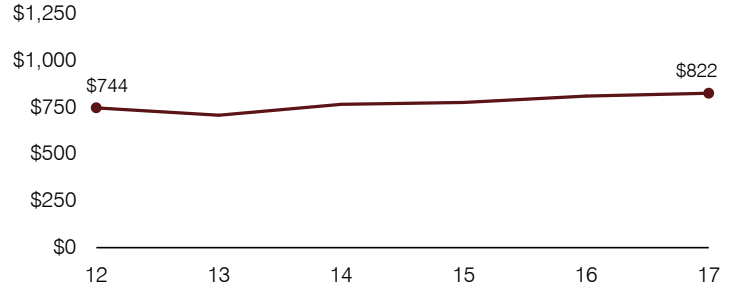
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.8	59.4	59.0	58.8	57.4	56.5	55.8	56.0	54.3	53.5	52.8	51.1	50.8	51.2	50.9	51.2	48.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

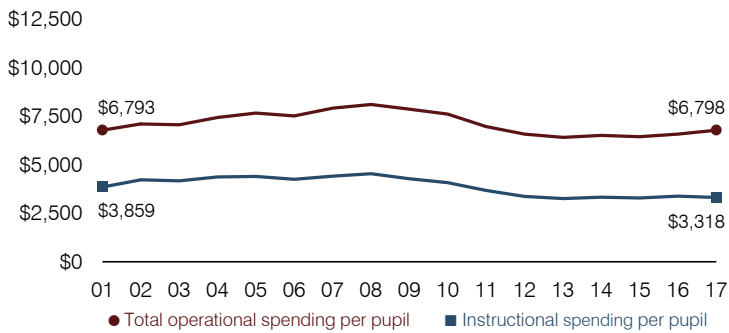
5-year spending trend (2012 through 2017)

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.

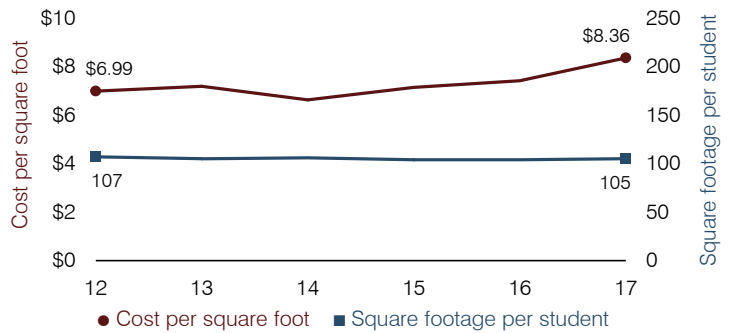
Administrative cost per pupil



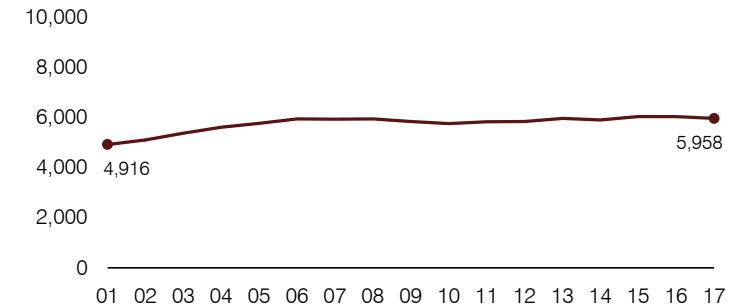
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



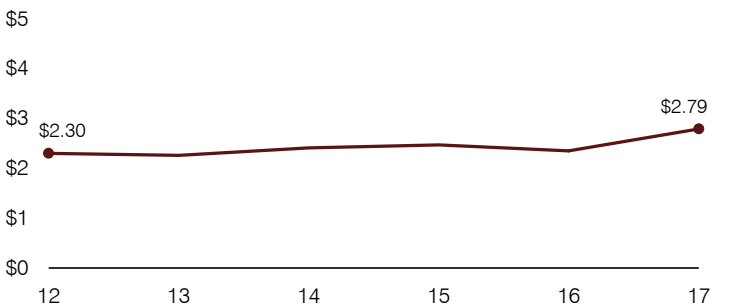
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



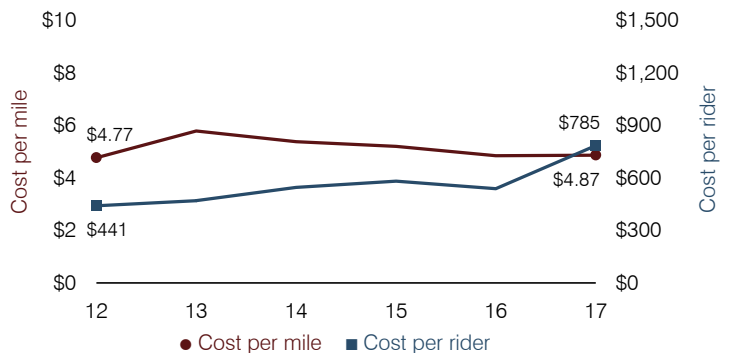
Financial stress assessment

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 14¹

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

District size, location:

Medium-large, City

Students attending:

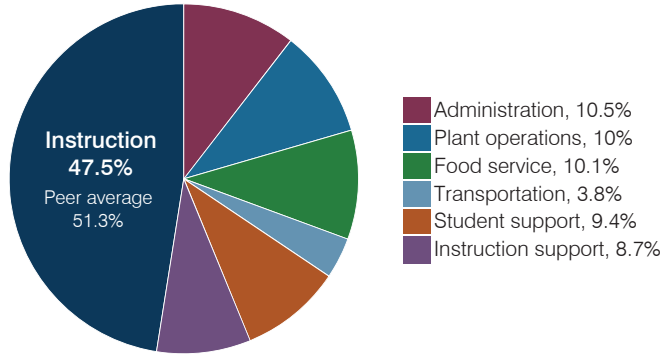
5,996

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

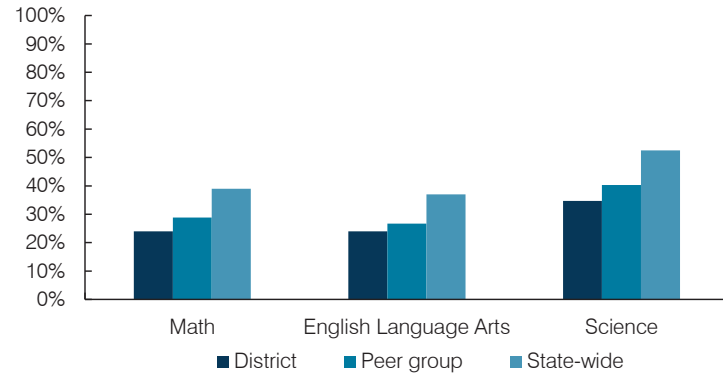
Very low Low Comparable High Very high

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
Total operational	\$ 8,298	\$ 8,682	\$ 8,199	\$ 8,141
Land and buildings	\$ 587	\$ 285	\$ 924	\$ 691
Equipment	509	447	582	424
Interest	74	202	255	236
Other	114	121	146	161
Total nonoperational	\$ 1,284	\$ 1,055	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 9,582	\$ 9,737	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 10,352	\$ 10,364	\$ 10,332	\$ 9,592

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

¹ 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

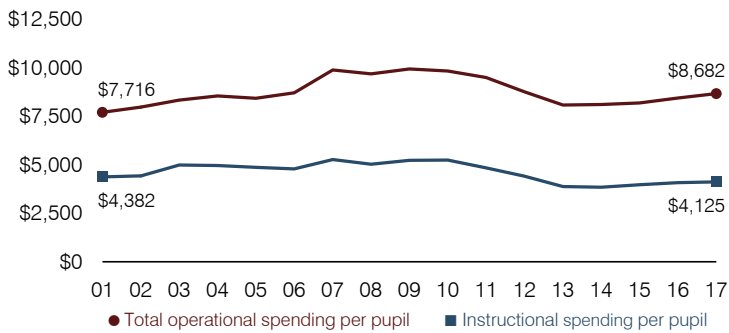
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

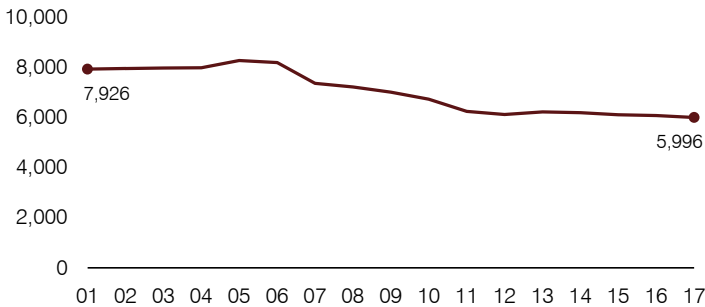
5-year spending trend (2012 through 2017)

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.

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

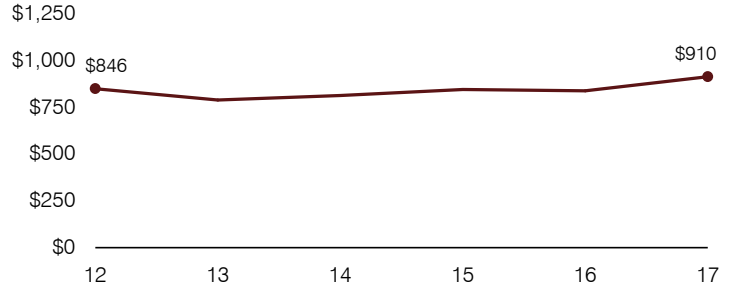
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	8.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Marginally compliant

Low

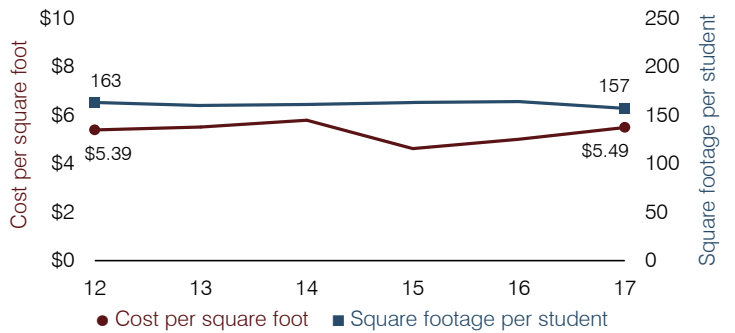
Moderate

High

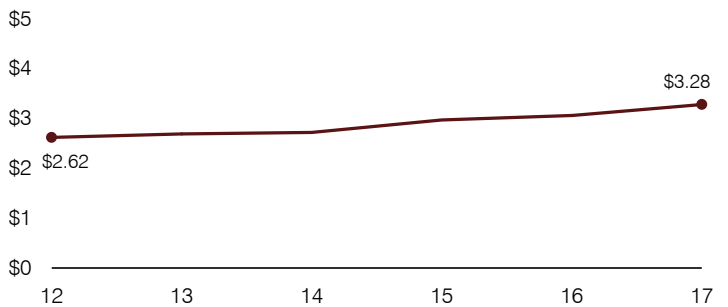
Administrative cost per pupil



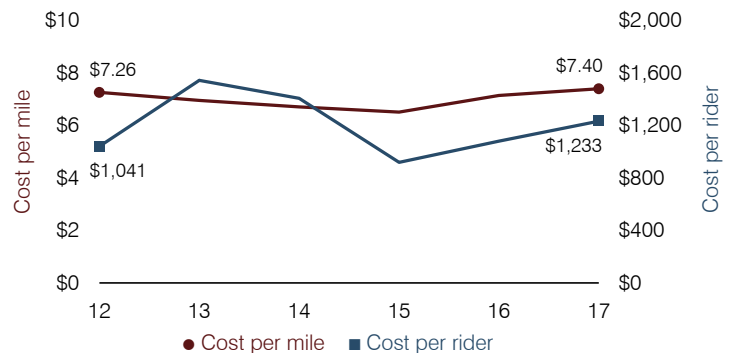
Plant cost per square foot and square footage per student



Food service cost per meal



Transportation costs per mile and per rider



Crown King Elementary School District

Yavapai County

Efficiency peer group 11 and Achievement peer group 17¹

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

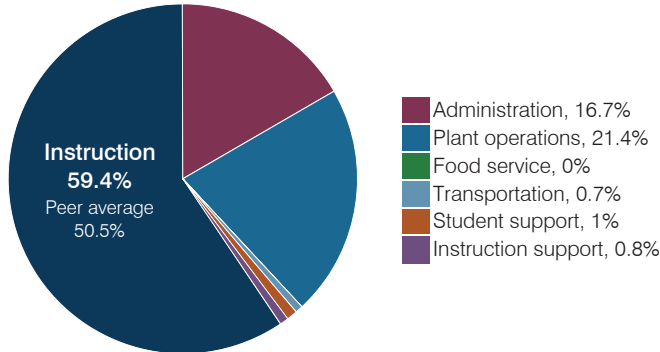
7

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
Total operational	\$ 92,841	\$ 14,945	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 443	\$ 1,161	\$ 691
Equipment	8,505	20	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 8,505	\$ 463	\$ 2,017	\$ 1,512
Total per pupil spending	\$101,346	\$ 15,408	\$19,471	\$ 9,653

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
Total per pupil revenues	\$108,971	\$15,742	\$21,943	\$ 9,592

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

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

Instructional spending percentage

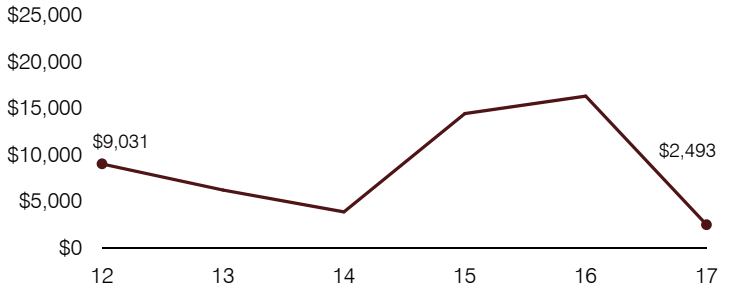
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	63.9	66.5	64.7	63.9	67.0	71.2	65.6	68.0	68.3	68.7	69.0	64.4	54.6	60.9	43.1	50.6	59.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

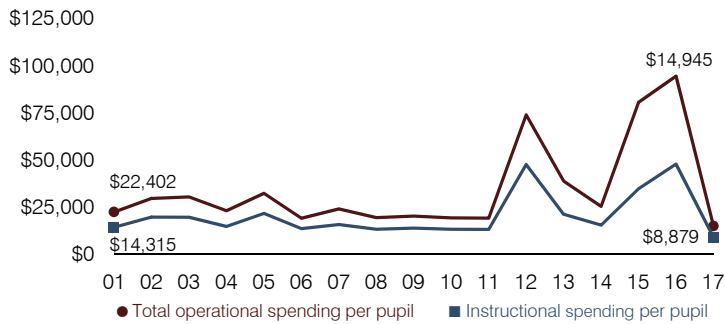
5-year spending trend (2012 through 2017)

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.

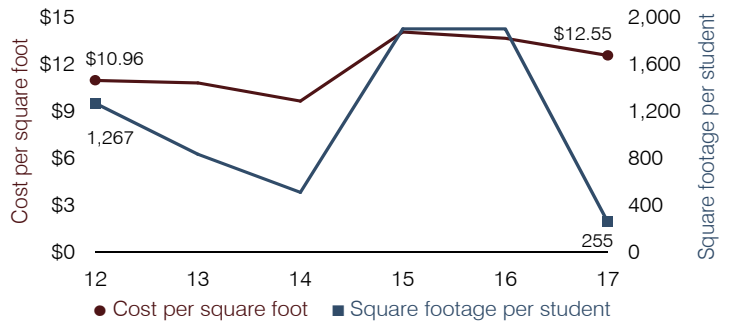
Administrative cost per pupil



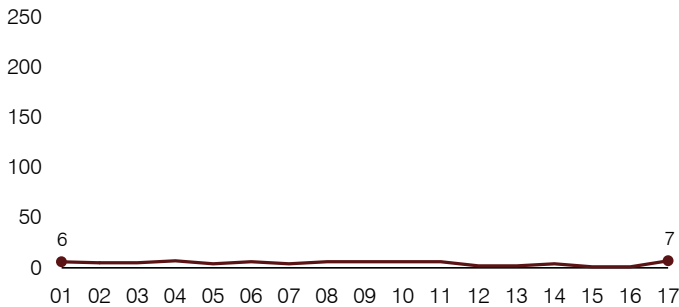
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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 2¹

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

District size, location:

Very large, Suburb

Students attending:

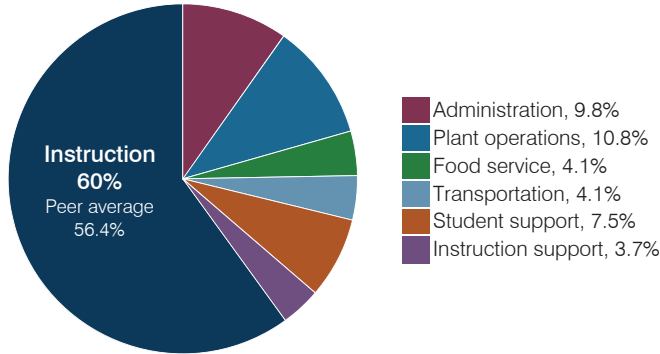
32,724

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

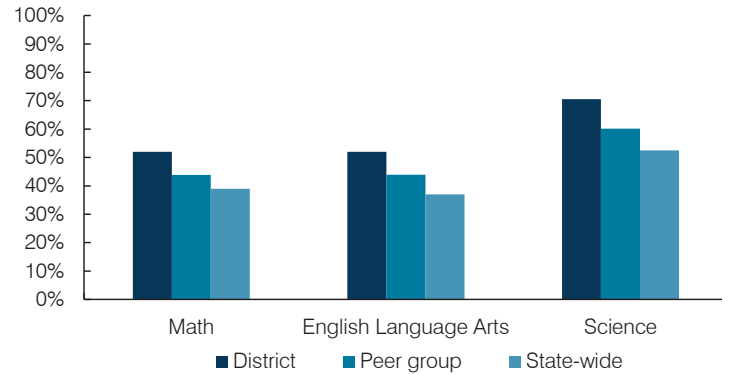
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 6,880	\$ 7,478	\$ 7,644	\$ 8,141
Land and buildings	\$ 485	\$ 735	\$ 651	\$ 691
Equipment	278	300	393	424
Interest	152	185	223	236
Other	218	266	209	161
Total nonoperational	\$ 1,133	\$ 1,486	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 8,013	\$ 8,964	\$ 9,120	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 8,342	\$ 8,842	\$ 9,581	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,138	\$ 5,165	\$ 5,387	\$ 5,503
Amount from Prop 123	230	234	241	245
Prop 123 additional funding	45	45	46	46
Grants	686	705	901	1,185
Donations and tax credits	82	84	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	1,311	1,721	10 of 10

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

Instructional spending percentage

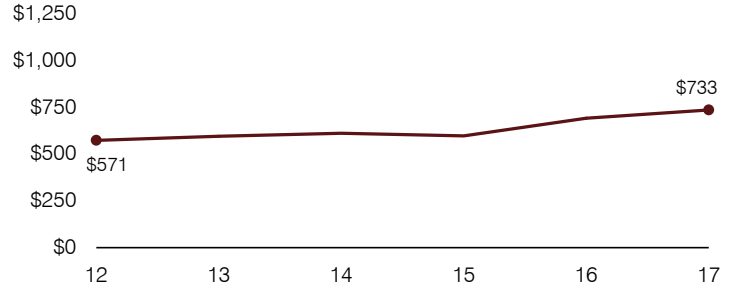
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.1	62.2	61.6	62.8	61.9	61.2	60.5	61.5	60.6	60.6	59.6	58.9	58.6	58.3	60.7	58.5	60.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

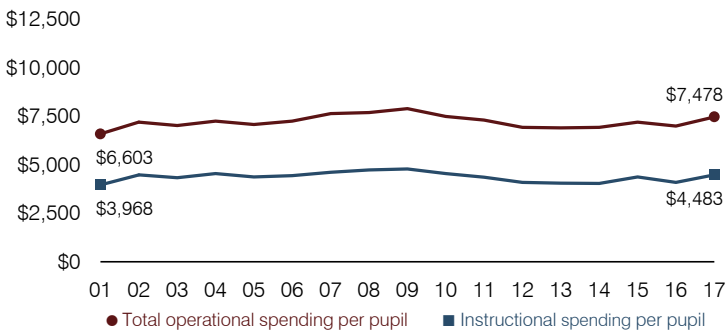
5-year spending trend (2012 through 2017)

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.

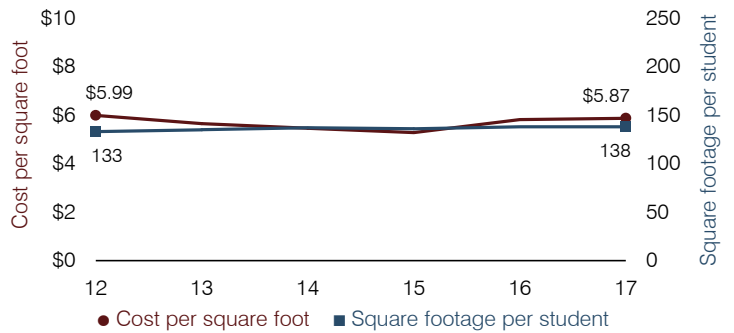
Administrative cost per pupil



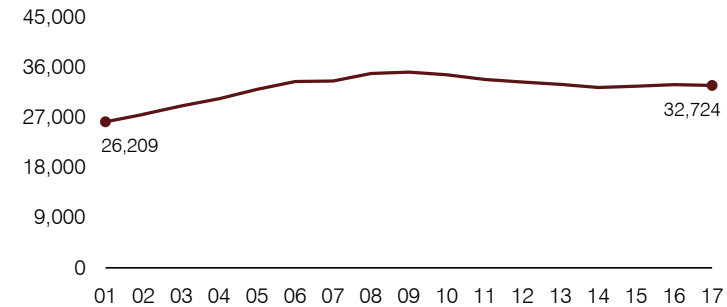
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



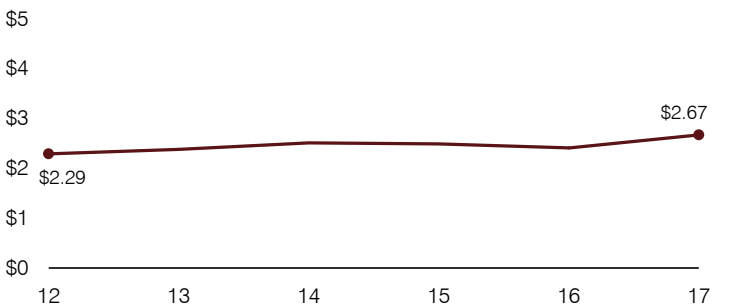
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

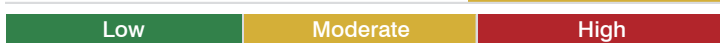
Overall financial stress level:

Moderate

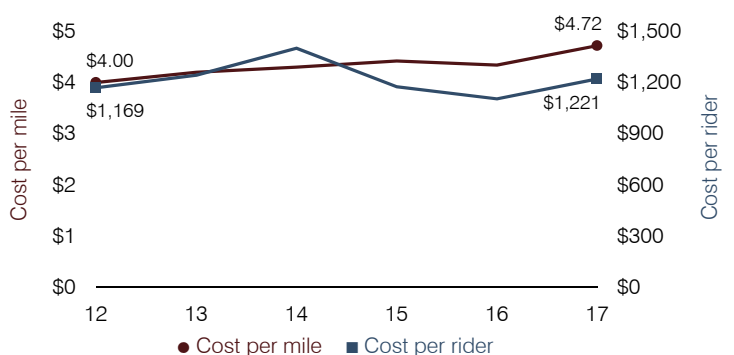
Measure: 2015 through 2017

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



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 20¹

Students attending:

40

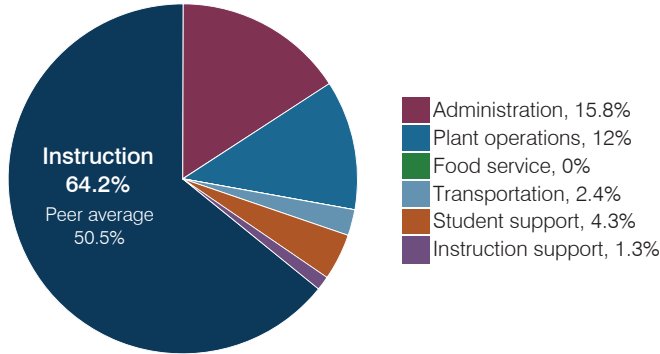
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

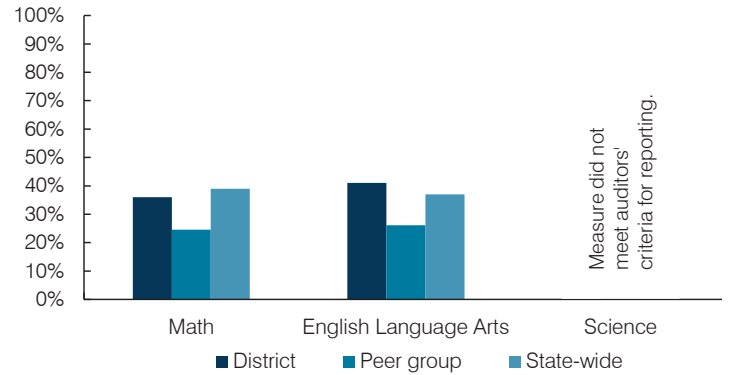
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,135	\$3,137	\$844
	Students per administrative position	32	32	67
Plant operations	Cost per square foot	\$7.41	\$6.96	\$6.30
	Square footage per student	217	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
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
Total operational	\$ 13,244	\$ 13,470	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 3,152	\$ 2,778	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 16,396	\$ 16,248	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 18,706	\$ 15,575	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

¹ 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

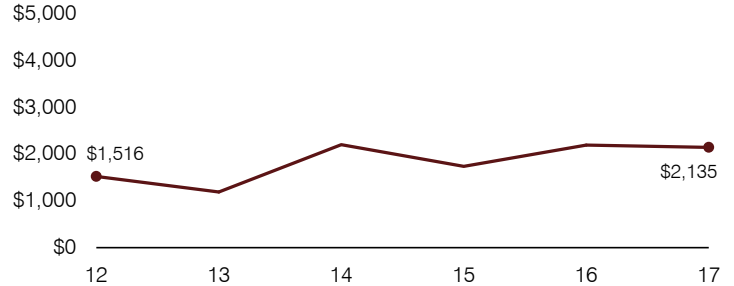
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

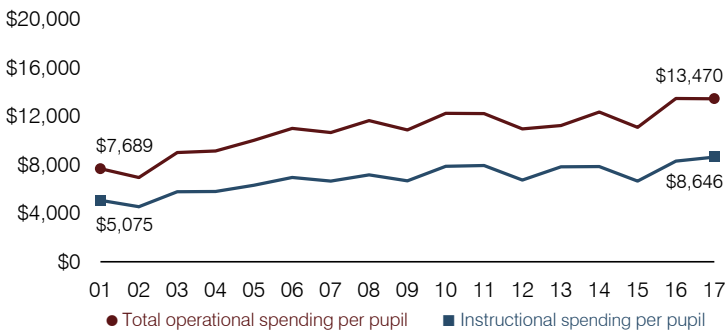
5-year spending trend (2012 through 2017)

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.

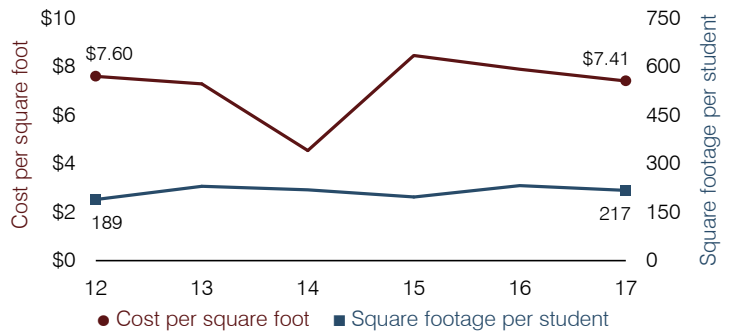
Administrative cost per pupil



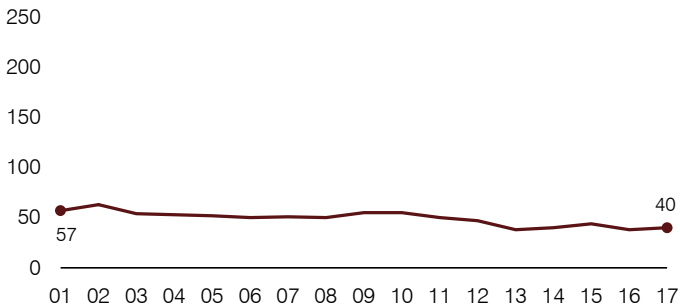
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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.

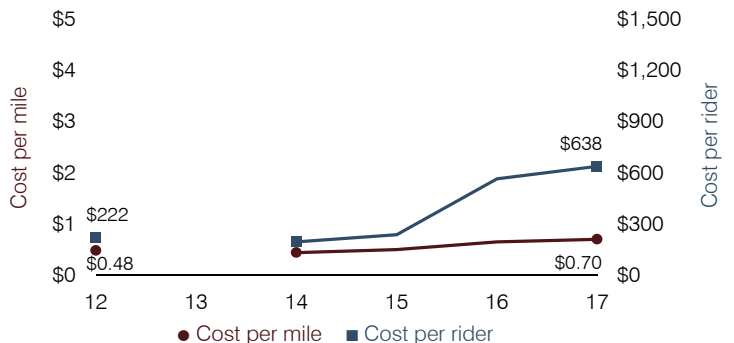
Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	2.6%, Decreasing
Years of capital reserve held	More than 3 years
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 7¹

Legislative district(s): 14

District size, location:

Medium-large, Town

Students attending:

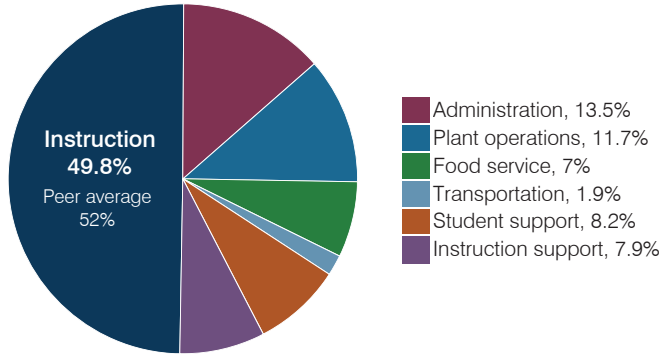
3,548

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

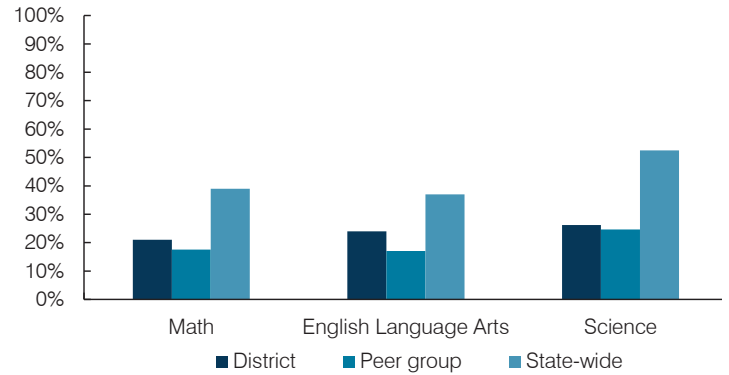
Very low Low Comparable High Very high

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
Total operational	\$ 7,181	\$ 7,546	\$ 7,774	\$ 8,141
Land and buildings	\$ 112	\$ 29	\$ 346	\$ 691
Equipment	107	265	390	424
Interest	103	87	164	236
Other	16	14	77	161
Total nonoperational	\$ 338	\$ 395	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,519	\$ 7,941	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 8,777	\$ 8,862	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

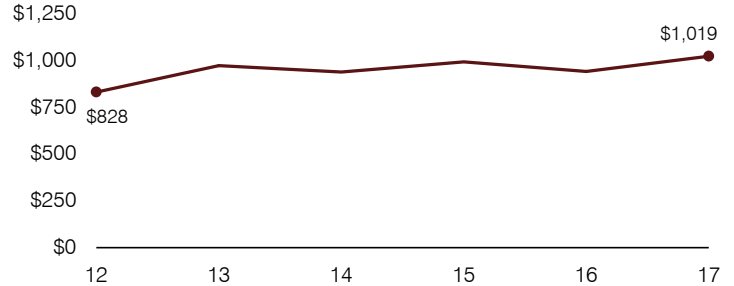
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	62.2	63.6	61.0	63.6	60.0	58.8	59.5	58.2	54.9	53.2	53.8	52.3	52.4	50.7	49.6	50.5	49.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

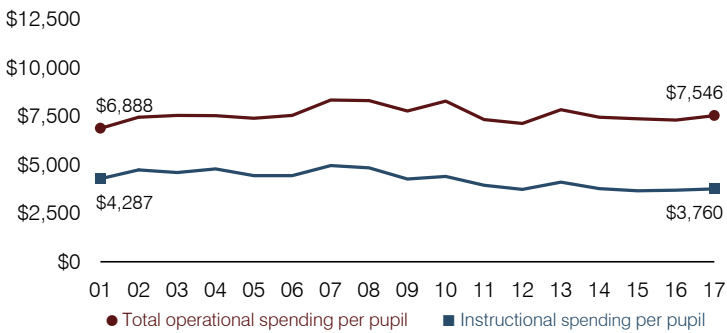
5-year spending trend (2012 through 2017)

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.

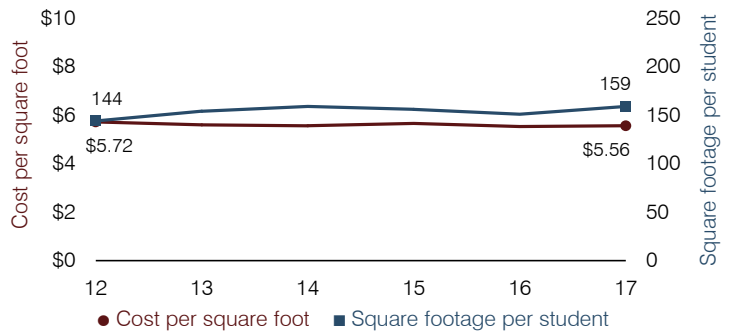
Administrative cost per pupil



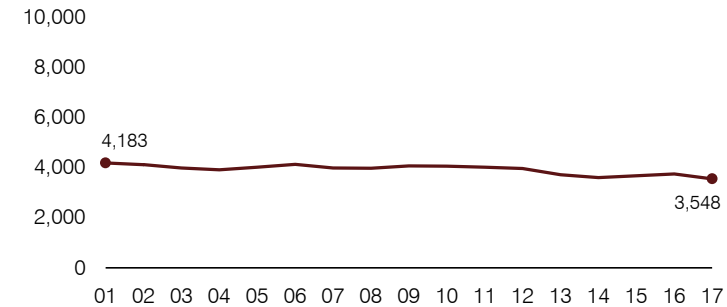
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



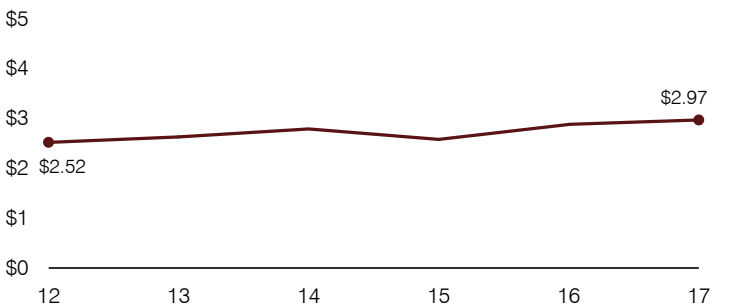
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

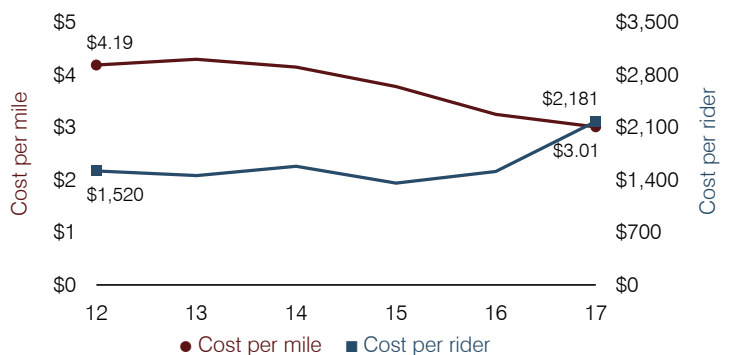
Overall financial stress level: **Moderate**

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
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Transportation costs per mile and per rider



Duncan Unified School District

Greenlee County

Efficiency peer groups 6 and T-10, Achievement peer group 4¹

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

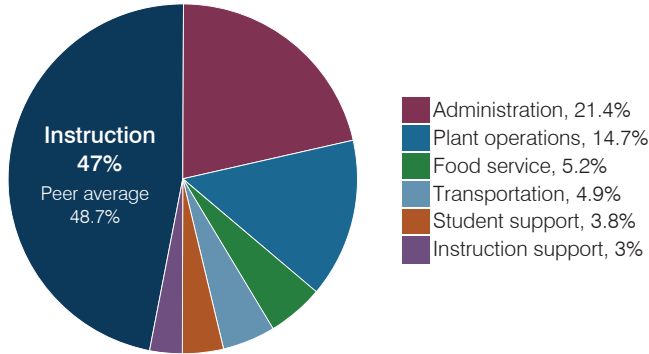
363

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

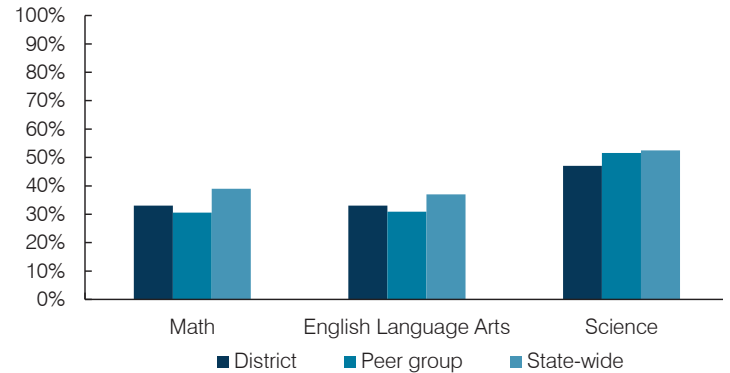
Very low Low Comparable High Very high

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
Total operational	\$ 10,579	\$ 10,078	\$ 11,011	\$ 8,141
Land and buildings	\$ 778	\$ 445	\$ 437	\$ 691
Equipment	415	334	479	424
Interest	94	44	179	236
Other	0	0	45	161
Total nonoperational	\$ 1,287	\$ 823	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 11,866	\$ 10,901	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 13,874	\$ 11,852	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

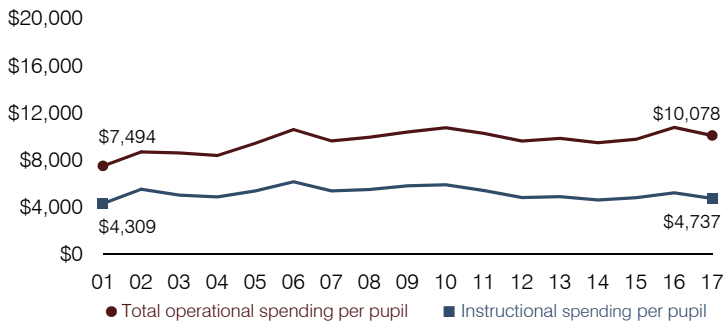
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.5	63.5	58.3	58.1	57.1	58.1	55.9	55.3	56.0	54.9	52.8	50.1	49.7	48.7	49.2	48.4	47.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

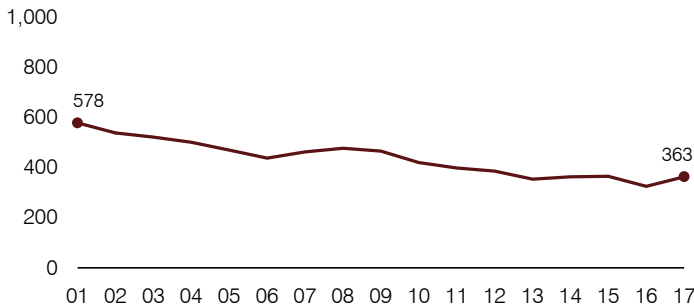
5-year spending trend (2012 through 2017)

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

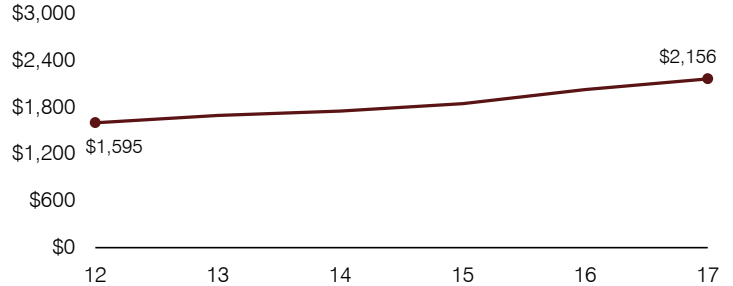
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	8.0%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

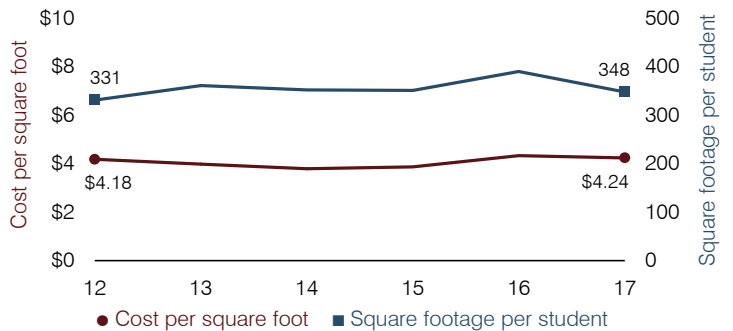
Moderate

High

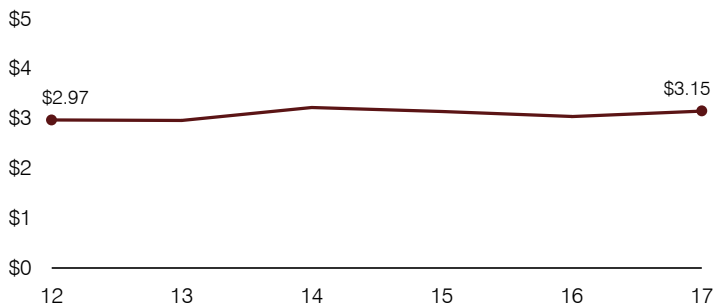
Administrative cost per pupil



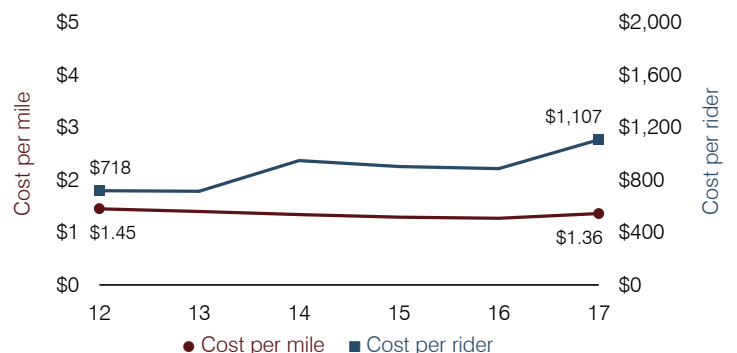
Plant cost per square foot and square footage per student



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 2¹

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

District size, location:

Very large, Suburb

Students attending:

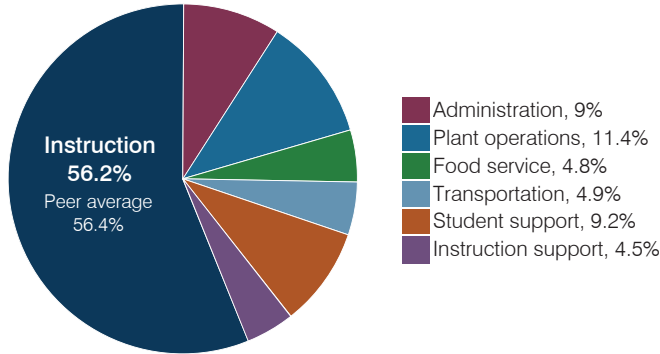
23,972

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

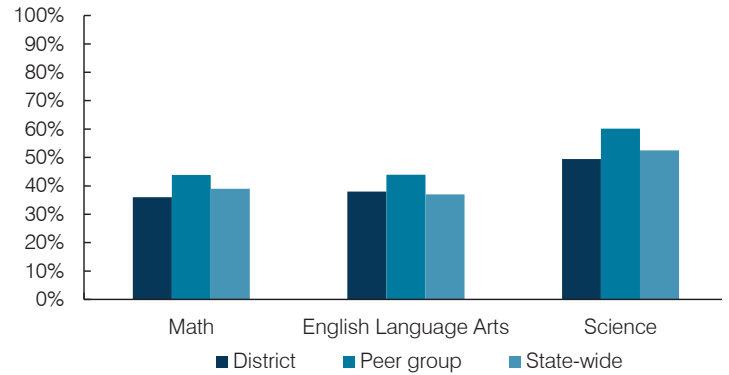
Very low Low Comparable High Very high

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
Total operational	\$ 6,498	\$ 7,302	\$ 7,644	\$ 8,141
Land and buildings	\$ 99	\$ 137	\$ 651	\$ 691
Equipment	254	500	393	424
Interest	302	205	223	236
Other	119	89	209	161
Total nonoperational	\$ 774	\$ 931	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 7,272	\$ 8,233	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 8,233	\$ 8,322	\$ 9,581	\$ 9,592

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

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

Instructional spending percentage

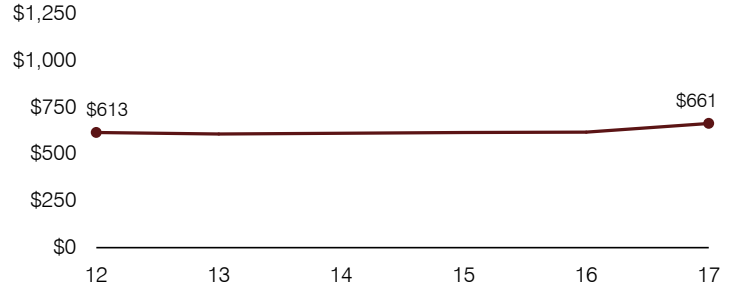
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.8	55.1	55.8	55.3	57.4	59.4	58.9	57.3	57.2	55.9	55.3	54.9	55.8	55.2	57.4	55.8	56.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

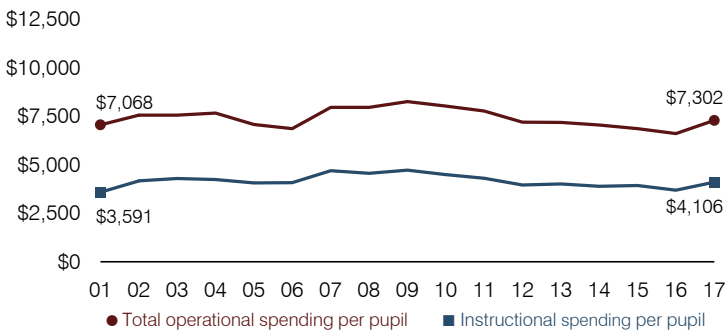
5-year spending trend (2012 through 2017)

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.

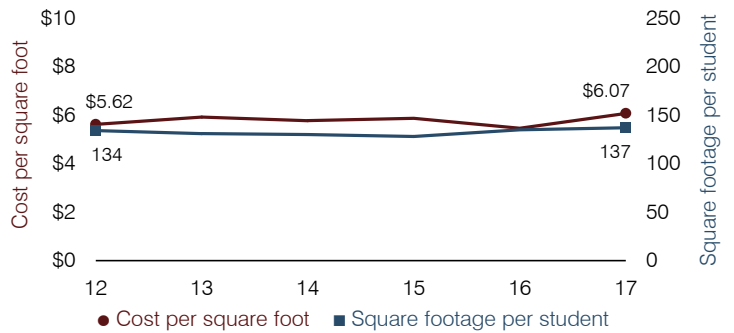
Administrative cost per pupil



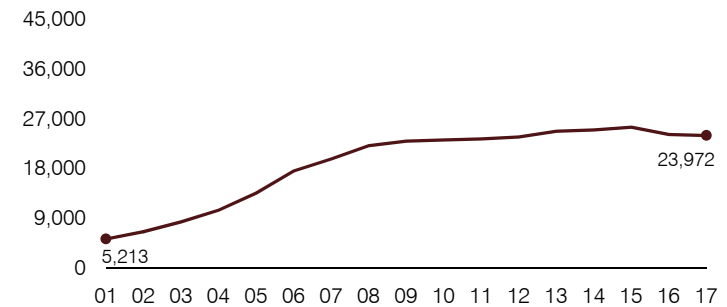
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



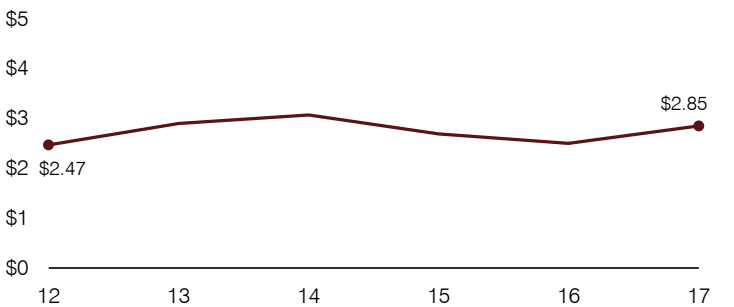
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

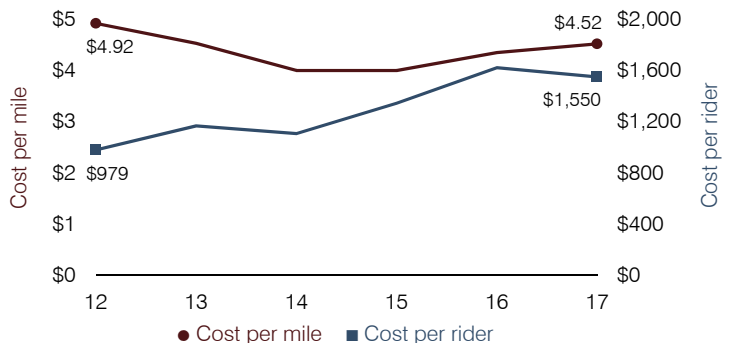
Overall financial stress level: **Low**

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 18¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

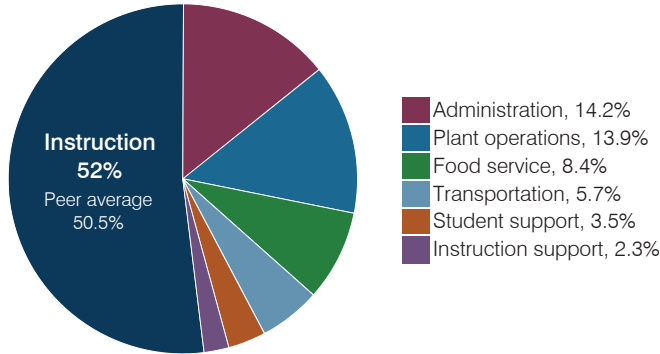
112

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

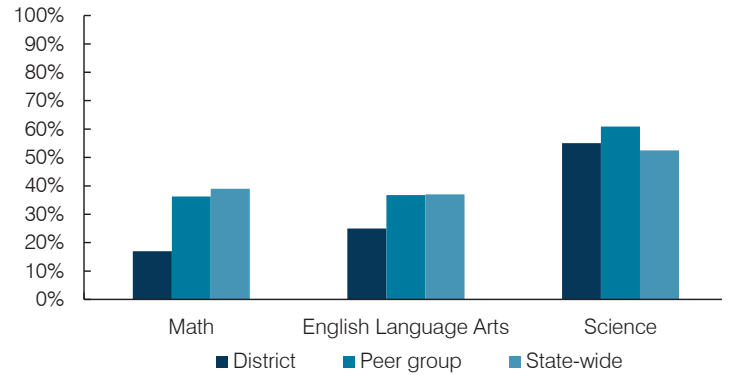
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,479	\$3,137	\$844
	Students per administrative position	28	32	67
Plant operations	Cost per square foot	\$5.40	\$6.96	\$6.30
	Square footage per student	266	412	155
Food service	Cost per meal	\$5.24	\$5.79	\$2.88
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
Total operational	\$ 10,720	\$ 10,390	\$ 17,454	\$ 8,141
Land and buildings	\$ 401	\$ 571	\$ 1,161	\$ 691
Equipment	624	349	735	424
Interest	22	18	31	236
Other	17	0	90	161
Total nonoperational	\$ 1,064	\$ 938	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 11,784	\$ 11,328	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 12,118	\$ 10,659	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

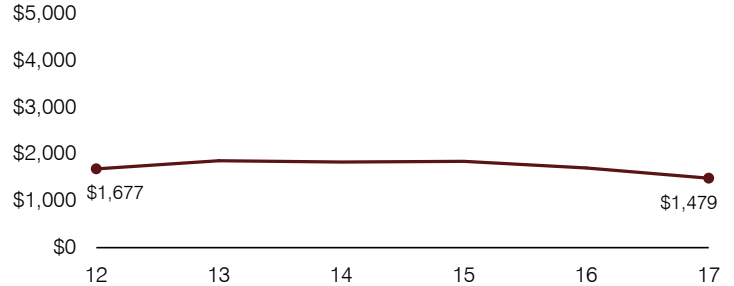
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.0	51.0	60.2	61.2	55.4	50.1	53.0	57.2	51.0	58.3	51.7	56.6	55.5	55.1	54.7	53.3	52.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

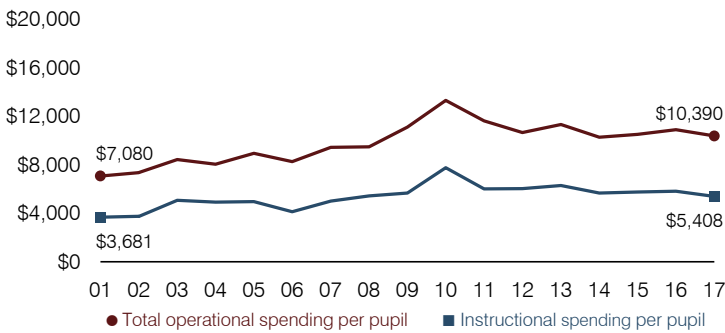
5-year spending trend (2012 through 2017)

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.

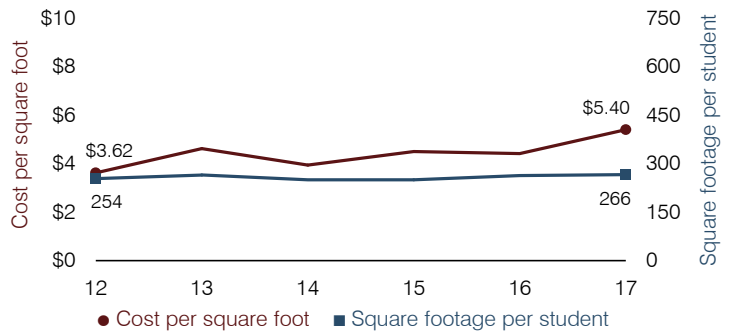
Administrative cost per pupil



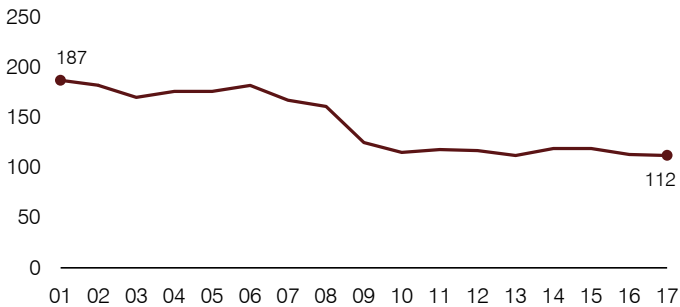
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



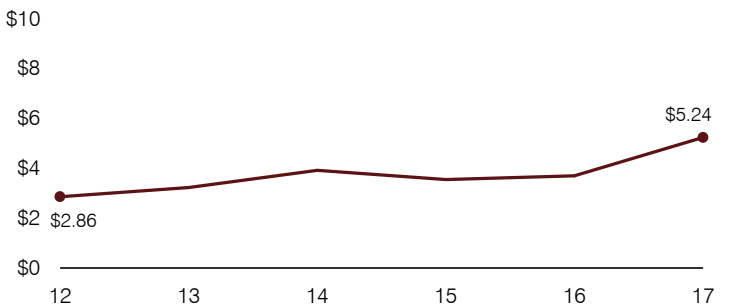
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

High

Measure: 2015 through 2017

Assessment

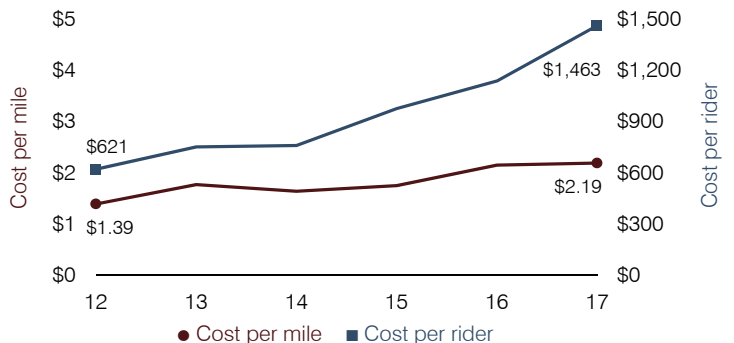
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	1 to 3 years
Current financial and 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 19¹

Legislative district(s): 8 and 11

District size, location:

Medium, Rural

Students attending:

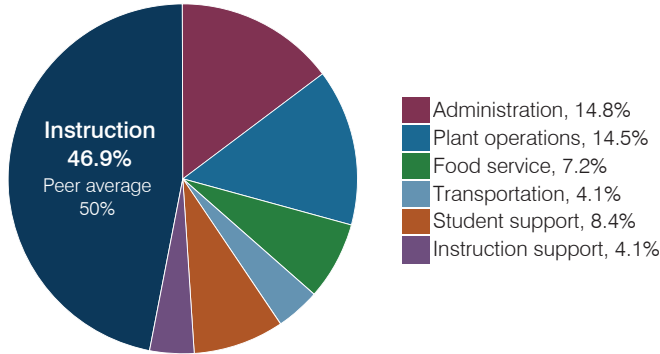
836

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

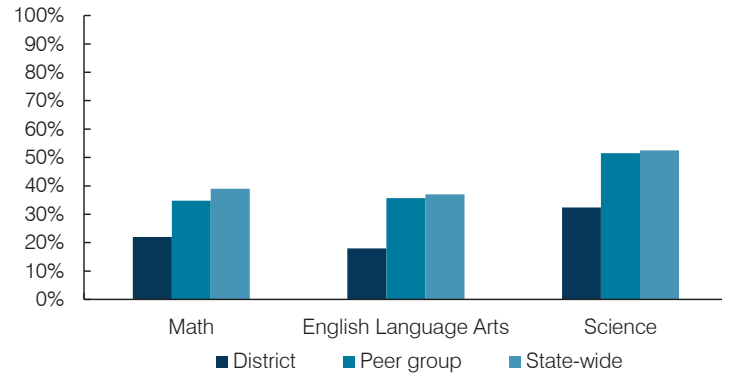
Very low Low Comparable High Very high

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
Total operational	\$ 8,852	\$ 9,087	\$ 8,168	\$ 8,141
Land and buildings	\$ 90	\$ 1,270	\$ 917	\$ 691
Equipment	276	247	314	424
Interest	72	81	77	236
Other	2	4	148	161
Total nonoperational	\$ 440	\$ 1,602	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 9,292	\$ 10,689	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 9,765	\$ 10,831	\$ 9,249	\$ 9,592

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

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

Instructional spending percentage

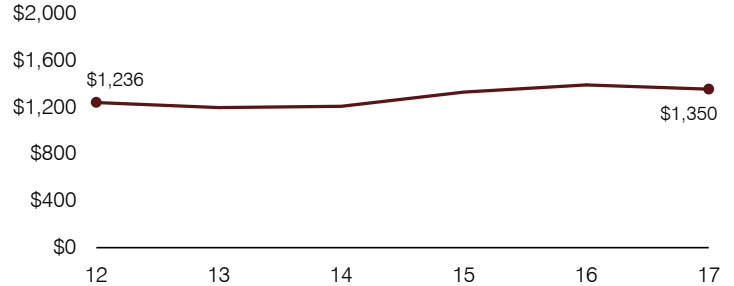
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	54.4	54.0	52.2	51.3	52.9	52.4	51.5	50.7	47.5	47.9	47.0	46.7	43.9	44.7	47.3	46.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

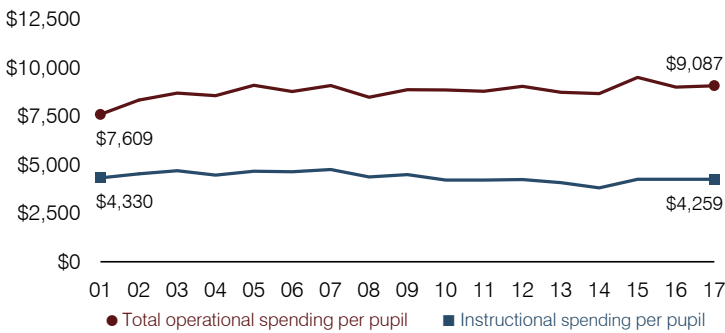
5-year spending trend (2012 through 2017)

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.

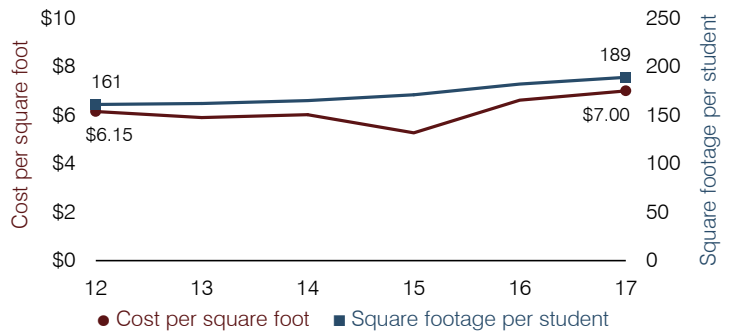
Administrative cost per pupil



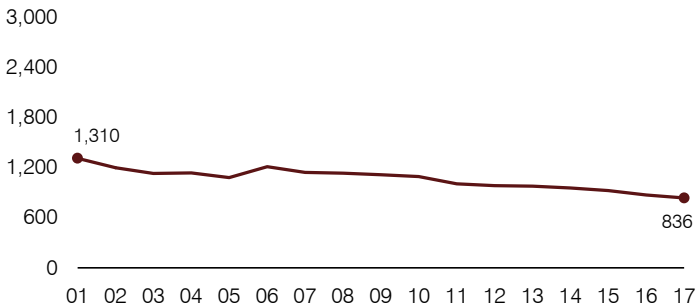
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



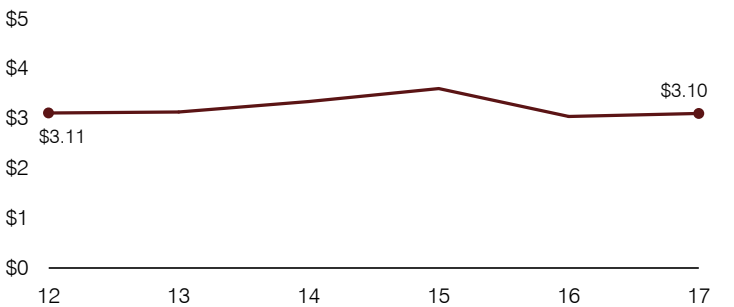
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

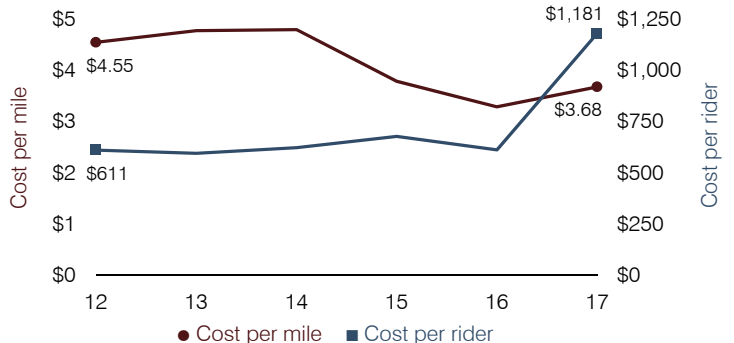
Overall financial stress level: **Moderate**

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 2¹

Legislative district(s): 6 and 7

District size, location:

Large, City

Students attending:

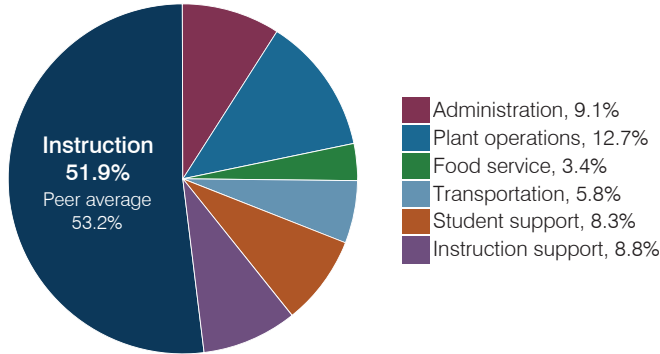
9,355

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

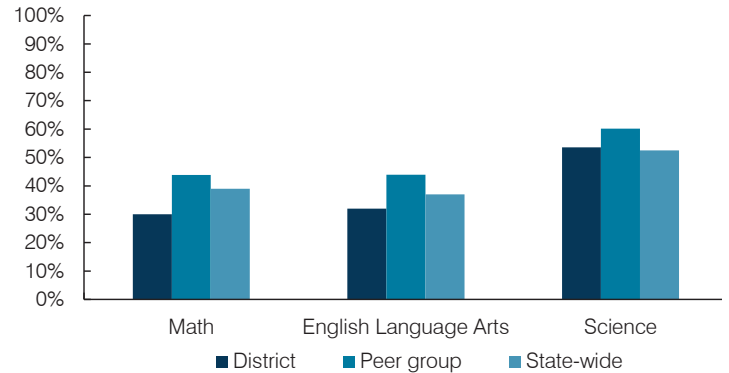
Very low Low Comparable High Very high

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
Total operational	\$ 8,478	\$ 8,674	\$ 7,593	\$ 8,141
Land and buildings	\$ 237	\$ 493	\$ 761	\$ 691
Equipment	366	332	527	424
Interest	112	505	295	236
Other	191	190	145	161
Total nonoperational	\$ 906	\$ 1,520	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 9,384	\$ 10,194	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 10,073	\$ 10,248	\$ 9,088	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,485	\$ 5,507	\$ 5,436	\$ 5,503
Amount from Prop 123	238	239	242	245
Prop 123 additional funding	46	46	47	46
Grants	1,301	1,105	943	1,185
Donations and tax credits	269	256	98	89

Select revenues from less common sources

	District 2016	District 2017	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

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

Instructional spending percentage

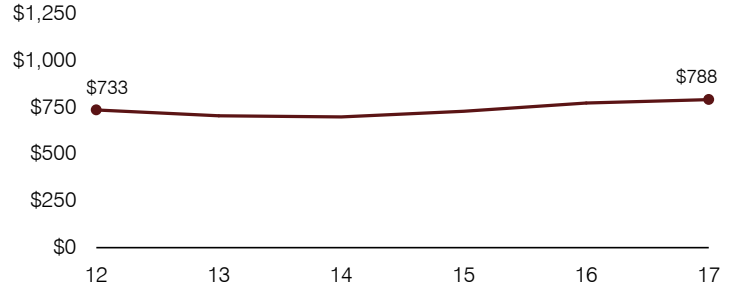
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.3	60.7	61.3	58.4	57.9	58.3	58.5	56.9	57.2	56.1	57.0	54.8	54.2	53.6	53.5	52.5	51.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

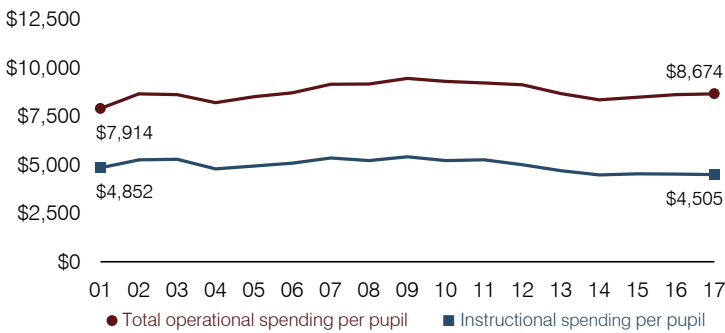
5-year spending trend (2012 through 2017)

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.

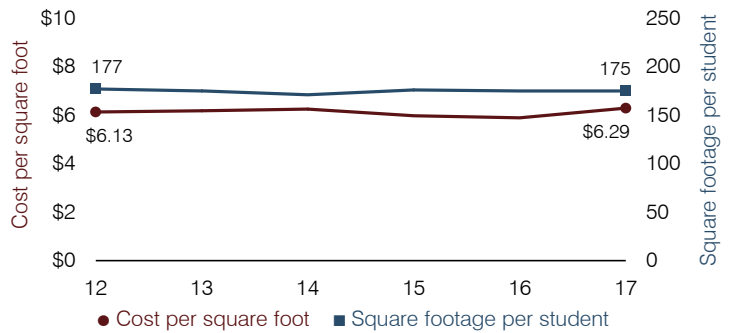
Administrative cost per pupil



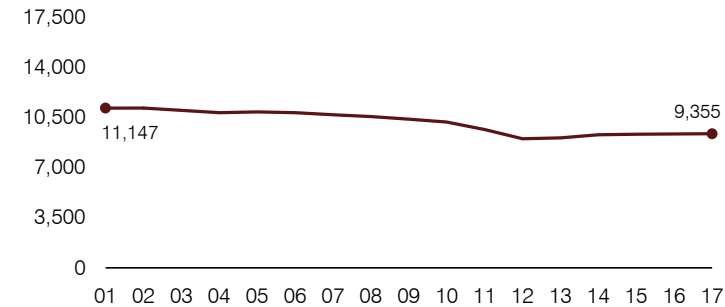
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



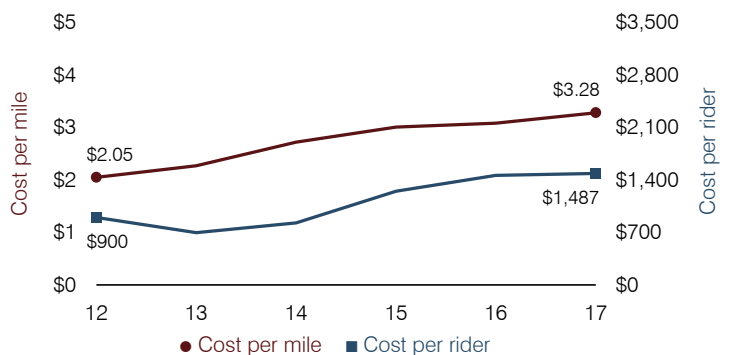
Financial stress assessment

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 4¹

Legislative district(s): 8

District size, location:

Large, Rural

Students attending:

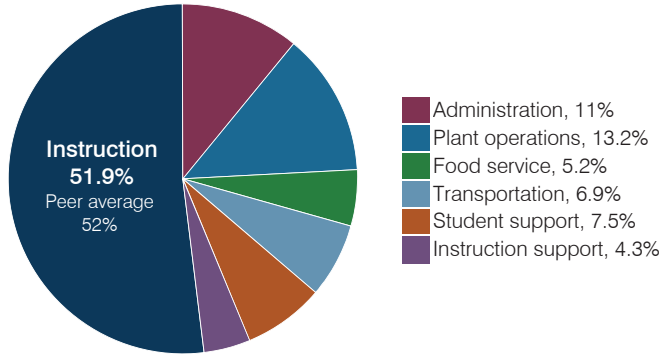
9,119

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

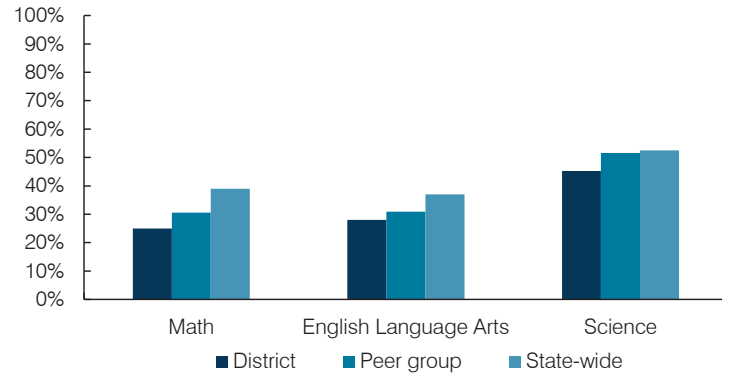
Very low Low Comparable High Very high

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
Total operational	\$ 6,874	\$ 7,115	\$ 7,774	\$ 8,141
Land and buildings	\$ 72	\$ 56	\$ 346	\$ 691
Equipment	339	232	390	424
Interest	370	249	164	236
Other	131	180	77	161
Total nonoperational	\$ 912	\$ 717	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,786	\$ 7,832	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 8,312	\$ 7,498	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

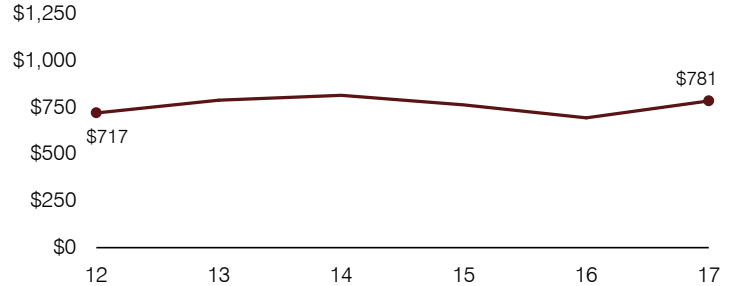
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.6	57.6	59.8	56.4	59.9	63.2	56.1	56.2	55.4	57.3	54.0	53.4	51.7	50.6	52.3	53.4	51.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

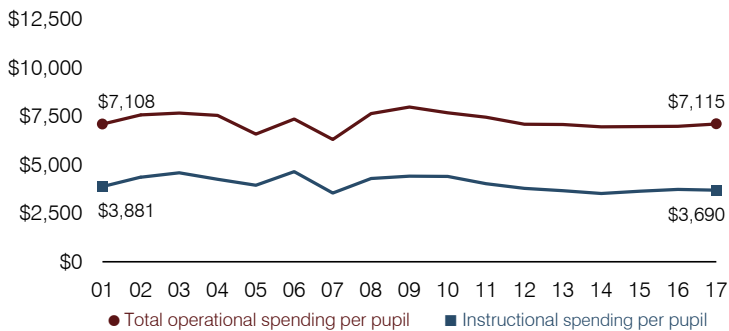
5-year spending trend (2012 through 2017)

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.

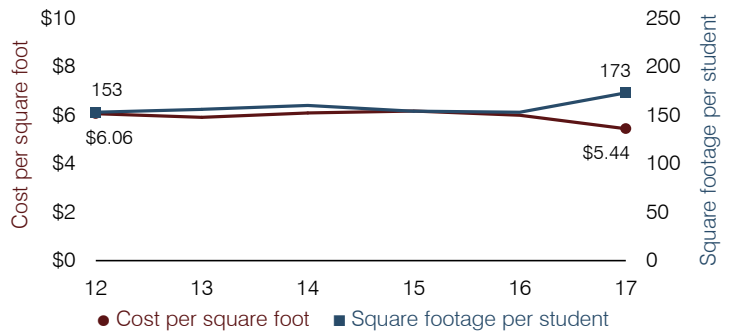
Administrative cost per pupil



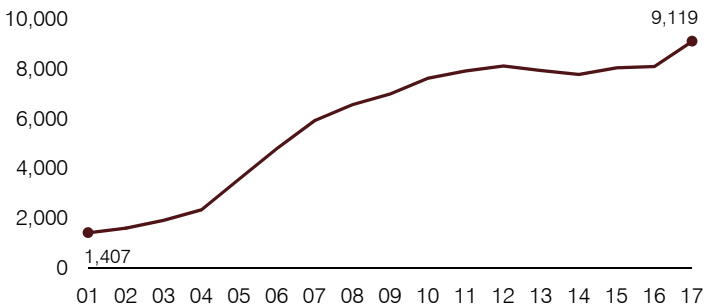
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



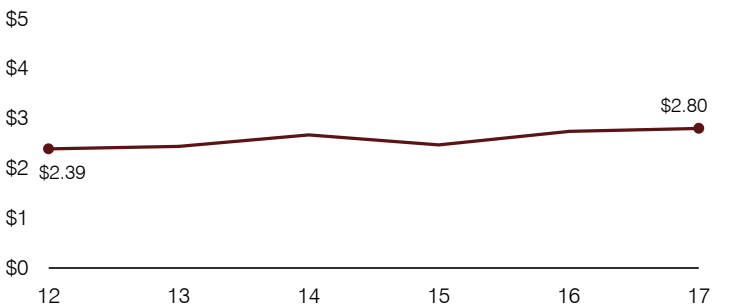
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

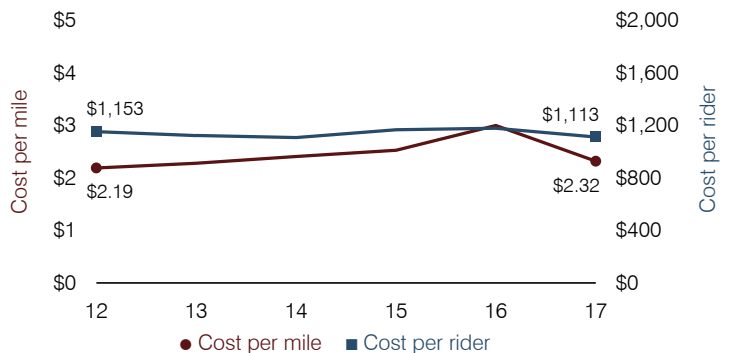
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	2.2%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control 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 6¹

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

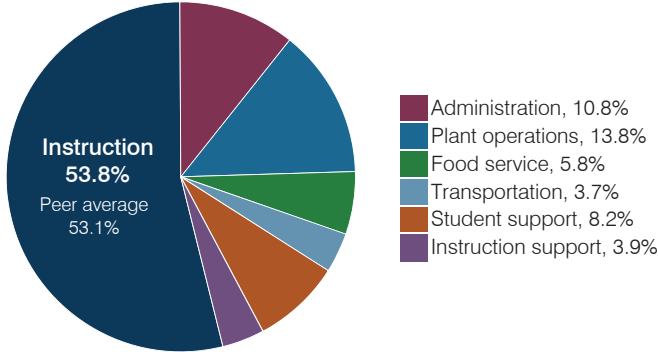
District size, location: Medium-large, Suburb

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

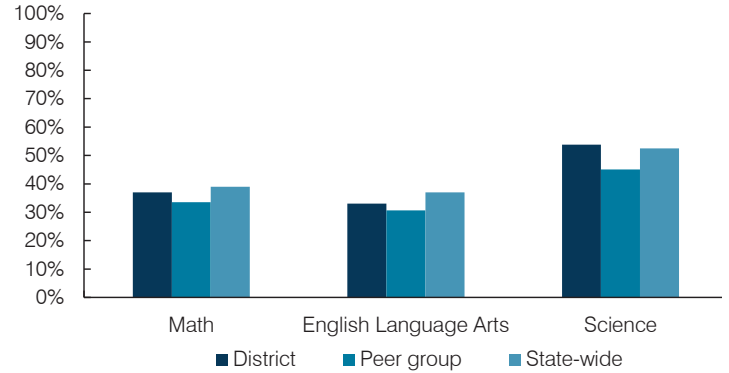
Very low Low Comparable High Very high

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
Total operational	\$ 7,399	\$ 7,646	\$ 7,528	\$ 8,141
Land and buildings	\$ 104	\$ 111	\$ 890	\$ 691
Equipment	139	223	406	424
Interest	161	136	258	236
Other	5	4	146	161
Total nonoperational	\$ 409	\$ 474	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,808	\$ 8,120	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,302	\$ 8,259	\$ 9,121	\$ 9,592

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

¹ 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

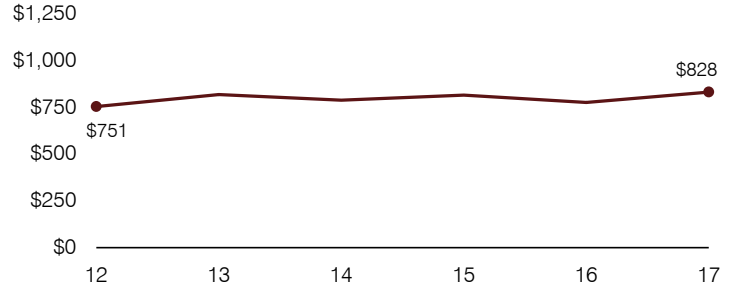
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

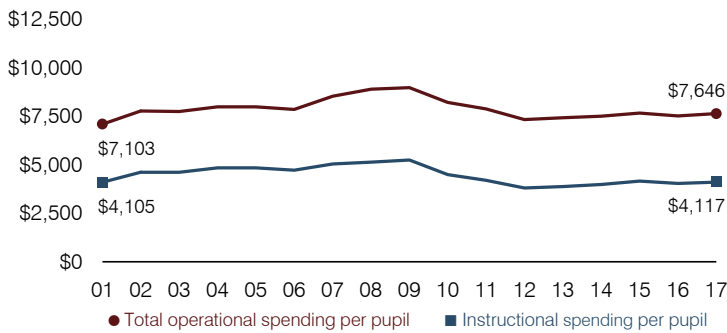
5-year spending trend (2012 through 2017)

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.

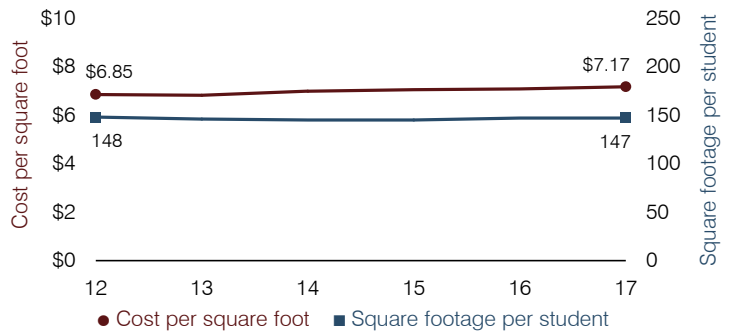
Administrative cost per pupil



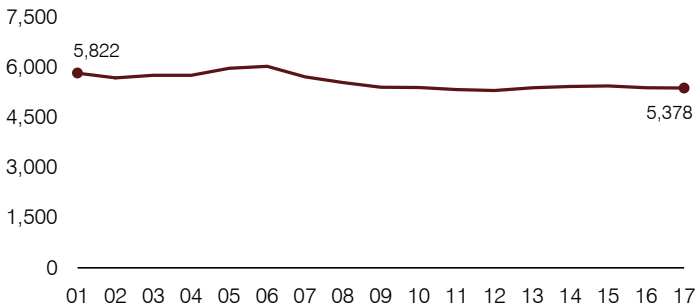
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



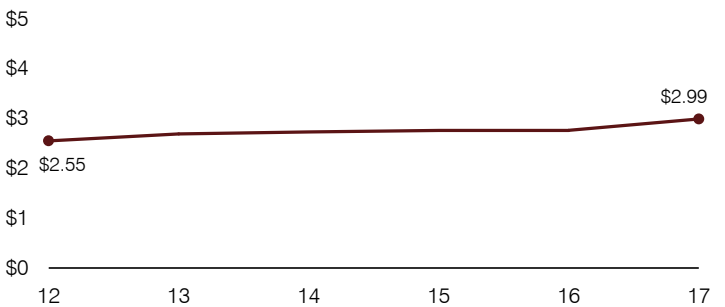
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

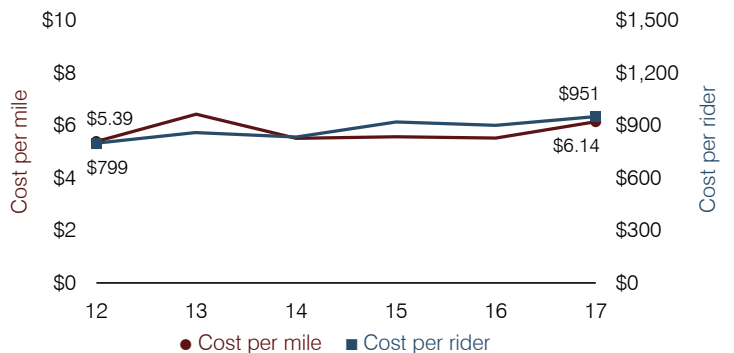
Measure: 2015 through 2017

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



Transportation costs per mile and per rider



Fountain Hills Unified School District

Maricopa County

Efficiency peer groups 3 and T-3, Achievement peer group 1¹

Legislative district(s): 23

District size, location:

Medium, Suburb

Students attending:

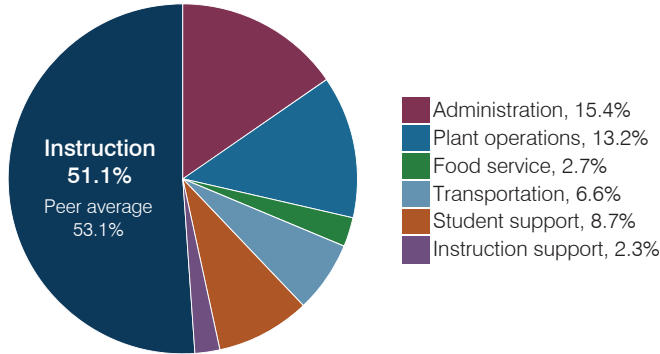
1,447

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

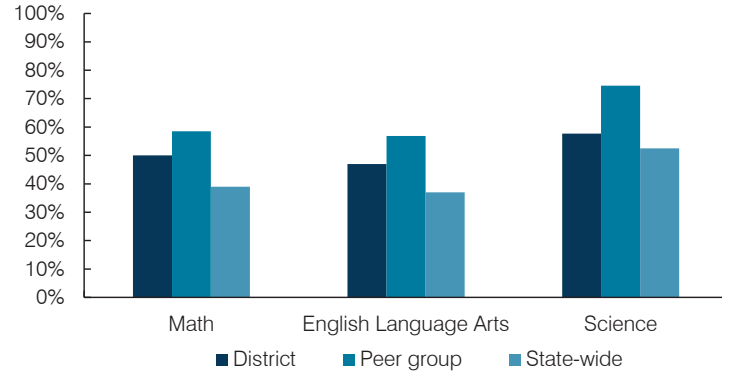
Very low Low Comparable High Very high

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
Total operational	\$ 8,033	\$ 8,243	\$ 7,528	\$ 8,141
Land and buildings	\$ 1,120	\$ 328	\$ 890	\$ 691
Equipment	179	1,008	406	424
Interest	225	353	258	236
Other	75	82	146	161
Total nonoperational	\$ 1,599	\$ 1,771	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 9,632	\$ 10,014	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 10,575	\$ 11,343	\$ 9,121	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,600	\$ 5,518	\$ 5,442
Amount from Prop 123	245	243	240
Prop 123 additional funding	50	49	47
Grants	1,256	851	866
Donations and tax credits	278	465	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	236	185	3 of 15
Voter-approved levy increases	2,280	2,432	13 of 15

¹ 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

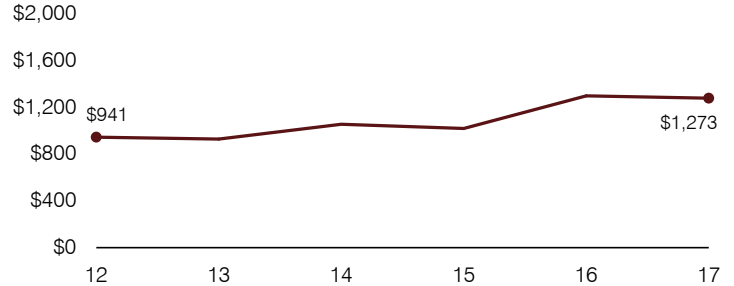
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

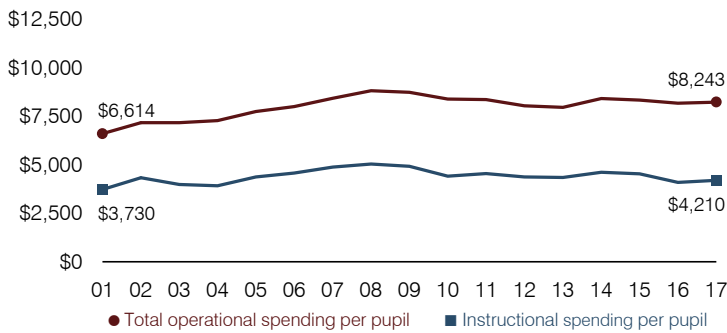
5-year spending trend (2012 through 2017)

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.

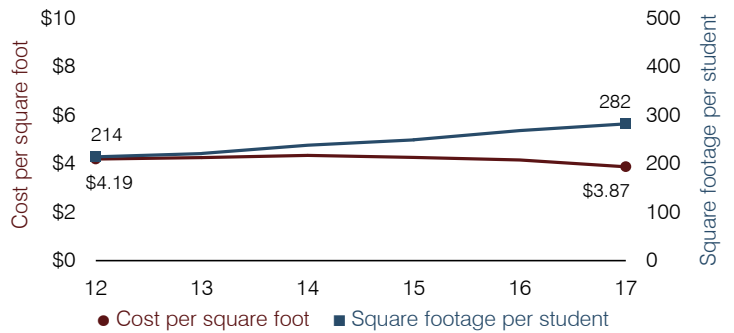
Administrative cost per pupil



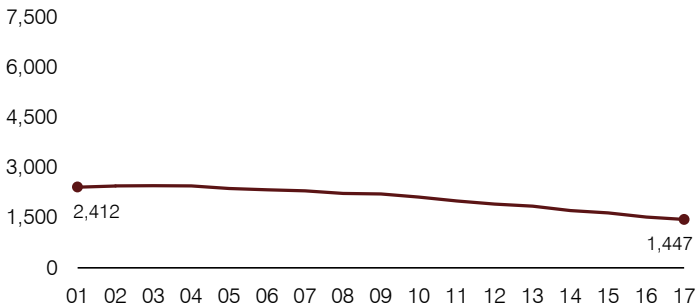
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



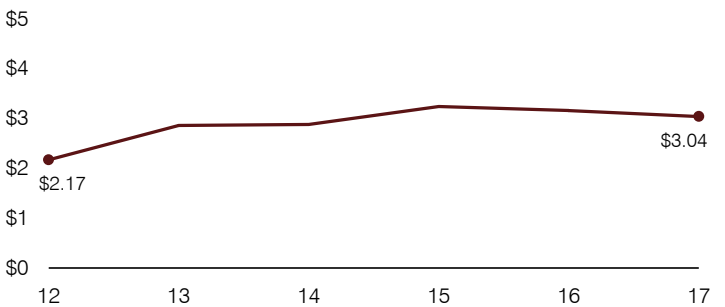
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

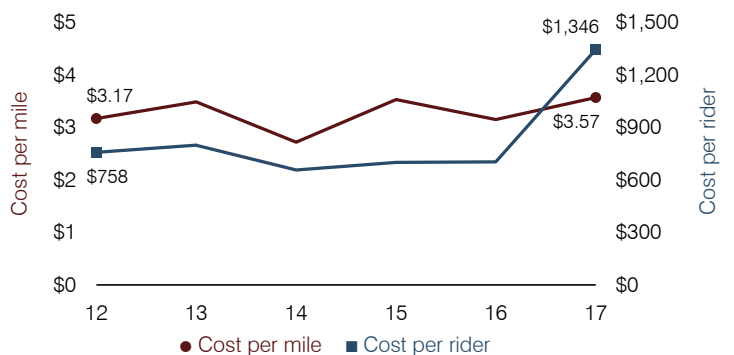
Low

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 14¹

Legislative district(s): 19

District size, location:

Medium-large, City

Students attending:

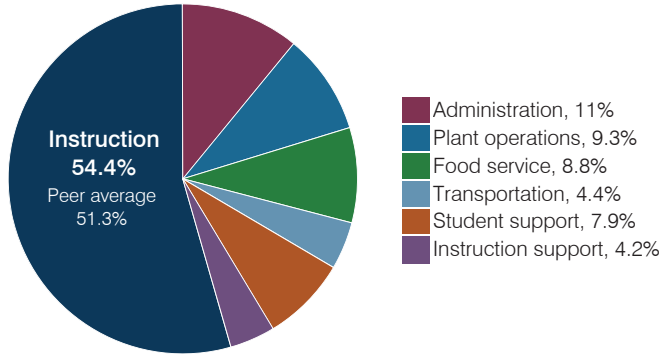
4,501

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

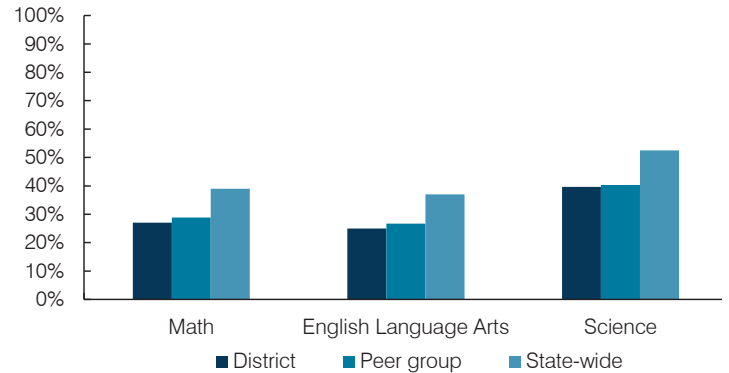
Very low Low Comparable High Very high

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
Total operational	\$ 7,404	\$ 7,909	\$ 8,199	\$ 8,141
Land and buildings	\$ 213	\$ 450	\$ 924	\$ 691
Equipment	274	374	582	424
Interest	26	36	255	236
Other	259	255	146	161
Total nonoperational	\$ 772	\$ 1,115	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 8,176	\$ 9,024	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 8,815	\$ 9,226	\$ 10,332	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 4,978	\$ 4,922	\$ 5,145	\$ 5,503
Amount from Prop 123	230	228	236	245
Prop 123 additional funding	43	43	43	46
Grants	1,858	1,823	1,915	1,185
Donations and tax credits	22	14	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	1,173	1,267	19 of 19

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

Instructional spending percentage

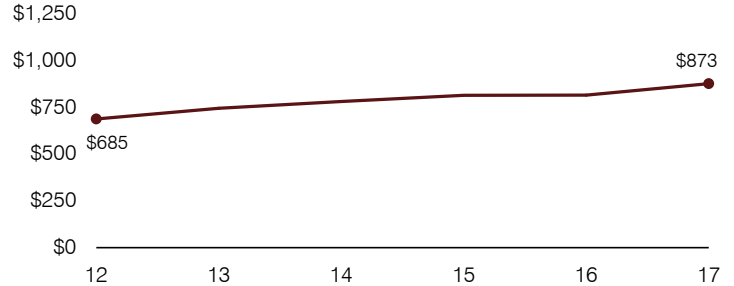
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	56.4	60.1	60.7	60.3	57.5	60.4	57.5	57.3	57.2	55.6	53.3	53.3	55.8	53.6	54.8	54.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

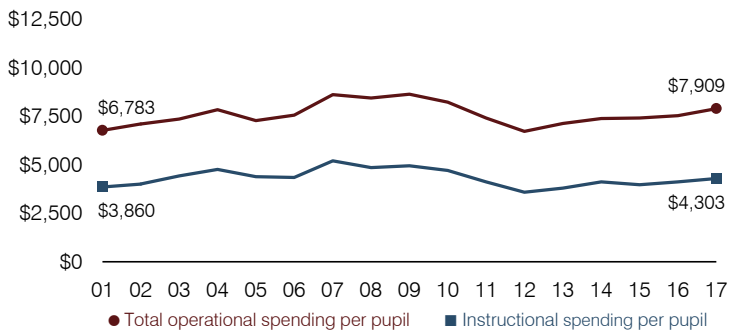
5-year spending trend (2012 through 2017)

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.

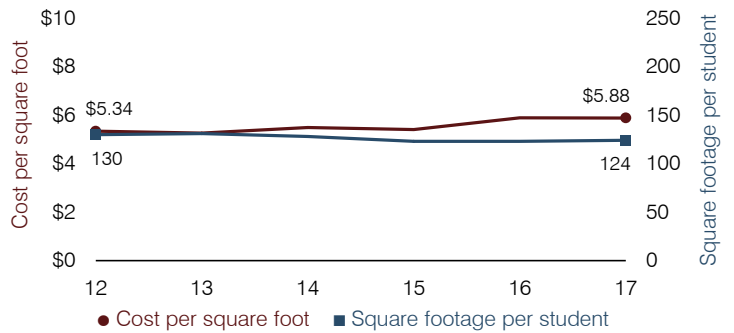
Administrative cost per pupil



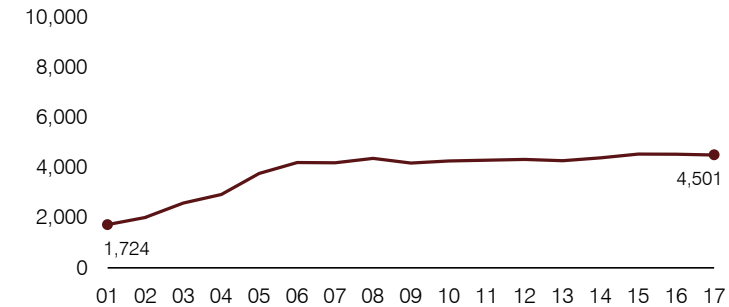
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



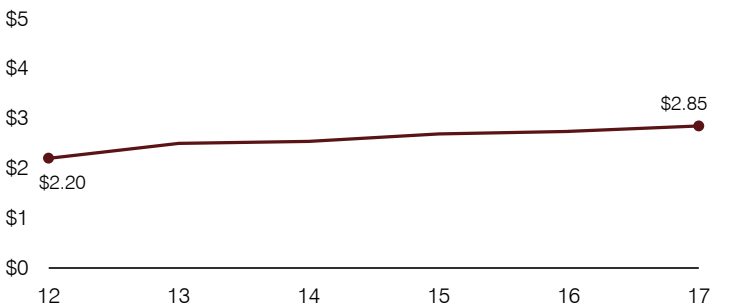
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



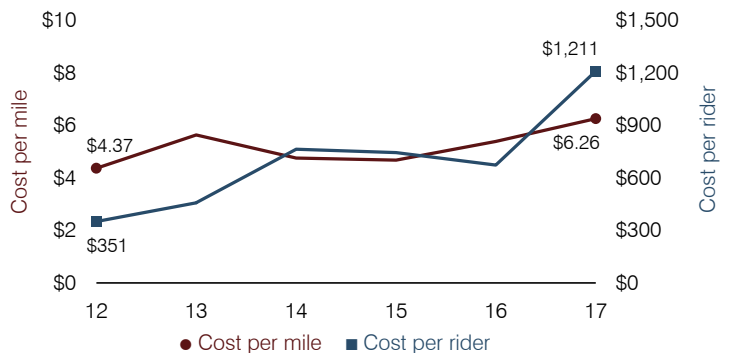
Financial stress assessment

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

Low
Moderate
High

Transportation costs per mile and per rider



Fredonia-Moccasin Unified School District

Coconino County

District size, location:

Small, Rural

Efficiency peer groups 6 and T-10, Achievement peer group 4¹

Students attending:

210

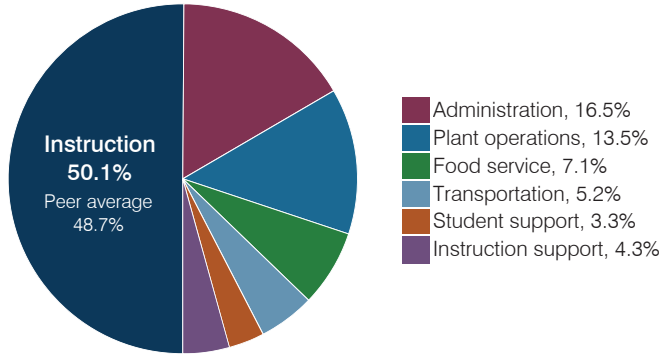
Legislative district(s): 5 and 7

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,781	\$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

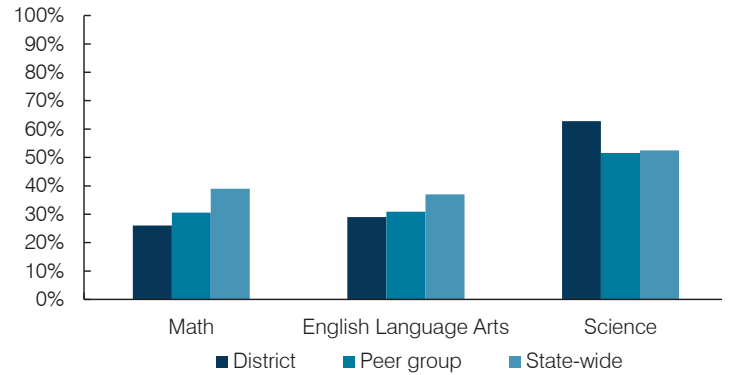
Very low Low Comparable High Very high

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
Total operational	\$ 12,191	\$ 10,785	\$ 11,011	\$ 8,141
Land and buildings	\$ 176	\$ 47	\$ 437	\$ 691
Equipment	831	103	479	424
Interest	0	0	179	236
Other	5	104	45	161
Total nonoperational	\$ 1,012	\$ 254	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 13,203	\$ 11,039	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 17,016	\$ 10,624	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

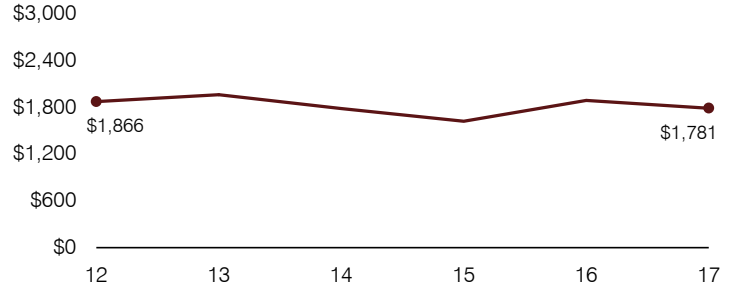
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	60.7	59.3	62.8	62.4	59.8	53.6	59.9	53.4	51.1	52.6	50.4	52.9	52.9	51.8	55.9	50.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

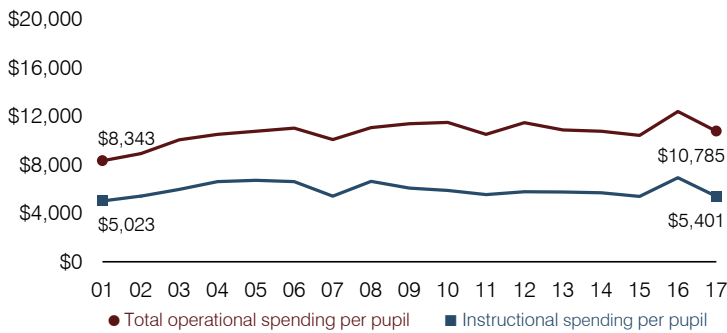
5-year spending trend (2012 through 2017)

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.

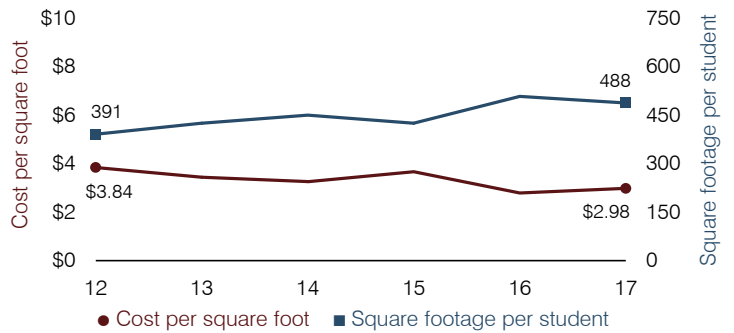
Administrative cost per pupil



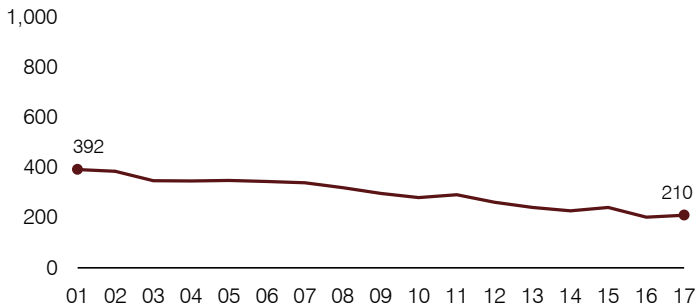
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



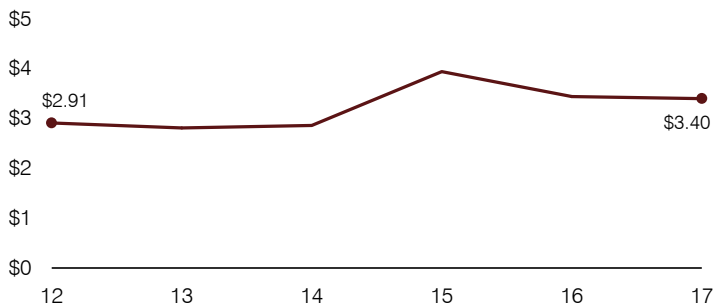
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



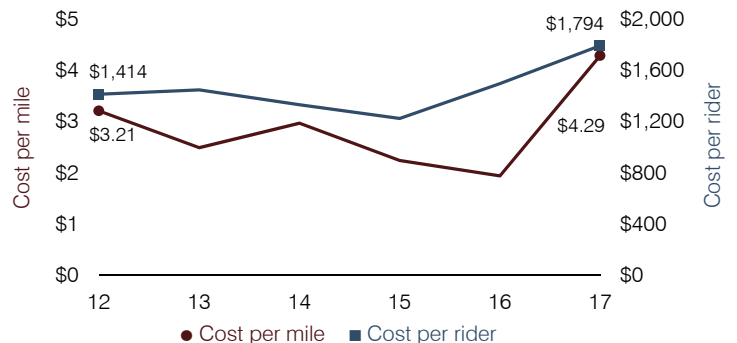
Financial stress assessment

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 6¹

Legislative district(s): 7 and 14

District size, location:

Small, Rural

Students attending:

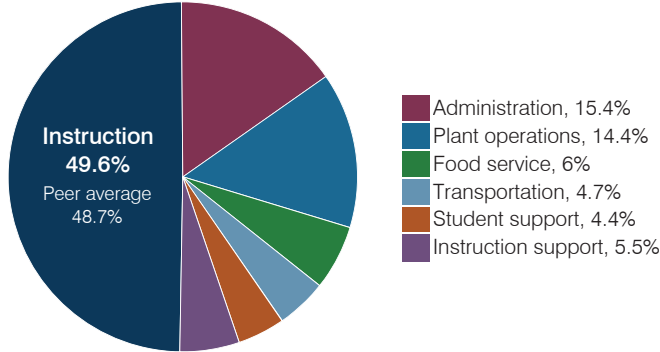
586

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

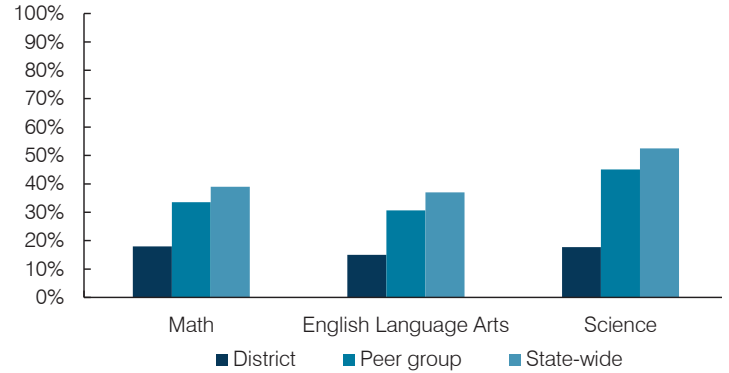
Very low Low Comparable High Very high

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
Total operational	\$ 15,403	\$ 14,605	\$ 11,011	\$ 8,141
Land and buildings	\$ 66	\$ 281	\$ 437	\$ 691
Equipment	1,622	850	479	424
Interest	0	0	179	236
Other	0	0	45	161
Total nonoperational	\$ 1,688	\$ 1,131	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 17,091	\$ 15,736	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 15,622	\$ 15,710	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

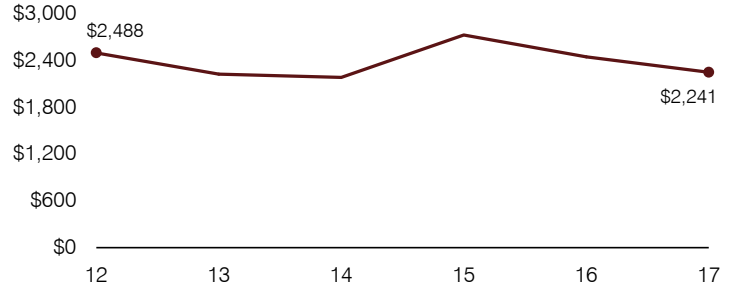
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.0	57.8	54.1	55.2	54.5	54.7	55.3	54.6	51.6	47.0	45.5	45.2	47.4	48.2	46.1	46.6	49.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

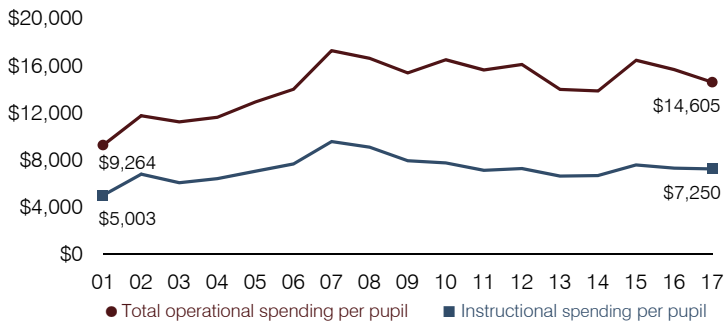
5-year spending trend (2012 through 2017)

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.

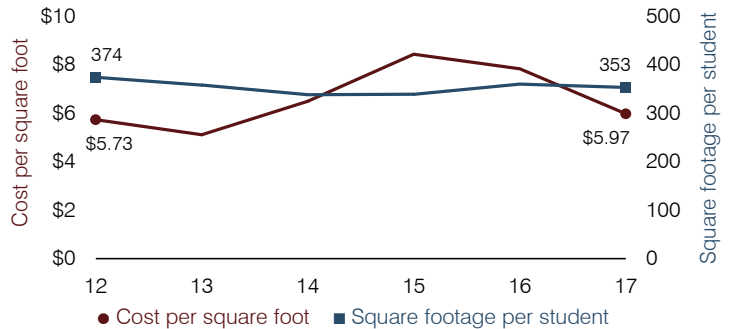
Administrative cost per pupil



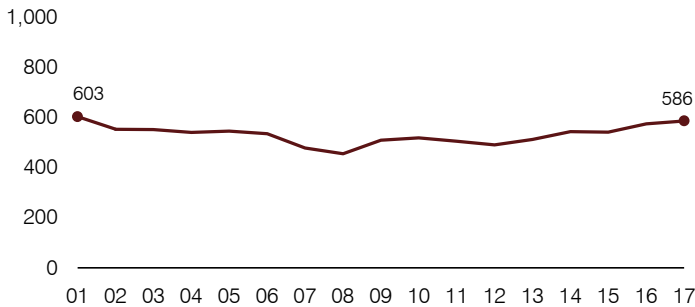
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



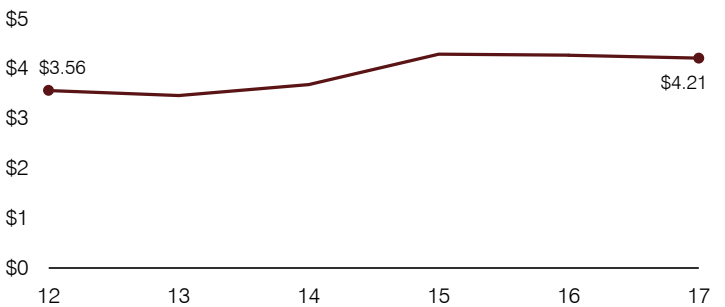
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



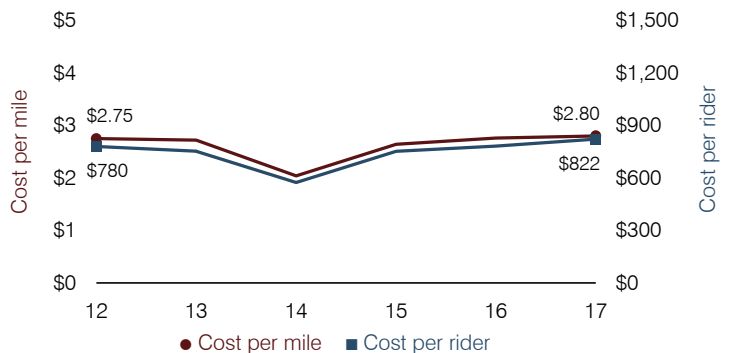
Financial stress assessment

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 19¹

Legislative district(s): 4

District size, location:

Medium-large, Town

Students attending:

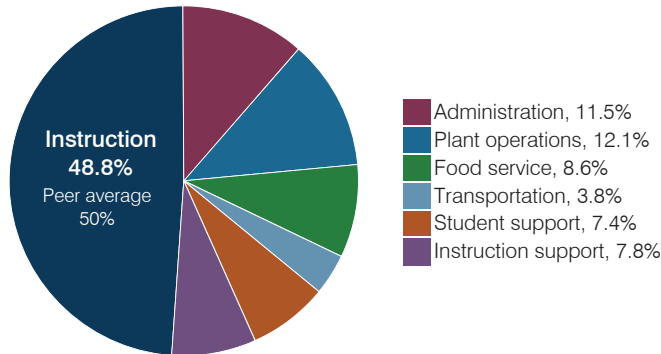
5,121

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

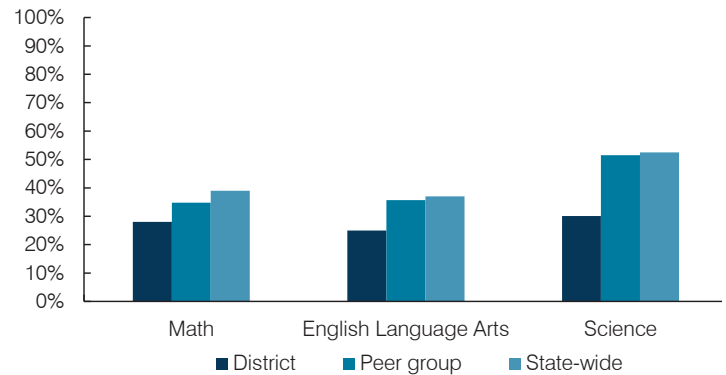
Very low Low Comparable High Very high

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
Total operational	\$ 7,120	\$ 7,359	\$ 8,168	\$ 8,141
Land and buildings	\$ 121	\$ 1,445	\$ 917	\$ 691
Equipment	149	195	314	424
Interest	48	74	77	236
Other	10	9	148	161
Total nonoperational	\$ 328	\$ 1,723	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 7,448	\$ 9,082	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 7,472	\$ 7,918	\$ 9,249	\$ 9,592

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

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

Instructional spending percentage

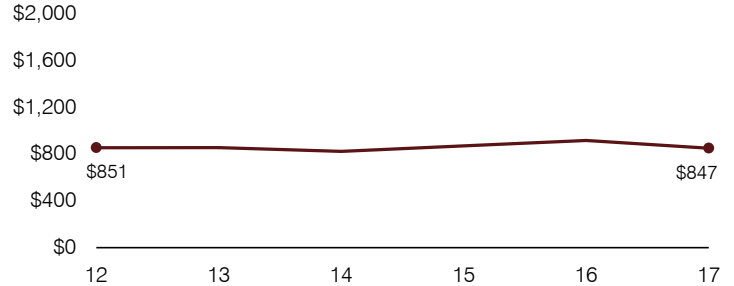
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.6	55.8	56.6	50.6	48.6	50.2	50.5	51.4	49.1	50.6	51.1	48.2	48.5	48.6	49.2	47.8	48.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

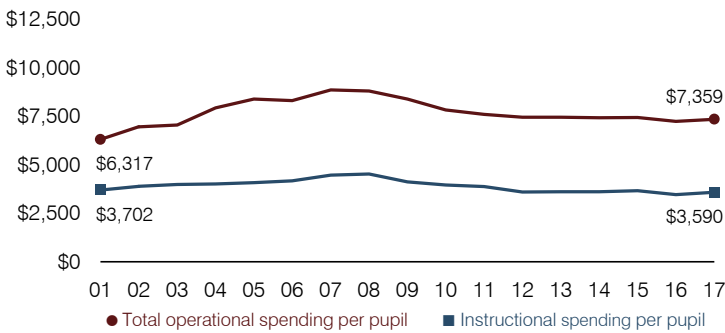
5-year spending trend (2012 through 2017)

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.

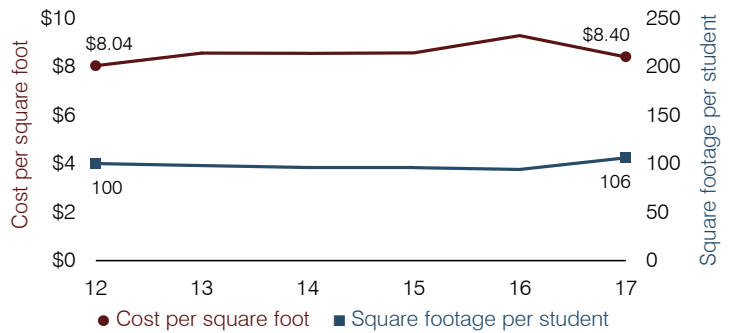
Administrative cost per pupil



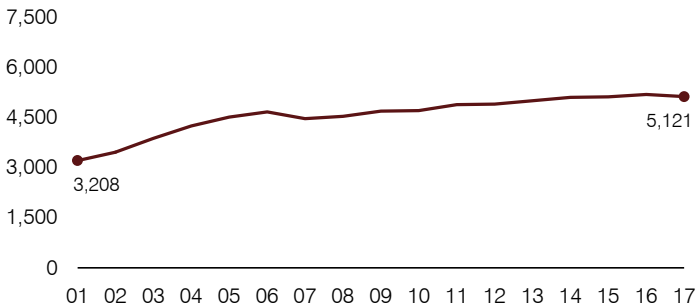
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



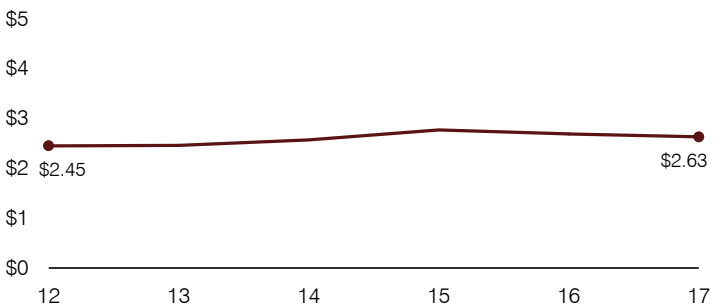
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



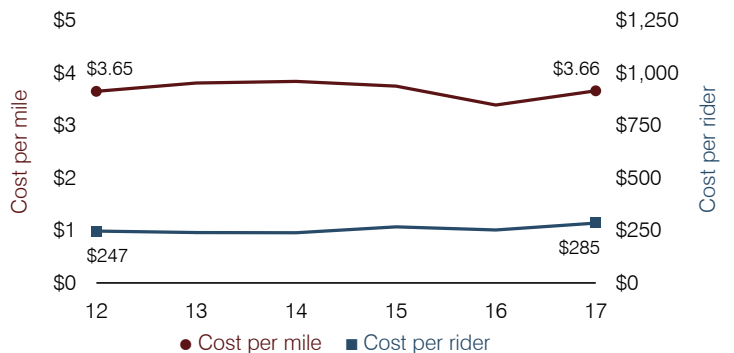
Financial stress assessment

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 7¹

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

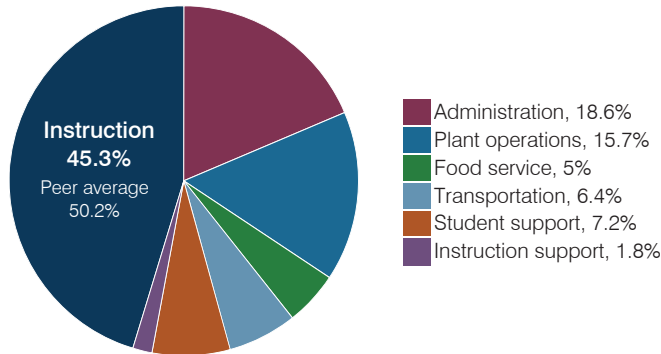
1,369

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

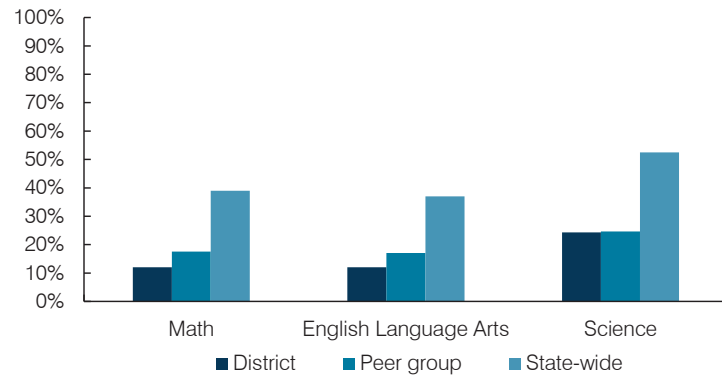
Very low Low Comparable High Very high

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
Total operational	\$ 13,537	\$ 14,440	\$ 8,794	\$ 8,141
Land and buildings	\$ 3,939	\$ 2,054	\$ 764	\$ 691
Equipment	732	601	536	424
Interest	100	1	221	236
Other	49	34	78	161
Total nonoperational	\$ 4,820	\$ 2,690	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 18,357	\$ 17,130	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 17,387	\$ 18,653	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

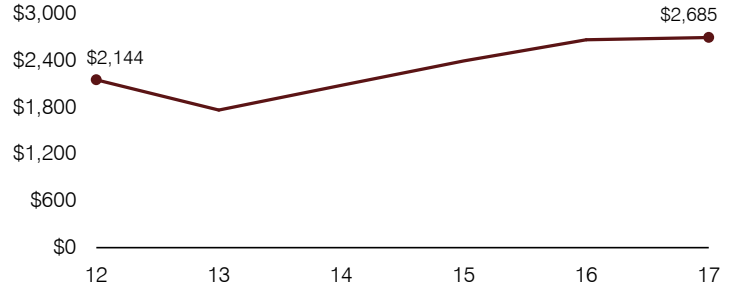
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	46.7	48.0	48.0	47.0	43.5	46.3	46.0	46.7	45.4	43.3	42.4	41.3	42.3	40.7	44.4	42.6	45.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

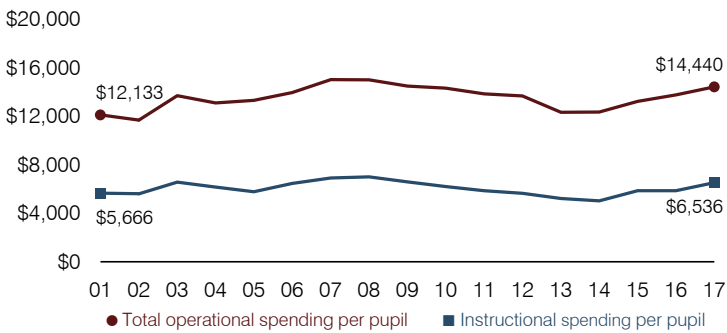
5-year spending trend (2012 through 2017)

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.

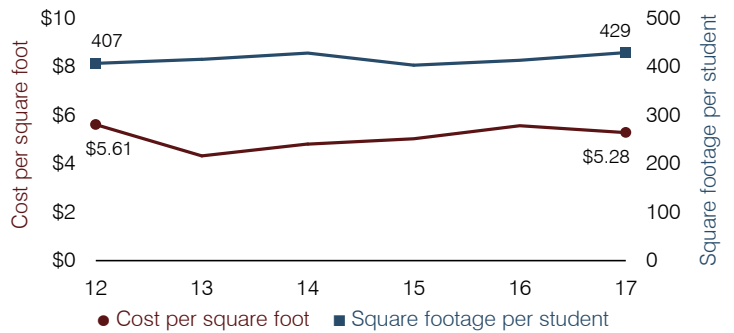
Administrative cost per pupil



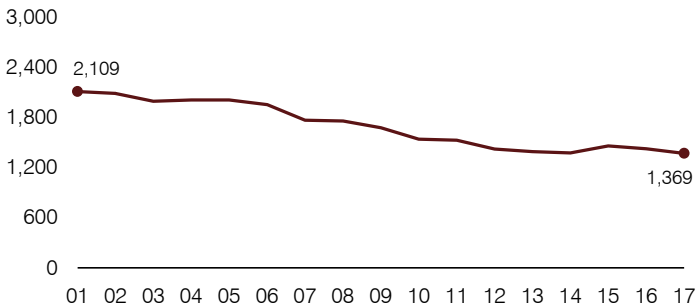
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



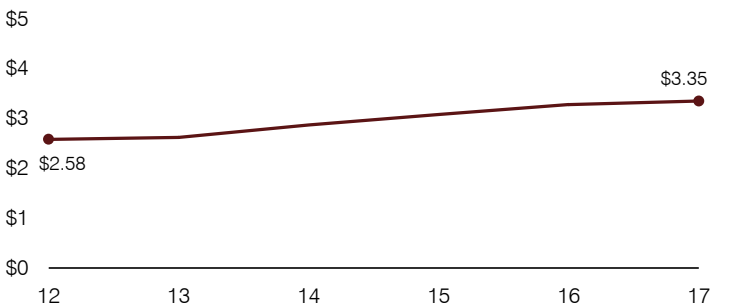
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



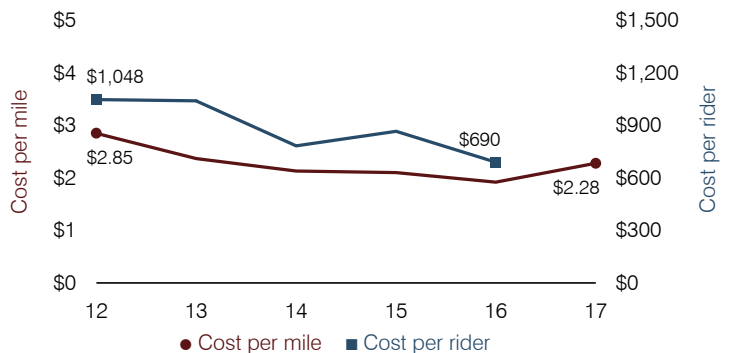
Financial stress assessment

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 5¹

Legislative district(s): 4

District size, location:

Small, Rural

Students attending:

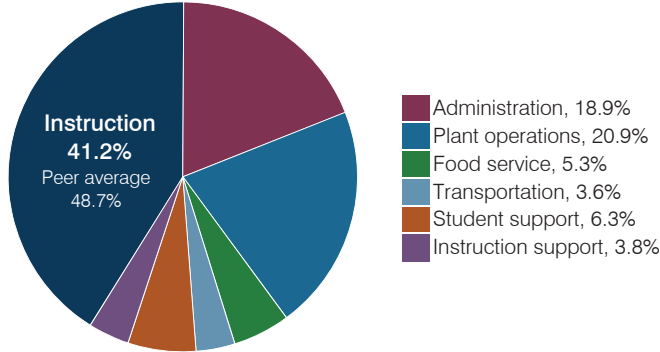
390

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

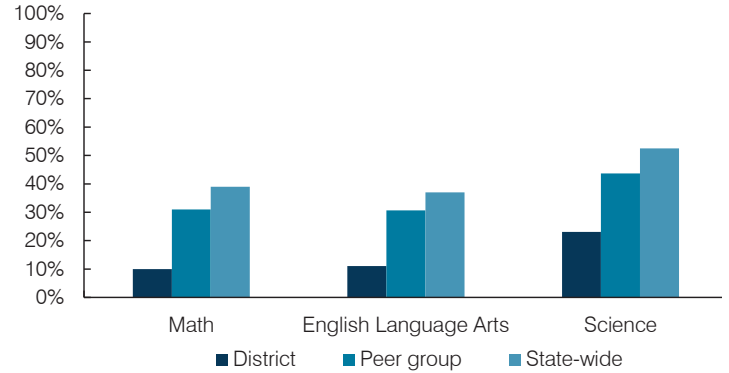
Very low Low Comparable High Very high

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
Total operational	\$ 11,071	\$ 11,232	\$ 11,011	\$ 8,141
Land and buildings	\$ 1,195	\$ 787	\$ 437	\$ 691
Equipment	442	235	479	424
Interest	173	304	179	236
Other	0	1	45	161
Total nonoperational	\$ 1,810	\$ 1,327	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 12,881	\$ 12,559	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 13,913	\$ 9,945	\$ 13,289	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

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

Instructional spending percentage

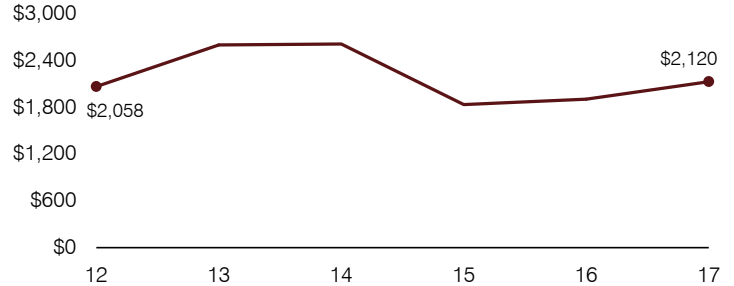
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.4	53.3	56.4	54.0	57.3	53.0	45.6	48.8	51.2	52.0	47.2	45.4	43.9	45.1	44.8	44.9	41.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

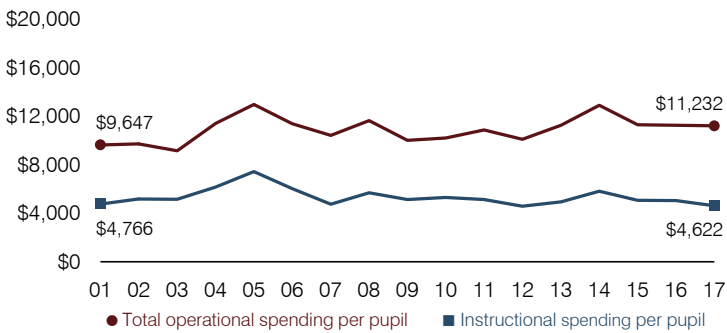
5-year spending trend (2012 through 2017)

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.

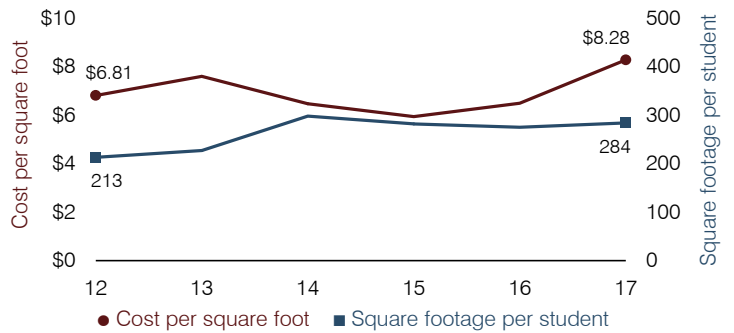
Administrative cost per pupil



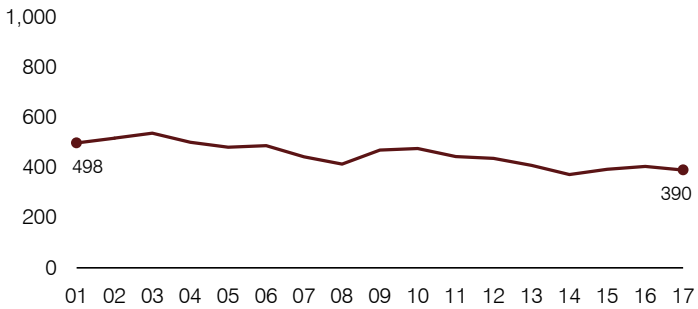
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



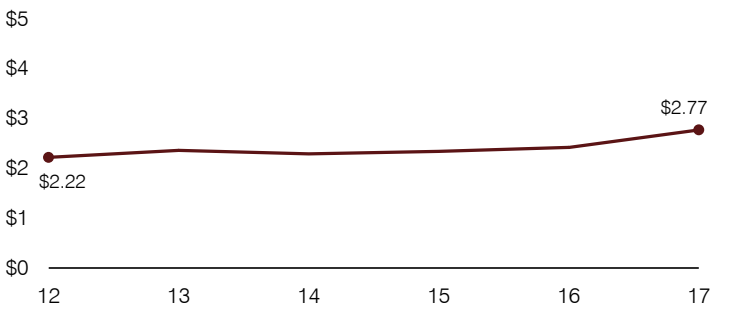
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



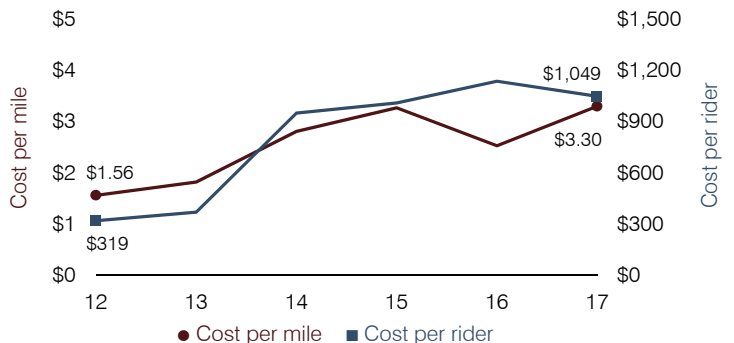
Financial stress assessment

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 1¹

Legislative district(s): 12, 16, 17, 25, and 26

District size, location:

Very large, Suburb

Students attending:

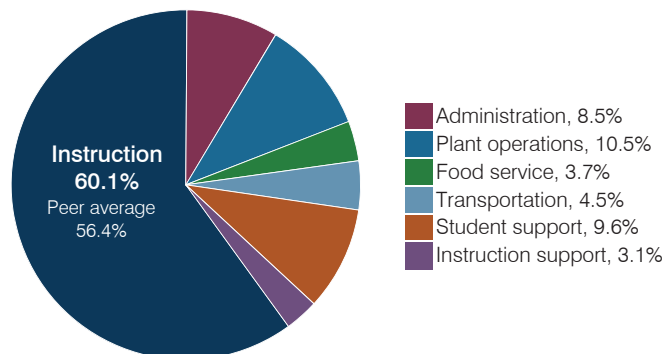
33,808

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

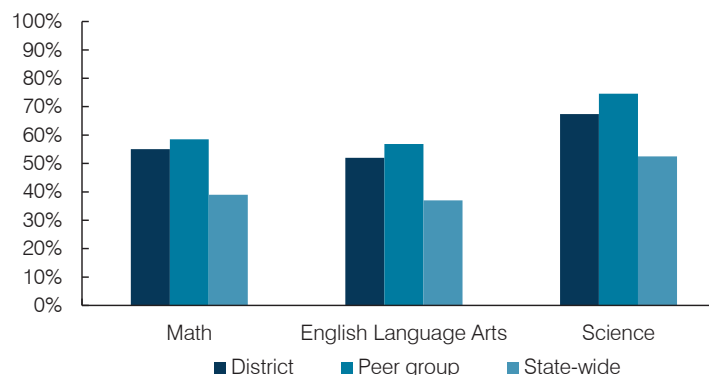
Very low Low Comparable High Very high

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
Total operational	\$ 6,811	\$ 7,423	\$ 7,644	\$ 8,141
Land and buildings	\$ 65	\$ 182	\$ 651	\$ 691
Equipment	334	470	393	424
Interest	69	69	223	236
Other	249	219	209	161
Total nonoperational	\$ 717	\$ 940	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 7,528	\$ 8,363	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 8,335	\$ 8,720	\$ 9,581	\$ 9,592

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

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

Instructional spending percentage

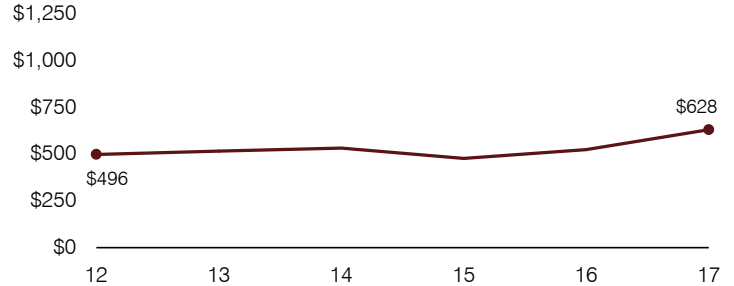
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	63.4	62.3	64.5	64.3	63.0	63.3	63.0	63.2	62.7	62.0	59.9	60.1	60.7	61.2	61.3	60.7	60.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

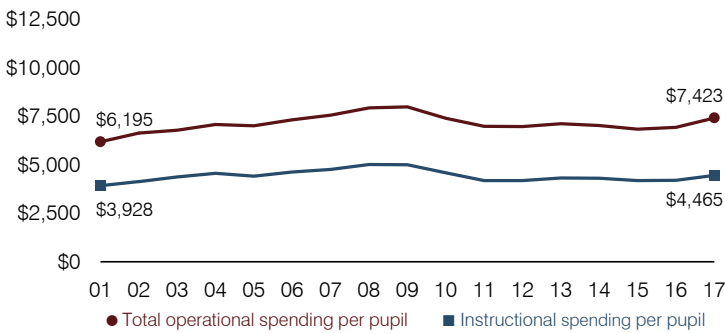
5-year spending trend (2012 through 2017)

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.

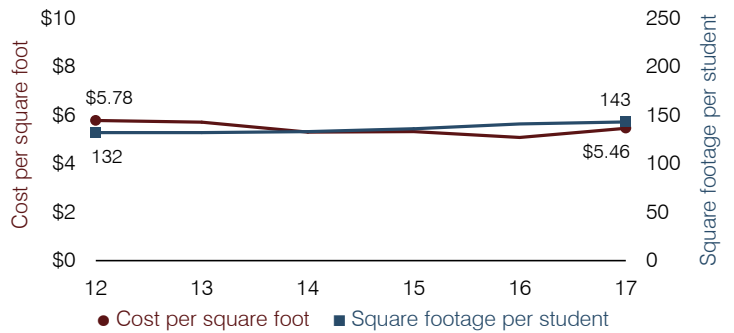
Administrative cost per pupil



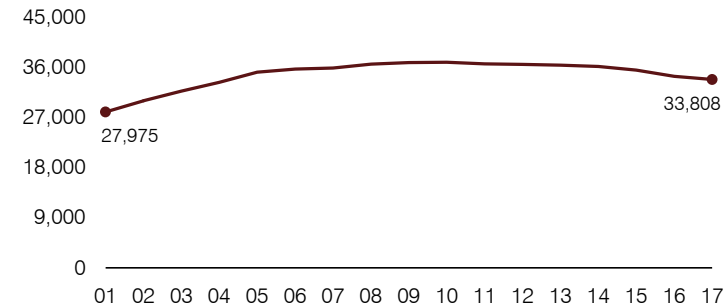
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



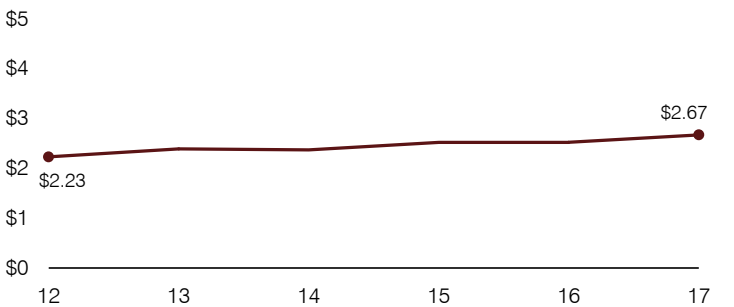
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Moderate**

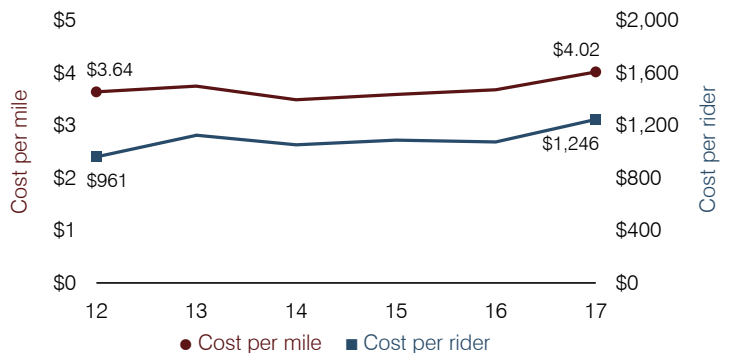
Measure: 2015 through 2017

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 14¹

Legislative district(s): 20, 29, and 30

District size, location:

Large, City

Students attending:

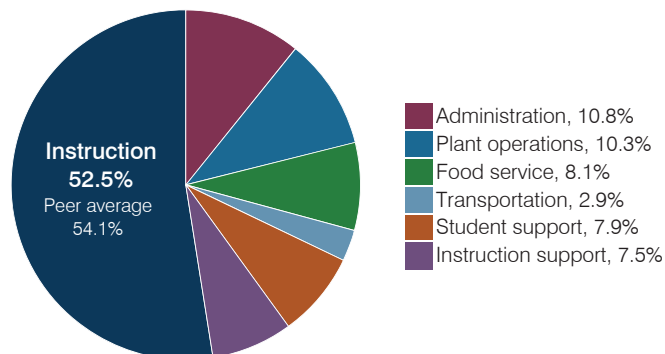
12,535

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

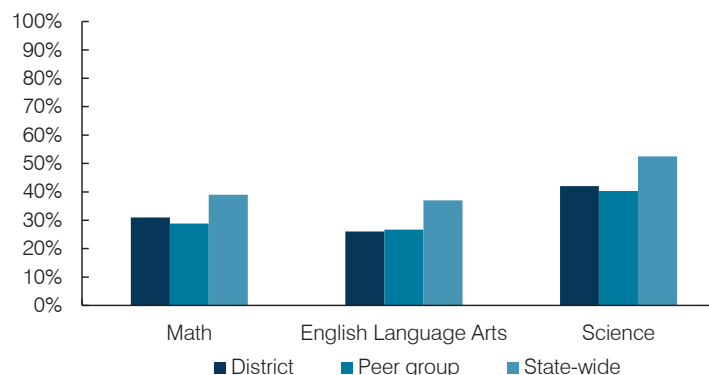
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,727	\$ 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
Total operational	\$ 7,155	\$ 7,508	\$ 7,988	\$ 8,141
Land and buildings	\$ 278	\$ 452	\$ 499	\$ 691
Equipment	309	394	357	424
Interest	86	94	361	236
Other	50	57	168	161
Total nonoperational	\$ 723	\$ 997	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 7,878	\$ 8,505	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 7,856	\$ 8,279	\$ 9,246	\$ 9,592

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	44
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

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

Instructional spending percentage

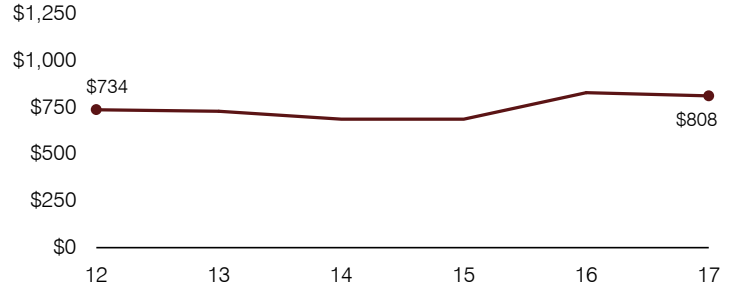
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	62.9	59.3	59.1	58.3	55.2	56.3	56.8	56.5	57.1	55.6	54.8	55.8	54.6	52.9	53.9	52.1	52.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

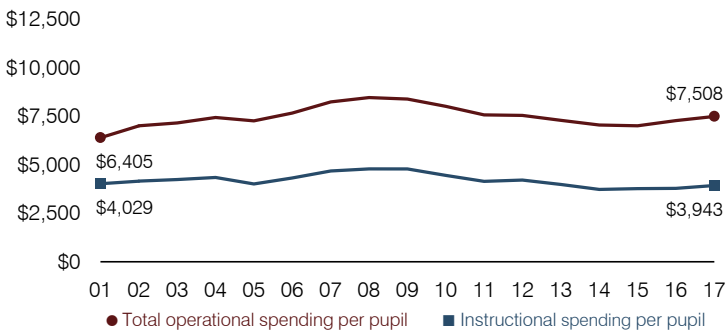
5-year spending trend (2012 through 2017)

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.

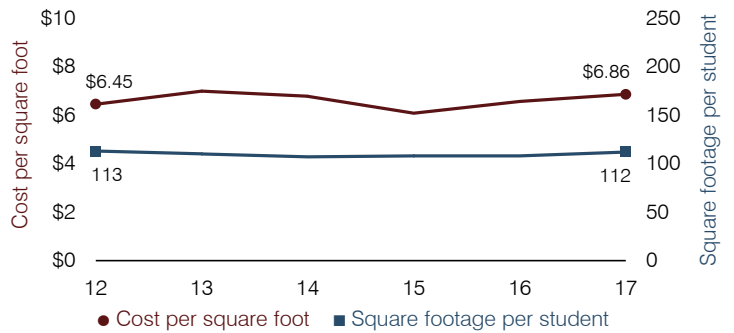
Administrative cost per pupil



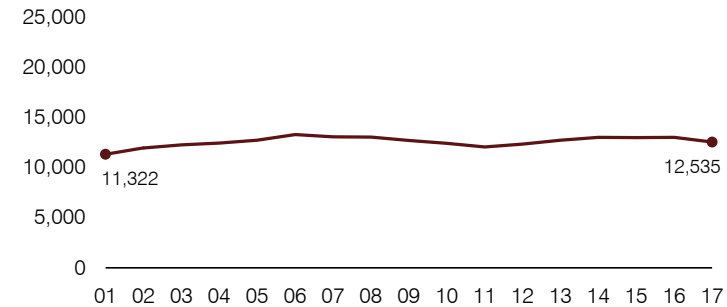
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



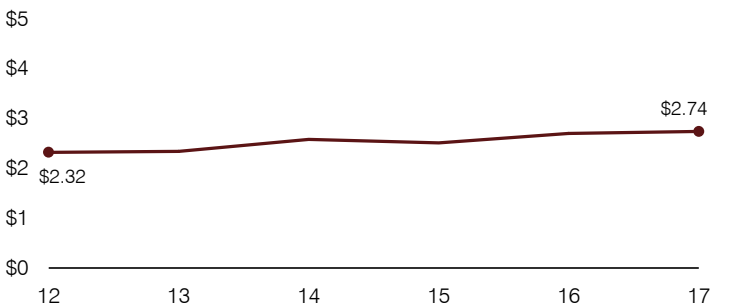
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



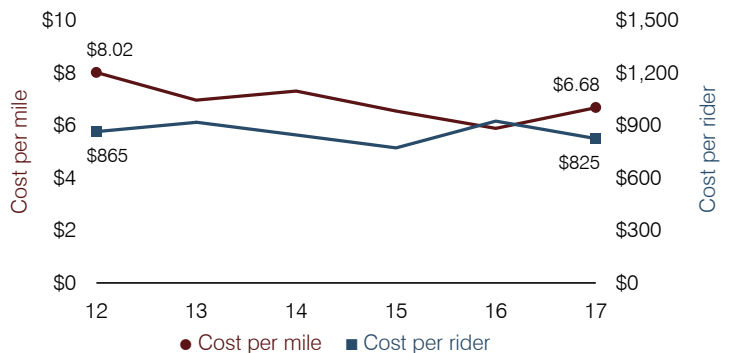
Financial stress assessment

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 9¹

Legislative district(s): 20, 24, 28, 29, and 30

District size, location:

Large, City

Students attending:

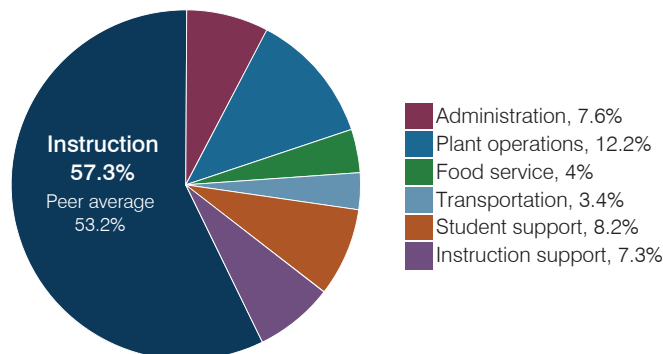
15,552

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

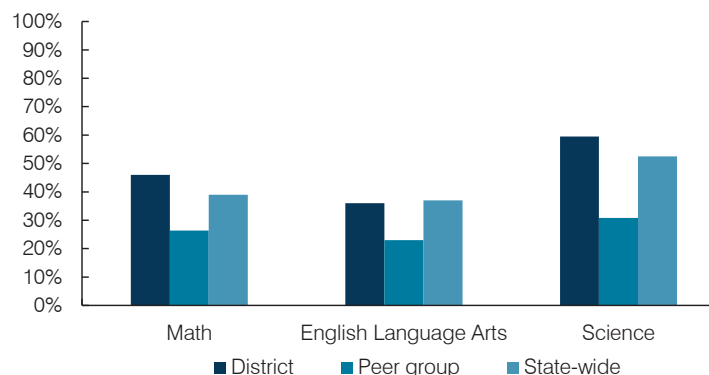
Very low Low Comparable High Very high

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
Total operational	\$ 8,061	\$ 8,298	\$ 7,593	\$ 8,141
Land and buildings	\$ 756	\$ 1,241	\$ 761	\$ 691
Equipment	292	741	527	424
Interest	268	269	295	236
Other	53	44	145	161
Total nonoperational	\$ 1,369	\$ 2,295	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 9,430	\$ 10,593	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 9,739	\$ 10,112	\$ 9,088	\$ 9,592

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

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

Instructional spending percentage

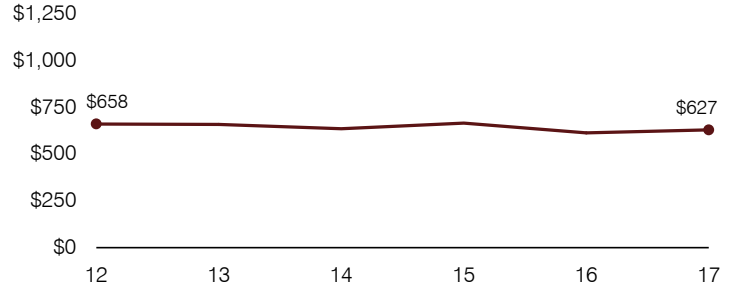
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.3	59.1	59.7	60.1	59.4	59.8	59.5	58.5	58.6	57.4	56.5	56.2	56.3	56.7	55.8	56.1	57.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

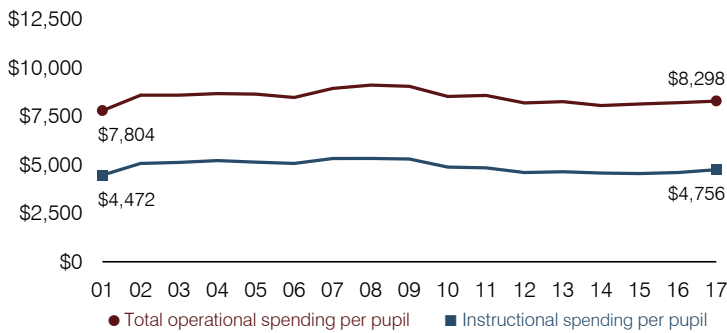
5-year spending trend (2012 through 2017)

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.

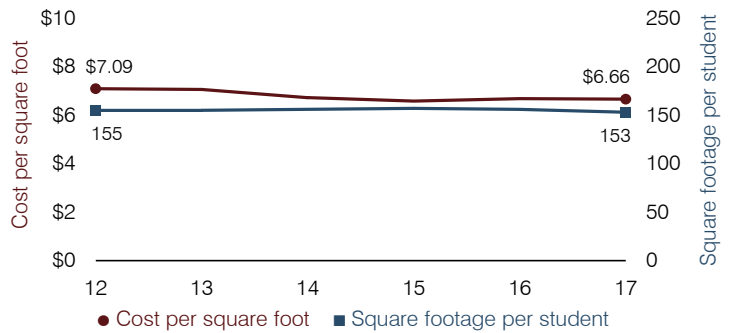
Administrative cost per pupil



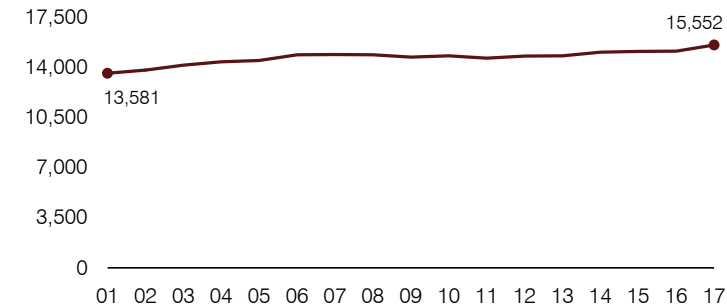
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



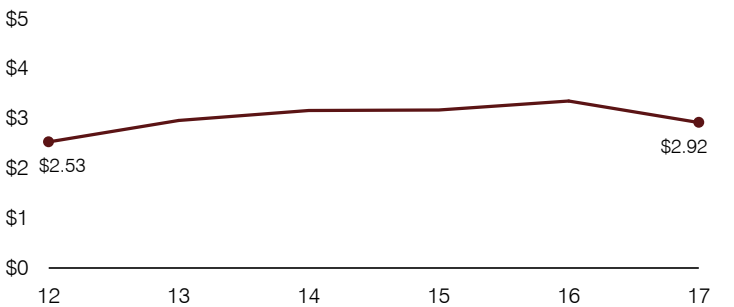
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



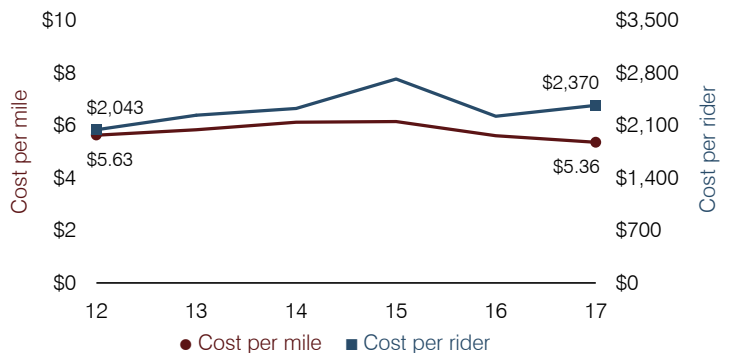
Financial stress assessment

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 5¹

Legislative district(s): 8

District size, location:

Medium, Town

Students attending:

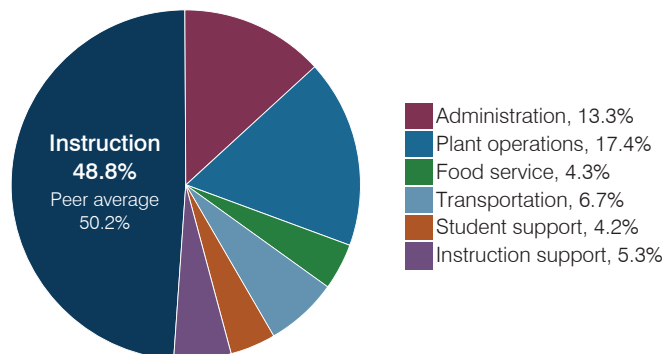
1,581

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

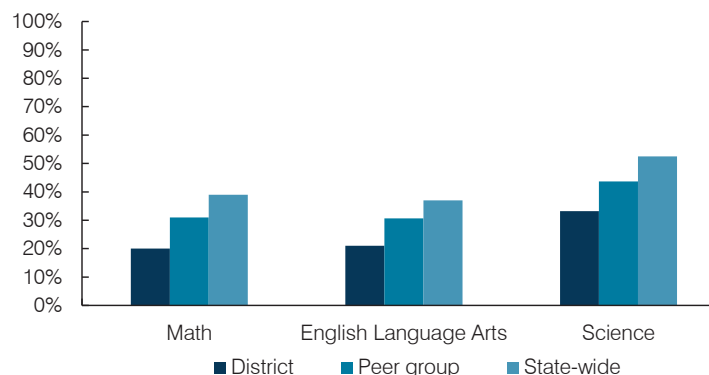
Very low Low Comparable High Very high

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
Total operational	\$ 7,448	\$ 7,846	\$ 8,794	\$ 8,141
Land and buildings	\$ 211	\$ 72	\$ 764	\$ 691
Equipment	600	531	536	424
Interest	0	0	221	236
Other	62	82	78	161
Total nonoperational	\$ 873	\$ 685	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,321	\$ 8,531	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 9,174	\$ 9,154	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

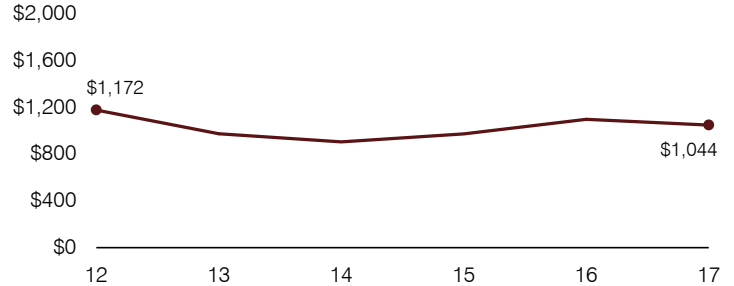
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.1	58.5	59.0	58.1	59.4	57.8	57.0	53.7	54.7	48.9	45.1	46.3	50.0	50.7	48.7	49.8	48.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

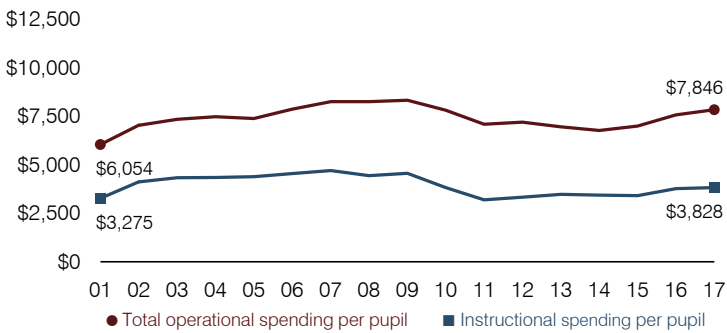
5-year spending trend (2012 through 2017)

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.

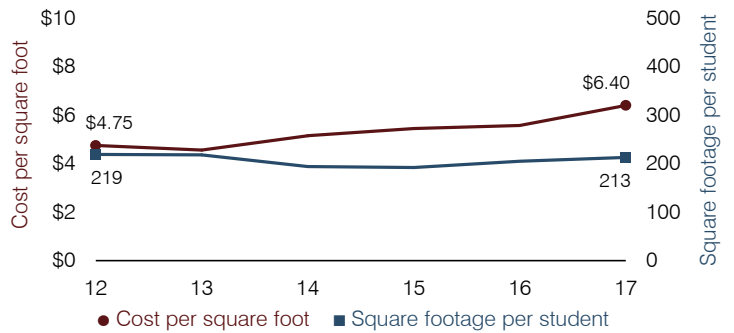
Administrative cost per pupil



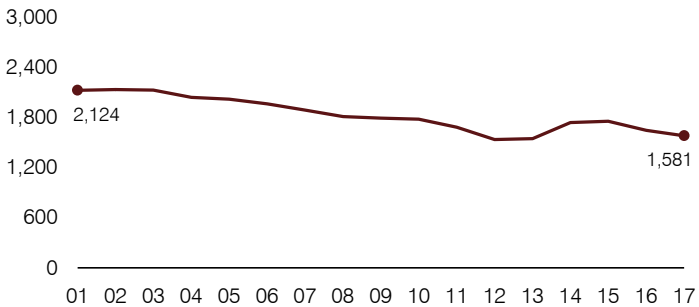
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



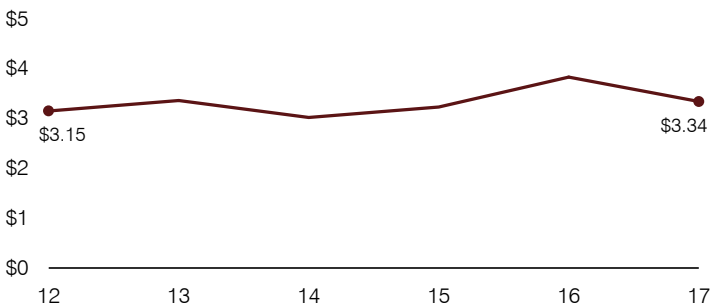
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



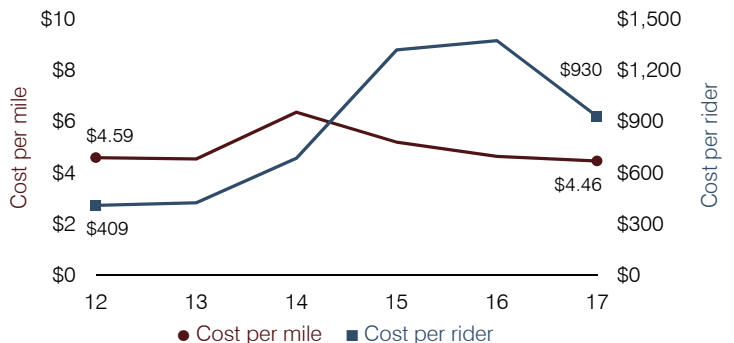
Financial stress assessment

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 5¹

Legislative district(s): 6

District size, location:

Small, Rural

Students attending:

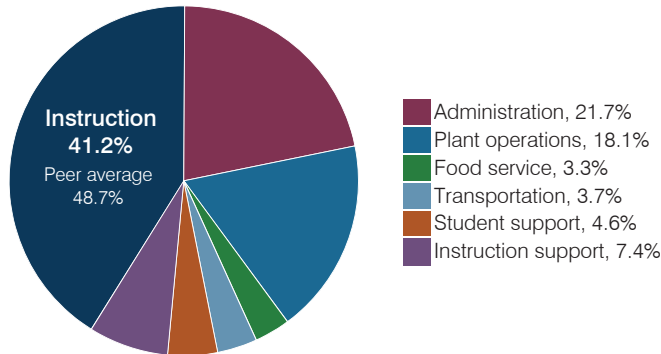
274

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

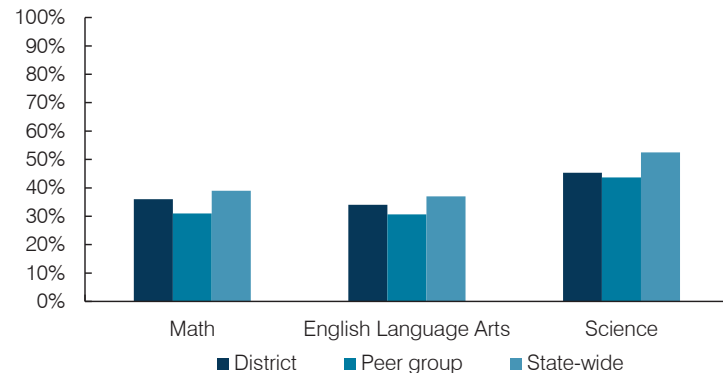
Very low Low Comparable High Very high

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
Total operational	\$ 14,763	\$ 16,709	\$ 11,011	\$ 8,141
Land and buildings	\$ 48	\$ 0	\$ 437	\$ 691
Equipment	1,204	642	479	424
Interest	112	103	179	236
Other	153	168	45	161
Total nonoperational	\$ 1,517	\$ 913	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 16,280	\$ 17,622	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 20,111	\$ 18,435	\$ 13,289	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,781	\$ 7,064	\$ 7,159	\$ 5,503
Amount from Prop 123	287	297	285	245
Prop 123 additional funding	60	61	57	46
Grants	2,140	873	1,876	1,185
Donations and tax credits	373	336	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	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

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

Instructional spending percentage

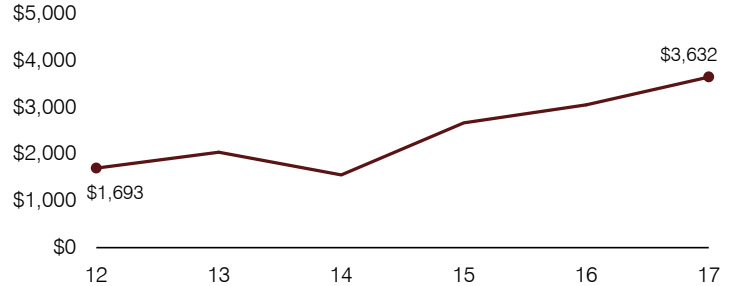
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.1	52.5	52.7	53.5	53.7	49.2	48.1	45.9	48.5	48.8	46.7	50.0	47.7	52.4	43.9	43.6	41.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

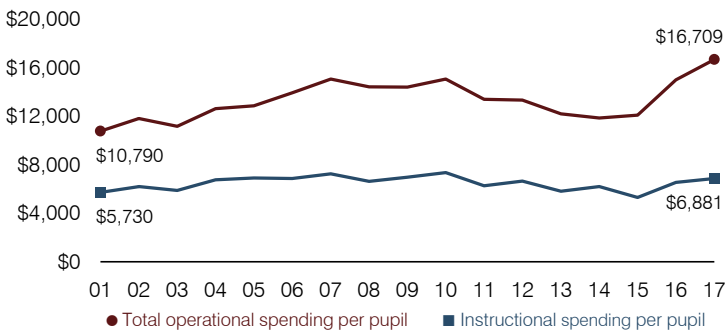
5-year spending trend (2012 through 2017)

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.

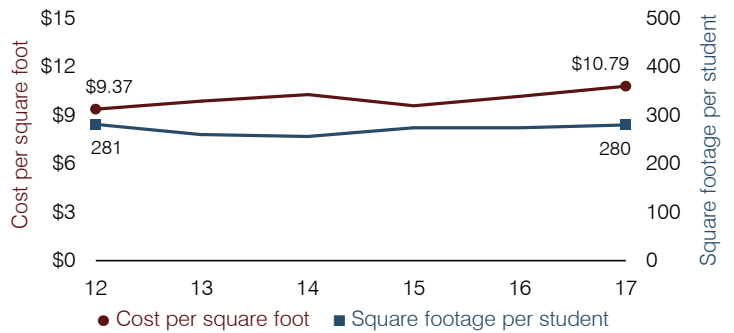
Administrative cost per pupil



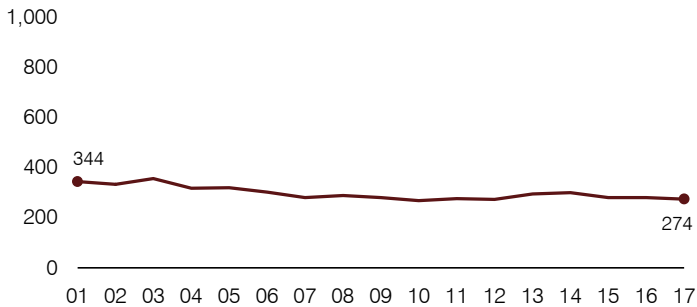
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



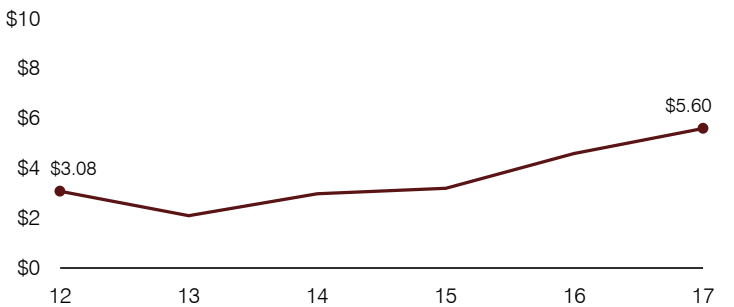
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



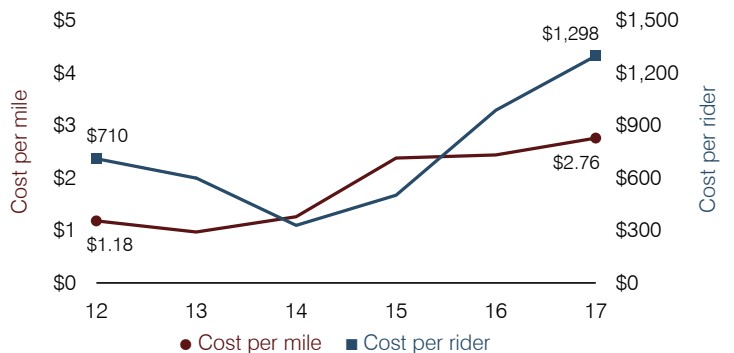
Financial stress assessment

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 17¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

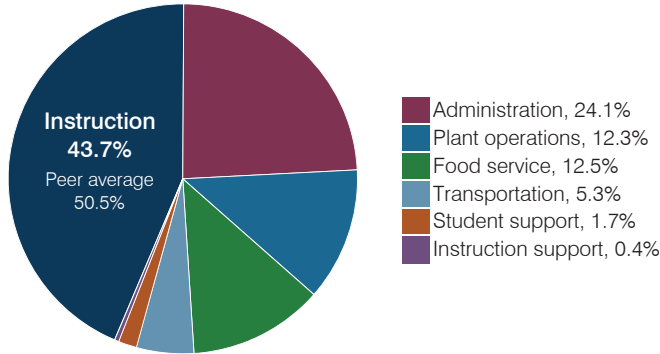
41

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

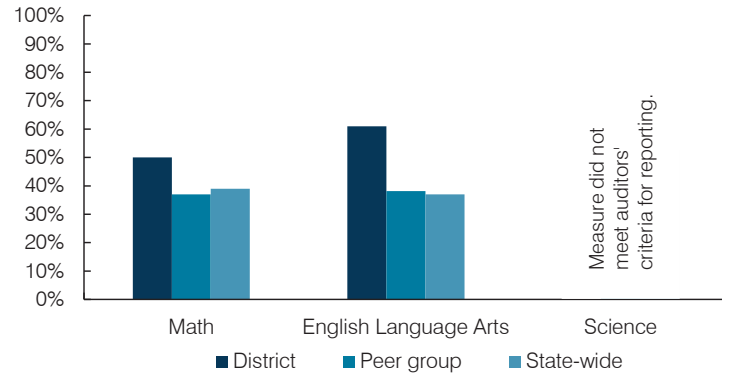
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,811	\$3,137	\$844
	Students per administrative position	14	32	67
Plant operations	Cost per square foot	\$5.77	\$6.96	\$6.30
	Square footage per student	427	412	155
Food service	Cost per meal	\$12.89	\$5.79	\$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
Total operational	\$ 20,931	\$ 19,972	\$ 17,454	\$ 8,141
Land and buildings	\$ 6,577	\$ 0	\$ 1,161	\$ 691
Equipment	851	565	735	424
Interest	7	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 7,435	\$ 565	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 28,366	\$ 20,537	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 27,061	\$ 21,014	\$ 21,943	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 9,763	\$ 9,554	\$ 9,932
Amount from Prop 123	389	394	315
Prop 123 additional funding	53	51	57
Grants	9,736	2,708	2,701
Donations and tax credits	89	35	184

Select revenues from less common sources

	District	Peer average	State average
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

¹ 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

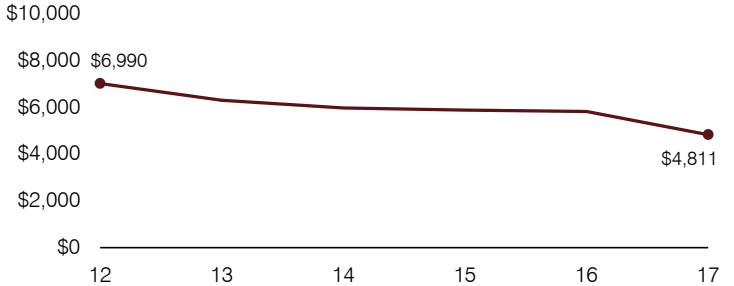
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

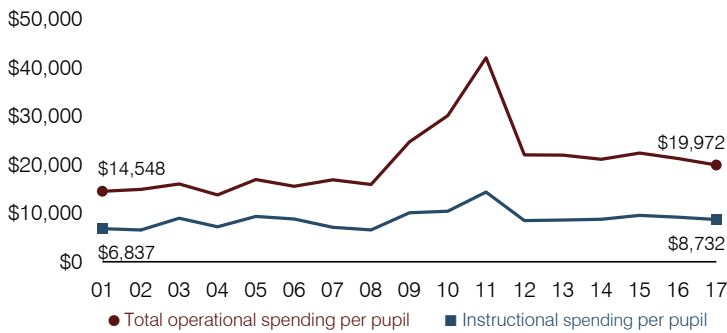
5-year spending trend (2012 through 2017)

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.

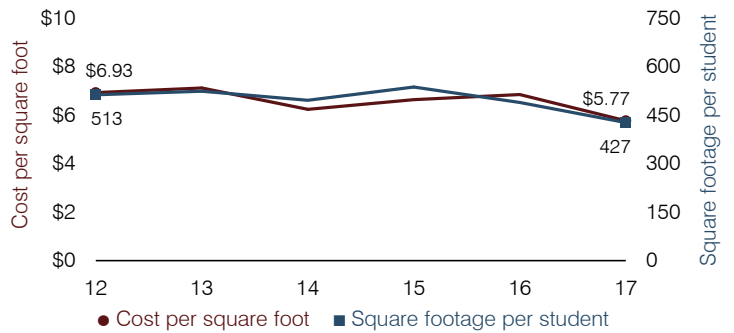
Administrative cost per pupil



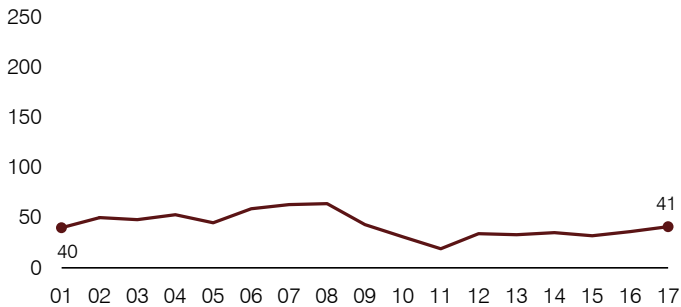
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



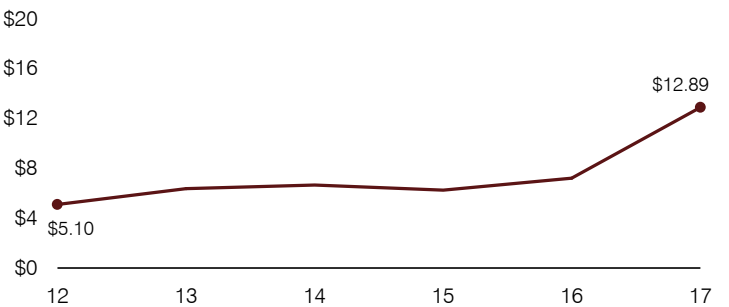
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

Measure: 2015 through 2017

Assessment

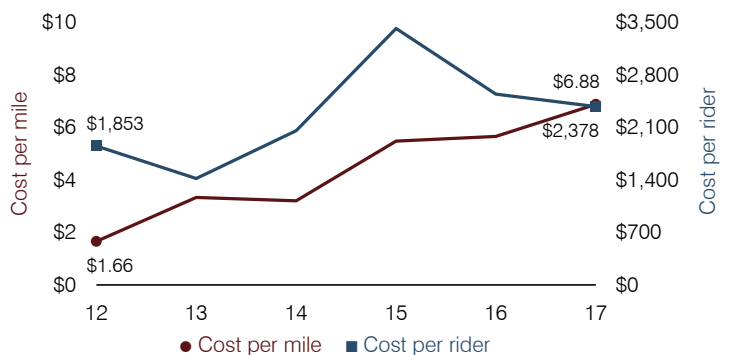
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	20.9%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

Transportation costs per mile and per rider



Hayden-Winkelman Unified School District

Gila County

Efficiency peer groups 6 and T-9, Achievement peer group 6¹

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

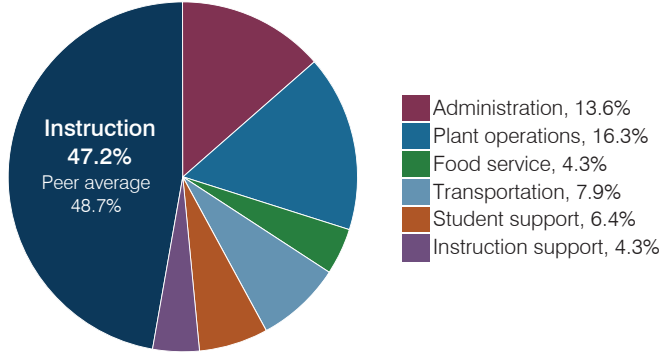
263

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

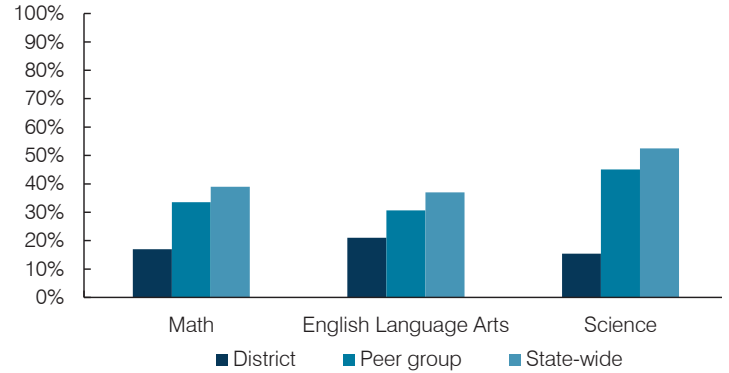
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 11,345	\$ 14,000	\$ 11,011	\$ 8,141
Land and buildings	\$ 620	\$ 307	\$ 437	\$ 691
Equipment	767	721	479	424
Interest	18	44	179	236
Other	41	19	45	161
Total nonoperational	\$ 1,446	\$ 1,091	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 12,791	\$ 15,091	\$ 12,151	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 13,208	\$ 16,623	\$ 13,289	\$ 9,592

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	State average
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

¹ 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

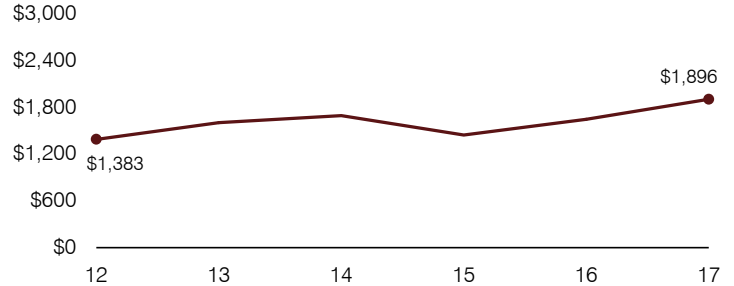
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

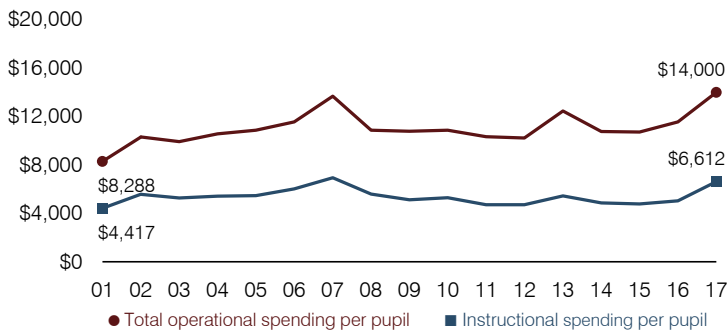
5-year spending trend (2012 through 2017)

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.

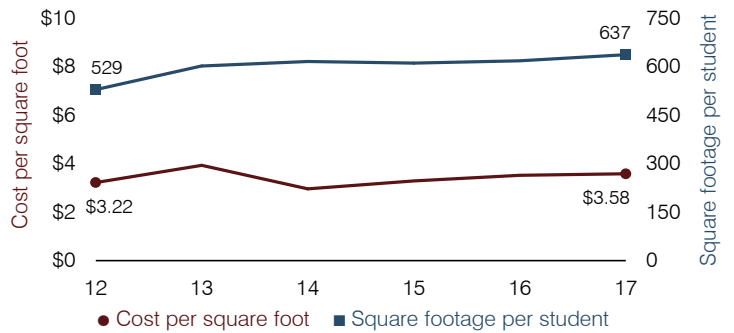
Administrative cost per pupil



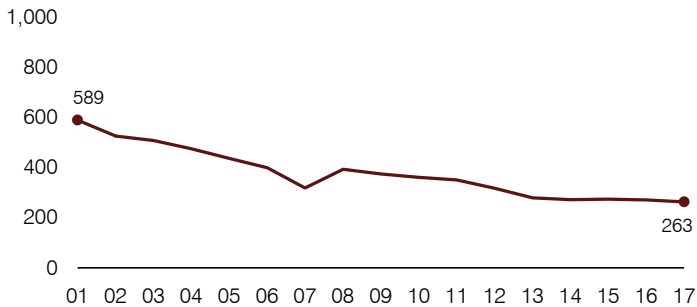
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



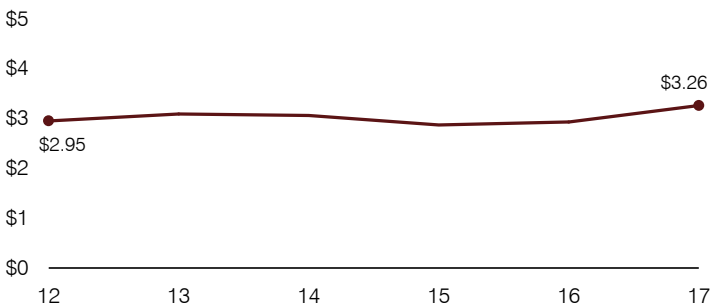
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: Moderate

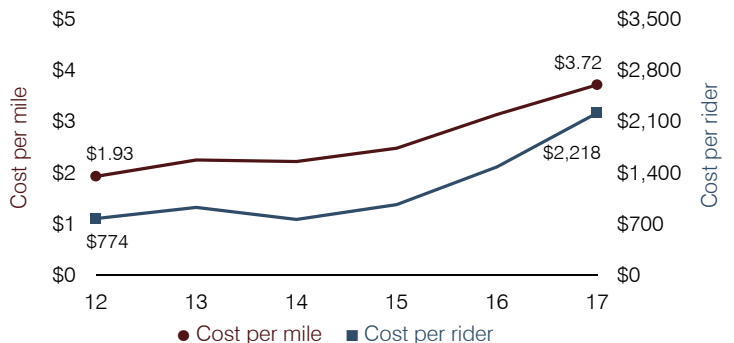
Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	Frozen taxes, Unfunded
Years of capital reserve held	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 6¹

Legislative district(s): 6

District size, location:

Small, Rural

Students attending:

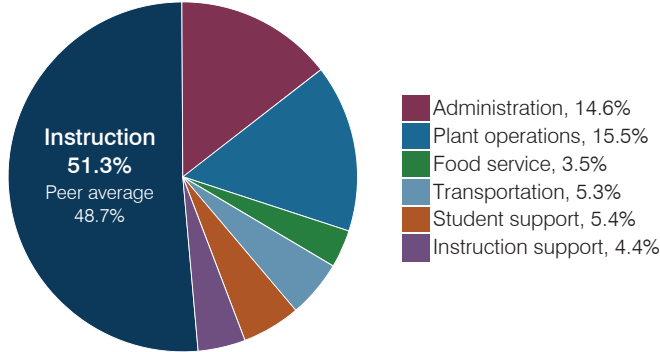
456

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

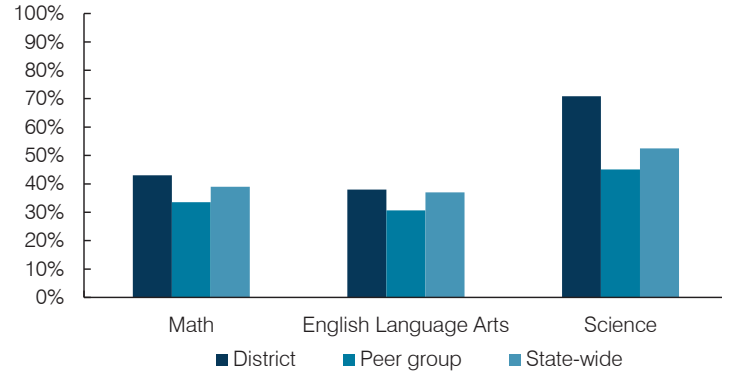
Very low Low Comparable High Very high

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
Total operational	\$ 9,775	\$ 9,889	\$ 11,011	\$ 8,141
Land and buildings	\$ 41	\$ 212	\$ 437	\$ 691
Equipment	390	544	479	424
Interest	942	1,061	179	236
Other	40	48	45	161
Total nonoperational	\$ 1,413	\$ 1,865	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 11,188	\$ 11,754	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 12,375	\$ 11,436	\$ 13,289	\$ 9,592

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

¹ 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

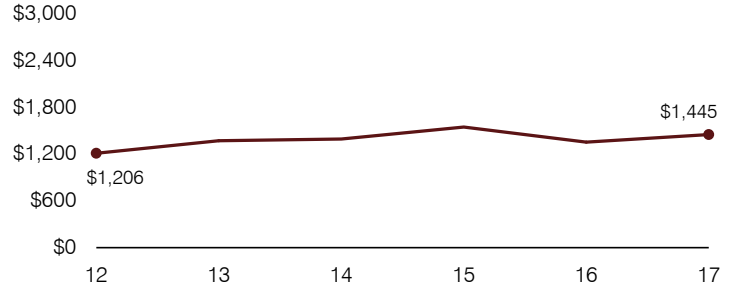
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

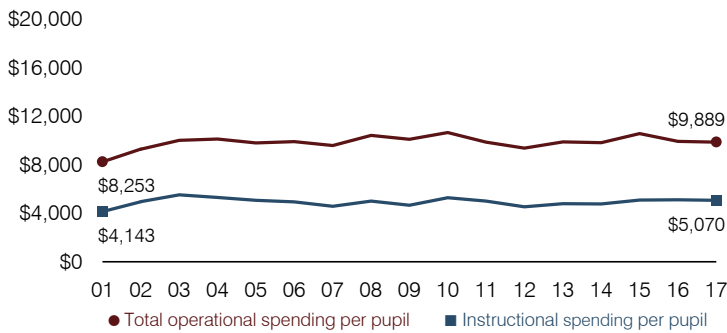
5-year spending trend (2012 through 2017)

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.

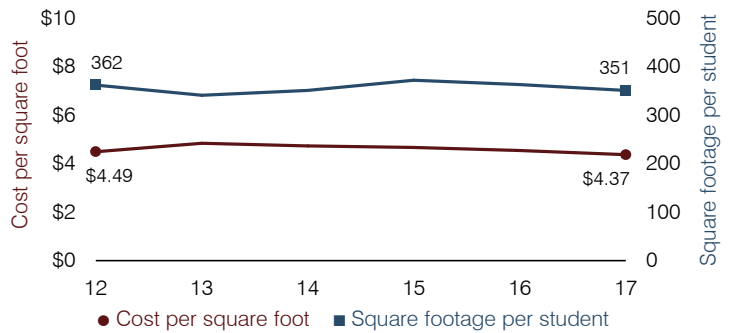
Administrative cost per pupil



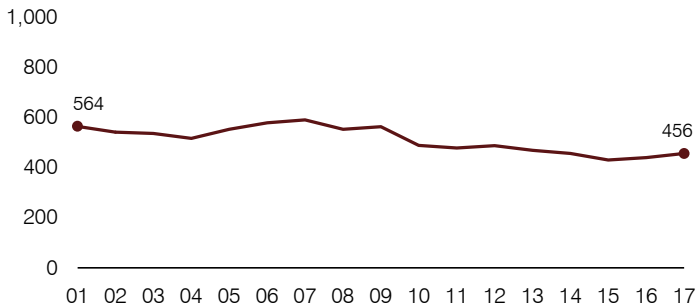
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



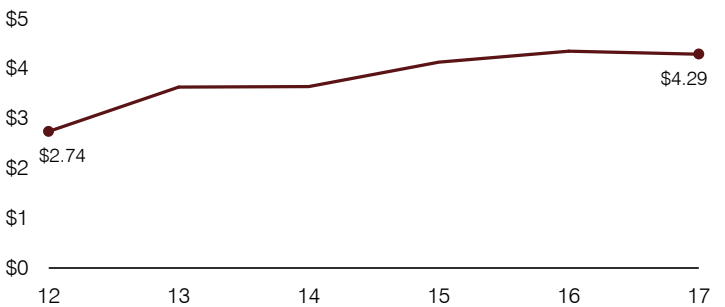
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



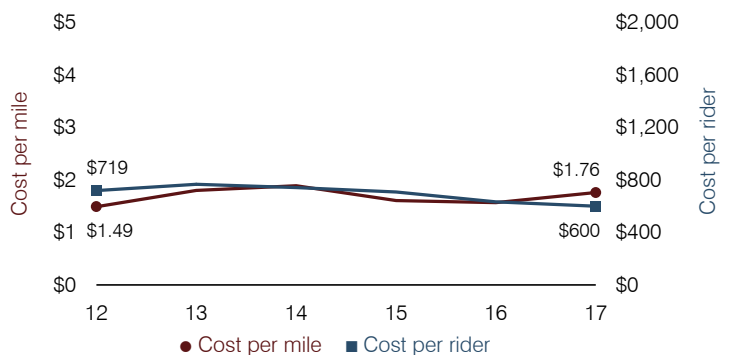
Financial stress assessment

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 1¹

Legislative district(s): 12

District size, location:

Large, Suburb

Students attending:

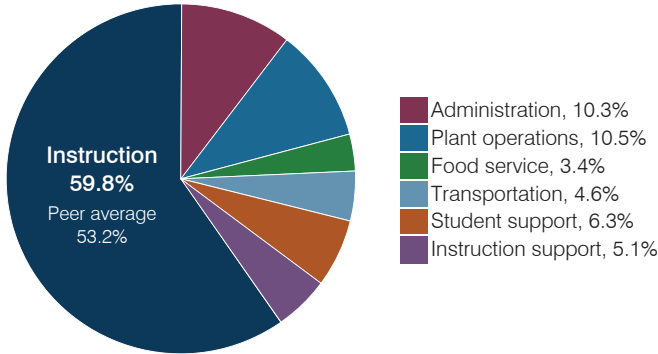
11,720

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

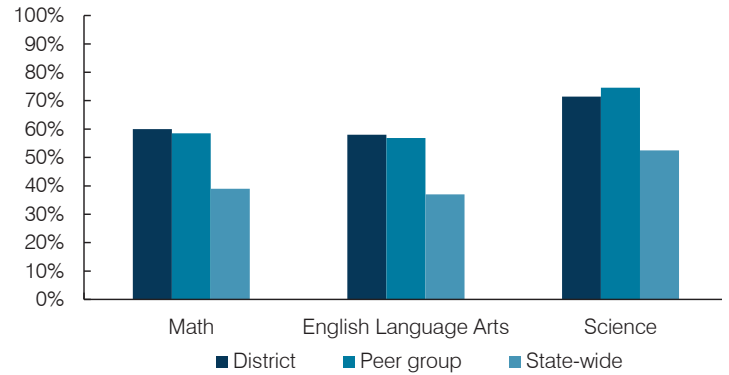
Very low Low Comparable High Very high

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
Total operational	\$ 5,542	\$ 6,459	\$ 7,593	\$ 8,141
Land and buildings	\$ 1,428	\$ 715	\$ 761	\$ 691
Equipment	263	496	527	424
Interest	453	632	295	236
Other	301	352	145	161
Total nonoperational	\$ 2,445	\$ 2,195	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 7,987	\$ 8,654	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 8,181	\$ 8,682	\$ 9,088	\$ 9,592

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	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	813	1,458	10 of 10

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

Higley 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:	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

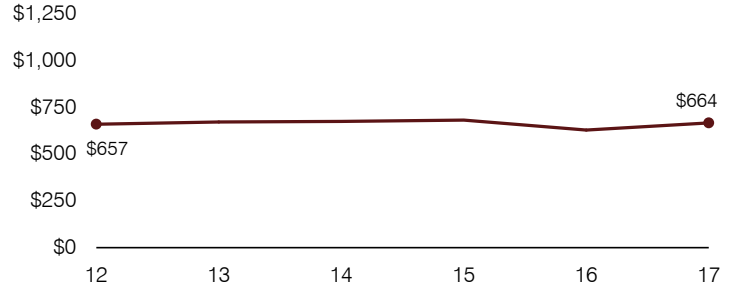
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

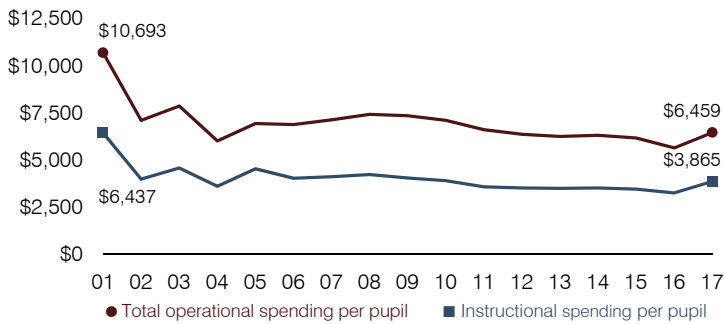
5-year spending trend (2012 through 2017)

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.

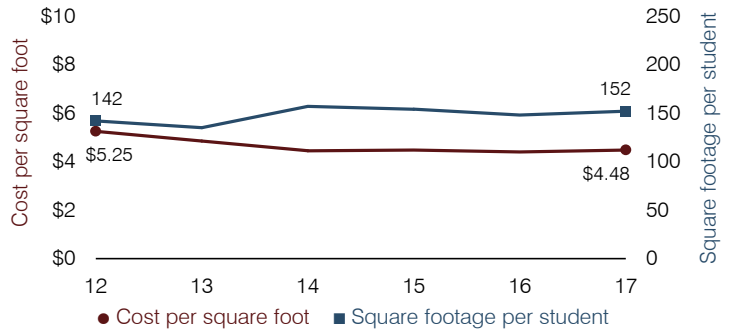
Administrative cost per pupil



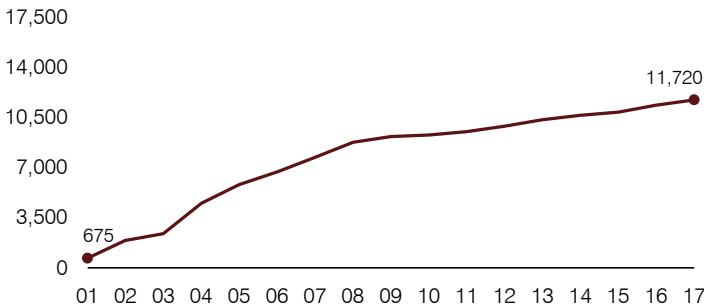
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



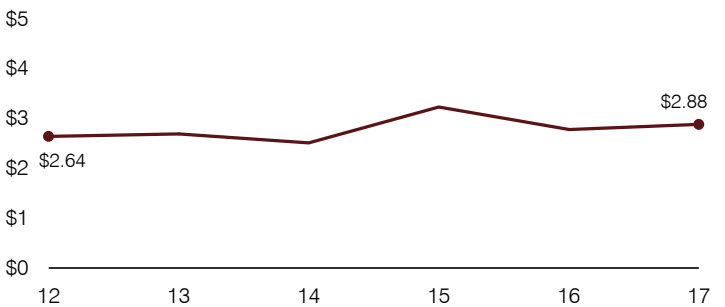
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

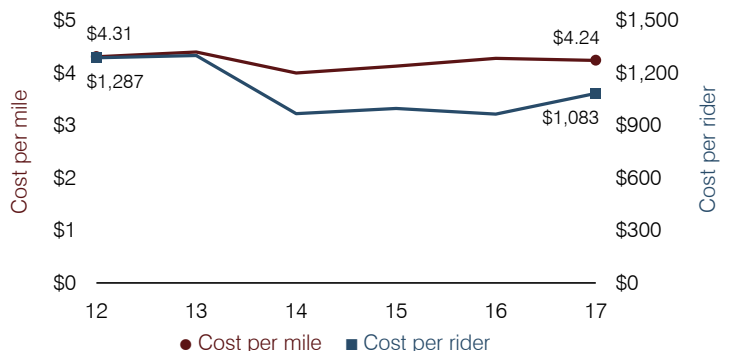
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	6.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 17¹

Students attending:

21

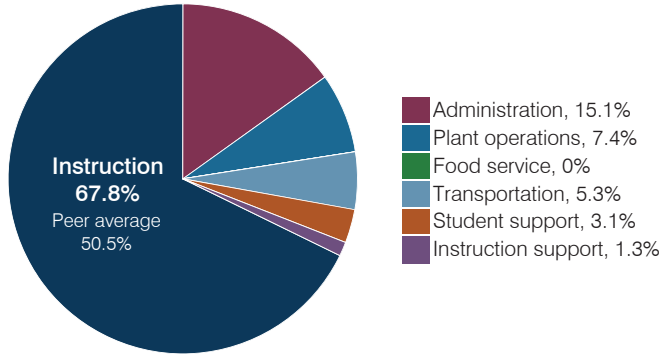
Legislative district(s): 1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

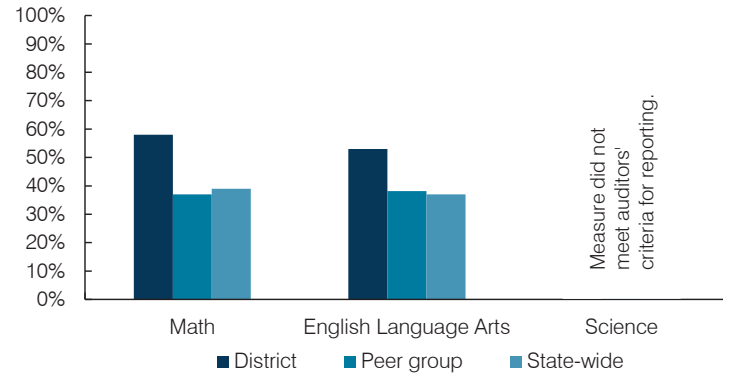
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,250	\$3,137	\$844
	Students per administrative position	28	32	67
Plant operations	Cost per square foot	\$3.28	\$6.96	\$6.30
	Square footage per student	338	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
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
Total operational	\$ 14,865	\$ 14,908	\$ 17,454	\$ 8,141
Land and buildings	\$ 220	\$ 0	\$ 1,161	\$ 691
Equipment	66	0	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 286	\$ 0	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 15,151	\$ 14,908	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 16,085	\$ 14,802	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

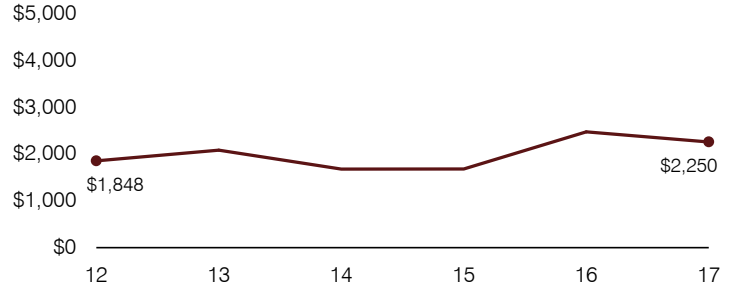
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.1	52.1	53.8	57.5	56.0	64.5	68.9	67.9	64.8	63.7	58.2	59.7	57.7	68.8	67.3	60.4	67.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

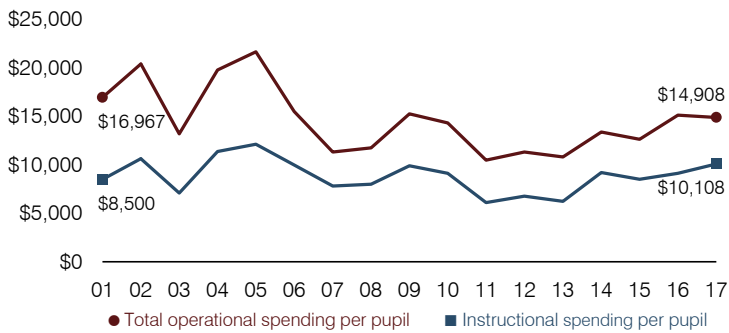
5-year spending trend (2012 through 2017)

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.

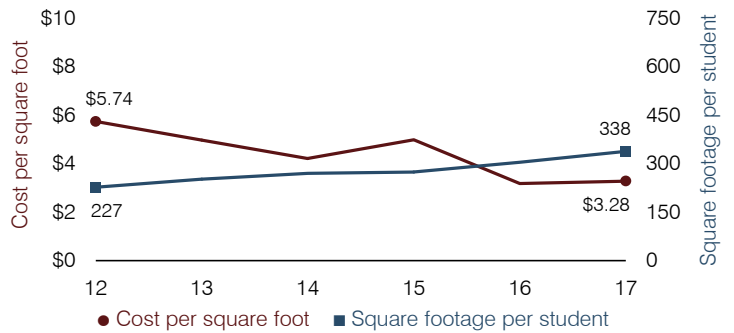
Administrative cost per pupil



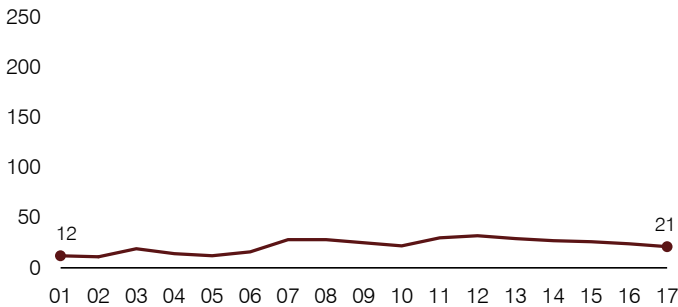
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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

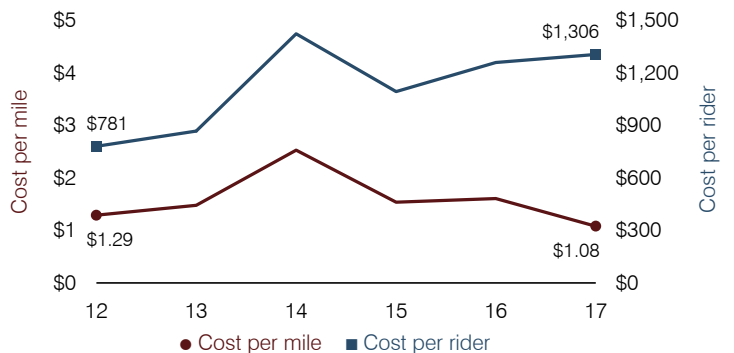
Overall financial stress level: **Low**

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 6¹

Legislative district(s): 6 and 7

District size, location:

Medium, Rural

Students attending:

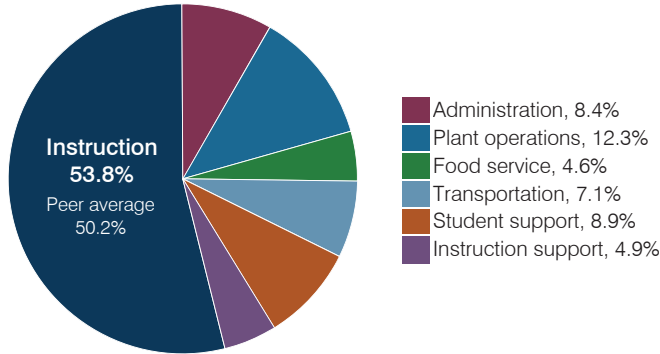
1,980

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

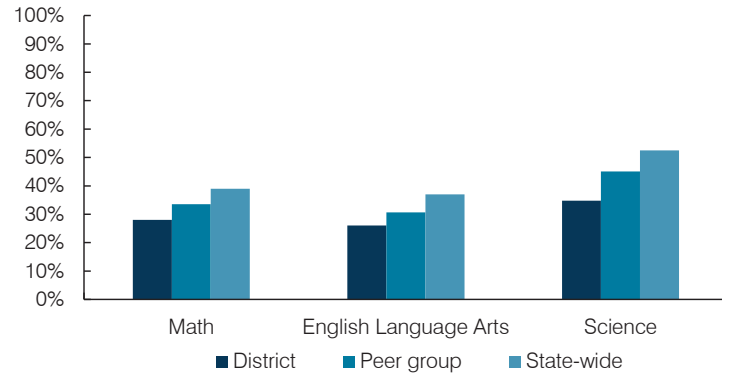
Very low Low Comparable High Very high

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
Total operational	\$ 10,750	\$ 10,913	\$ 8,794	\$ 8,141
Land and buildings	\$ 609	\$ 349	\$ 764	\$ 691
Equipment	542	604	536	424
Interest	78	71	221	236
Other	16	6	78	161
Total nonoperational	\$ 1,245	\$ 1,030	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 11,995	\$ 11,943	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 12,320	\$ 11,654	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

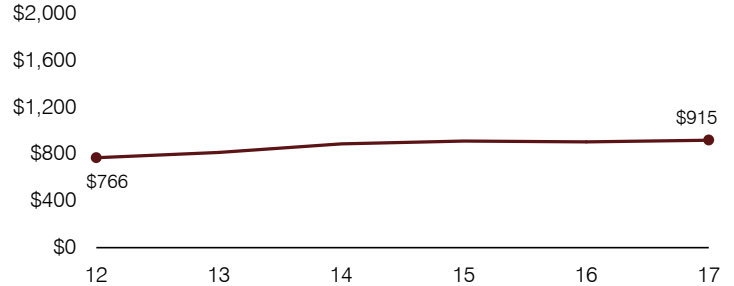
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.3	56.5	57.2	54.6	55.6	55.4	56.7	57.0	56.1	54.9	54.8	54.4	53.2	53.7	53.4	54.7	53.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

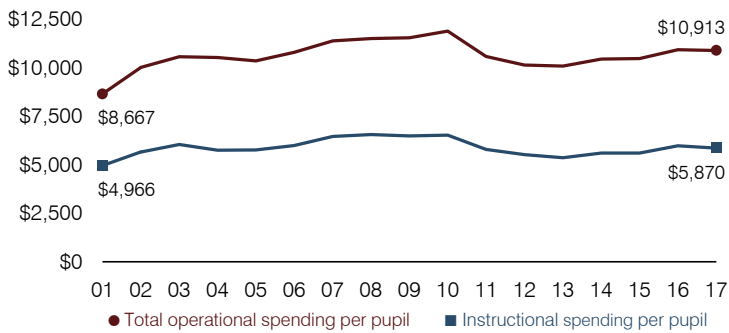
5-year spending trend (2012 through 2017)

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.

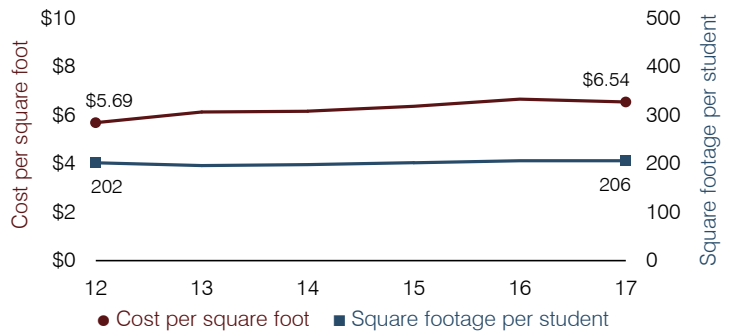
Administrative cost per pupil



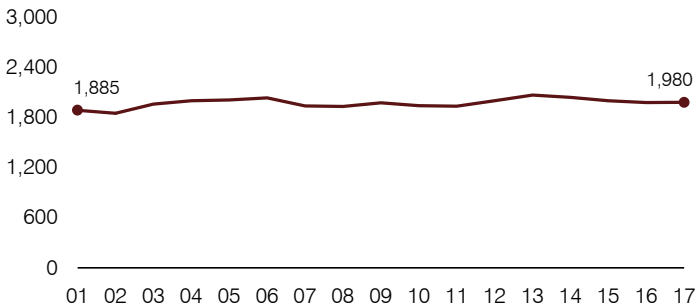
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



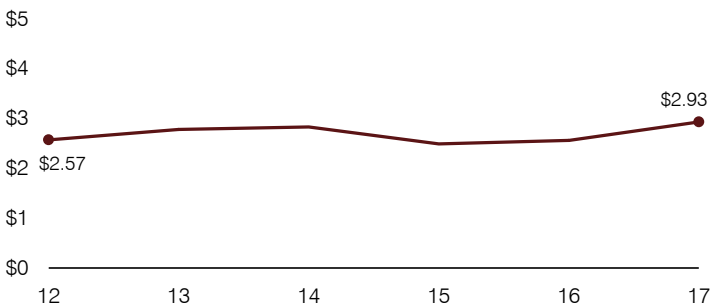
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



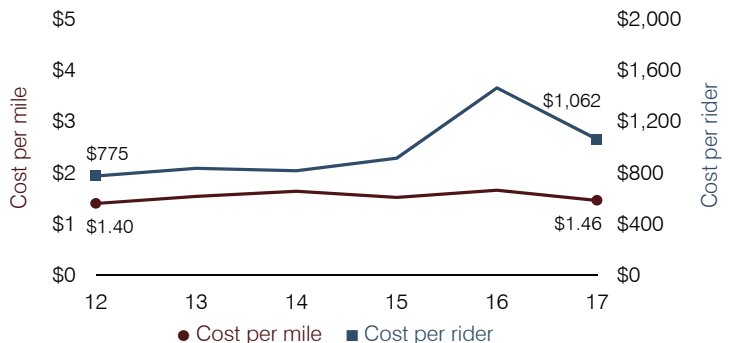
Financial stress assessment

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 3¹

Legislative district(s): 1

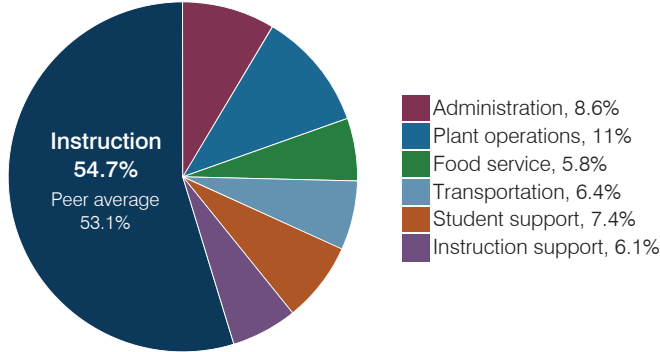
District size, location: Medium-large, Suburb

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

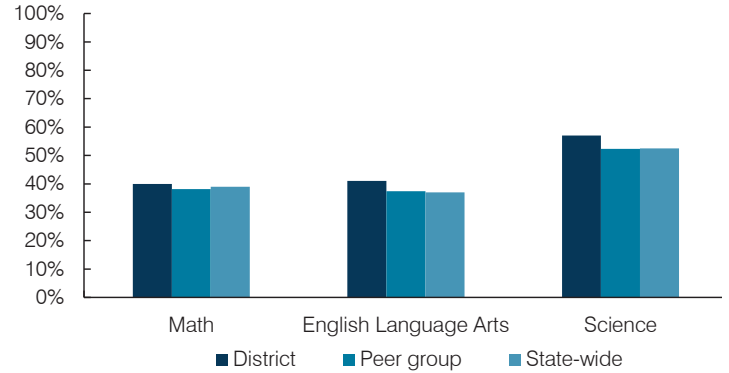
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,777	\$ 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
Total operational	\$ 6,786	\$ 7,349	\$ 7,528	\$ 8,141
Land and buildings	\$ 191	\$ 159	\$ 890	\$ 691
Equipment	263	246	406	424
Interest	295	292	258	236
Other	95	37	146	161
Total nonoperational	\$ 844	\$ 734	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,630	\$ 8,083	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,204	\$ 8,463	\$ 9,121	\$ 9,592

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

¹ 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

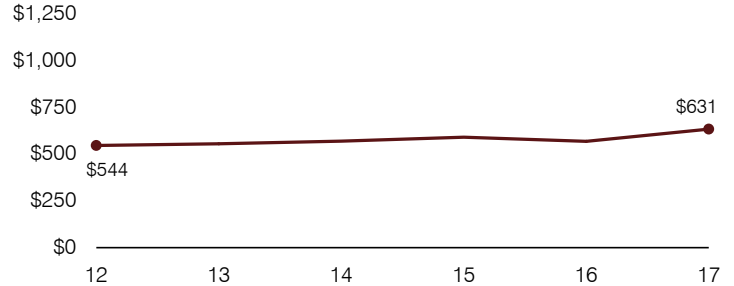
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

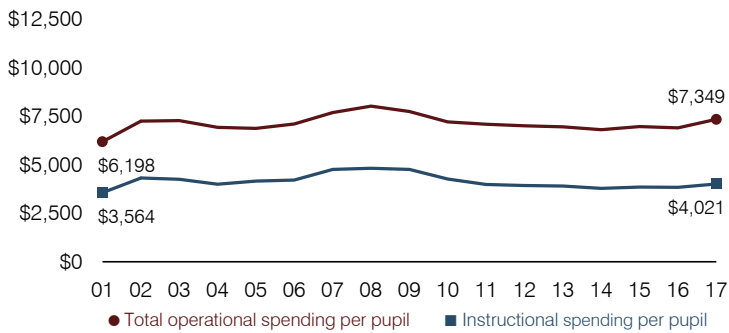
5-year spending trend (2012 through 2017)

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.

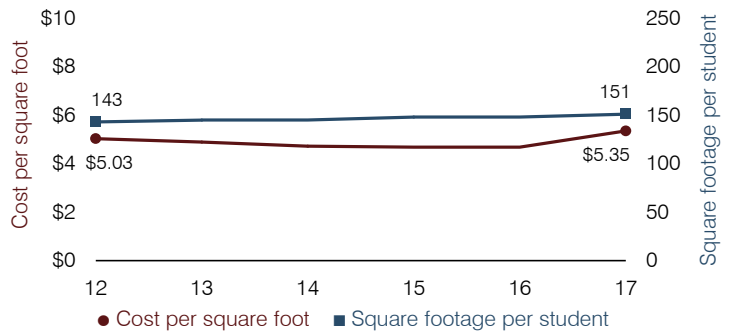
Administrative cost per pupil



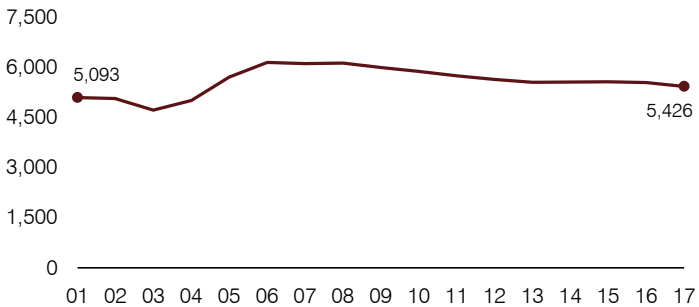
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



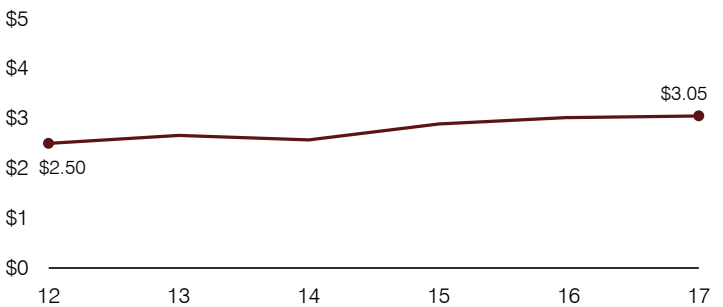
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

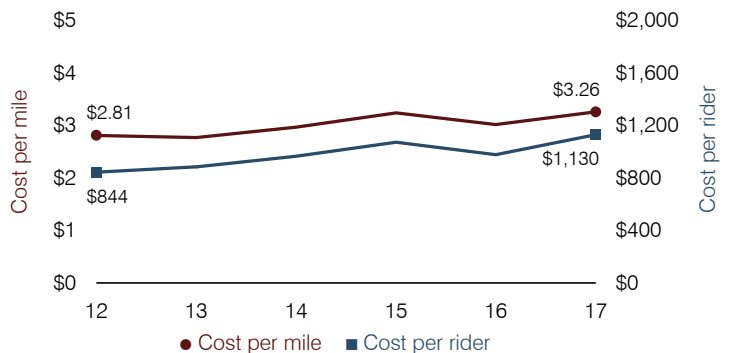
Measure: 2015 through 2017

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 17¹

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

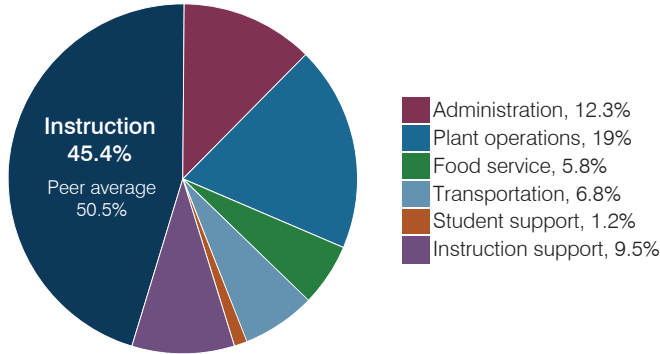
83

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

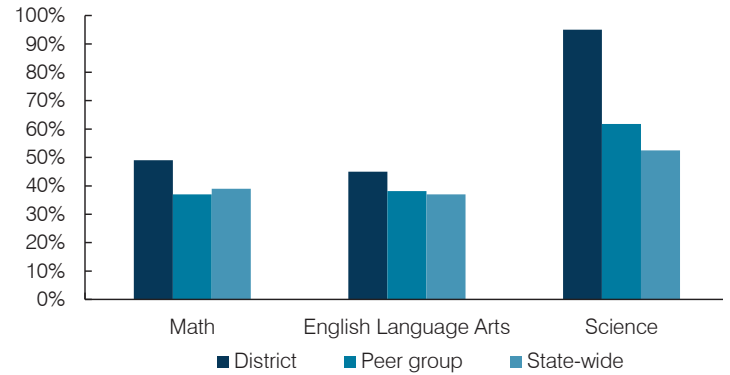
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,877	\$3,137	\$844
	Students per administrative position	41	32	67
Plant operations	Cost per square foot	\$7.75	\$6.96	\$6.30
	Square footage per student	573	412	155
Food service	Cost per meal	\$4.24	\$5.79	\$2.88
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
Total operational	\$ 20,498	\$ 23,408	\$ 17,454	\$ 8,141
Land and buildings	\$ 745	\$ 98	\$ 1,161	\$ 691
Equipment	605	638	735	424
Interest	34	12	31	236
Other	70	143	90	161
Total nonoperational	\$ 1,454	\$ 891	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 21,952	\$ 24,299	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 23,690	\$ 24,744	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

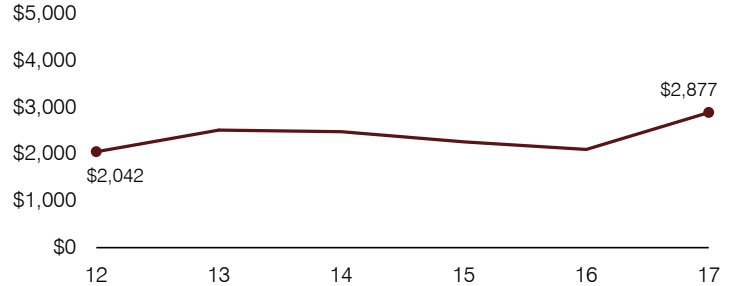
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.8	50.5	53.1	55.1	55.1	55.8	44.9	52.2	53.6	55.2	54.1	54.1	51.9	52.6	47.7	47.6	45.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

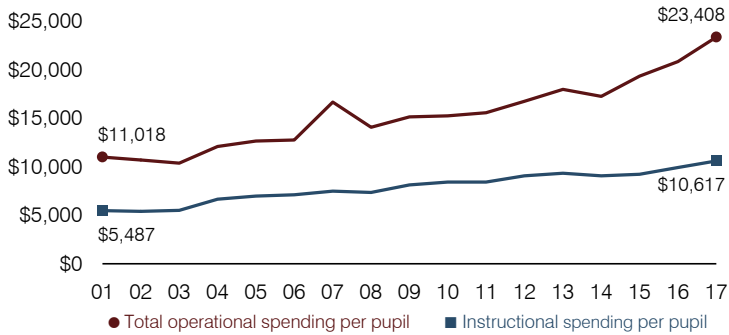
5-year spending trend (2012 through 2017)

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.

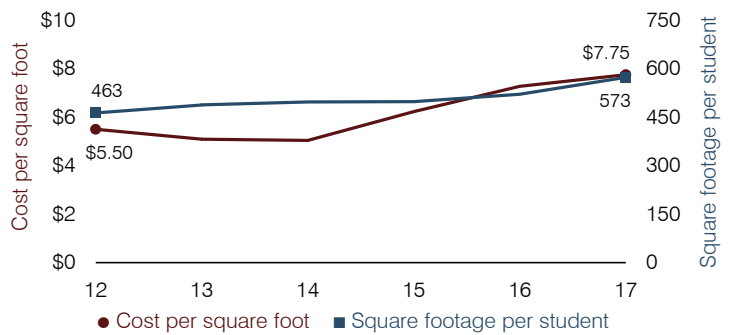
Administrative cost per pupil



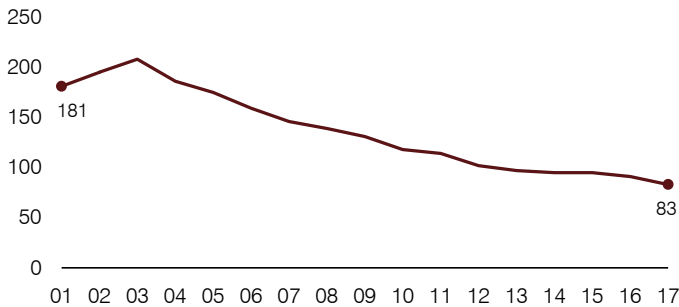
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



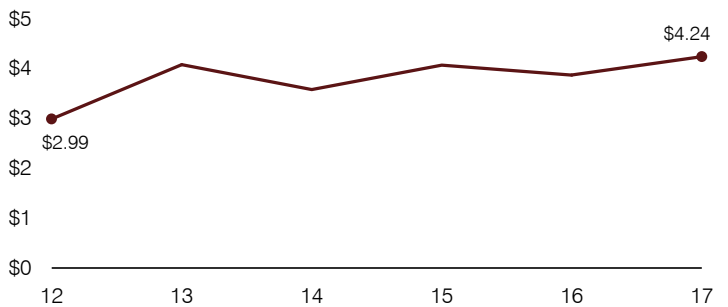
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

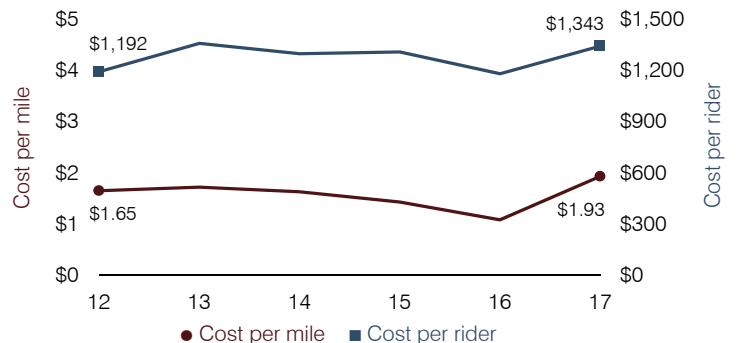
Overall financial stress level: **Low**

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 15¹

Legislative district(s): 19, 29, and 30

District size, location:

Medium-large, City

Students attending:

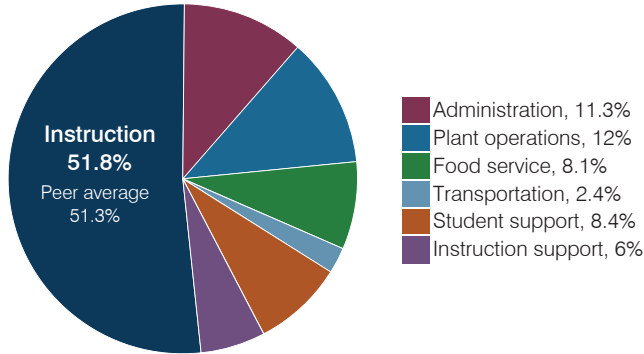
6,778

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

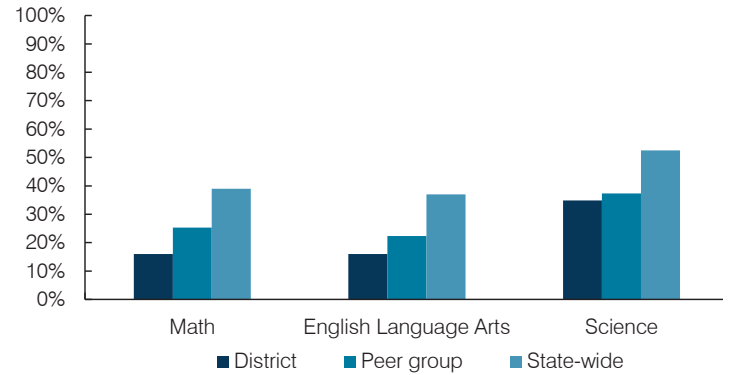
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 8,216	\$ 9,096	\$ 8,199	\$ 8,141
Land and buildings	\$ 27	\$ 82	\$ 924	\$ 691
Equipment	310	351	582	424
Interest	45	41	255	236
Other	160	80	146	161
Total nonoperational	\$ 542	\$ 554	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 8,758	\$ 9,650	\$ 10,106	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 9,036	\$ 9,234	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

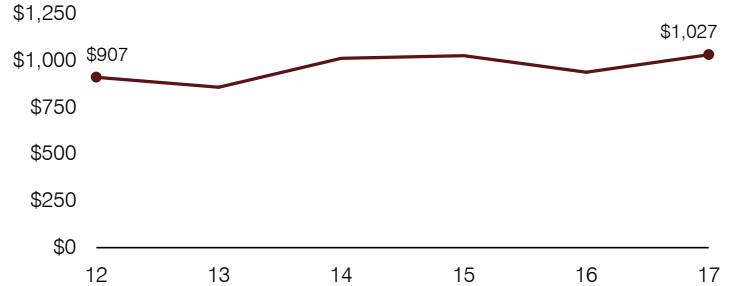
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.3	56.9	58.0	58.3	55.5	56.9	56.3	56.8	55.8	49.7	49.5	51.9	51.8	52.1	52.0	51.5	51.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

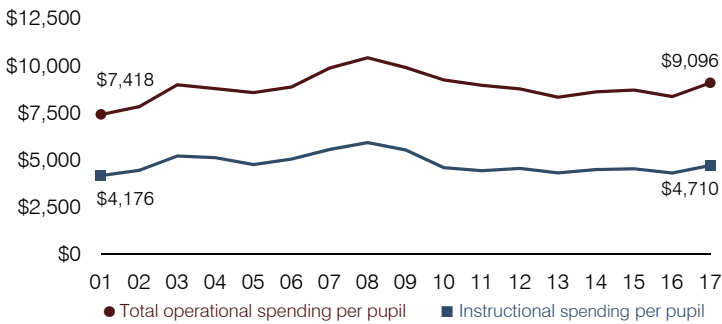
5-year spending trend (2012 through 2017)

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.

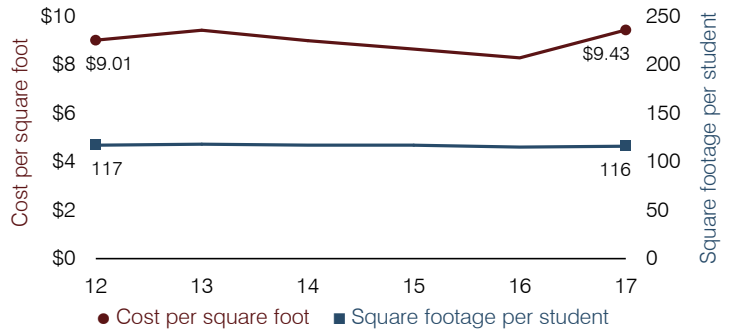
Administrative cost per pupil



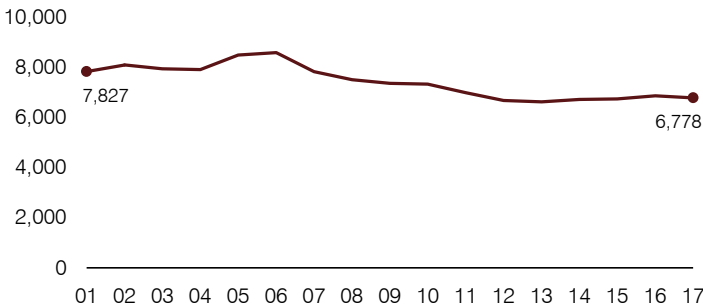
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



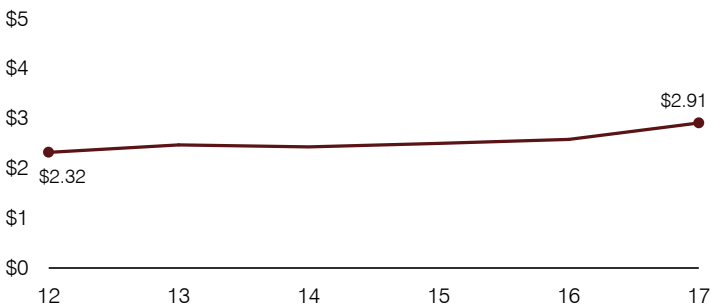
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

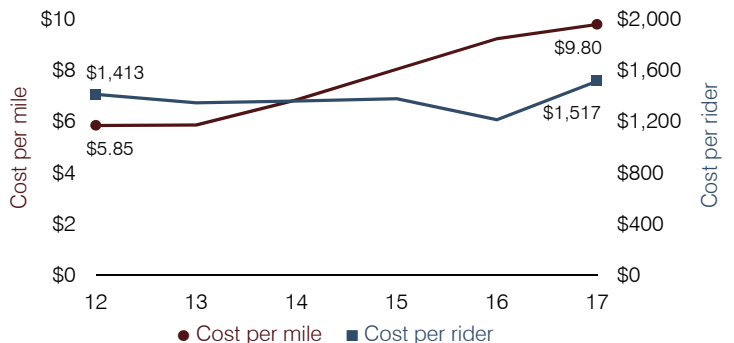
Overall financial stress level: **Low**

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 2¹

Legislative district(s): 8 and 16

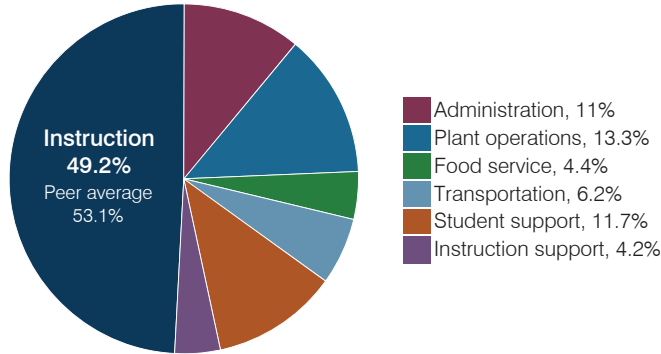
District size, location: Medium-large, Suburb

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

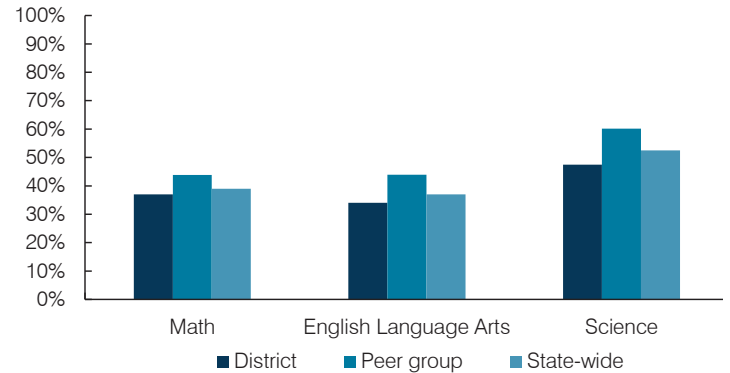
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 6,769	\$ 6,821	\$ 7,528	\$ 8,141
Land and buildings	\$ 89	\$ 50	\$ 890	\$ 691
Equipment	270	241	406	424
Interest	62	101	258	236
Other	171	185	146	161
Total nonoperational	\$ 592	\$ 577	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,361	\$ 7,398	\$ 9,228	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 7,684	\$ 7,440	\$ 9,121	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,606	\$ 5,505	\$ 5,442
Amount from Prop 123	251	246	240
Prop 123 additional funding	48	44	47
Grants	869	804	866
Donations and tax credits	79	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	335	304	13 of 15

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

Instructional spending percentage

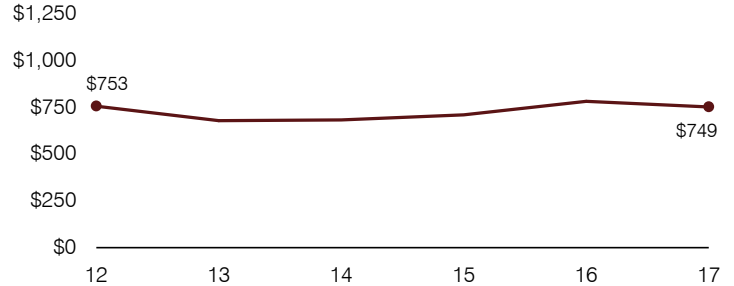
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.5	50.4	51.6	52.3	56.2	59.8	59.1	53.1	55.3	50.7	51.2	50.9	53.2	53.3	50.5	50.8	49.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

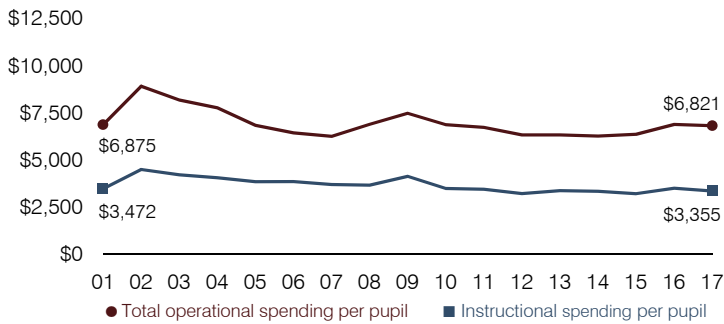
5-year spending trend (2012 through 2017)

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.

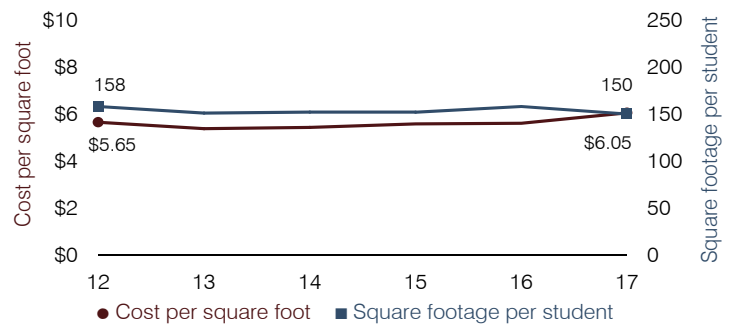
Administrative cost per pupil



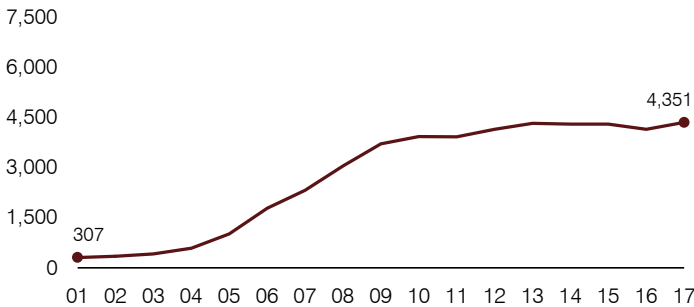
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



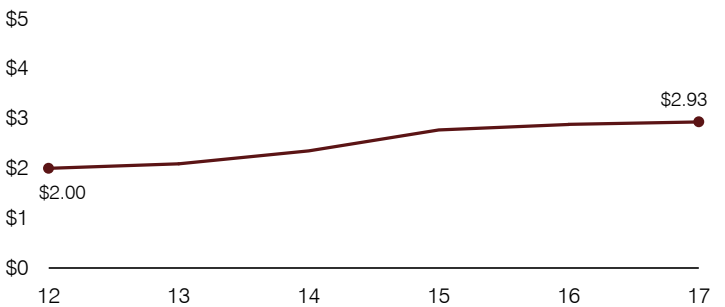
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

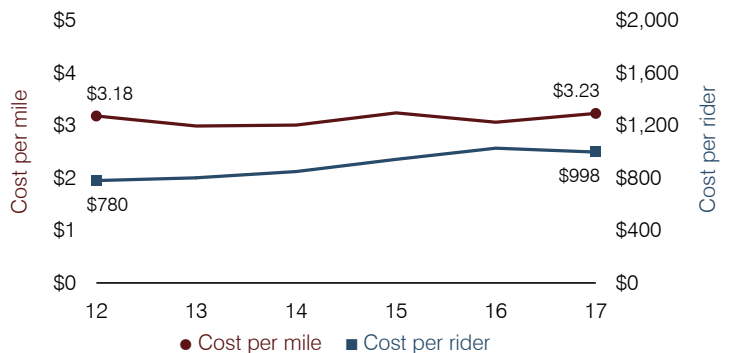
Overall financial stress level: **Low**

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

Low
Moderate
High

Transportation costs per mile and per rider



Joseph City Unified School District

Navajo County

Efficiency peer groups 6 and T-9, Achievement peer group 6¹

Legislative district(s): 6 and 7

District size, location:

Small, Rural

Students attending:

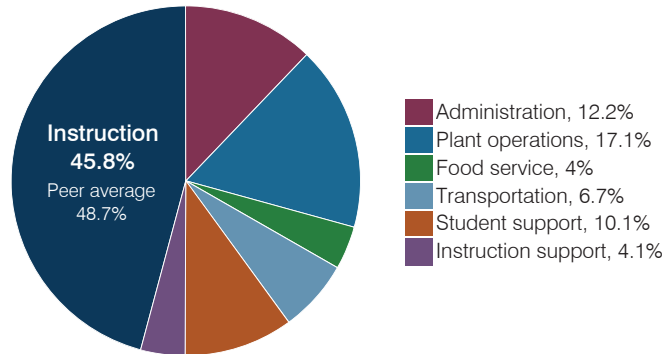
387

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

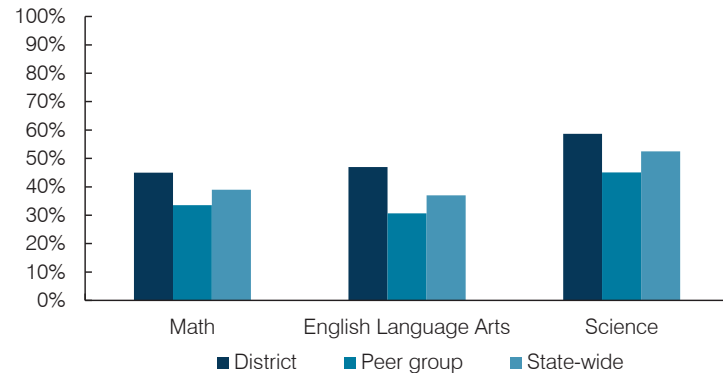
Very low Low Comparable High Very high

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
Total operational	\$ 12,351	\$ 12,387	\$ 11,011	\$ 8,141
Land and buildings	\$ 343	\$ 591	\$ 437	\$ 691
Equipment	450	516	479	424
Interest	344	388	179	236
Other	148	131	45	161
Total nonoperational	\$ 1,285	\$ 1,626	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 13,636	\$ 14,013	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 14,829	\$ 15,530	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

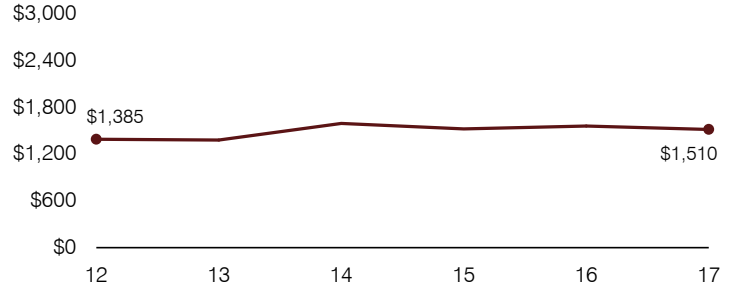
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.8	54.6	60.2	55.5	55.0	54.0	50.9	49.4	48.3	49.6	48.1	47.8	46.9	45.9	44.2	44.3	45.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

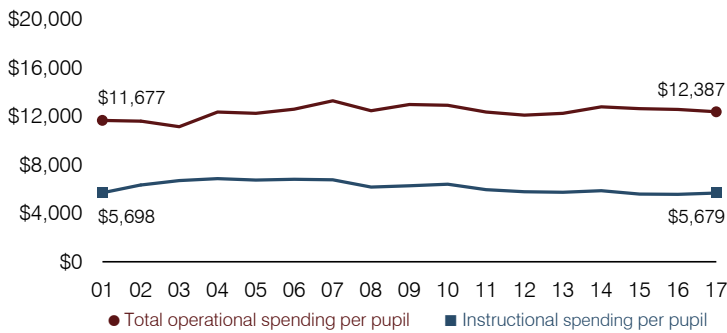
5-year spending trend (2012 through 2017)

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.

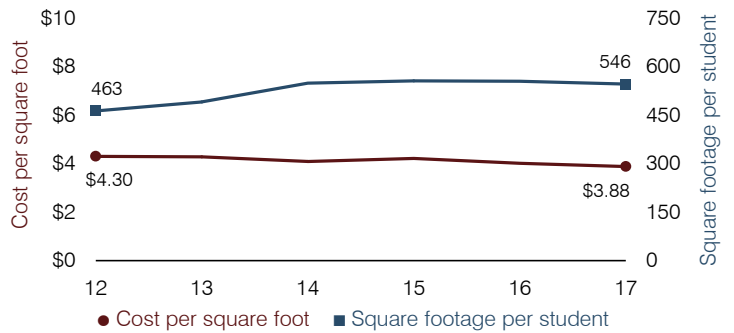
Administrative cost per pupil



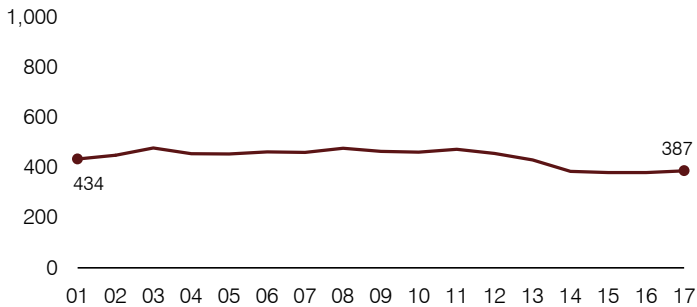
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



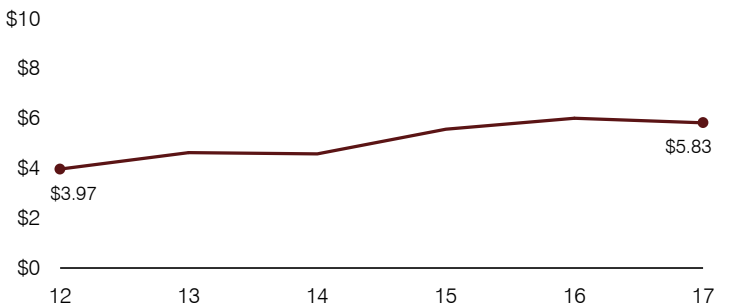
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



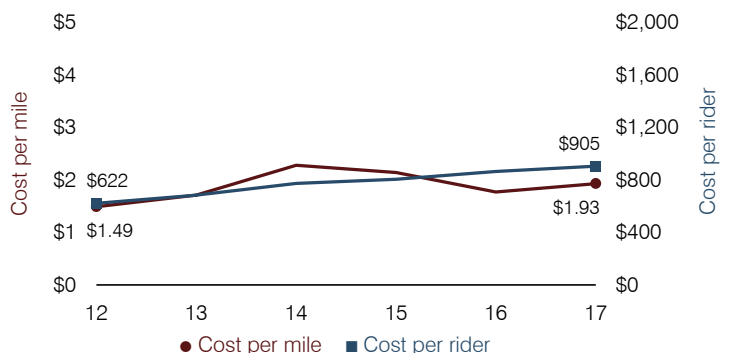
Financial stress assessment

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
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Transportation costs per mile and per rider



Kayenta Unified School District

Navajo County

Efficiency peer groups 5 and T-10, Achievement peer group 7¹

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

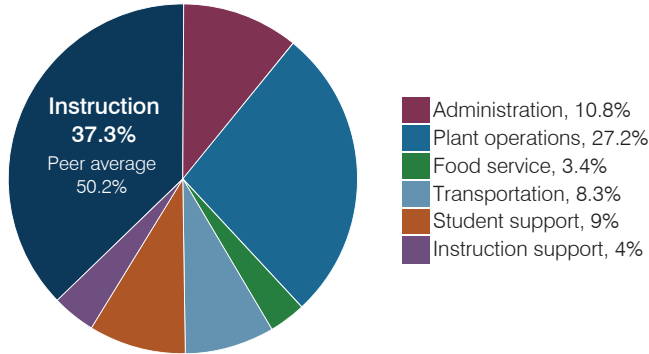
1,724

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

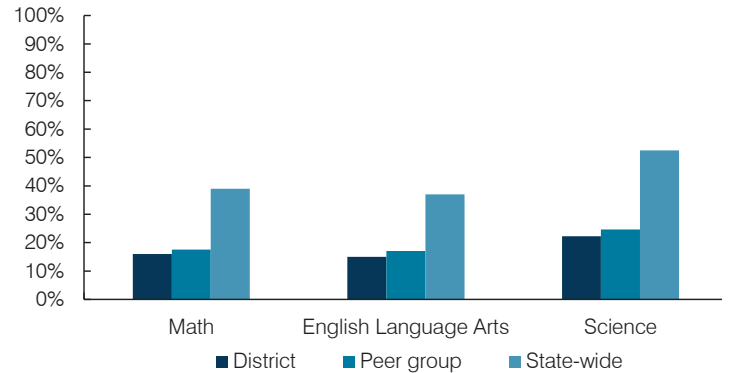
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 13,210	\$ 14,976	\$ 8,794	\$ 8,141
Land and buildings	\$ 1,466	\$ 3,331	\$ 764	\$ 691
Equipment	930	942	536	424
Interest	0	0	221	236
Other	325	455	78	161
Total nonoperational	\$ 2,721	\$ 4,728	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 15,931	\$ 19,704	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 17,678	\$ 16,412	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 6,310	\$ 6,195	\$ 5,929	\$ 5,503
Amount from Prop 123	231	228	243	245
Prop 123 additional funding	49	46	49	46
Grants	2,868	2,429	1,751	1,185
Donations and tax credits	4	30	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	7,031	6,247	14 of 29
Voter-approved levy increases	623	616	20 of 29

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

Instructional spending percentage

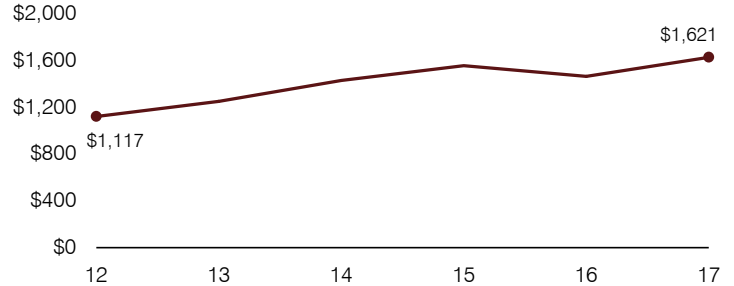
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.1	49.9	46.7	47.9	46.9	44.5	45.3	43.1	42.1	41.3	41.6	41.3	40.3	40.4	40.3	41.1	37.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

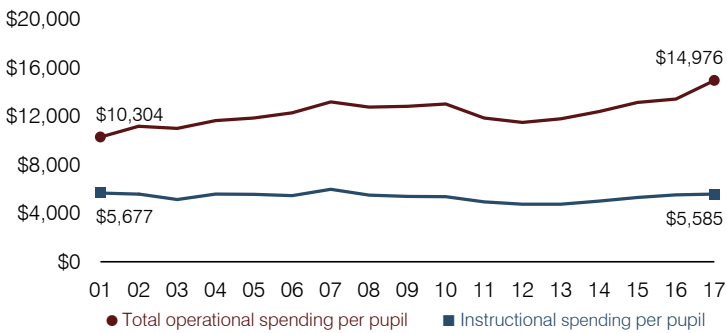
5-year spending trend (2012 through 2017)

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.

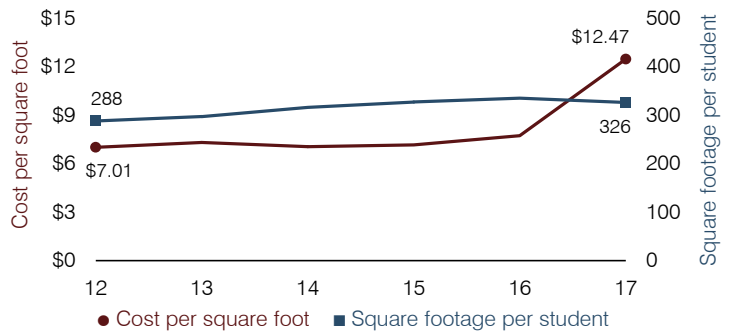
Administrative cost per pupil



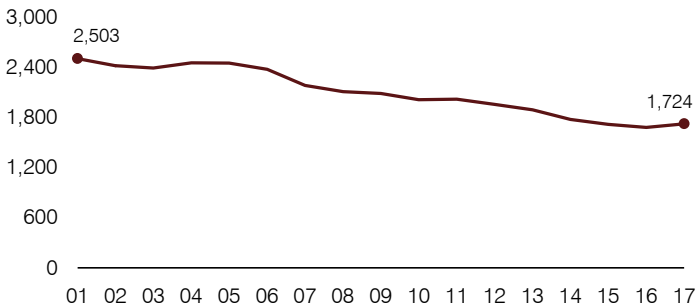
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



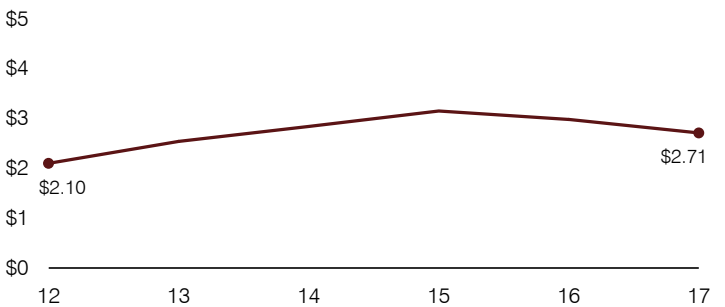
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



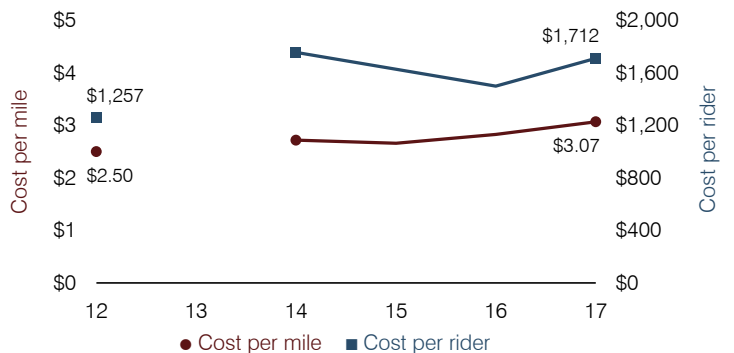
Financial stress assessment

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 5¹

Legislative district(s): 5

District size, location:

Medium-large, Town

Students attending:

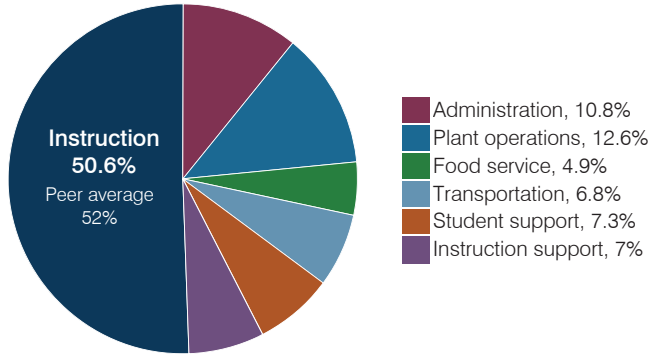
6,498

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

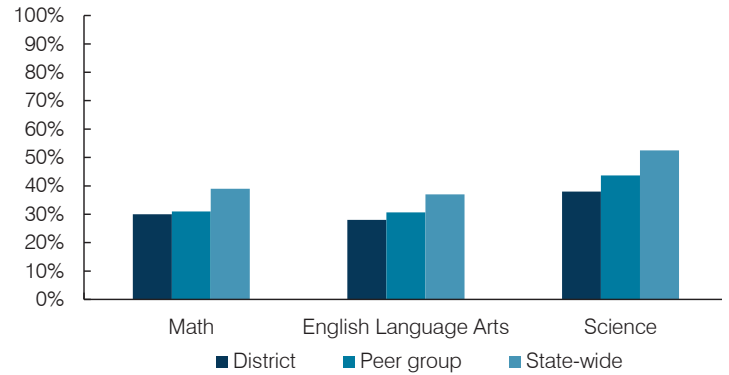
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 6,804	\$ 6,900	\$ 7,774	\$ 8,141
Land and buildings	\$ 199	\$ 65	\$ 346	\$ 691
Equipment	107	179	390	424
Interest	431	332	164	236
Other	53	60	77	161
Total nonoperational	\$ 790	\$ 636	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,594	\$ 7,536	\$ 8,751	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 9,408	\$ 8,651	\$ 9,450	\$ 9,592

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

¹ 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

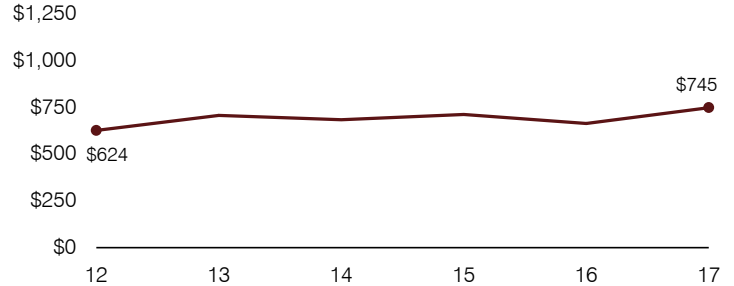
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

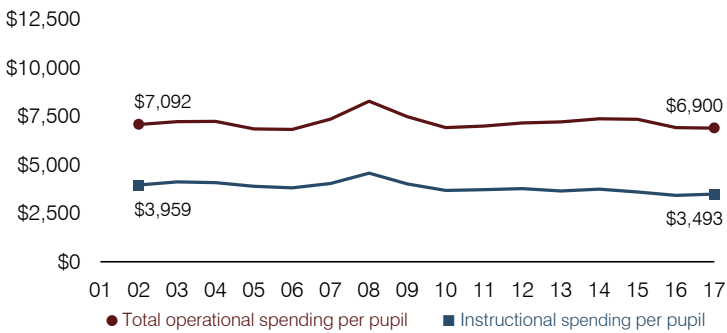
5-year spending trend (2012 through 2017)

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.

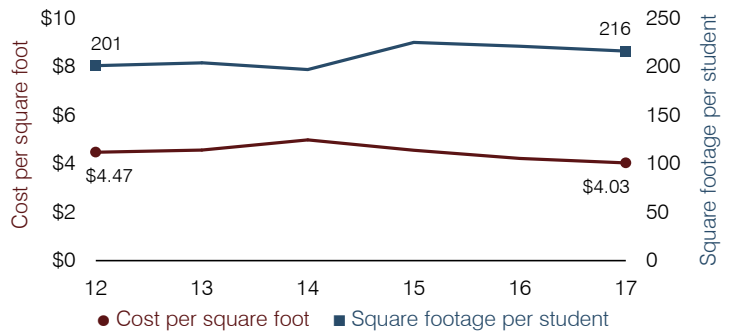
Administrative cost per pupil



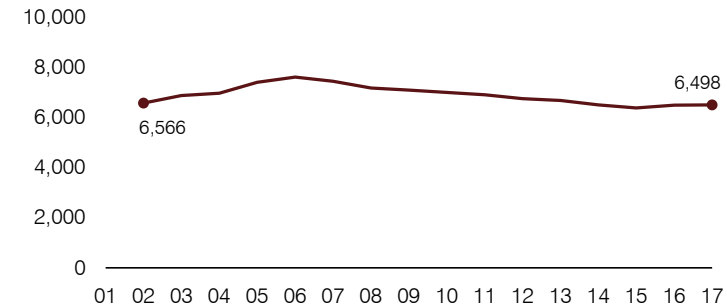
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



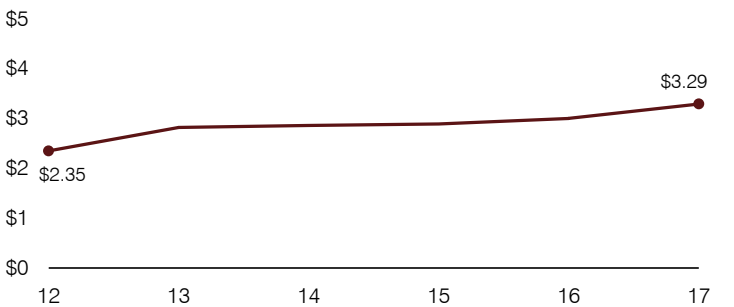
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



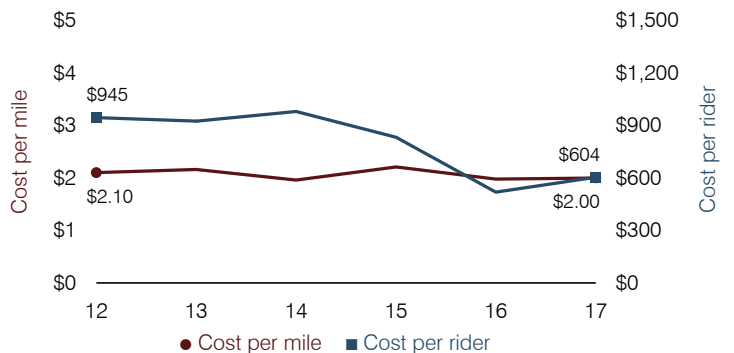
Financial stress assessment

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 19¹

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

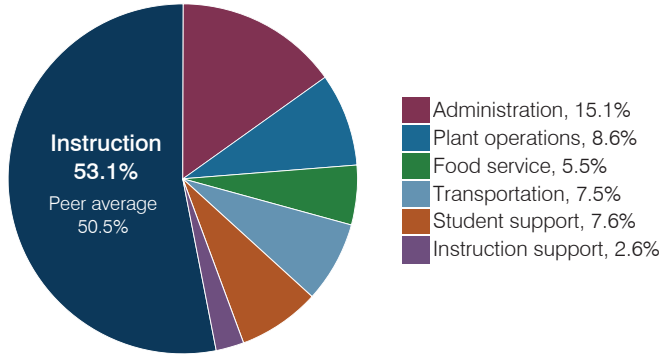
79

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

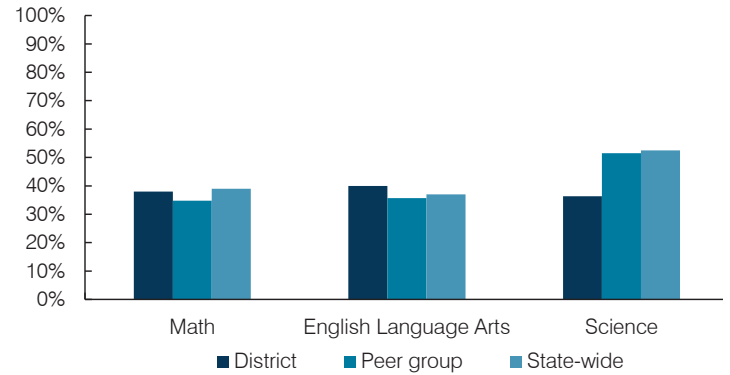
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,997	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$8.62	\$6.96	\$6.30
	Square footage per student	133	412	155
Food service	Cost per meal	\$3.85	\$5.79	\$2.88
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
Total operational	\$ 15,902	\$ 13,251	\$ 17,454	\$ 8,141
Land and buildings	\$ 7,917	\$ 777	\$ 1,161	\$ 691
Equipment	411	441	735	424
Interest	1	20	31	236
Other	0	0	90	161
Total nonoperational	\$ 8,329	\$ 1,238	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 24,231	\$ 14,489	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 24,602	\$ 13,317	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

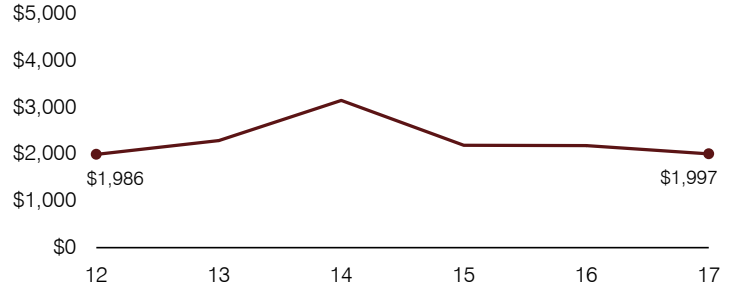
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	65.9	53.9	55.0	56.7	55.6	53.0	52.9	51.8	52.7	52.5	52.9	57.8	53.0	52.5	55.8	51.2	53.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

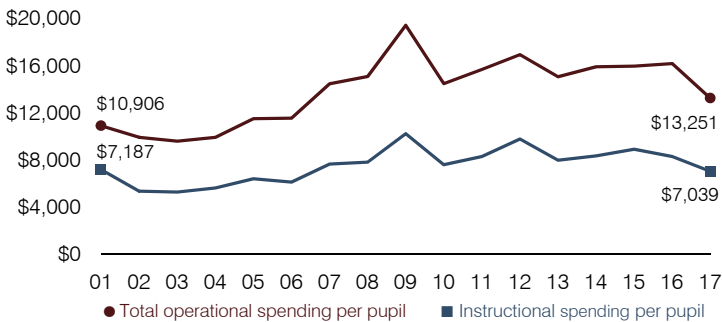
5-year spending trend (2012 through 2017)

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.

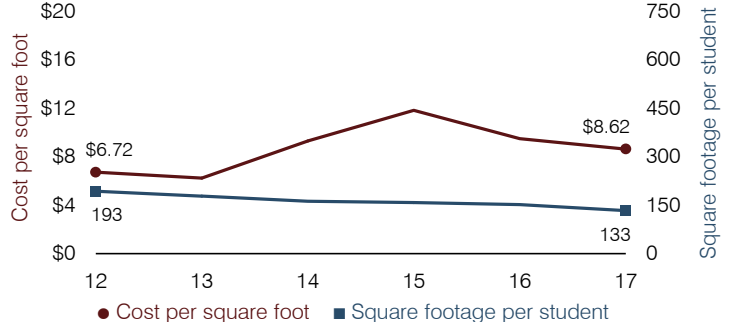
Administrative cost per pupil



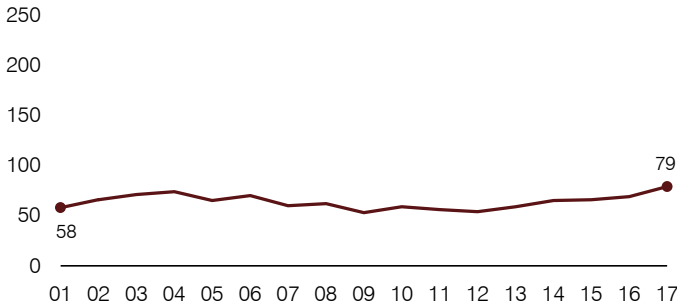
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



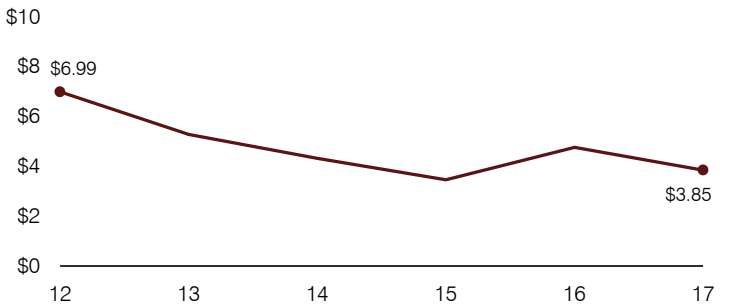
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



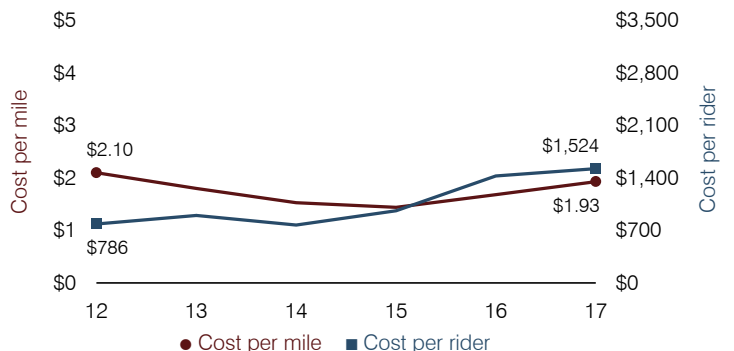
Financial stress assessment

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 12¹

Legislative district(s): 18 and 27

District size, location:

Large, City

Students attending:

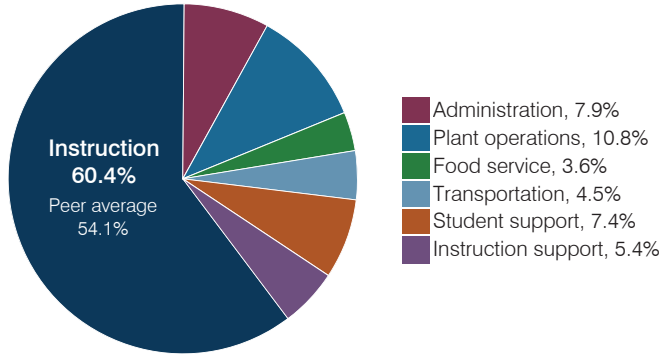
16,202

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

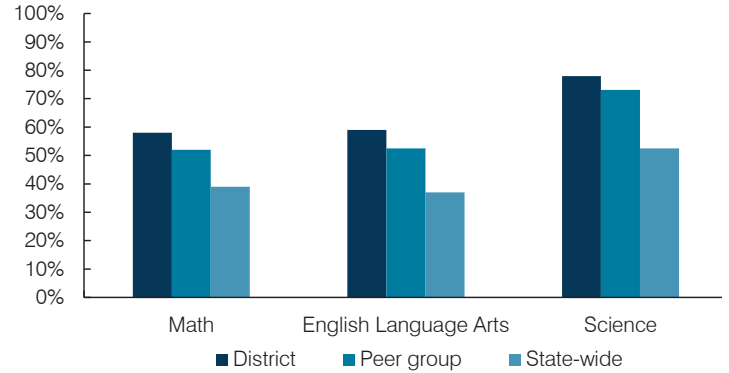
Very low Low Comparable High Very high

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
Total operational	\$ 6,860	\$ 7,438	\$ 7,988	\$ 8,141
Land and buildings	\$ 901	\$ 1,120	\$ 499	\$ 691
Equipment	1,007	463	357	424
Interest	511	500	361	236
Other	655	729	168	161
Total nonoperational	\$ 3,074	\$ 2,812	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 9,934	\$ 10,250	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 9,138	\$ 9,855	\$ 9,246	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

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

Instructional spending percentage

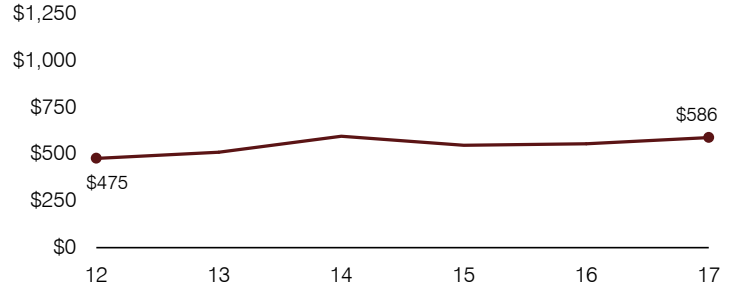
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	61.2	61.9	64.4	64.3	64.0	63.5	63.3	62.9	61.0	61.8	60.2	60.1	59.4	57.5	59.2	60.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

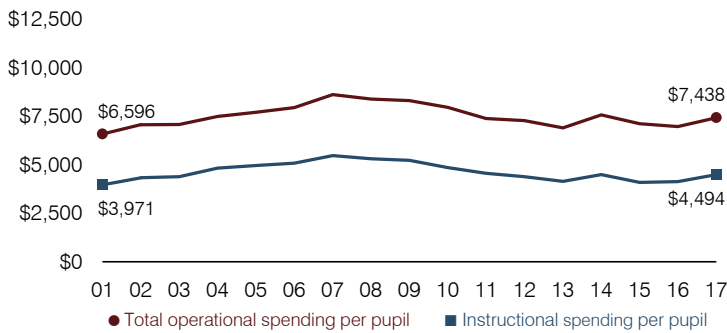
5-year spending trend (2012 through 2017)

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.

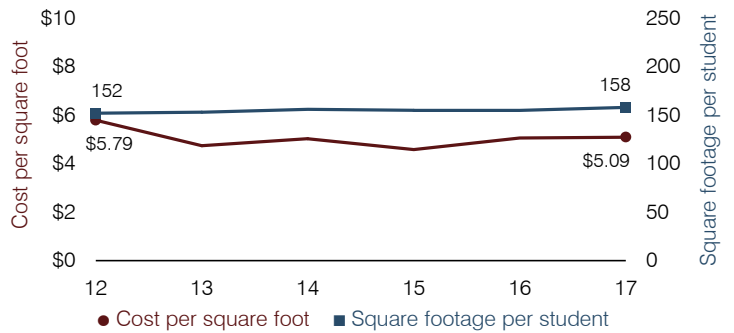
Administrative cost per pupil



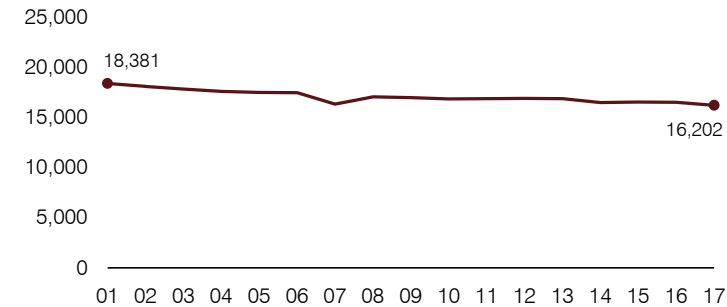
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



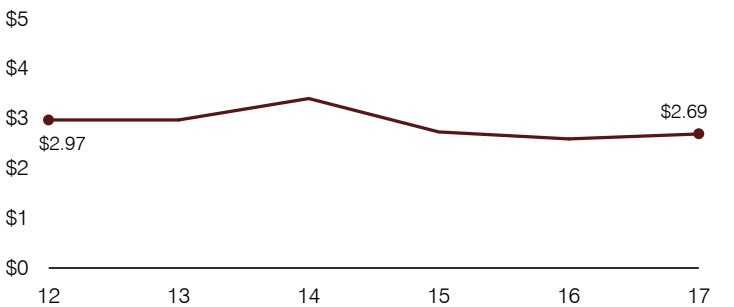
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



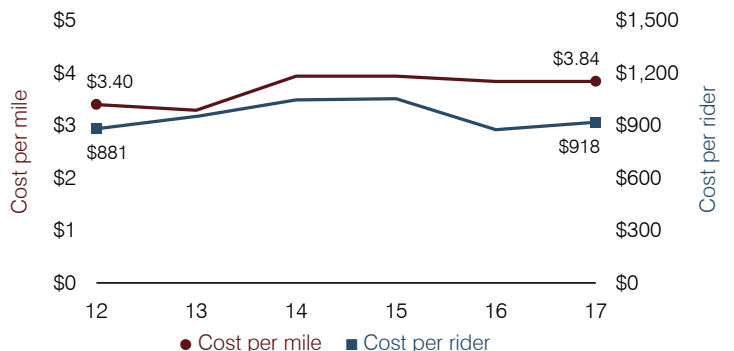
Financial stress assessment

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 3¹

Legislative district(s): 5

District size, location:

Medium-large, City

Students attending:

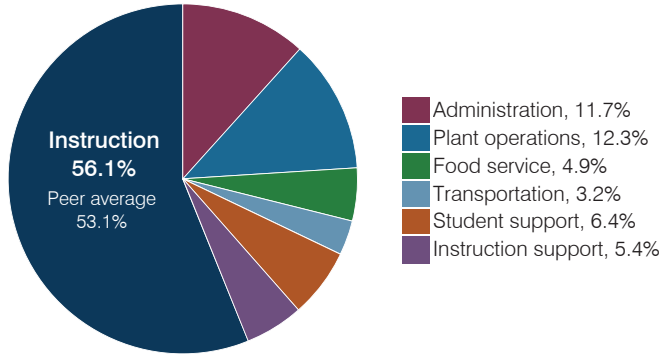
5,280

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

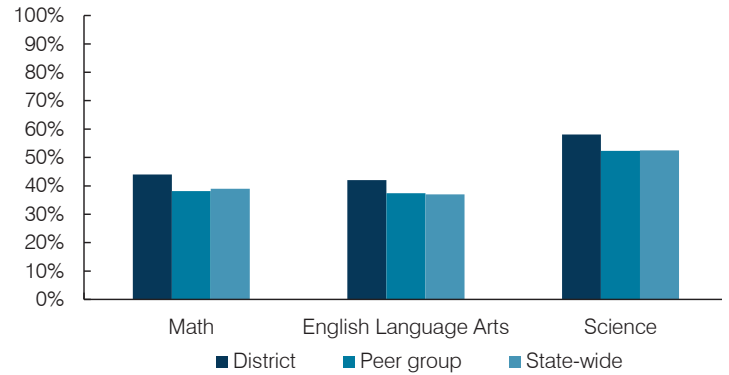
Very low Low Comparable High Very high

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
Total operational	\$ 6,432	\$ 6,667	\$ 7,528	\$ 8,141
Land and buildings	\$ 384	\$ 536	\$ 890	\$ 691
Equipment	131	106	406	424
Interest	16	12	258	236
Other	68	15	146	161
Total nonoperational	\$ 599	\$ 669	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,031	\$ 7,336	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 7,670	\$ 7,777	\$ 9,121	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 4,986	\$ 5,018	\$ 5,442	\$ 5,503
Amount from Prop 123	230	230	240	245
Prop 123 additional funding	47	46	47	46
Grants	1,140	1,038	866	1,185
Donations and tax credits	187	186	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	20	0	13 of 15

¹ 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

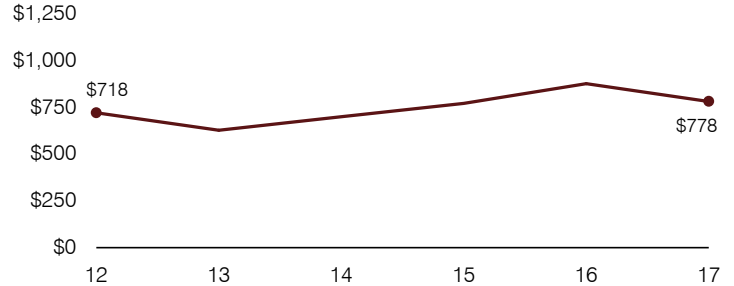
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

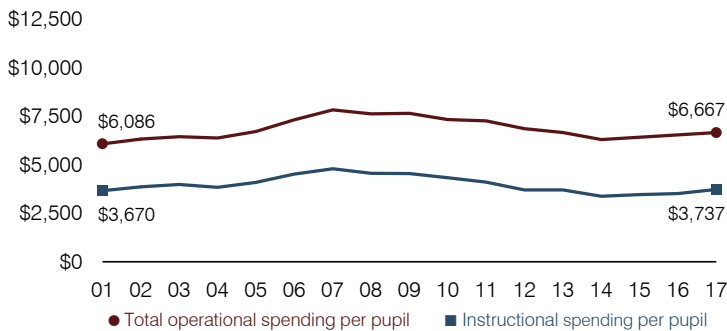
5-year spending trend (2012 through 2017)

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.

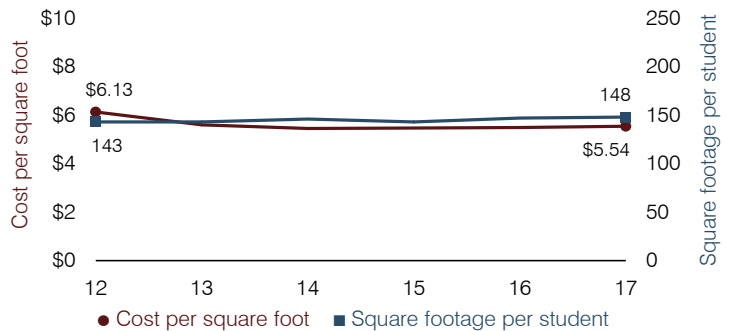
Administrative cost per pupil



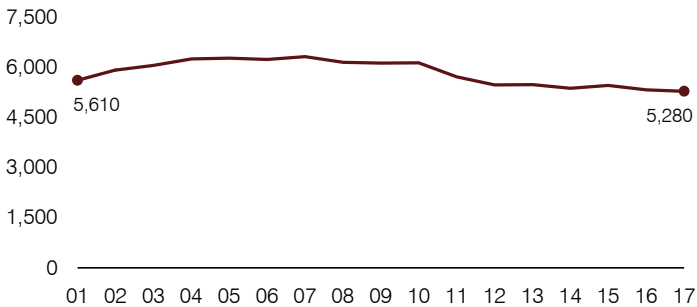
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



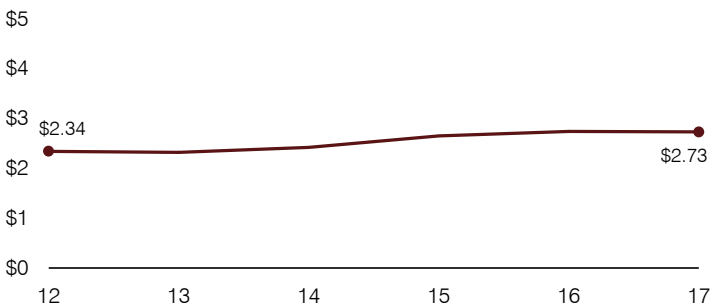
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

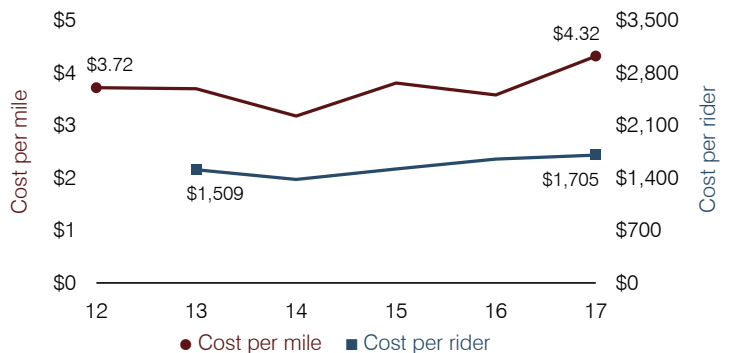
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.9%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control 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 13¹

Legislative district(s): 19 and 27

District size, location:

Medium-large, City

Students attending:

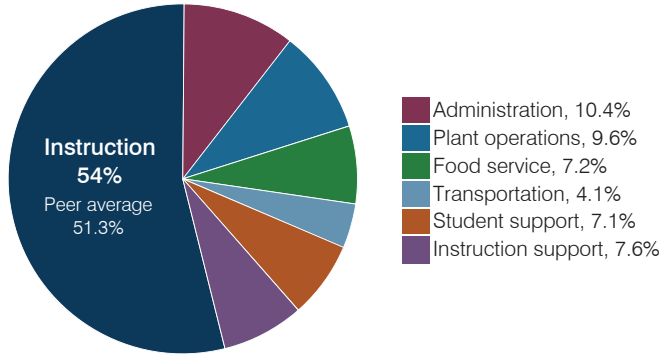
6,476

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

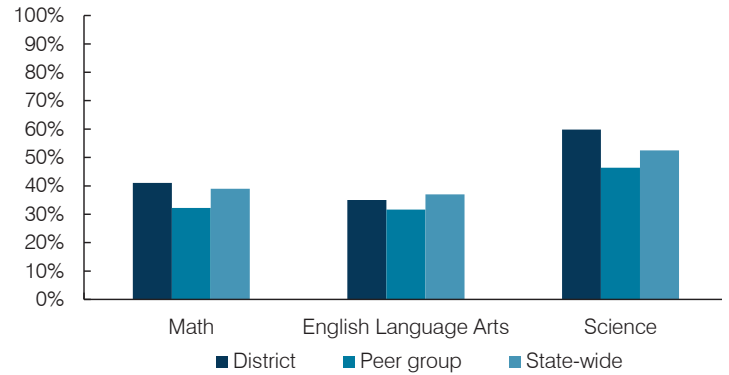
Very low Low Comparable High Very high

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
Total operational	\$ 6,564	\$ 7,349	\$ 8,199	\$ 8,141
Land and buildings	\$ 2,687	\$ 608	\$ 924	\$ 691
Equipment	761	471	582	424
Interest	107	111	255	236
Other	86	167	146	161
Total nonoperational	\$ 3,641	\$ 1,357	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 10,205	\$ 8,706	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 8,292	\$ 8,709	\$ 10,332	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 4,971	\$ 5,020	\$ 5,145	\$ 5,503
Amount from Prop 123	231	233	236	245
Prop 123 additional funding	42	42	43	46
Grants	975	1,049	1,915	1,185
Donations and tax credits	31	25	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	1,457	1,614	19 of 19

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

Instructional spending percentage

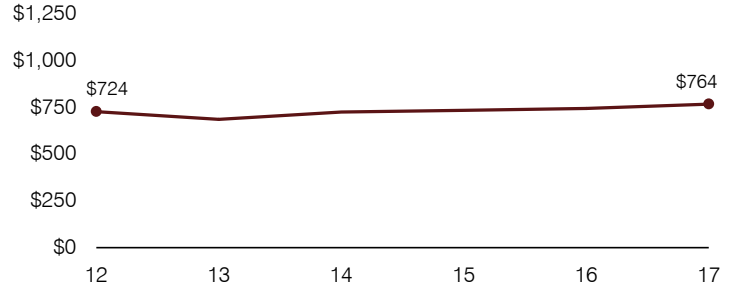
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.8	52.1	52.9	52.3	50.7	51.0	53.6	57.0	55.2	53.3	51.7	51.4	52.2	52.7	51.6	51.8	54.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

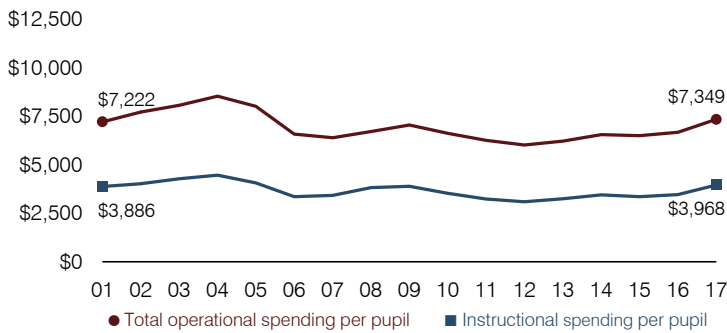
5-year spending trend (2012 through 2017)

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.

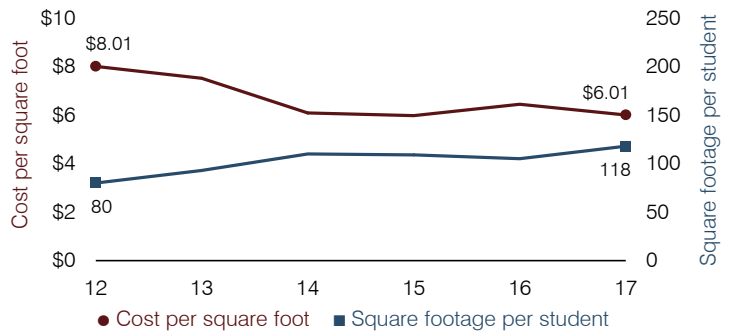
Administrative cost per pupil



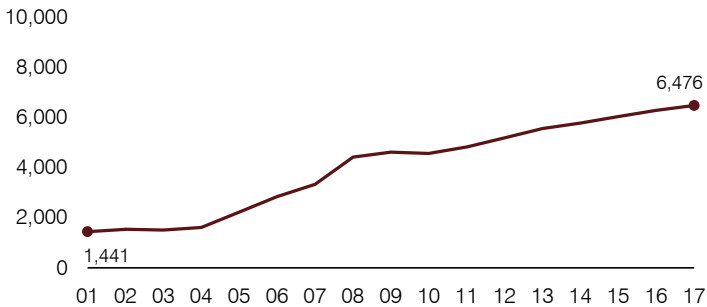
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



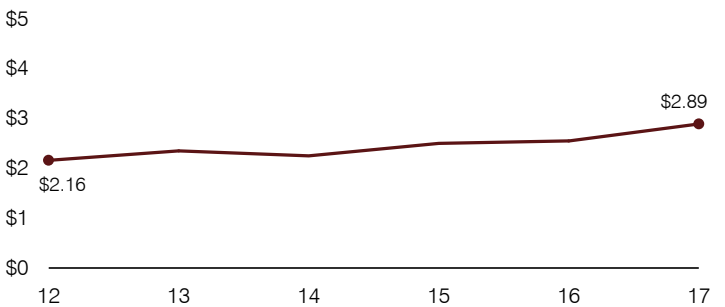
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

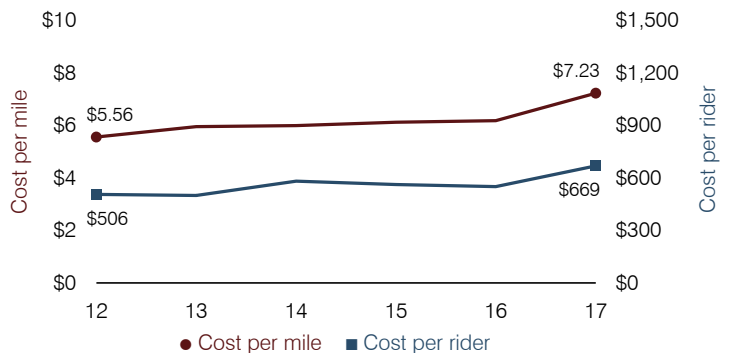
Measure: 2015 through 2017	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	More than 3 years
Current 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 12¹

Legislative district(s): 4 and 13

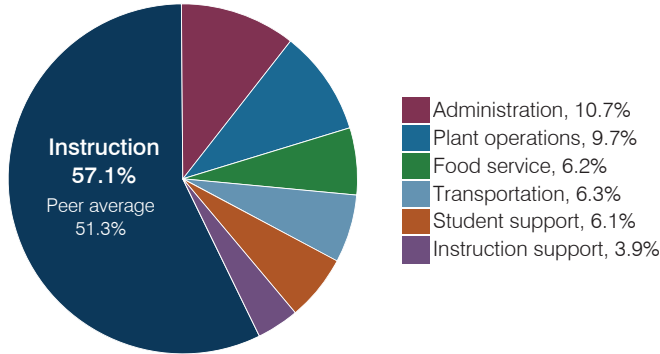
District size, location: Medium-large, Suburb

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

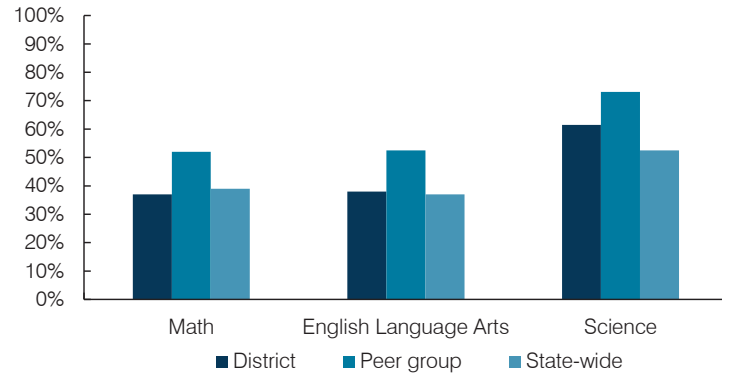
Very low Low Comparable High Very high

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
Total operational	\$ 6,679	\$ 6,949	\$ 8,199	\$ 8,141
Land and buildings	\$ 492	\$ 344	\$ 924	\$ 691
Equipment	229	226	582	424
Interest	409	190	255	236
Other	90	104	146	161
Total nonoperational	\$ 1,220	\$ 864	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 7,899	\$ 7,813	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 7,709	\$ 8,332	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

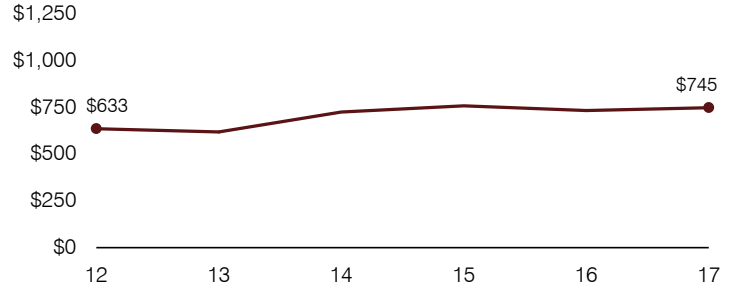
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.0	62.5	64.4	64.3	62.4	62.1	62.9	61.0	60.3	59.7	57.7	59.3	58.9	59.0	58.8	56.7	57.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

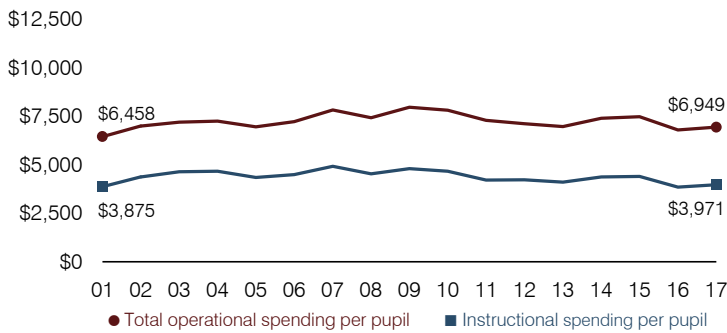
5-year spending trend (2012 through 2017)

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.

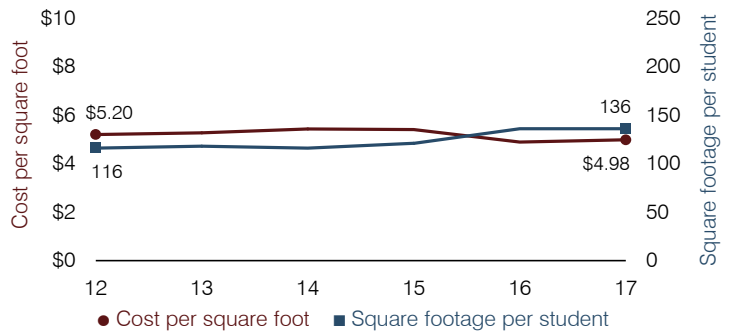
Administrative cost per pupil



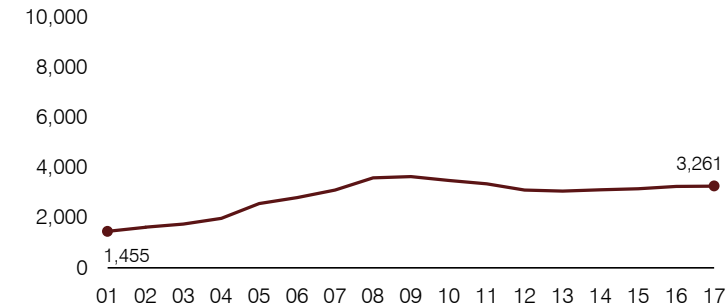
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



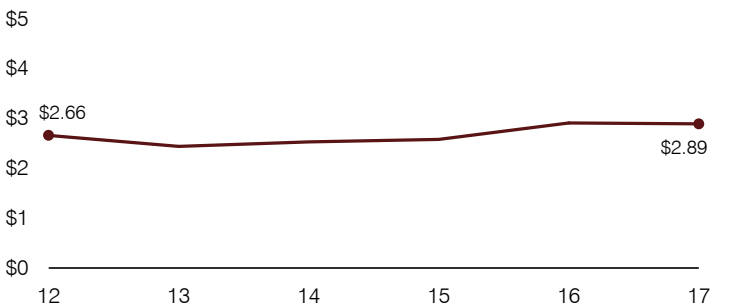
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

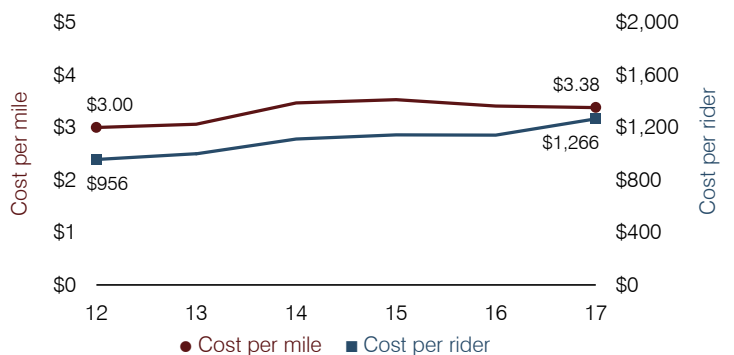
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

Transportation costs per mile and per rider



Litchfield Elementary School District

Maricopa County

Efficiency peer groups 7 and T-2, Achievement peer group 12¹

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

District size, location:

Large, Suburb

Students attending:

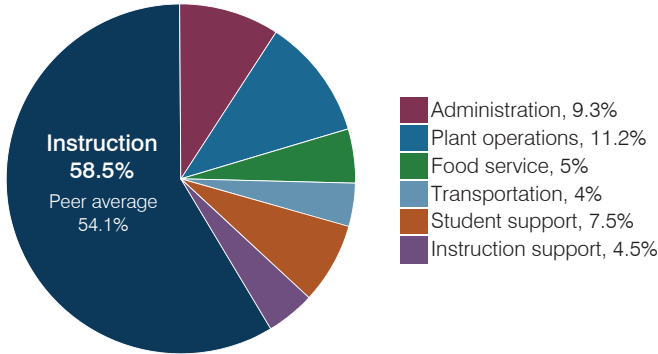
10,791

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

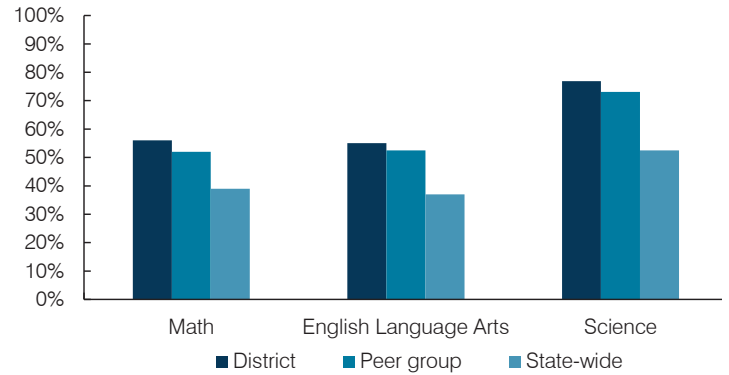
Very low Low Comparable High Very high

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
Total operational	\$ 6,300	\$ 6,653	\$ 7,988	\$ 8,141
Land and buildings	\$ 286	\$ 565	\$ 499	\$ 691
Equipment	311	292	357	424
Interest	156	151	361	236
Other	279	301	168	161
Total nonoperational	\$ 1,032	\$ 1,309	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 7,332	\$ 7,962	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 7,613	\$ 7,879	\$ 9,246	\$ 9,592

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	State average
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

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

Instructional spending percentage

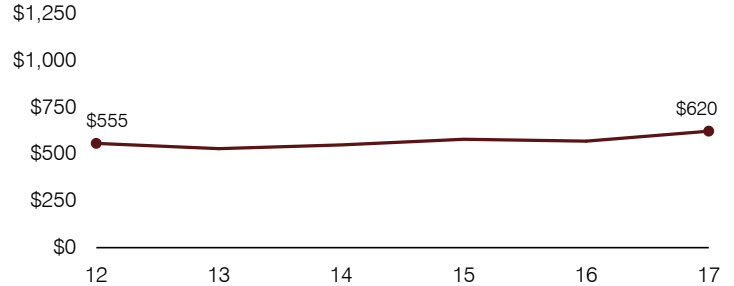
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.9	59.7	59.3	60.7	59.6	58.4	58.0	57.9	58.3	58.3	58.4	58.2	58.1	57.7	57.9	58.6	58.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

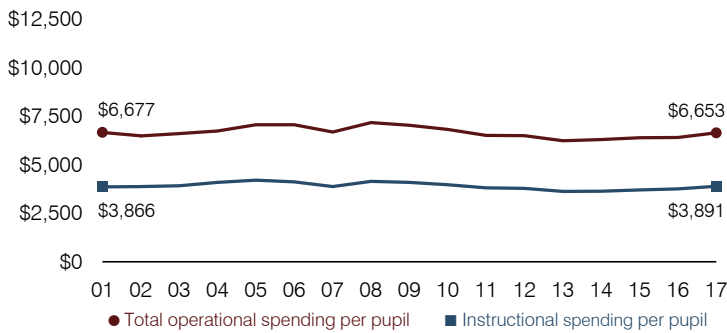
5-year spending trend (2012 through 2017)

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.

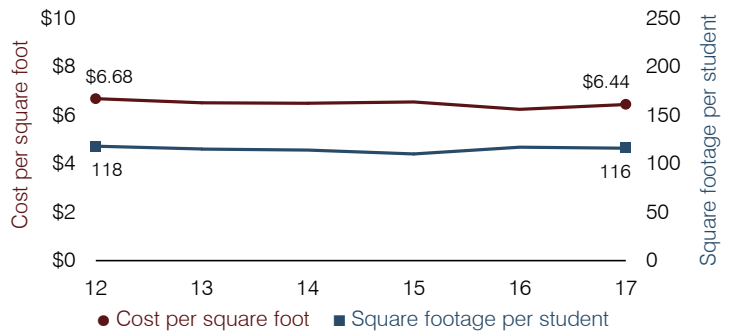
Administrative cost per pupil



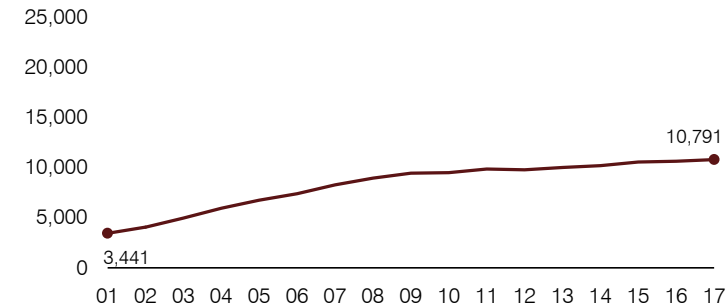
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



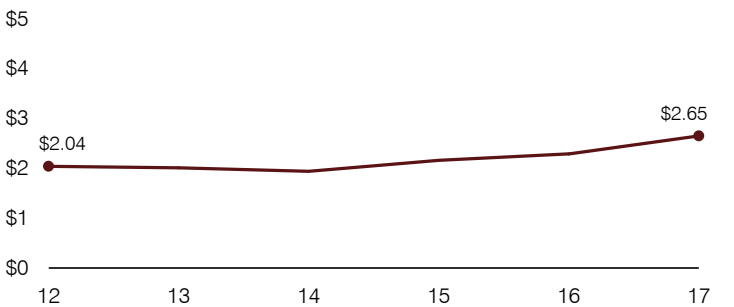
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



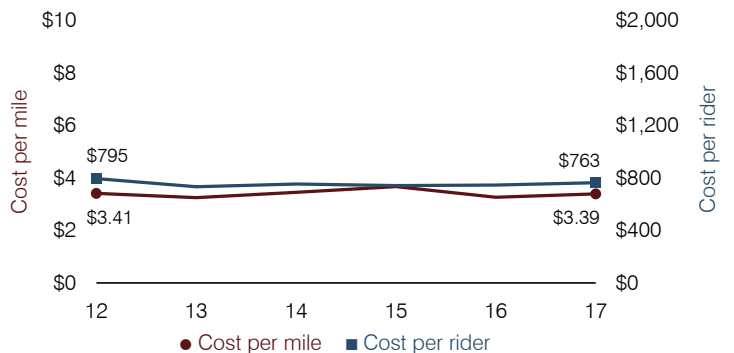
Financial stress assessment

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 4¹

Legislative district(s): 5

District size, location:

Small, Rural

Students attending:

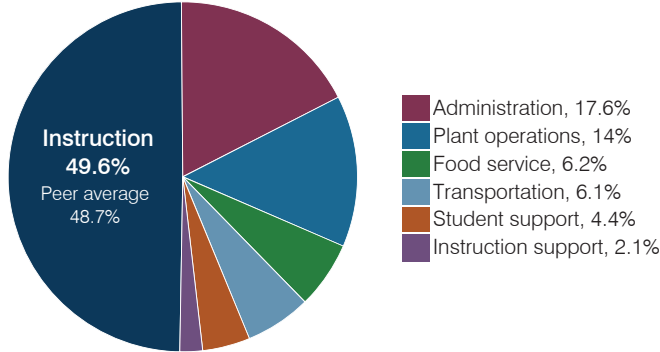
369

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

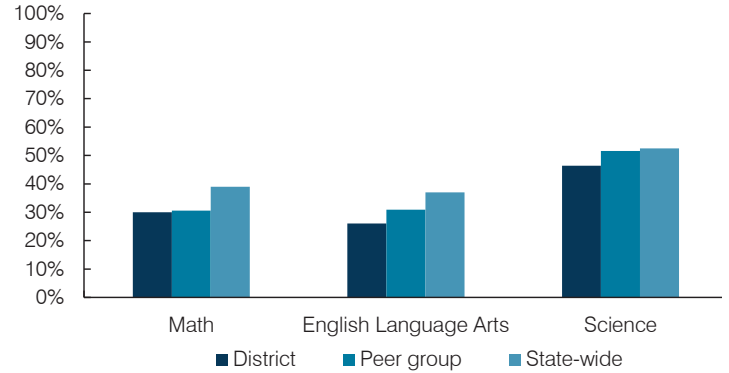
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 9,309	\$ 9,285	\$ 11,011	\$ 8,141
Land and buildings	\$ 198	\$ 43	\$ 437	\$ 691
Equipment	376	217	479	424
Interest	168	168	179	236
Other	377	323	45	161
Total nonoperational	\$ 1,119	\$ 751	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 10,428	\$ 10,036	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 10,217	\$ 10,808	\$ 13,289	\$ 9,592

Select revenues from common sources

Source	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

Source	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

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

Instructional spending percentage

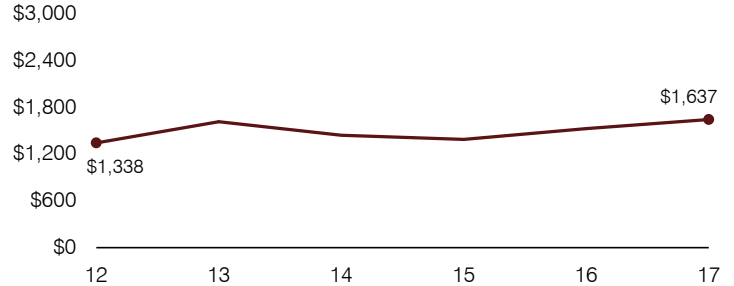
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.5	63.4	62.9	63.7	55.6	54.4	55.4	54.6	50.6	52.6	53.8	54.3	50.2	51.9	51.3	52.8	49.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

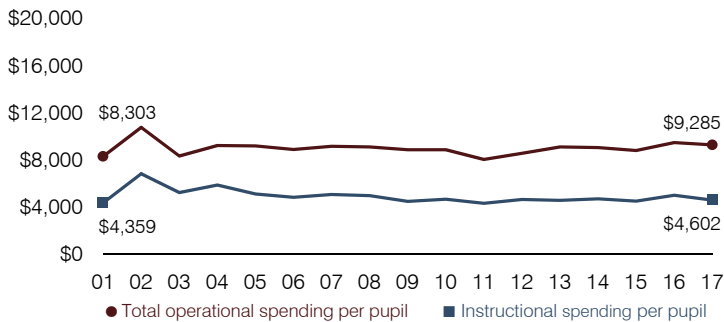
5-year spending trend (2012 through 2017)

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.

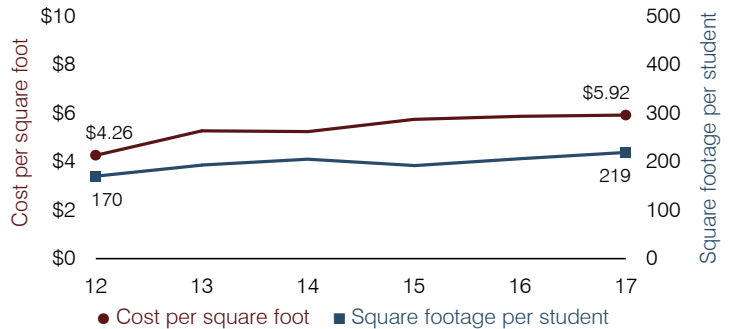
Administrative cost per pupil



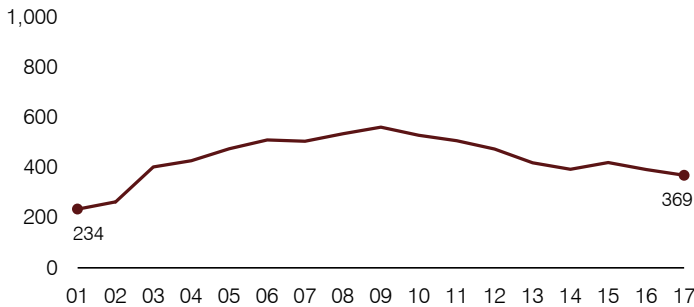
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



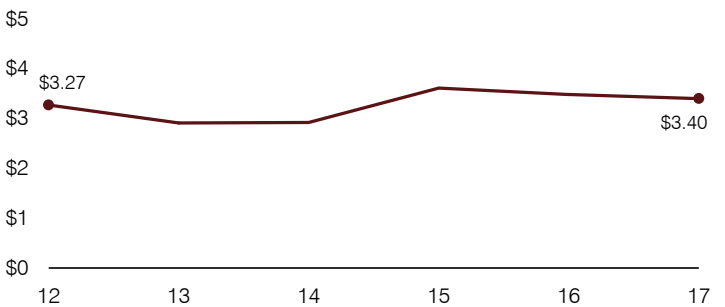
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

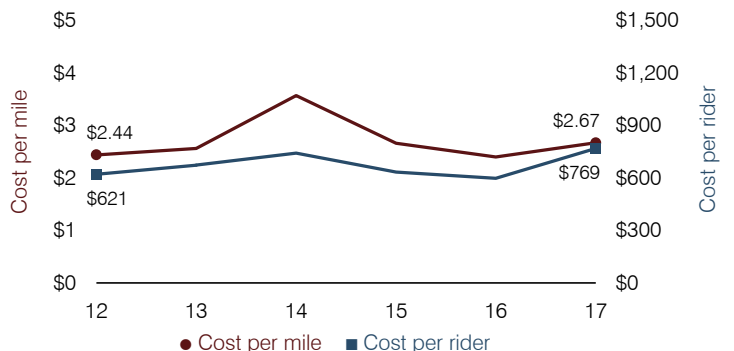
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control 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 13¹

Legislative district(s): 19

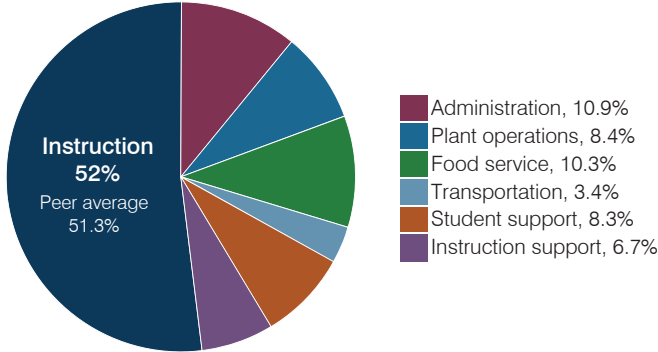
District size, location: Medium-large, Suburb

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

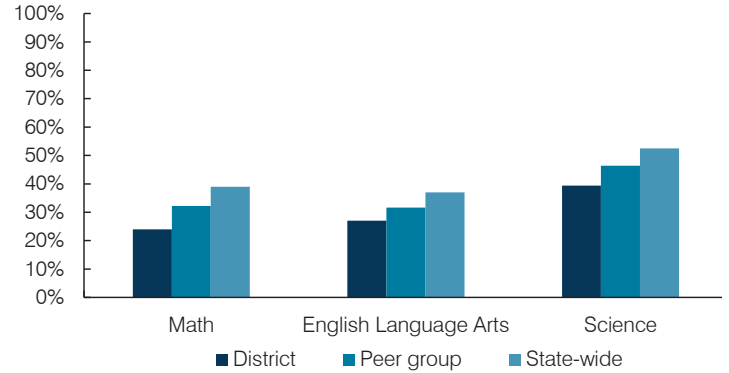
Very low Low Comparable High Very high

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
Total operational	\$ 7,382	\$ 7,666	\$ 8,199	\$ 8,141
Land and buildings	\$ 2,158	\$ 486	\$ 924	\$ 691
Equipment	535	348	582	424
Interest	104	181	255	236
Other	21	22	146	161
Total nonoperational	\$ 2,818	\$ 1,037	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 10,200	\$ 8,703	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 8,492	\$ 8,745	\$ 10,332	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,013	\$ 4,954	\$ 5,145	\$ 5,503
Amount from Prop 123	234	232	236	245
Prop 123 additional funding	44	41	43	46
Grants	1,192	1,446	1,915	1,185
Donations and tax credits	39	68	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	1,464	1,517	19 of 19

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

Littleton 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	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

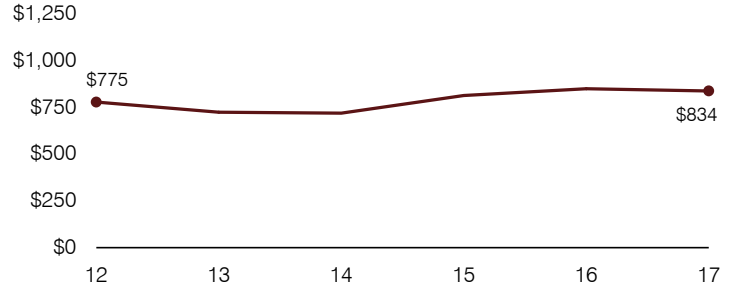
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

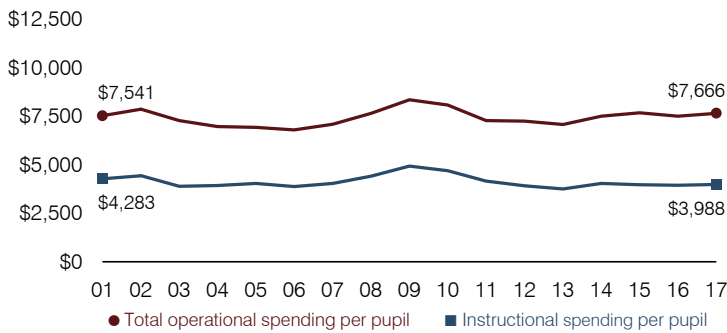
5-year spending trend (2012 through 2017)

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.

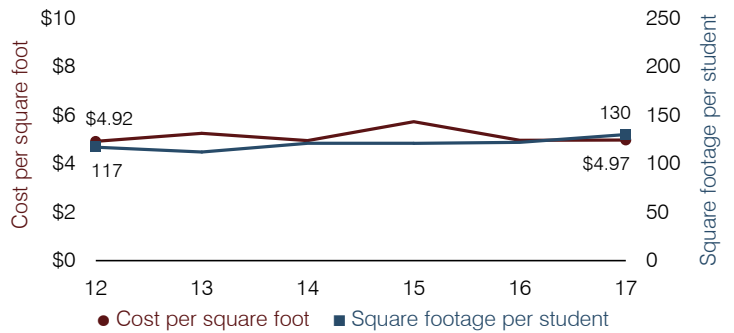
Administrative cost per pupil



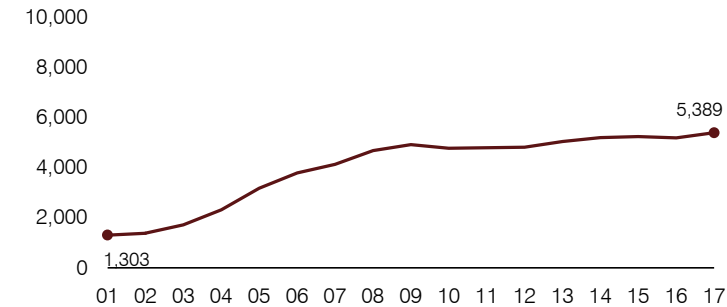
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



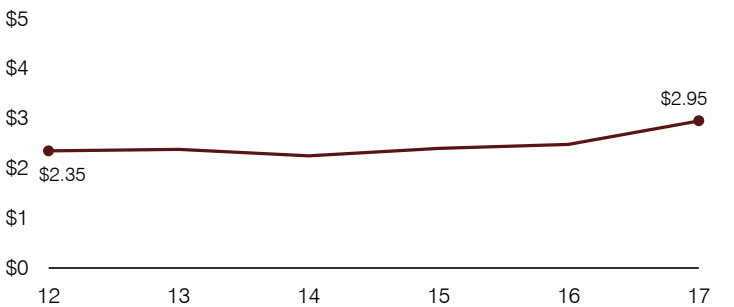
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



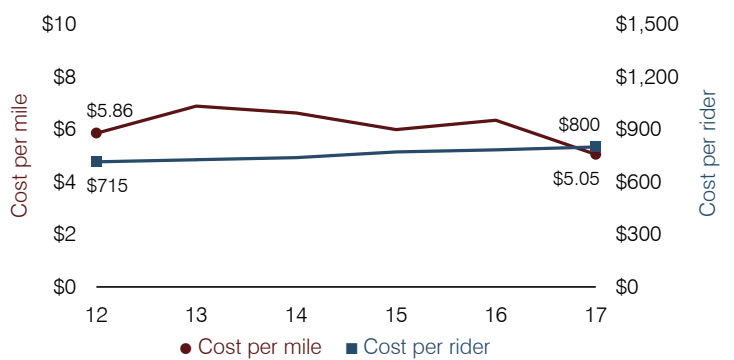
Financial stress assessment

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 12¹

Legislative district(s): 24 and 28

District size, location:

Medium-large, City

Students attending:

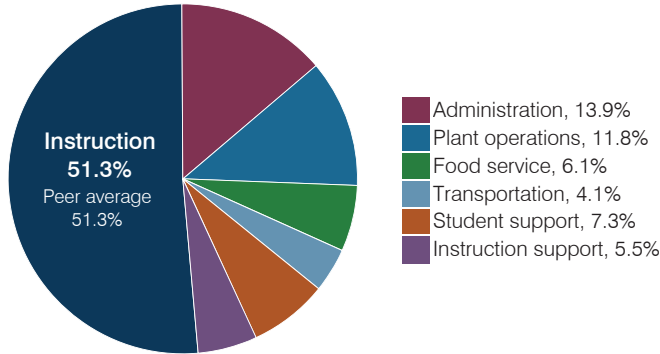
5,634

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

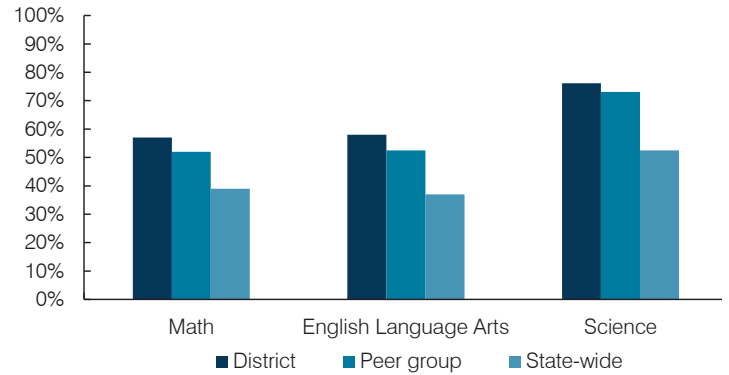
Very low Low Comparable High Very high

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
Total operational	\$ 7,373	\$ 7,107	\$ 8,199	\$ 8,141
Land and buildings	\$ 3,145	\$ 2,284	\$ 924	\$ 691
Equipment	607	321	582	424
Interest	483	440	255	236
Other	928	912	146	161
Total nonoperational	\$ 5,163	\$ 3,957	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 12,536	\$ 11,064	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 11,558	\$ 11,294	\$ 10,332	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 4,889	\$ 4,835	\$ 5,145	\$ 5,503
Amount from Prop 123	229	226	236	245
Prop 123 additional funding	43	42	43	46
Grants	720	624	1,915	1,185
Donations and tax credits	140	158	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	3,394	3,407	19 of 19

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

Instructional spending percentage

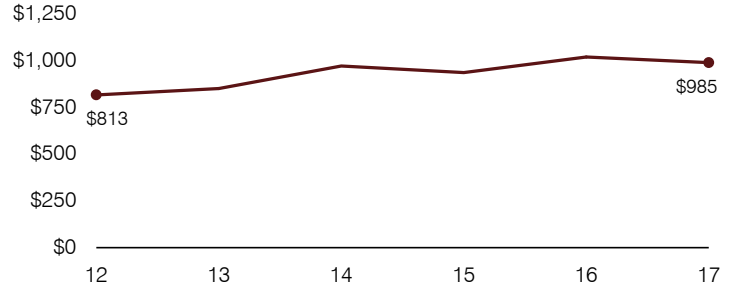
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.3	56.1	58.1	59.5	59.3	59.2	58.4	55.0	54.6	53.2	51.1	53.1	52.7	51.7	53.1	51.9	51.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

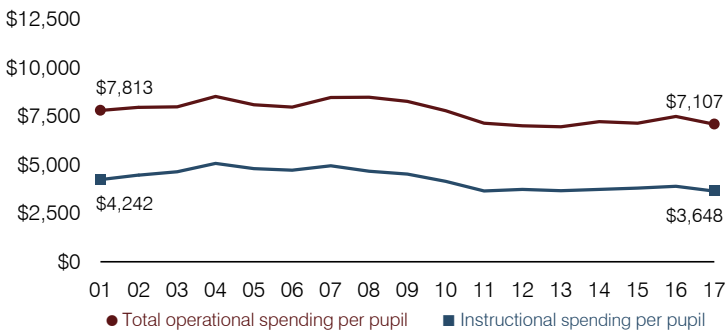
5-year spending trend (2012 through 2017)

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.

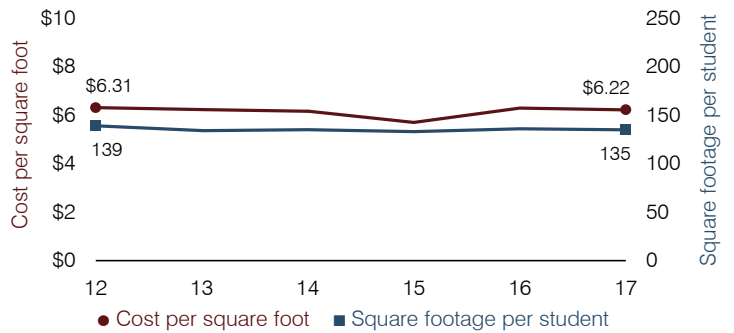
Administrative cost per pupil



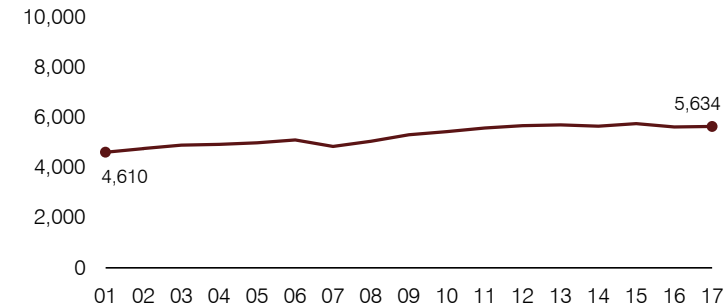
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



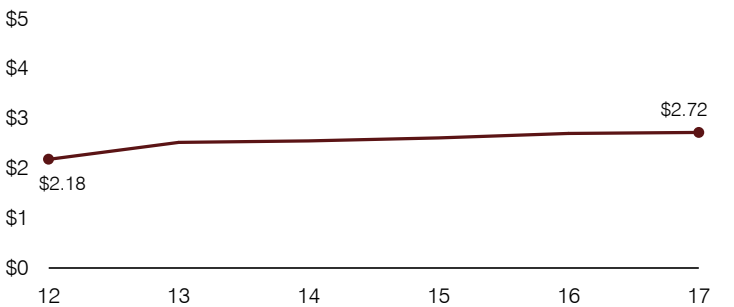
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

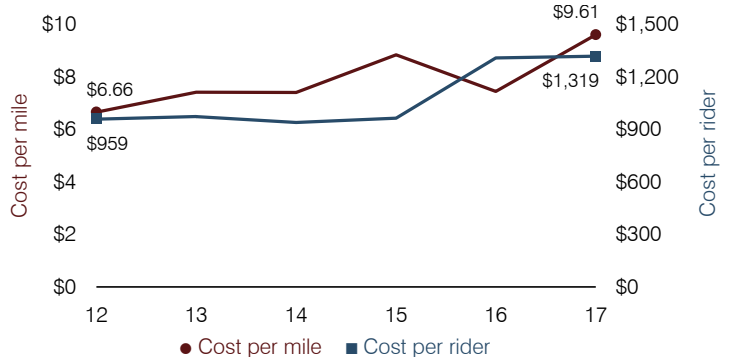
Overall financial stress level: **Low**

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 17¹

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

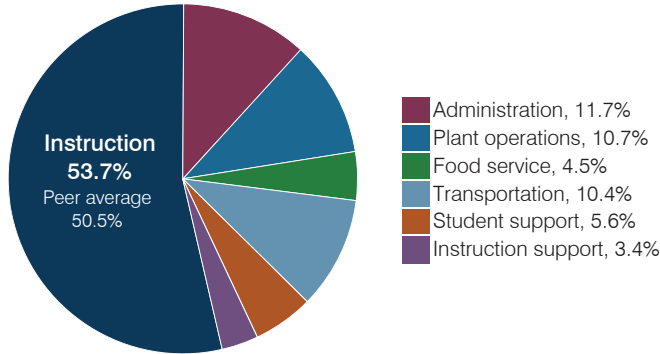
115

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

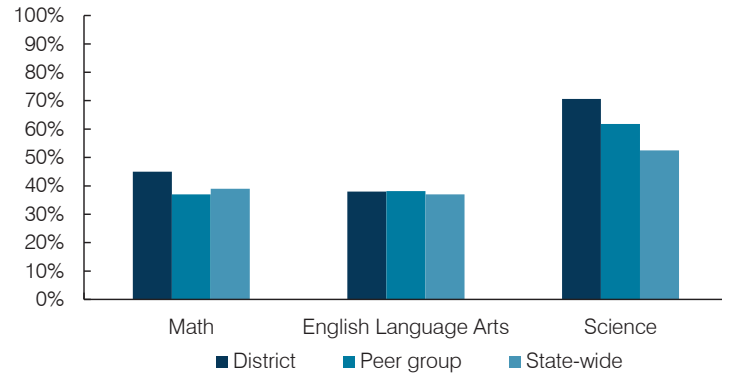
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,036	\$3,137	\$844
	Students per administrative position	57	32	67
Plant operations	Cost per square foot	\$7.18	\$6.96	\$6.30
	Square footage per student	258	412	155
Food service	Cost per meal	\$6.48	\$5.79	\$2.88
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
Total operational	\$ 16,542	\$ 17,362	\$ 17,454	\$ 8,141
Land and buildings	\$ 52	\$ 78	\$ 1,161	\$ 691
Equipment	625	504	735	424
Interest	27	2	31	236
Other	309	383	90	161
Total nonoperational	\$ 1,013	\$ 967	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 17,555	\$ 18,329	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 18,432	\$ 18,330	\$ 21,943	\$ 9,592

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	State average
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

¹ 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

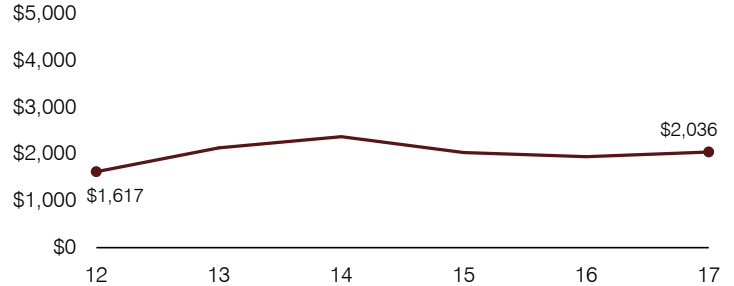
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

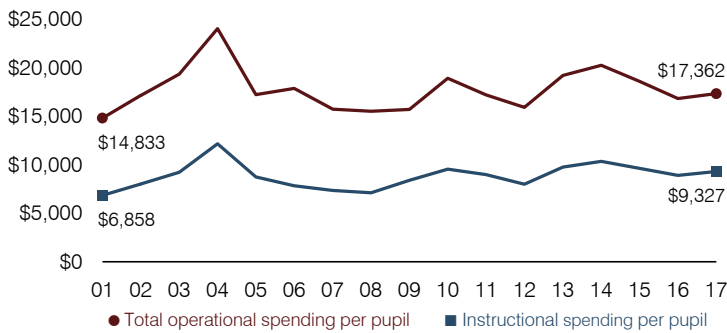
5-year spending trend (2012 through 2017)

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.

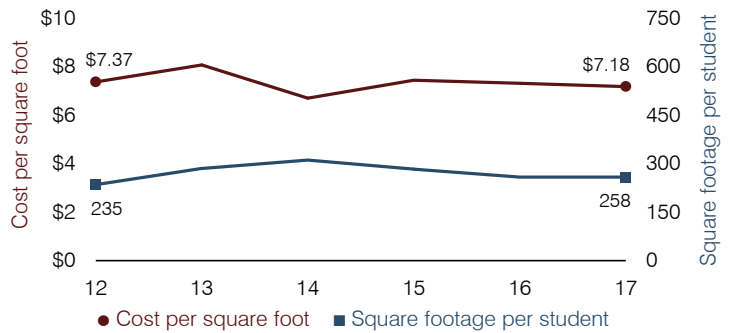
Administrative cost per pupil



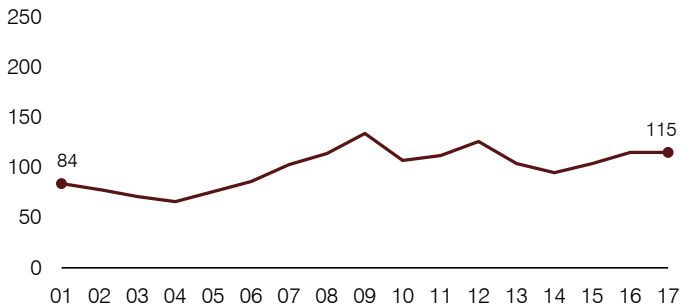
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



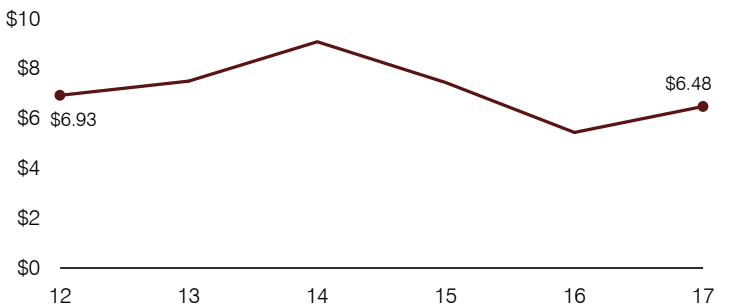
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: Moderate

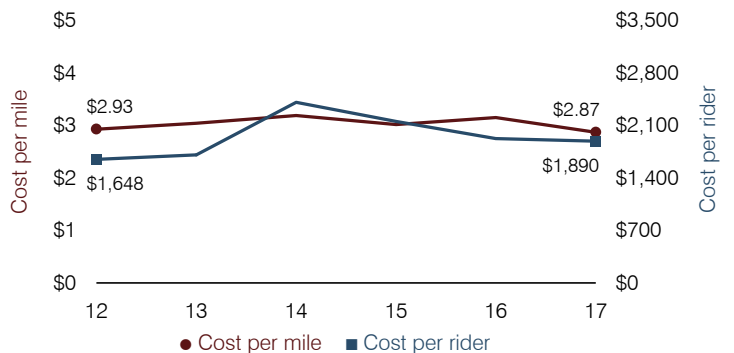
Measure: 2015 through 2017	Assessment
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	Operating
Spending increase election results	No election held
Operating reserve percentage, Trend	0.2%, Varying
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

Transportation costs per mile and per rider



Mammoth-San Manuel Unified School District

Pinal County

District size, location:

Medium, Rural

Efficiency peer groups 5 and T-7, Achievement peer group 5¹

Students attending:

740

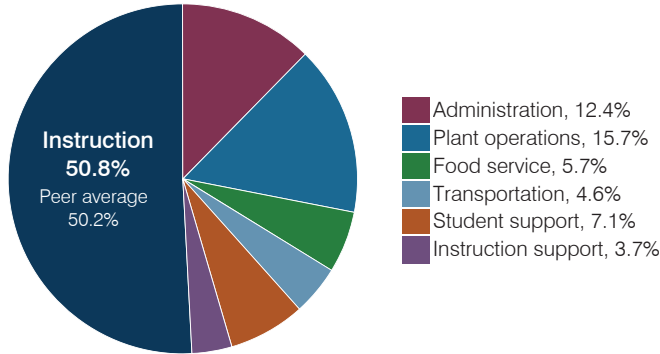
Legislative district(s): 8

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

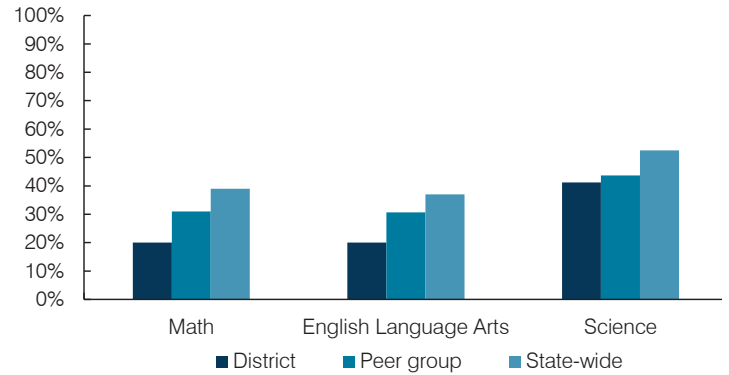
Very low Low Comparable High Very high

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
Total operational	\$ 9,380	\$ 9,026	\$ 8,794	\$ 8,141
Land and buildings	\$ 243	\$ 335	\$ 764	\$ 691
Equipment	492	165	536	424
Interest	9	6	221	236
Other	50	102	78	161
Total nonoperational	\$ 794	\$ 608	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 10,174	\$ 9,634	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 9,810	\$ 9,621	\$ 12,275	\$ 9,592

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

¹ 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

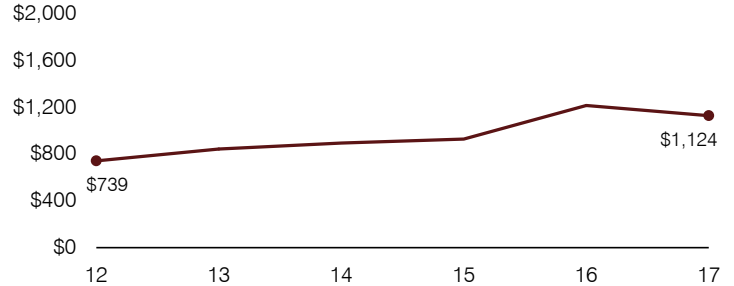
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

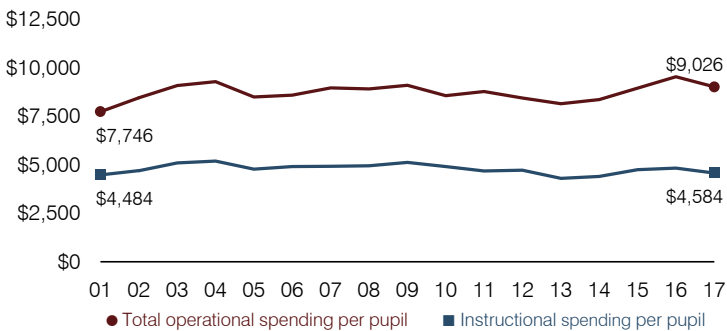
5-year spending trend (2012 through 2017)

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.

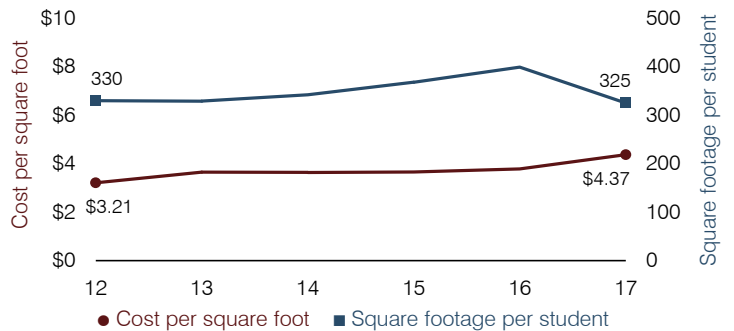
Administrative cost per pupil



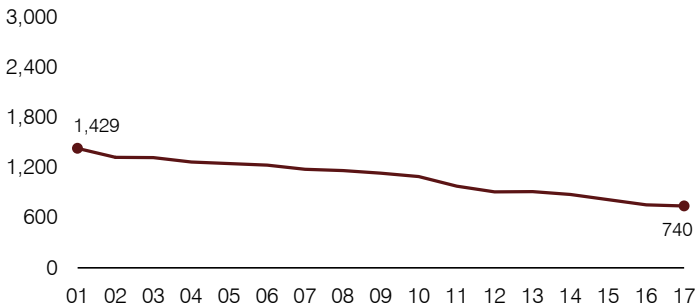
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



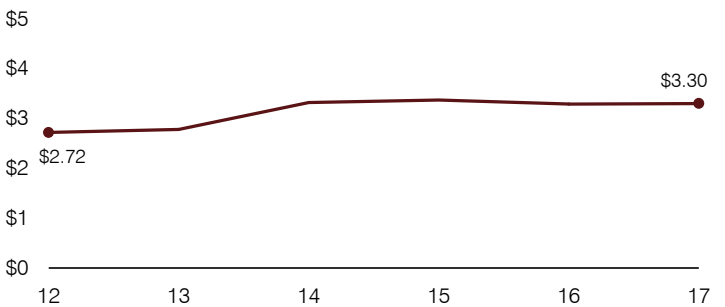
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: Low

Measure: 2015 through 2017

Assessment

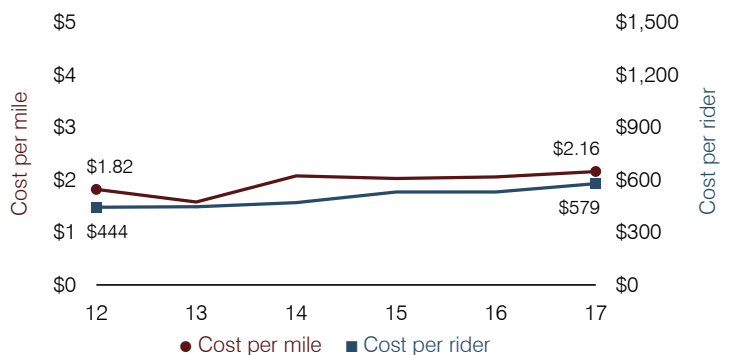
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.4%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

Transportation costs per mile and per rider



Marana Unified School District

Pima County

Efficiency peer groups 2 and T-4, Achievement peer group 2¹

Legislative district(s): 9 and 11

District size, location:

Large, Suburb

Students attending:

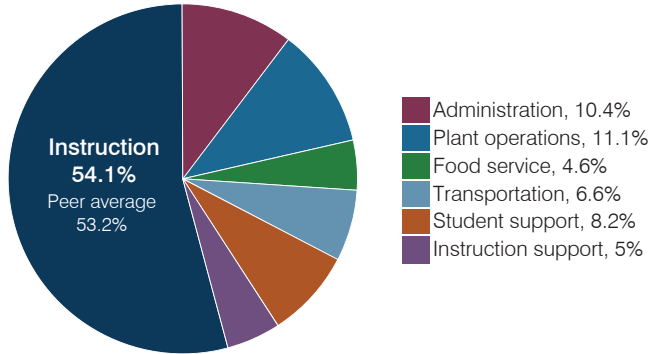
11,604

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

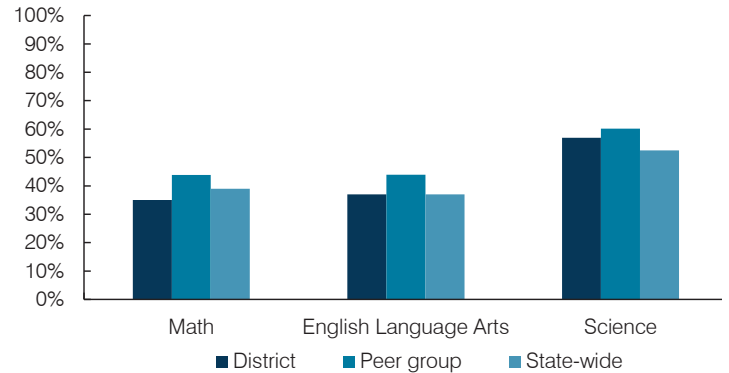
Very low Low Comparable High Very high

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
Total operational	\$ 7,688	\$ 7,860	\$ 7,593	\$ 8,141
Land and buildings	\$ 2,010	\$ 862	\$ 761	\$ 691
Equipment	597	869	527	424
Interest	323	426	295	236
Other	153	172	145	161
Total nonoperational	\$ 3,083	\$ 2,329	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 10,771	\$ 10,189	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 8,851	\$ 9,287	\$ 9,088	\$ 9,592

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

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

Instructional spending percentage

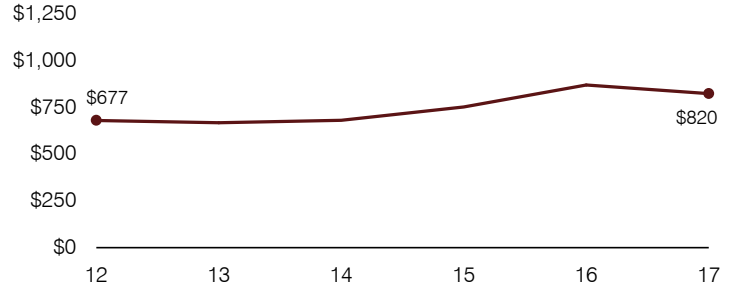
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.9	55.4	56.5	59.2	58.8	58.7	59.1	57.3	57.9	56.7	56.1	54.2	54.5	53.9	53.3	53.9	54.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

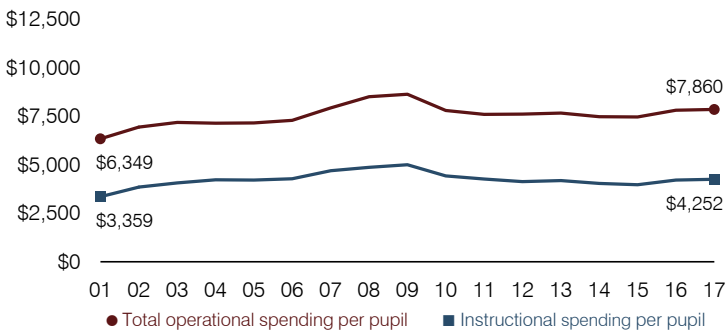
5-year spending trend (2012 through 2017)

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.

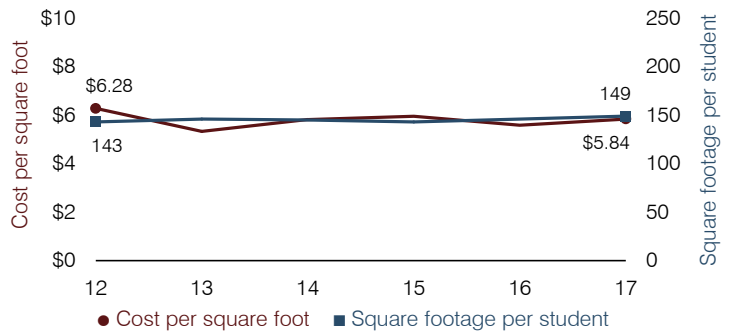
Administrative cost per pupil



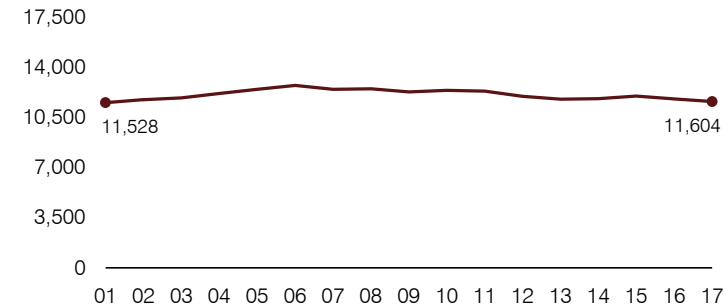
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



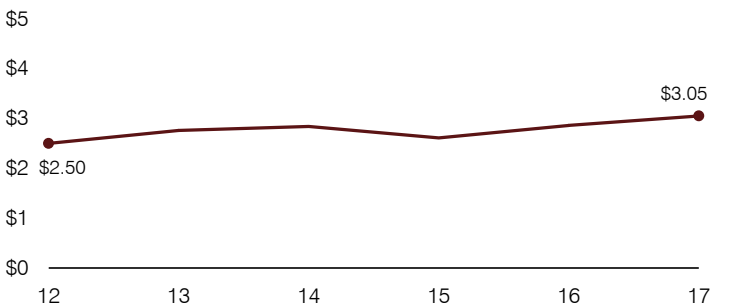
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

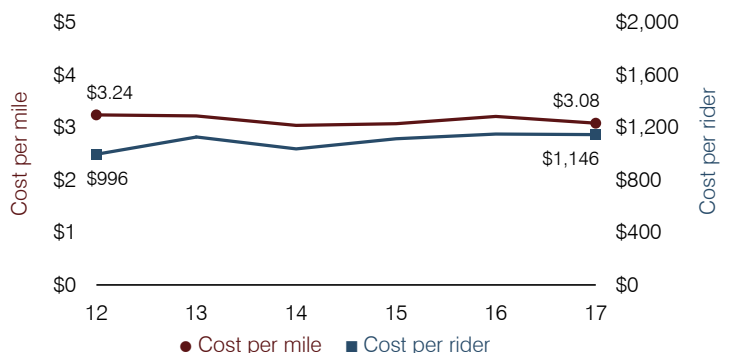
Overall financial stress level: **Moderate**

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 4¹

Legislative district(s): 11

District size, location:

Medium-large, Town

Students attending:

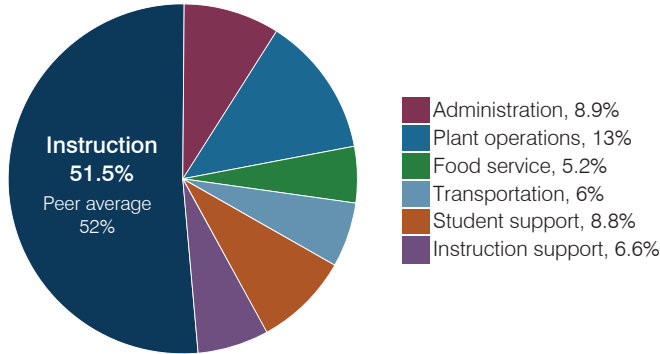
6,280

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

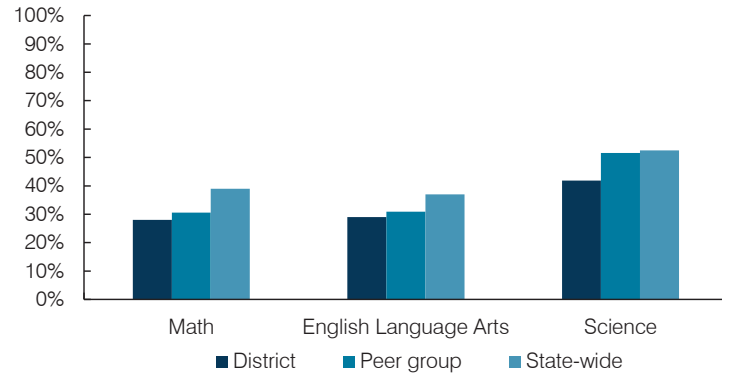
Very low Low Comparable High Very high

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
Total operational	\$ 6,738	\$ 7,188	\$ 7,774	\$ 8,141
Land and buildings	\$ 138	\$ 40	\$ 346	\$ 691
Equipment	222	384	390	424
Interest	182	209	164	236
Other	50	160	77	161
Total nonoperational	\$ 592	\$ 793	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,330	\$ 7,981	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 8,128	\$ 7,888	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

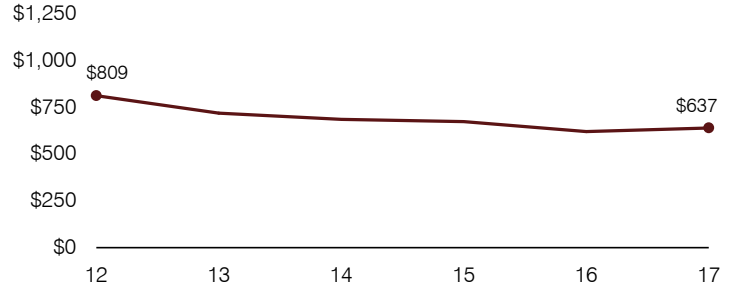
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.1	56.8	58.8	51.1	55.8	55.5	55.2	59.7	52.3	50.7	49.6	47.0	47.4	47.0	48.7	49.1	51.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

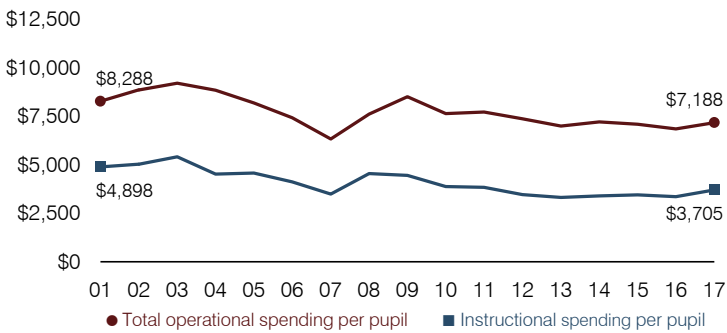
5-year spending trend (2012 through 2017)

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.

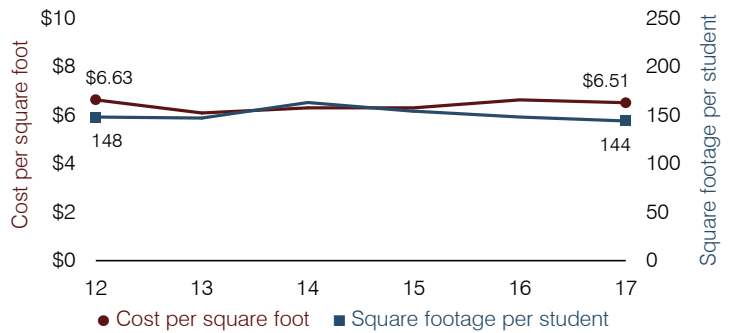
Administrative cost per pupil



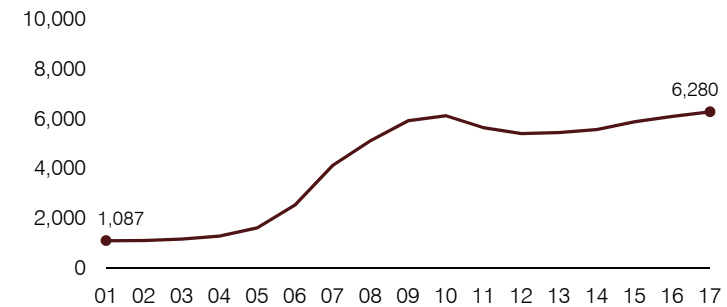
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



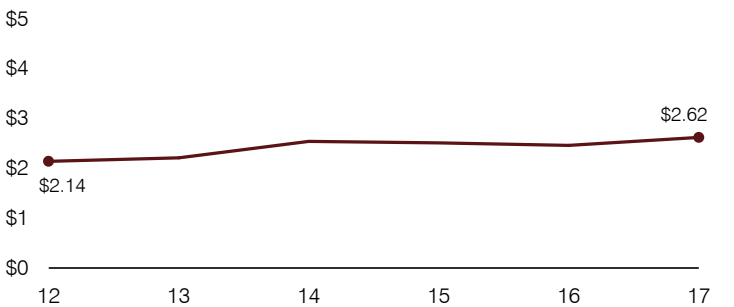
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



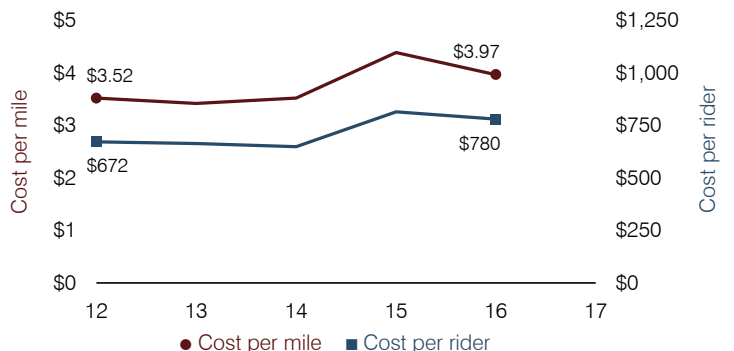
Financial stress assessment

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 7¹

Legislative district(s): 1

District size, location:

Small, Rural

Students attending:

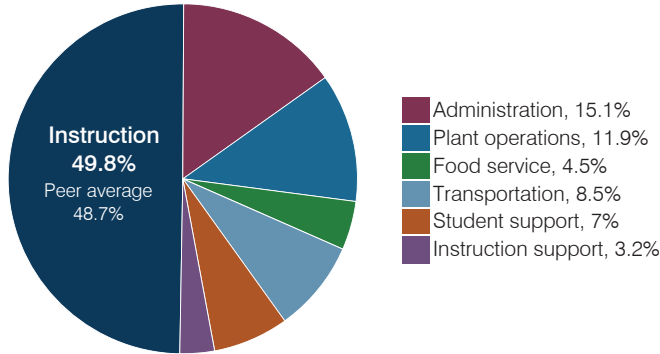
515

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

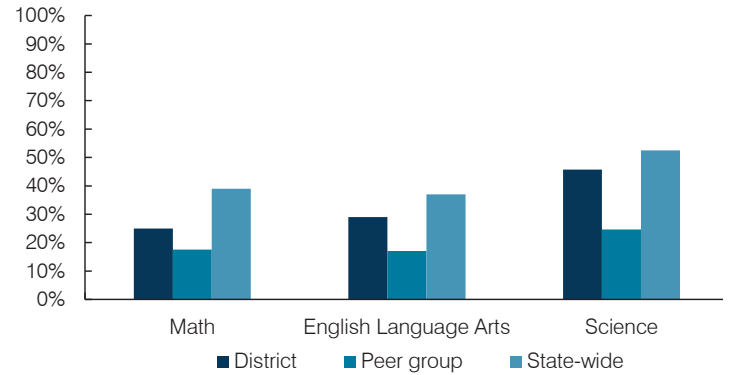
Very low Low Comparable High Very high

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
Total operational	\$ 9,942	\$ 10,804	\$ 11,011	\$ 8,141
Land and buildings	\$ 337	\$ 105	\$ 437	\$ 691
Equipment	574	623	479	424
Interest	181	179	179	236
Other	1	9	45	161
Total nonoperational	\$ 1,093	\$ 916	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 11,035	\$ 11,720	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 11,962	\$ 11,798	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

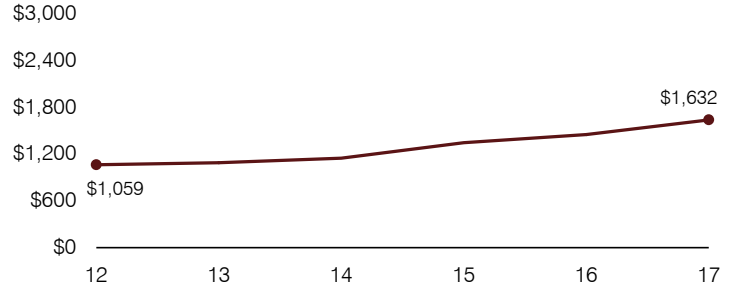
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.1	57.4	55.7	54.4	53.7	53.9	49.8	50.2	47.7	44.4	47.7	44.5	44.8	46.8	49.3	48.4	49.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

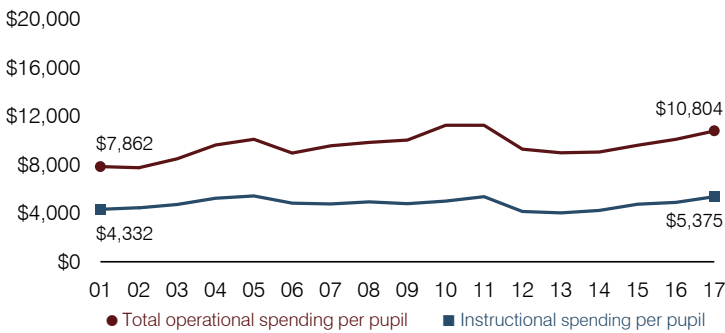
5-year spending trend (2012 through 2017)

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.

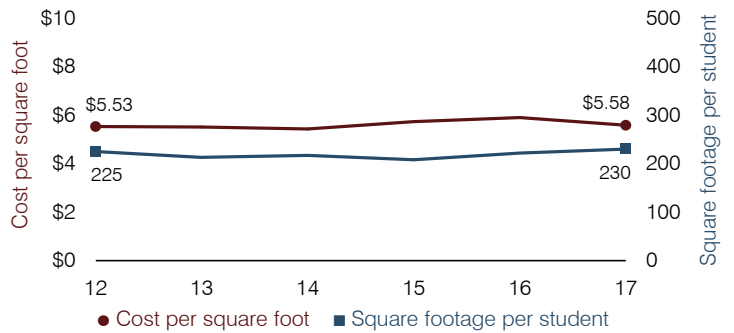
Administrative cost per pupil



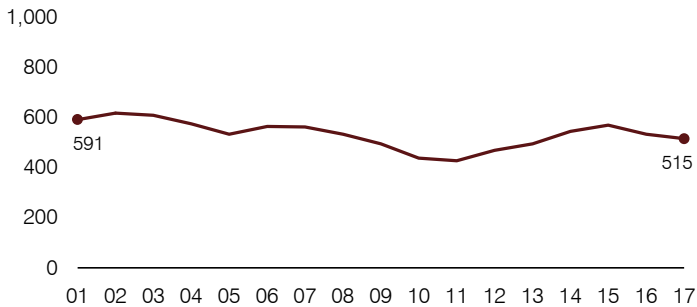
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



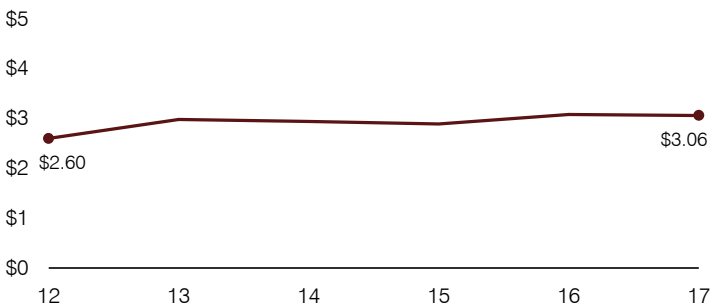
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



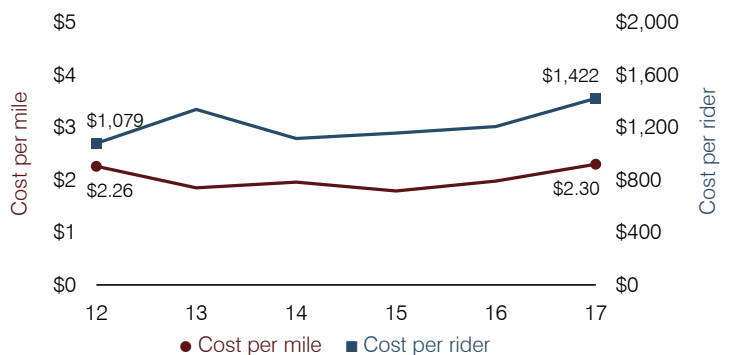
Financial stress assessment

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

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 20¹

Students attending:

123

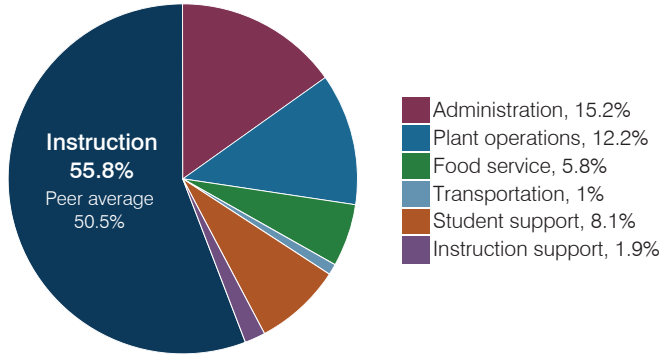
Legislative district(s): 7

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

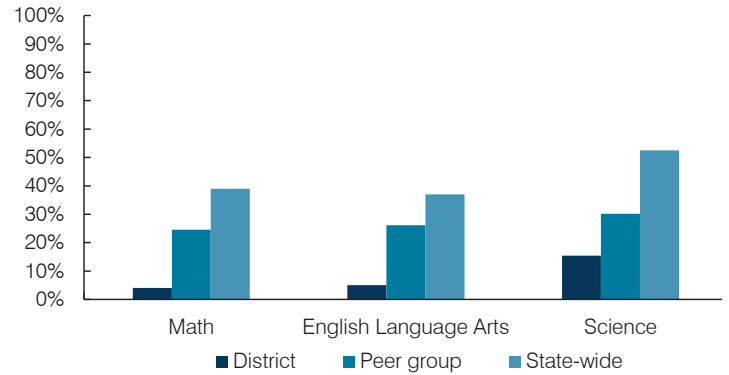
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,331	\$3,137	\$844
	Students per administrative position	31	32	67
Plant operations	Cost per square foot	\$5.79	\$6.96	\$6.30
	Square footage per student	322	412	155
Food service	Cost per meal	\$3.96	\$5.79	\$2.88
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 2017	State average 2017
	2016	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
Total operational	\$ 16,307	\$ 15,335	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 0	\$ 1,161	\$ 691
Equipment	474	268	735	424
Interest	0	1	31	236
Other	0	0	90	161
Total nonoperational	\$ 474	\$ 269	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 16,781	\$ 15,604	\$ 19,471	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 19,308	\$ 16,776	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

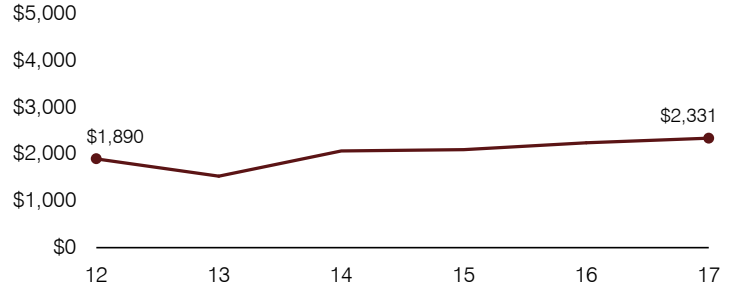
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.9	63.8	62.3	61.8	58.8	64.0	64.9	61.5	63.2	56.3	53.2	58.5	53.1	58.0	54.3	55.7	55.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

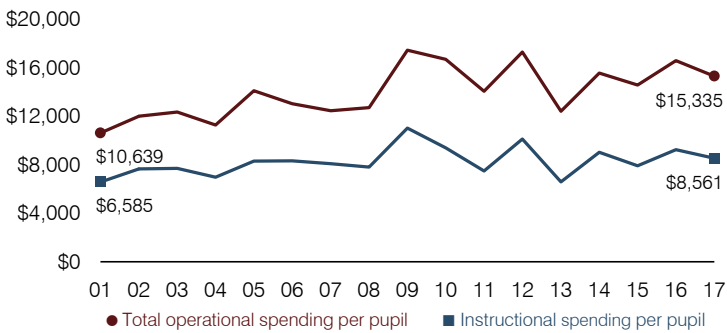
5-year spending trend (2012 through 2017)

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.

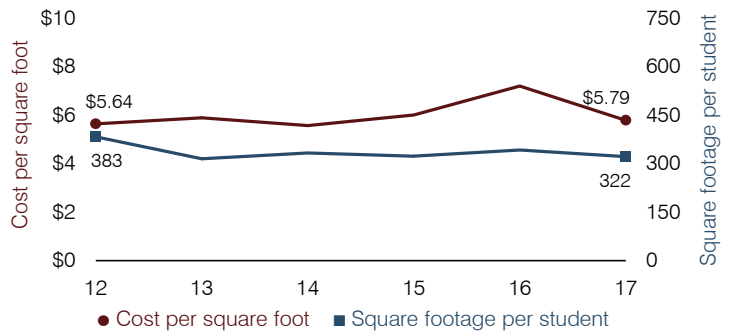
Administrative cost per pupil



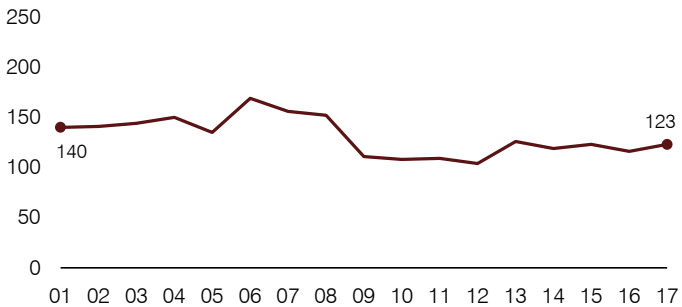
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



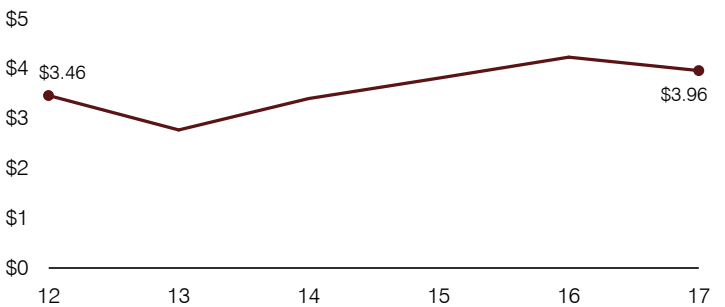
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



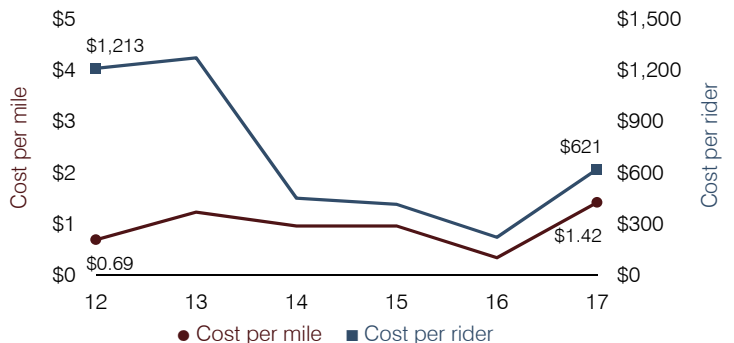
Financial stress assessment

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 18¹

Students attending:

58

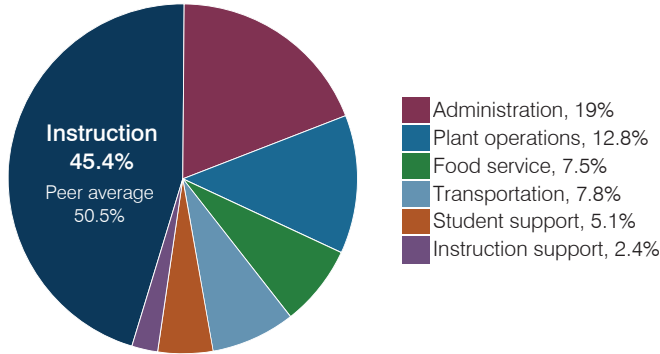
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

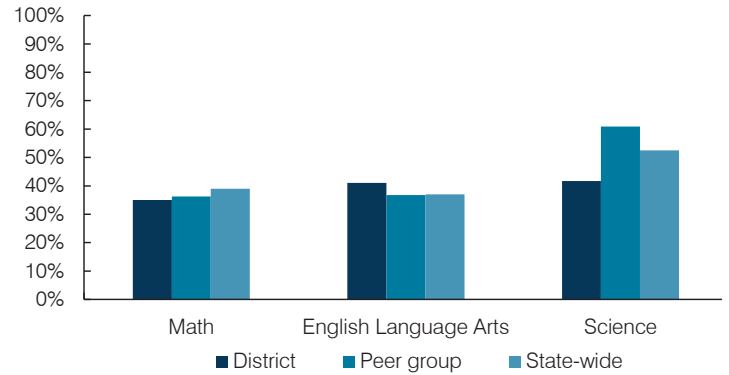
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,296	\$3,137	\$844
	Students per administrative position	23	32	67
Plant operations	Cost per square foot	\$10.55	\$6.96	\$6.30
	Square footage per student	147	412	155
Food service	Cost per meal	\$3.55	\$5.79	\$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
Total operational	\$ 12,231	\$ 12,085	\$ 17,454	\$ 8,141
Land and buildings	\$ 142	\$ 128	\$ 1,161	\$ 691
Equipment	827	1,194	735	424
Interest	30	15	31	236
Other	0	0	90	161
Total nonoperational	\$ 999	\$ 1,337	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 13,230	\$ 13,422	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 13,219	\$ 12,331	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

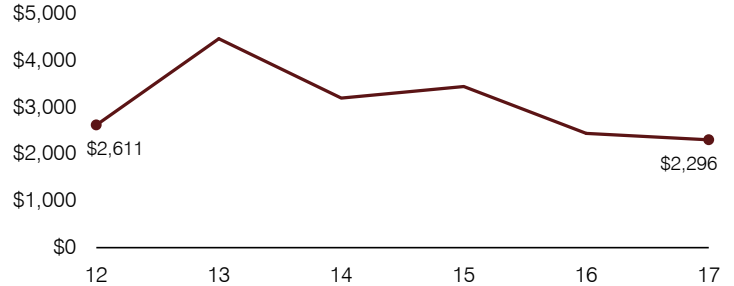
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	76.6	68.7	60.1	49.9	49.2	47.7	54.0	51.8	48.3	44.3	46.9	45.6	45.7	45.1	43.4	44.2	45.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

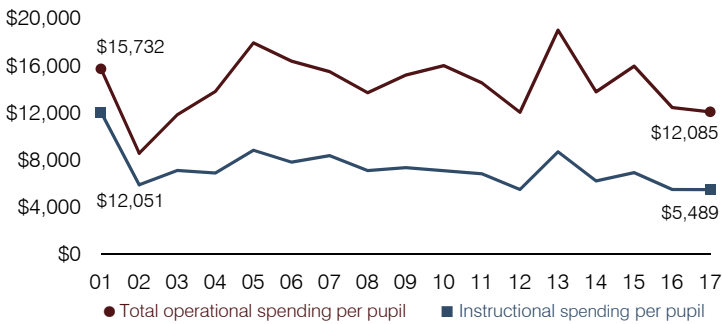
5-year spending trend (2012 through 2017)

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.

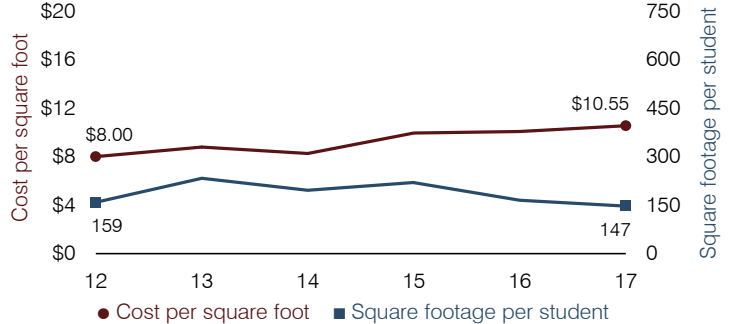
Administrative cost per pupil



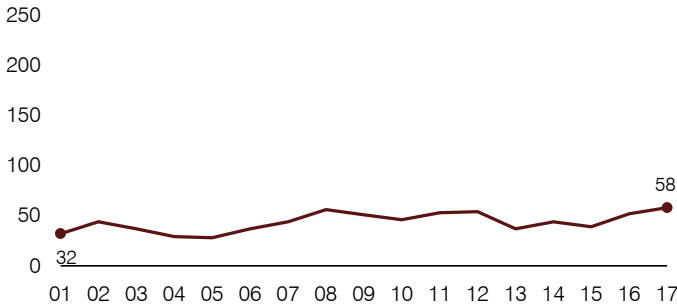
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



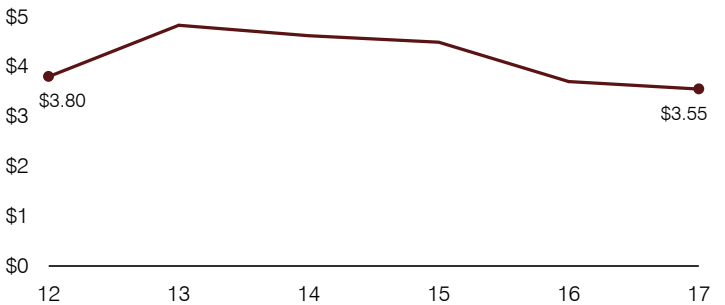
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



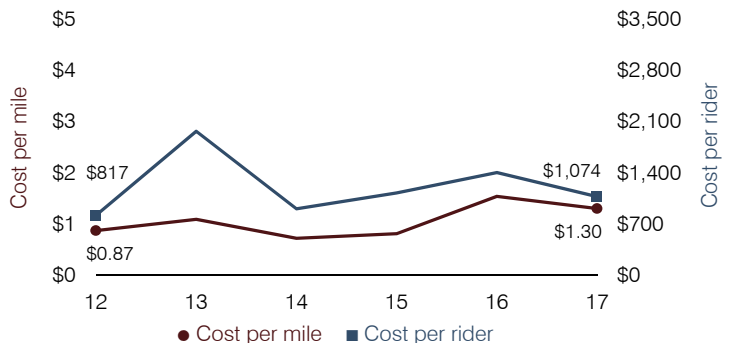
Financial stress assessment

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 3¹

Legislative district(s): 16, 17, 18, 23, 25, and 26

District size, location:

Very large, City

Students attending:

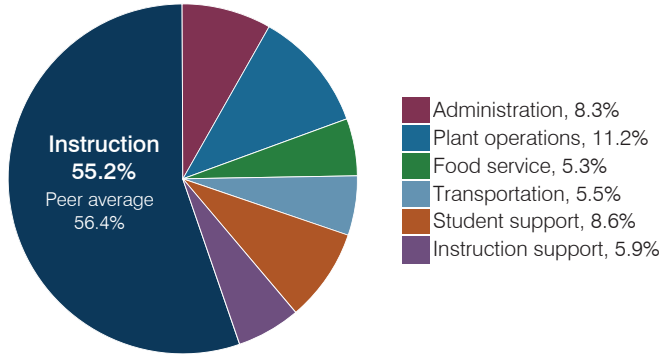
60,699

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

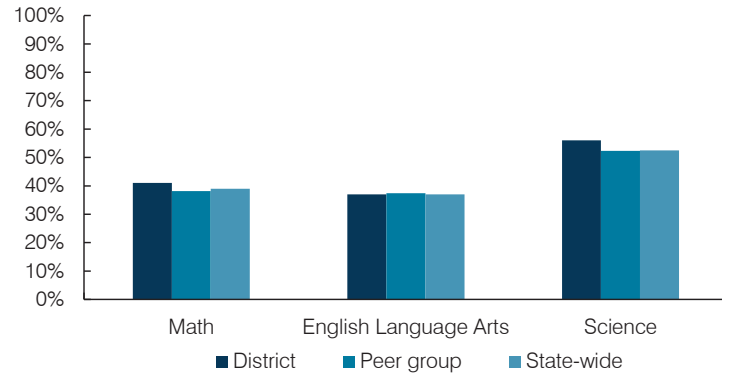
Very low Low Comparable High Very high

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
Total operational	\$ 7,987	\$ 8,224	\$ 7,644	\$ 8,141
Land and buildings	\$ 579	\$ 433	\$ 651	\$ 691
Equipment	485	279	393	424
Interest	148	141	223	236
Other	123	122	209	161
Total nonoperational	\$ 1,335	\$ 975	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 9,322	\$ 9,199	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 8,903	\$ 9,233	\$ 9,581	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,546	\$ 5,592	\$ 5,387	\$ 5,503
Amount from Prop 123	242	245	241	245
Prop 123 additional funding	45	46	46	46
Grants	1,088	1,164	901	1,185
Donations and tax credits	69	69	98	89

Select revenues from less common sources

	District 2016	District 2017	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

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

Instructional spending percentage

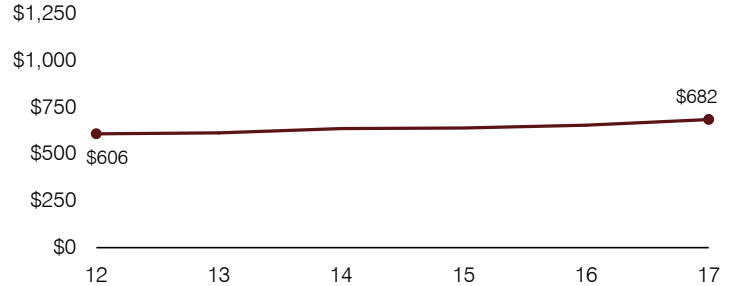
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.9	62.7	63.0	63.1	63.3	62.7	62.1	61.4	59.8	59.3	57.6	57.3	56.3	57.1	55.8	56.7	55.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

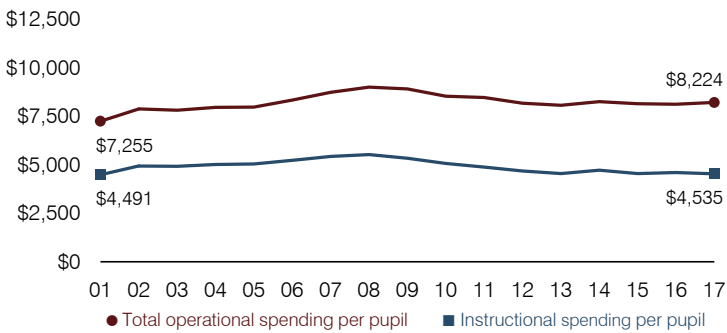
5-year spending trend (2012 through 2017)

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.

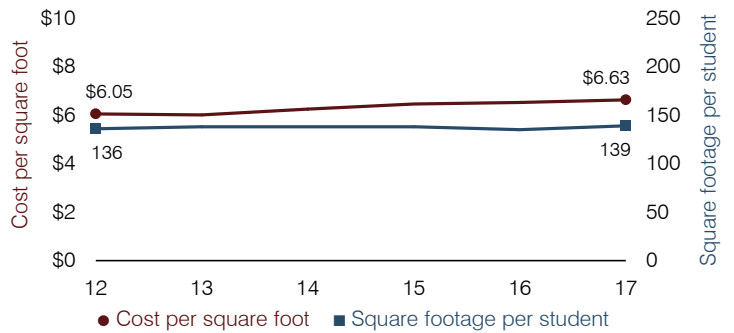
Administrative cost per pupil



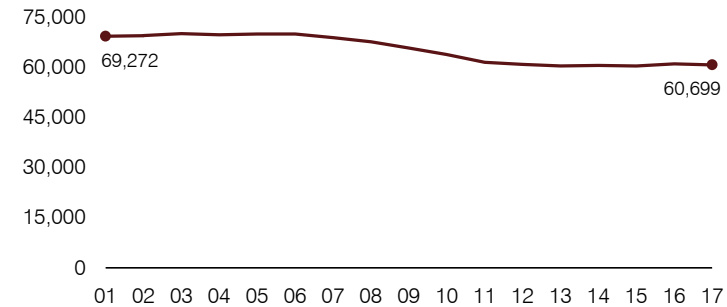
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



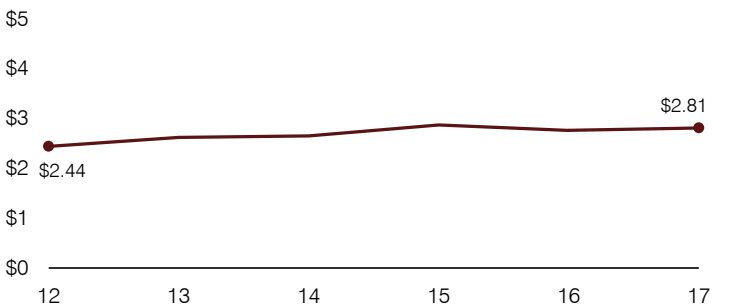
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

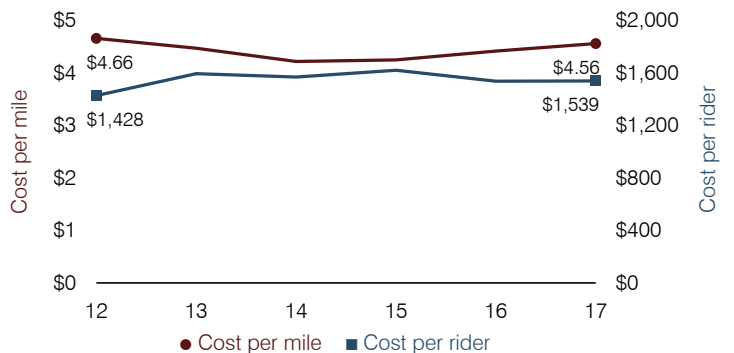
Overall financial stress level: **Low**

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 7¹

Legislative district(s): 8

District size, location:

Medium, Rural

Students attending:

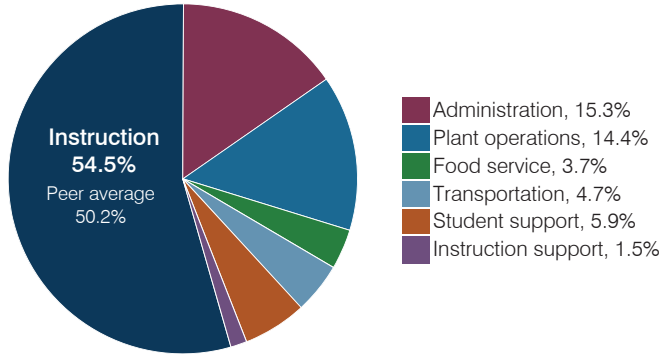
1,108

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

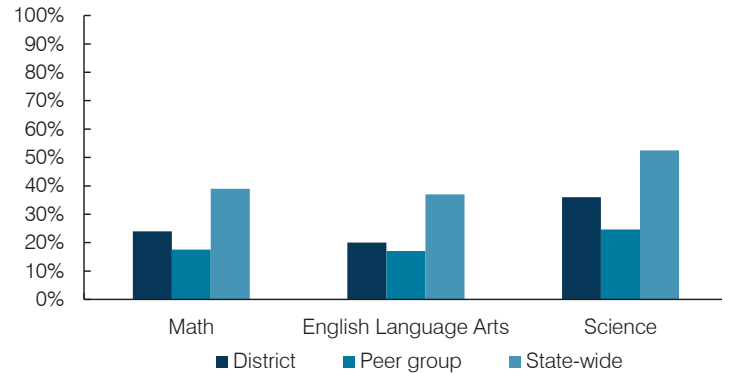
Very low Low Comparable High Very high

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
Total operational	\$ 7,415	\$ 7,586	\$ 8,794	\$ 8,141
Land and buildings	\$ 600	\$ 163	\$ 764	\$ 691
Equipment	470	572	536	424
Interest	30	36	221	236
Other	6	0	78	161
Total nonoperational	\$ 1,106	\$ 771	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,521	\$ 8,357	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 9,467	\$ 8,615	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

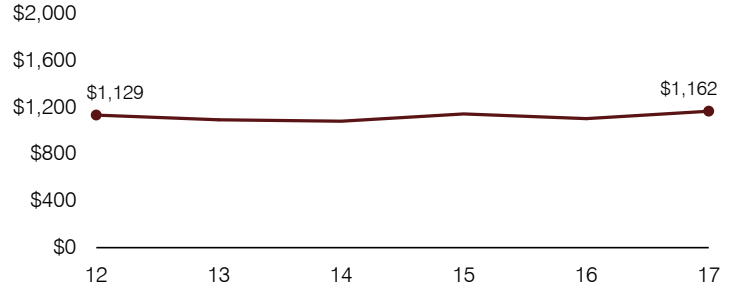
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.0	54.7	52.1	56.1	57.7	55.1	53.5	55.7	55.1	54.3	55.4	53.5	54.8	55.4	54.2	55.3	54.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

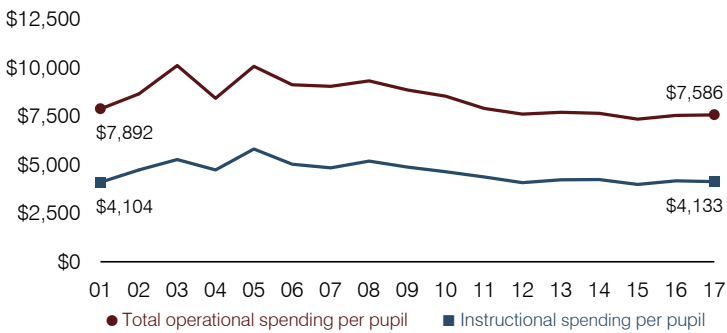
5-year spending trend (2012 through 2017)

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.

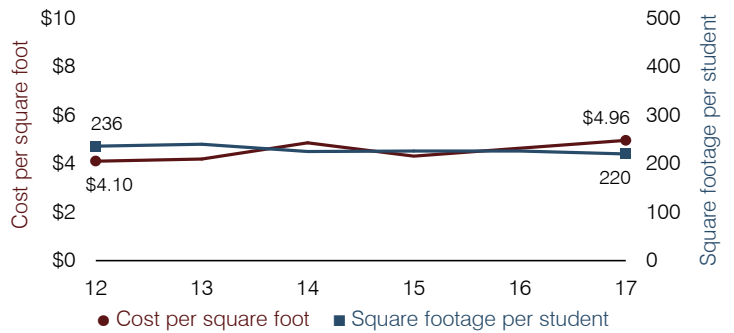
Administrative cost per pupil



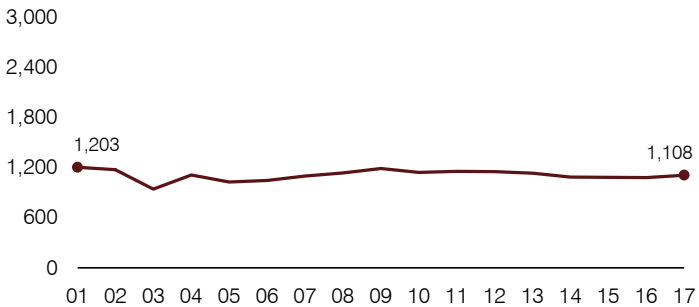
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



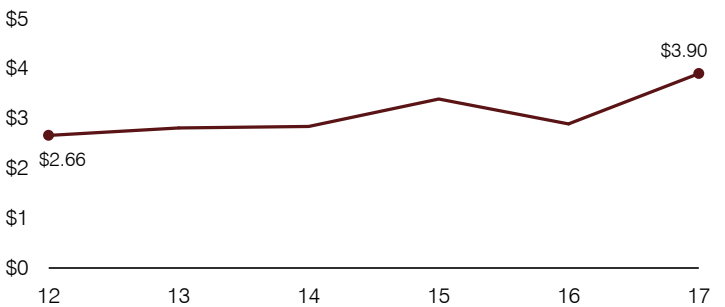
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



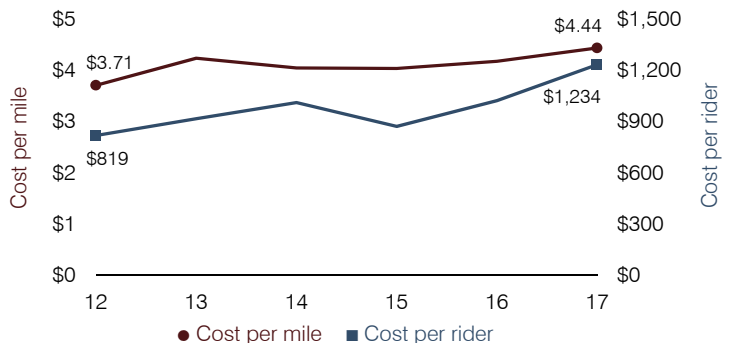
Financial stress assessment

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 10¹

Legislative district(s): 1 and 6

District size, location:

Medium, Town

Students attending:

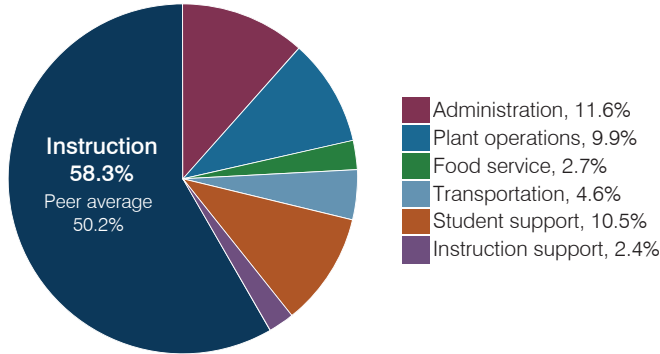
1,181

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

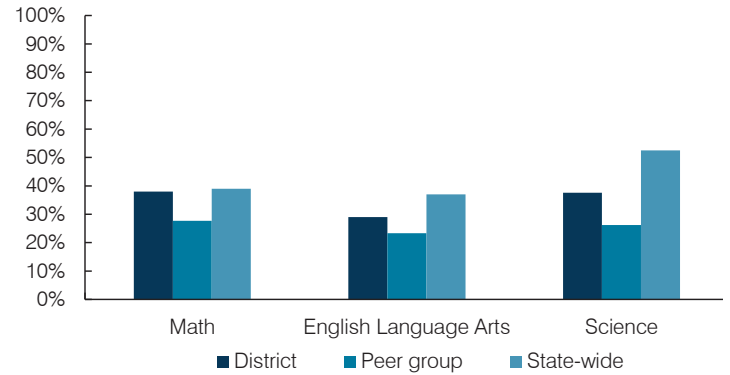
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 7,404	\$ 7,565	\$ 8,794	\$ 8,141
Land and buildings	\$ 234	\$ 1,265	\$ 764	\$ 691
Equipment	649	2,393	536	424
Interest	348	407	221	236
Other	53	53	78	161
Total nonoperational	\$ 1,284	\$ 4,118	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,688	\$ 11,683	\$ 10,393	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 9,491	\$ 9,280	\$ 12,275	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,136	\$ 5,076	\$ 5,929
Amount from Prop 123	234	232	243
Prop 123 additional funding	52	51	49
Grants	862	885	1,751
Donations and tax credits	149	108	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	1,746	2,029	20 of 29

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

Instructional spending percentage

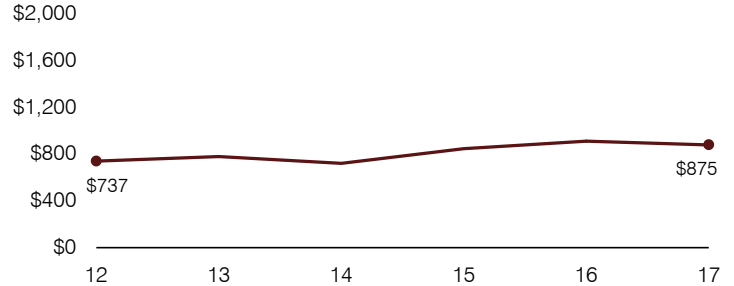
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.8	62.0	59.4	58.6	58.1	61.3	62.4	58.5	62.6	55.1	55.0	58.0	59.6	60.1	60.6	58.6	58.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

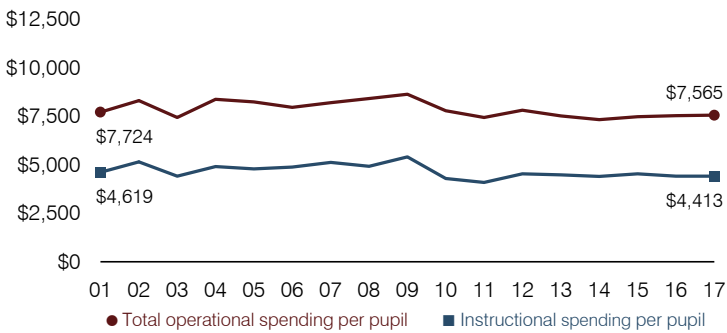
5-year spending trend (2012 through 2017)

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.

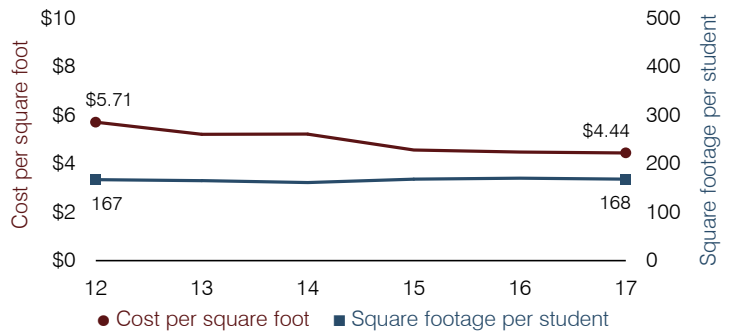
Administrative cost per pupil



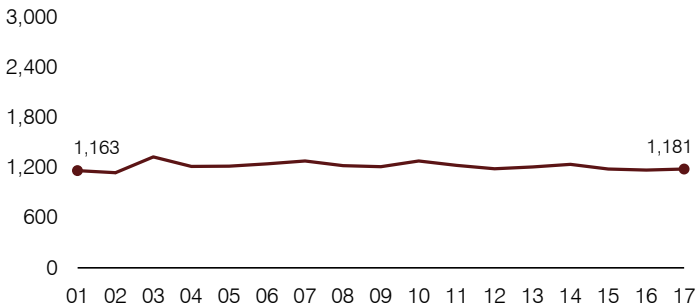
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



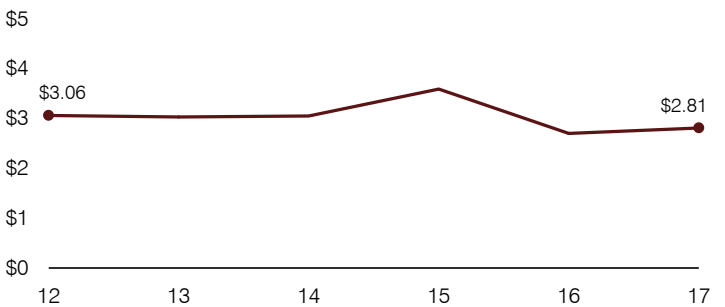
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

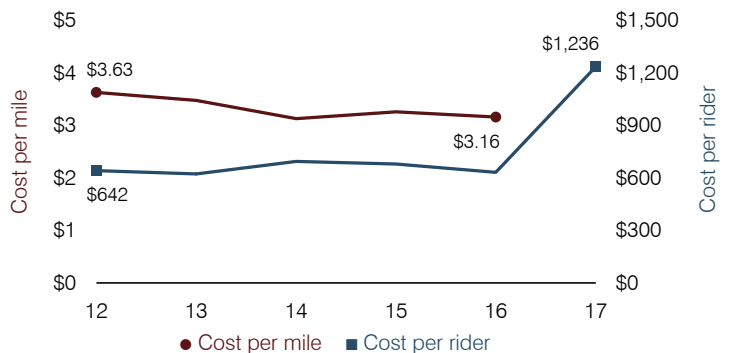
Overall financial stress level: **Moderate**

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 18¹

Students attending:

20

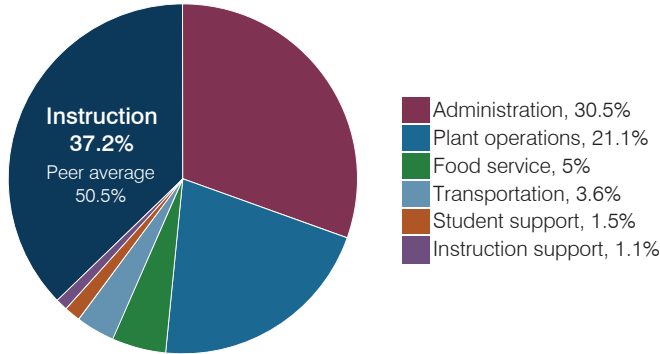
Legislative district(s): 4

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
Total operational	\$ 52,982	\$ 33,899	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 20,265	\$ 3,288	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 73,247	\$ 37,187	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 84,564	\$ 40,511	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

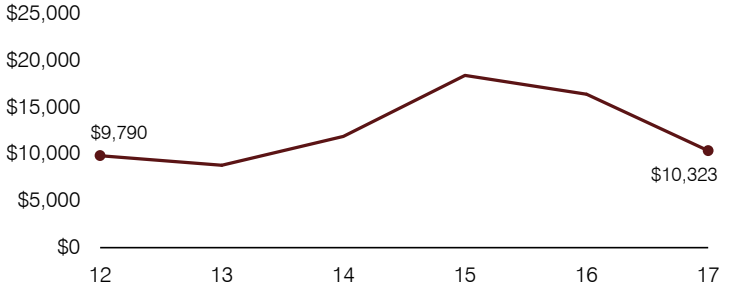
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	31.8	33.6	37.3	34.9	34.2	28.6	26.9	31.3	39.6	33.6	36.0	30.3	38.1	33.8	34.7	32.9	37.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

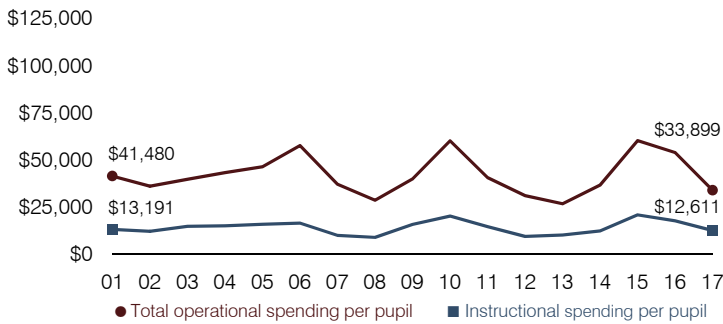
5-year spending trend (2012 through 2017)

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.

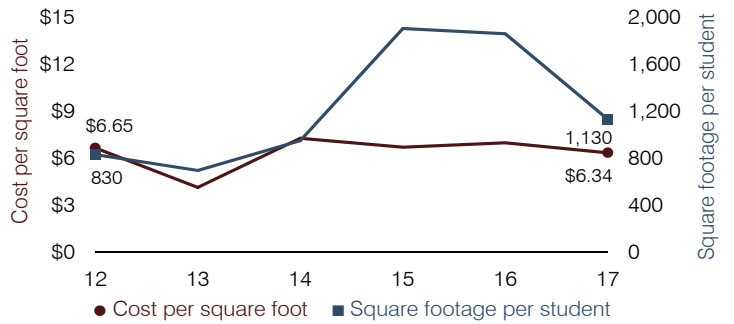
Administrative cost per pupil



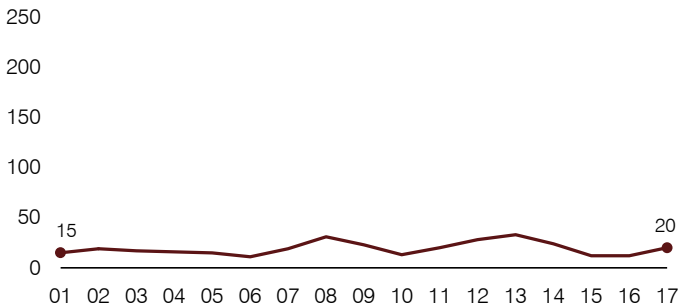
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



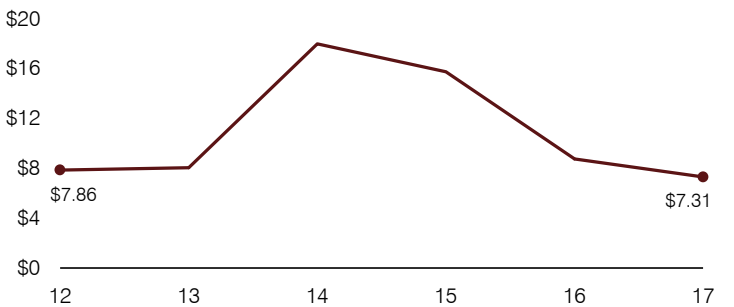
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



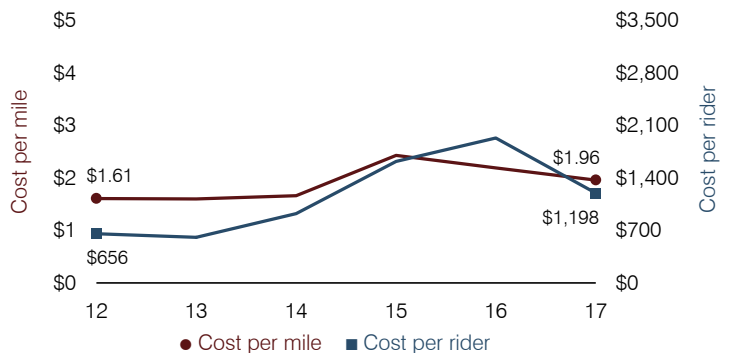
Financial stress assessment

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 18¹

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

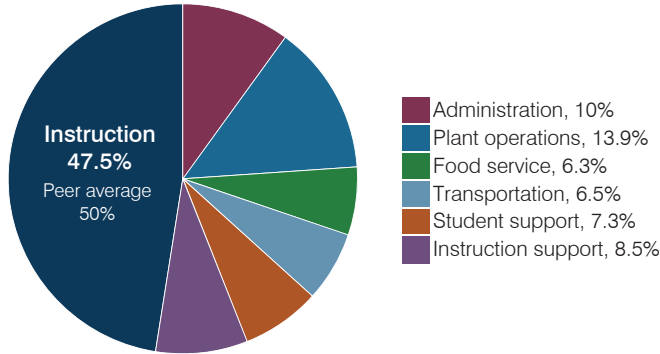
1,083

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

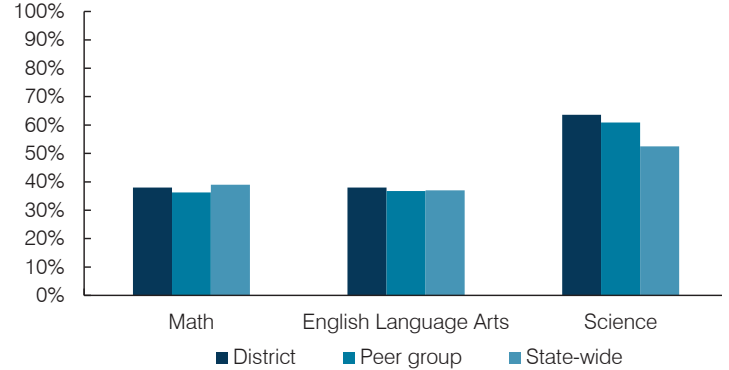
Very low Low Comparable High Very high

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
Total operational	\$ 8,113	\$ 8,658	\$ 8,168	\$ 8,141
Land and buildings	\$ 283	\$ 411	\$ 917	\$ 691
Equipment	176	408	314	424
Interest	39	7	77	236
Other	97	113	148	161
Total nonoperational	\$ 595	\$ 939	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 8,708	\$ 9,597	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 10,613	\$ 9,385	\$ 9,249	\$ 9,592

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

¹ 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

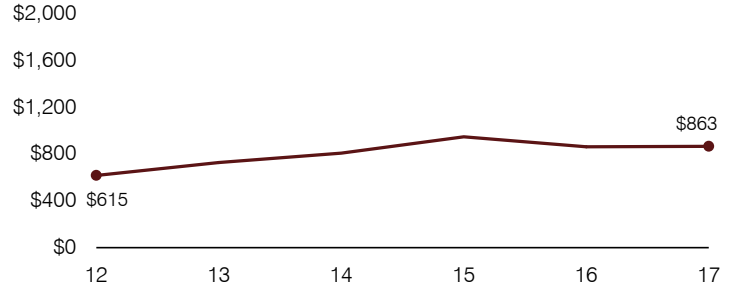
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

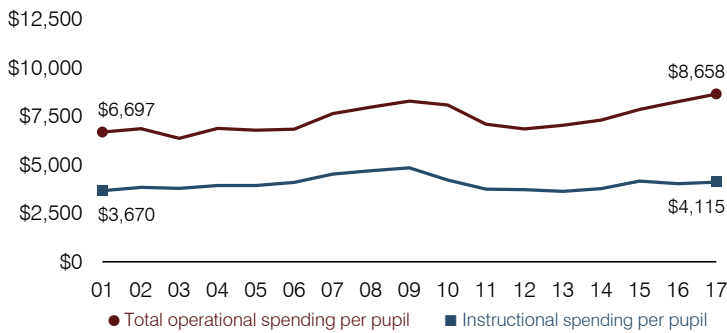
5-year spending trend (2012 through 2017)

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.

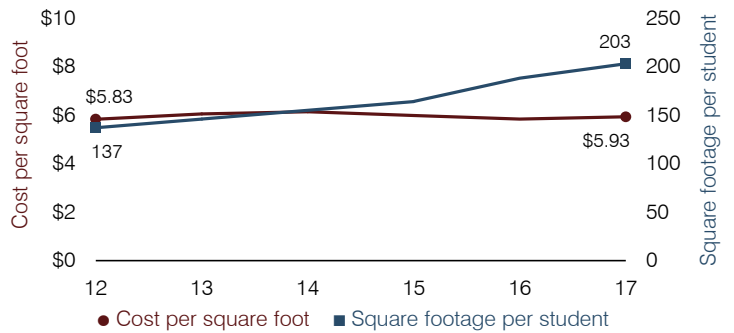
Administrative cost per pupil



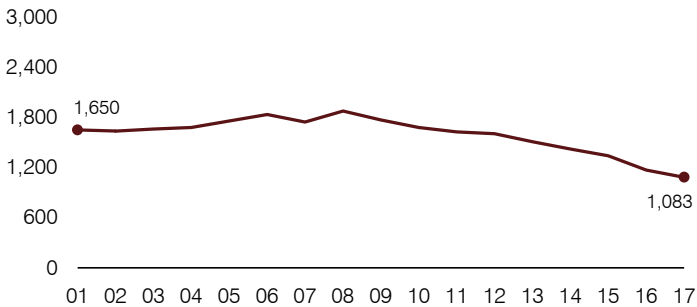
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



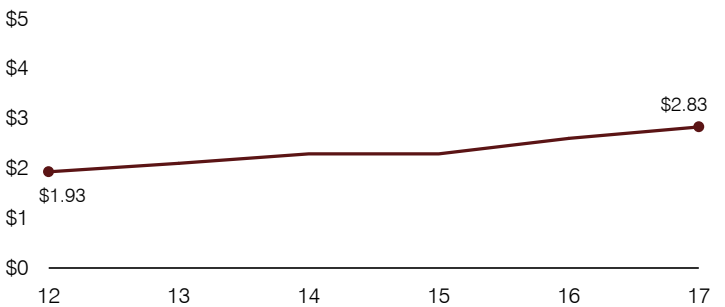
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

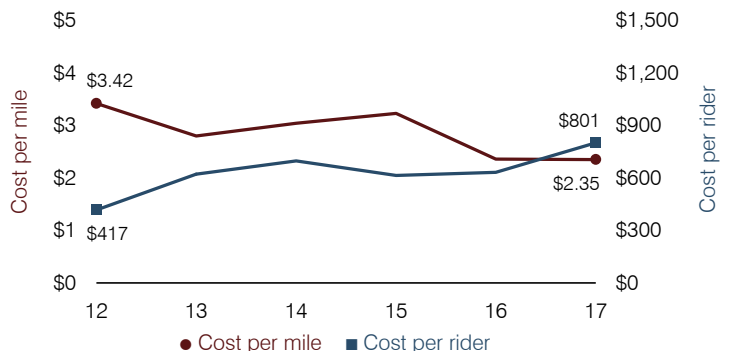
Measure: 2015 through 2017

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 18¹

Students attending:

165

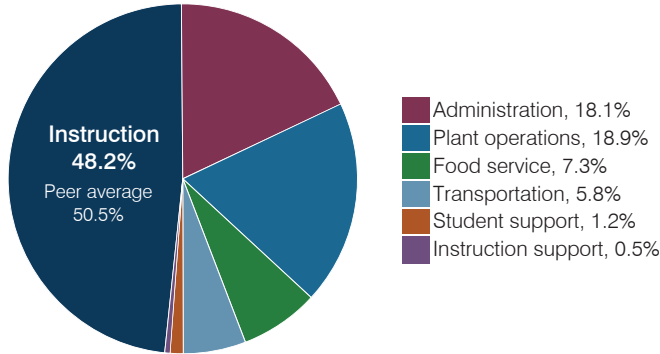
Legislative district(s): 4 and 13

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

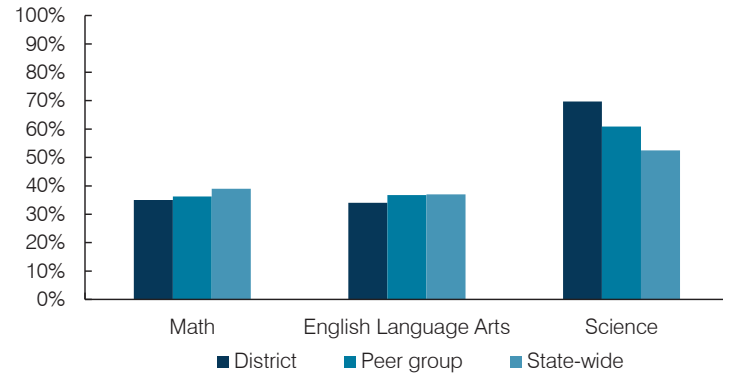
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,776	\$3,137	\$844
	Students per administrative position	55	32	67
Plant operations	Cost per square foot	\$6.36	\$6.96	\$6.30
	Square footage per student	290	412	155
Food service	Cost per meal	\$3.58	\$5.79	\$2.88
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
Total operational	\$ 9,967	\$ 9,793	\$ 17,454	\$ 8,141
Land and buildings	\$ 50	\$ 1,075	\$ 1,161	\$ 691
Equipment	291	582	735	424
Interest	98	95	31	236
Other	3	0	90	161
Total nonoperational	\$ 442	\$ 1,752	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 10,409	\$ 11,545	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 11,594	\$ 11,576	\$ 21,943	\$ 9,592

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	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	1,125	43	7 of 54

¹ 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

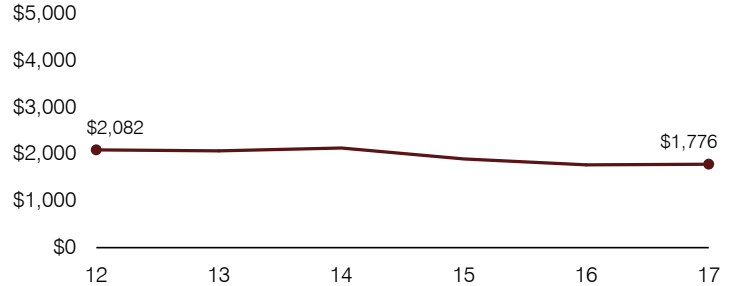
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

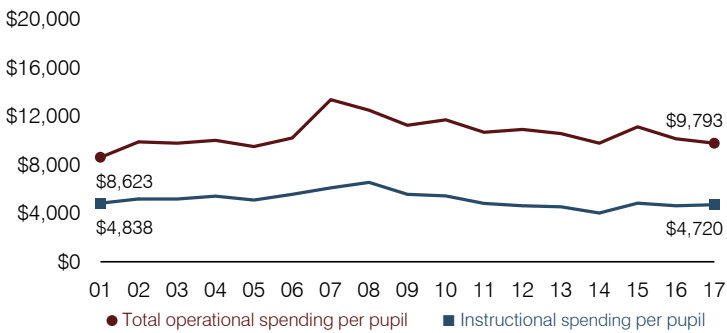
5-year spending trend (2012 through 2017)

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.

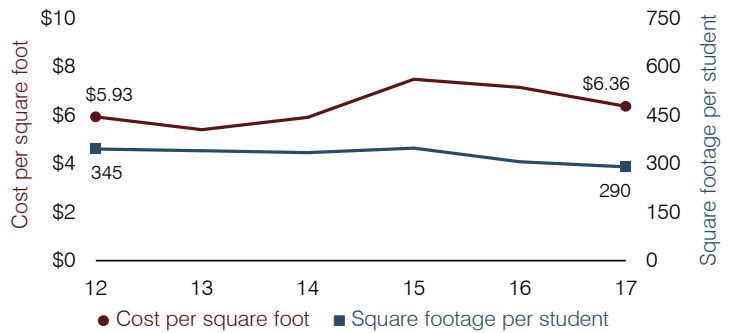
Administrative cost per pupil



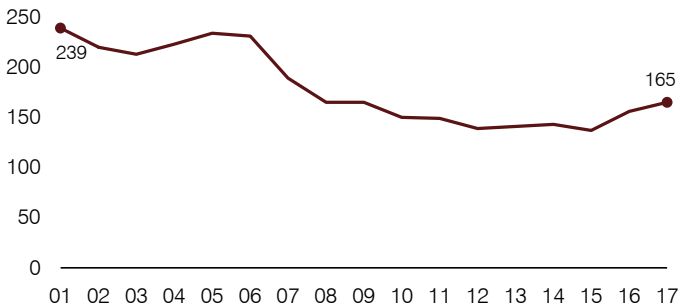
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



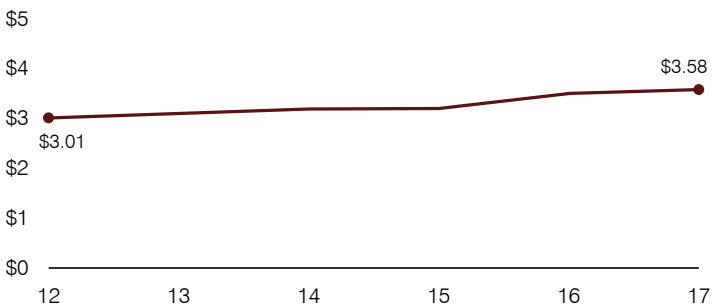
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

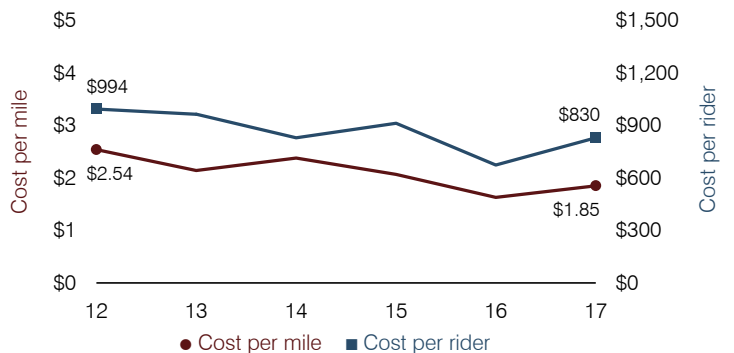
Overall financial stress level: Low

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 4¹

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

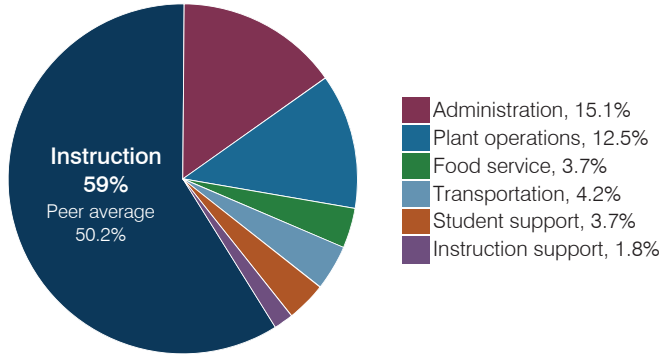
1,332

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

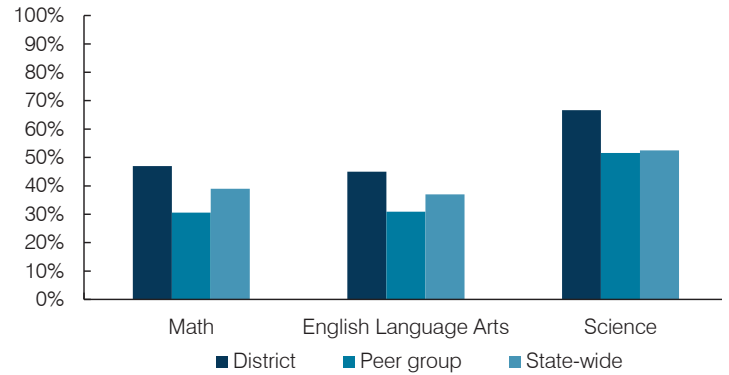
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 8,179	\$ 9,019	\$ 8,794	\$ 8,141
Land and buildings	\$ 106	\$ 320	\$ 764	\$ 691
Equipment	653	244	536	424
Interest	8	11	221	236
Other	408	766	78	161
Total nonoperational	\$ 1,175	\$ 1,341	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,354	\$ 10,360	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	2017		
Federal	\$ 253	\$ 454	\$ 3,999	\$ 1,318
State	540	806	4,066	3,831
Local	8,287	9,176	4,210	4,443
Total per pupil revenues	\$ 9,080	\$ 10,436	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

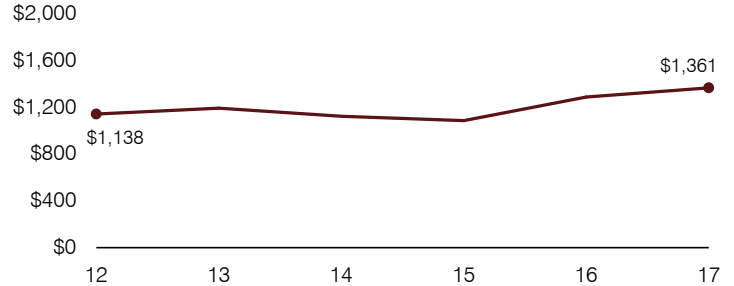
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.9	57.9	58.0	56.8	58.3	56.3	56.9	56.5	58.3	57.2	57.7	57.0	59.5	60.7	60.1	60.2	59.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

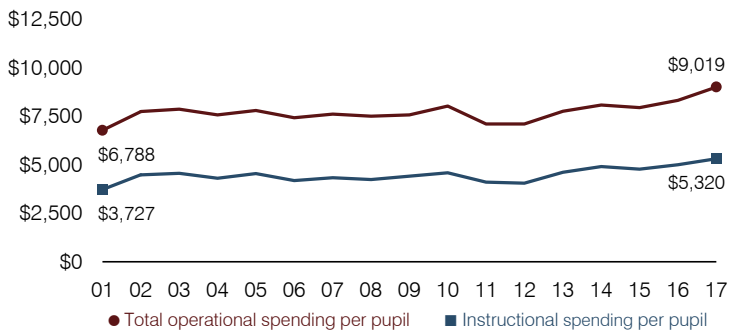
5-year spending trend (2012 through 2017)

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.

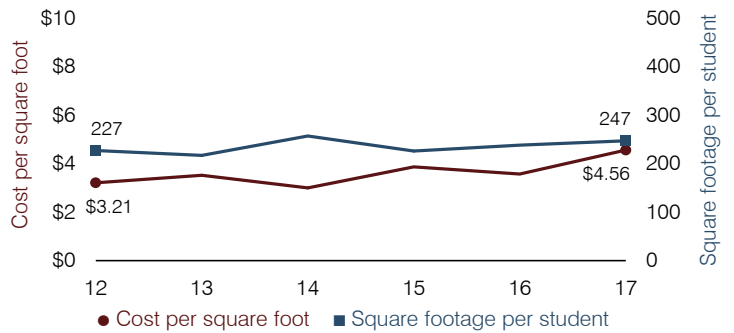
Administrative cost per pupil



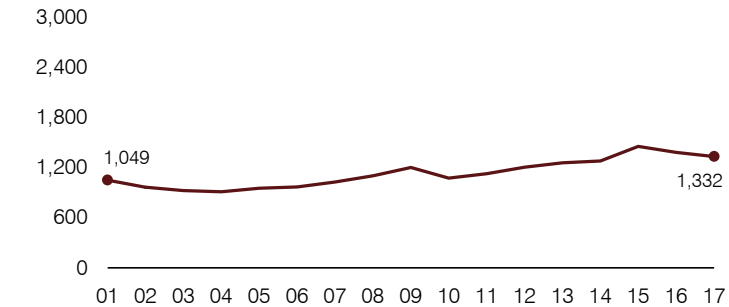
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



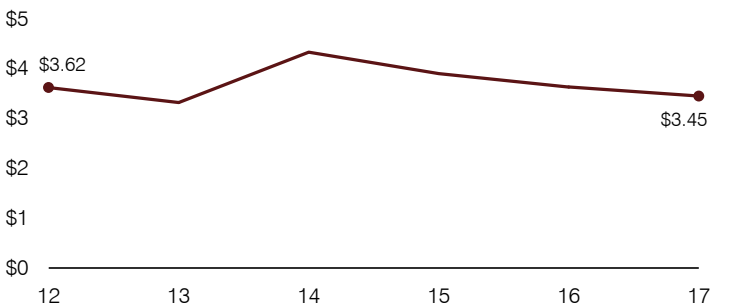
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



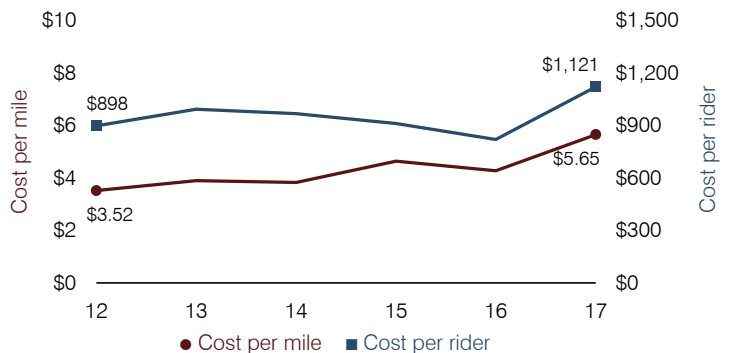
Financial stress assessment

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 16¹

Legislative district(s): 13

District size, location:

Very small, Rural

Students attending:

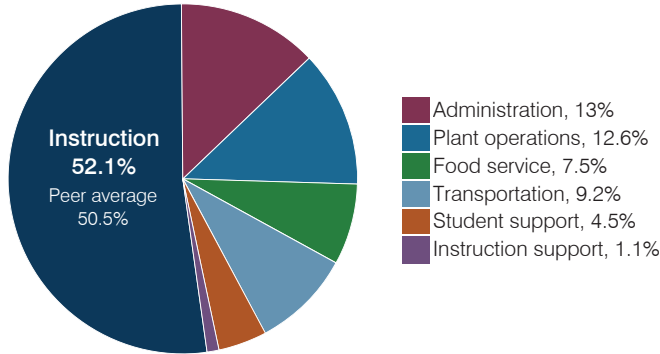
102

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

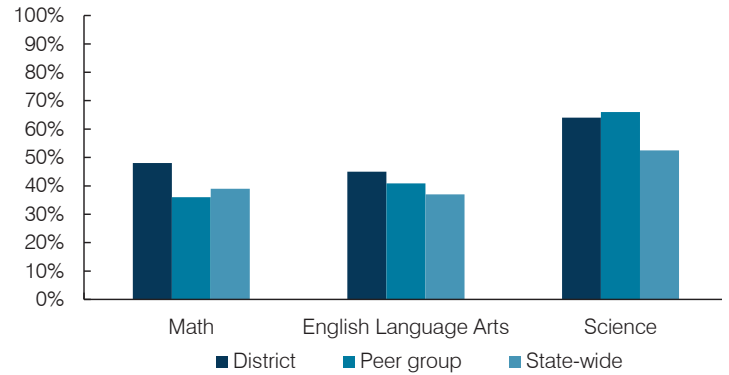
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,035	\$3,137	\$844
	Students per administrative position	46	32	67
Plant operations	Cost per square foot	\$6.01	\$6.96	\$6.30
	Square footage per student	329	412	155
Food service	Cost per meal	\$5.59	\$5.79	\$2.88
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
Total operational	\$ 14,711	\$ 15,662	\$ 17,454	\$ 8,141
Land and buildings	\$ 165	\$ 286	\$ 1,161	\$ 691
Equipment	330	501	735	424
Interest	8	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 503	\$ 787	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 15,214	\$ 16,449	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 22,683	\$ 15,432	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

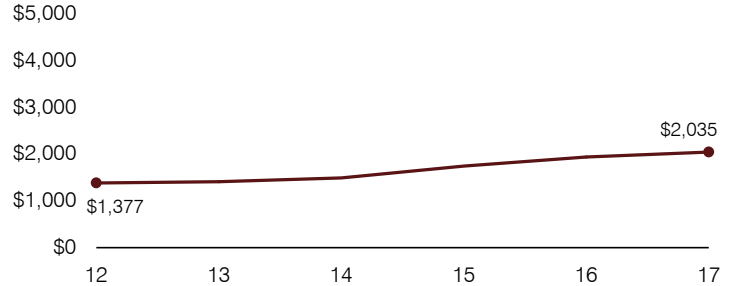
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.5	47.0	49.9	49.8	45.8	47.8	47.8	49.9	49.9	48.6	51.7	52.7	52.3	52.9	50.6	53.1	52.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

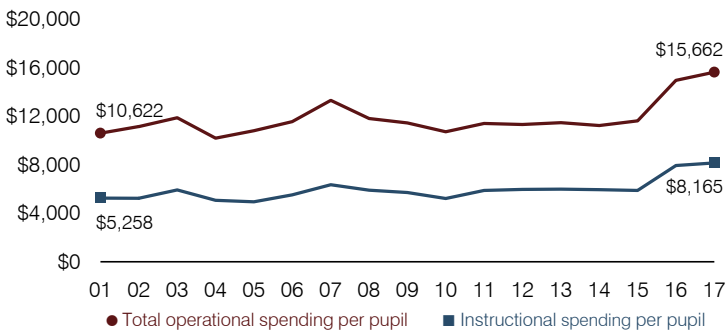
5-year spending trend (2012 through 2017)

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.

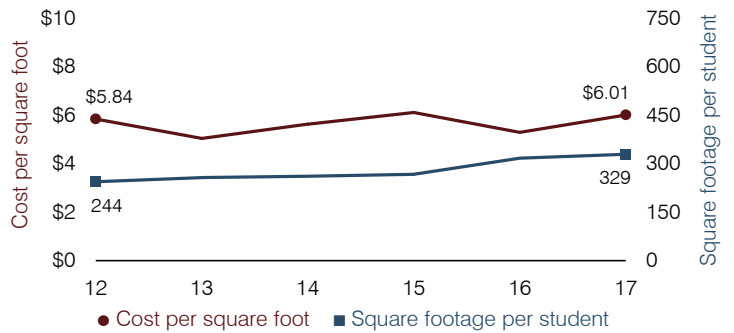
Administrative cost per pupil



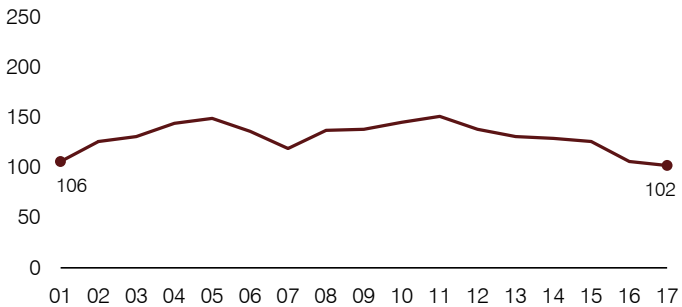
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



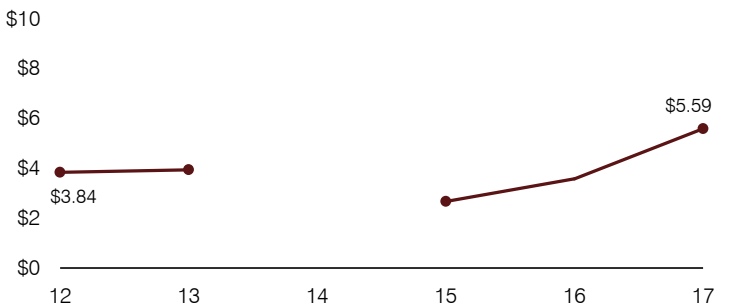
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



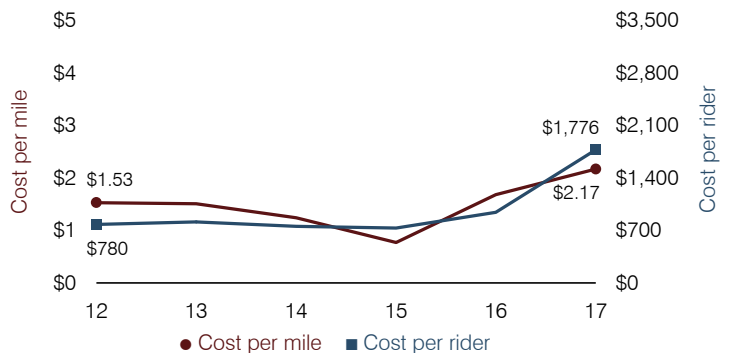
Financial stress assessment

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

Transportation costs per mile and per rider



Murphy Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 15¹

Legislative district(s): 19 and 27

District size, location:

Medium, City

Students attending:

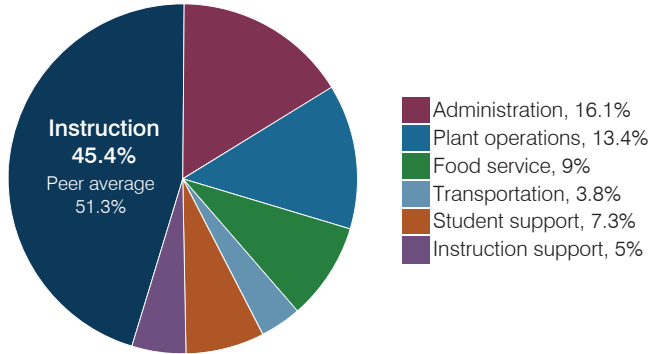
1,591

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

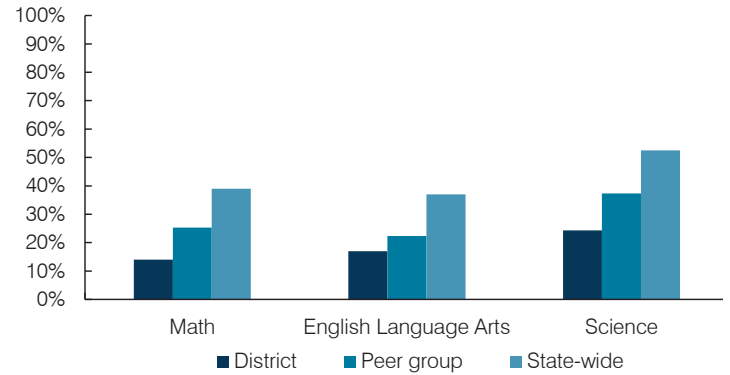
Very low Low Comparable High Very high

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
Total operational	\$ 9,358	\$ 10,588	\$ 8,199	\$ 8,141
Land and buildings	\$ 341	\$ 334	\$ 924	\$ 691
Equipment	197	489	582	424
Interest	252	234	255	236
Other	103	94	146	161
Total nonoperational	\$ 893	\$ 1,151	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 10,251	\$ 11,739	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 10,596	\$ 11,998	\$ 10,332	\$ 9,592

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

¹ 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

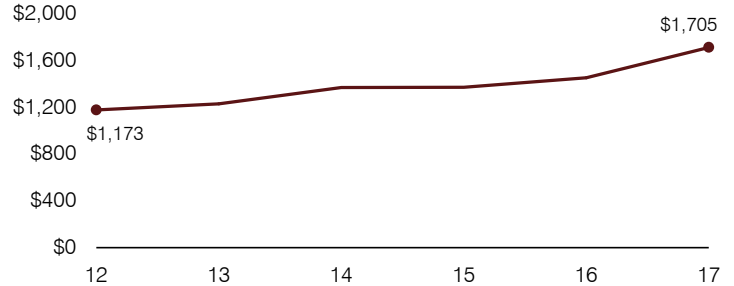
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

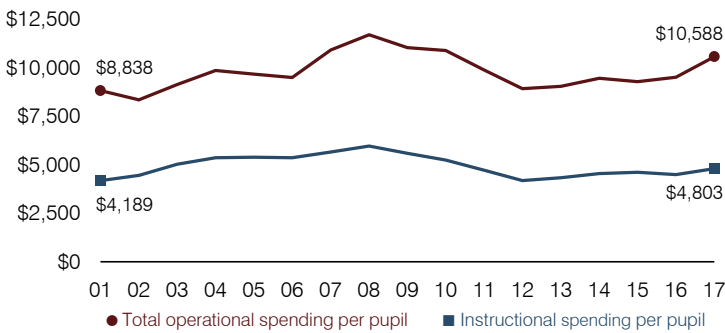
5-year spending trend (2012 through 2017)

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.

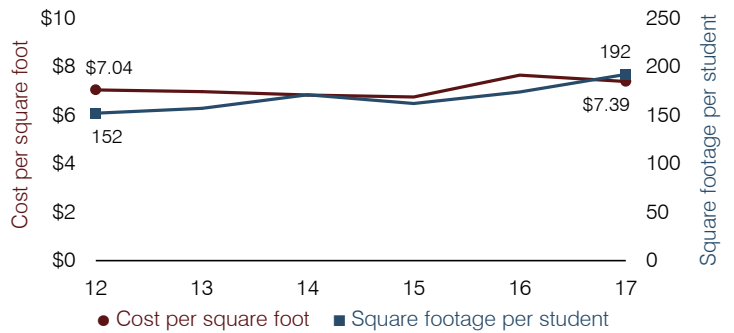
Administrative cost per pupil



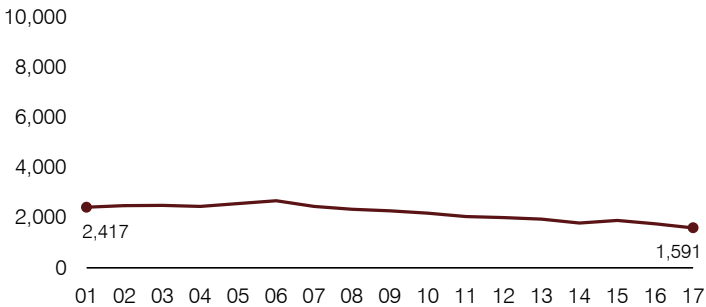
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



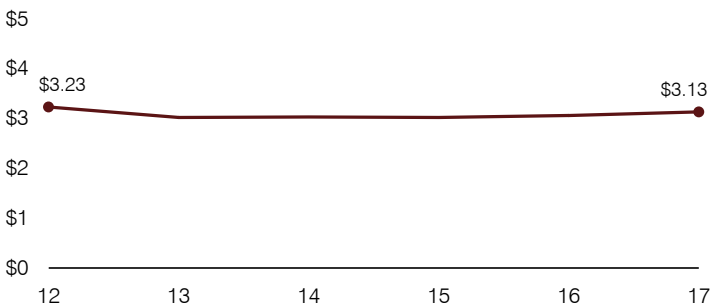
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

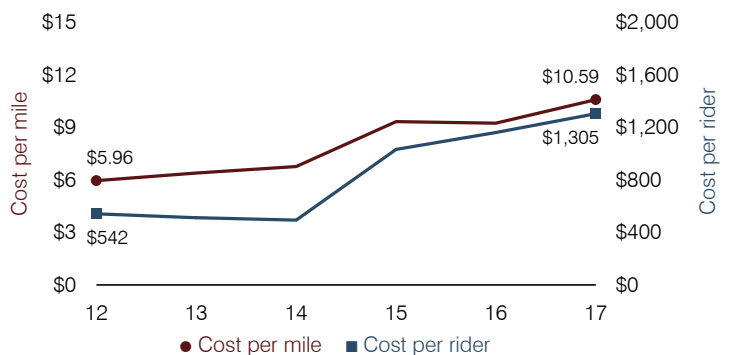
Measure: 2015 through 2017

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 20¹

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

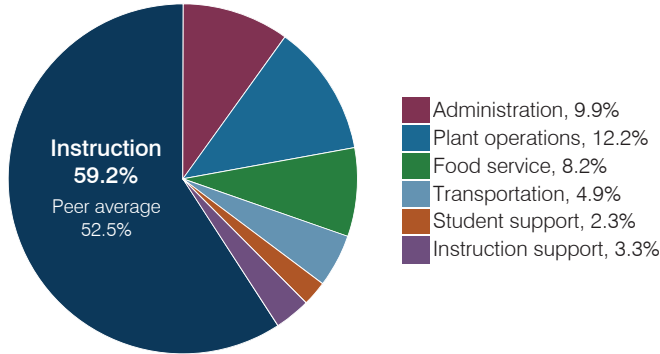
287

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

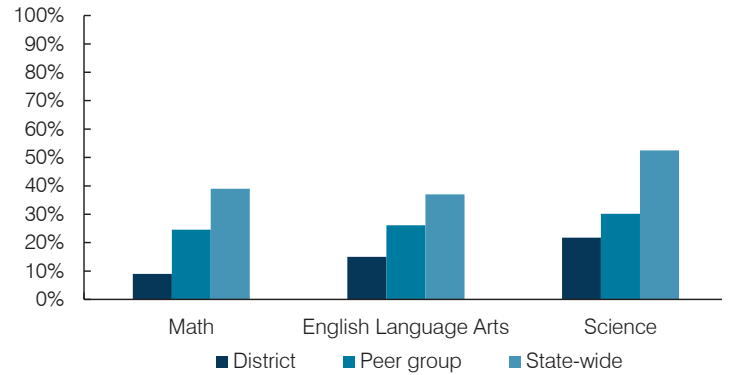
Very low Low Comparable High Very high

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
Total operational	\$ 8,116	\$ 8,162	\$ 9,476	\$ 8,141
Land and buildings	\$ 1	\$ 0	\$ 194	\$ 691
Equipment	54	131	329	424
Interest	0	0	167	236
Other	0	0	91	161
Total nonoperational	\$ 55	\$ 131	\$ 781	\$ 1,512
Total per pupil spending	\$ 8,171	\$ 8,293	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 9,742	\$ 7,977	\$ 11,437	\$ 9,592

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

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

Instructional spending percentage

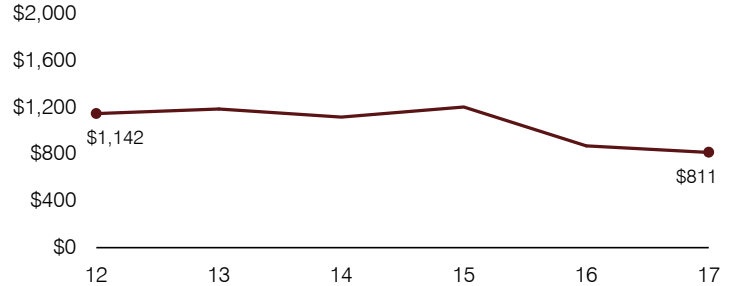
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	64.2	67.3	59.7	62.7	65.3	61.0	63.0	63.1	55.6	59.9	57.2	58.8	58.7	57.6	55.3	59.4	59.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

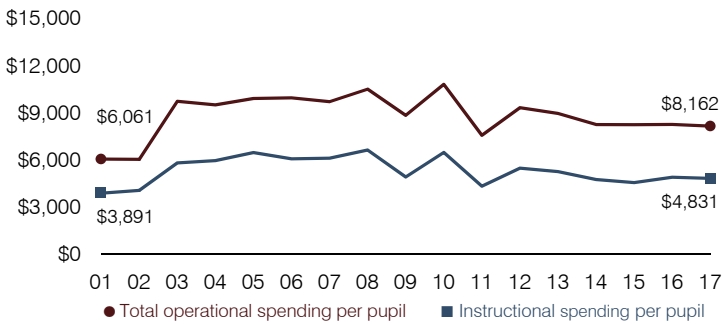
5-year spending trend (2012 through 2017)

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.

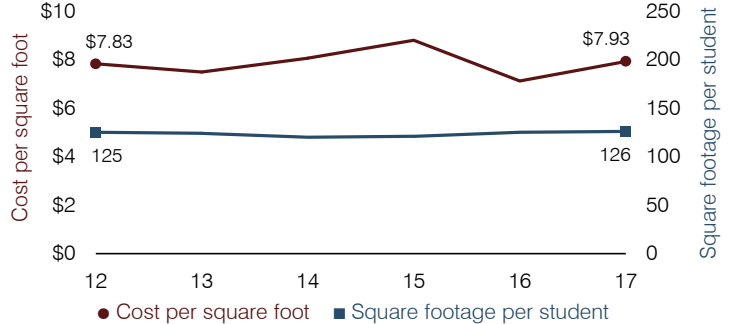
Administrative cost per pupil



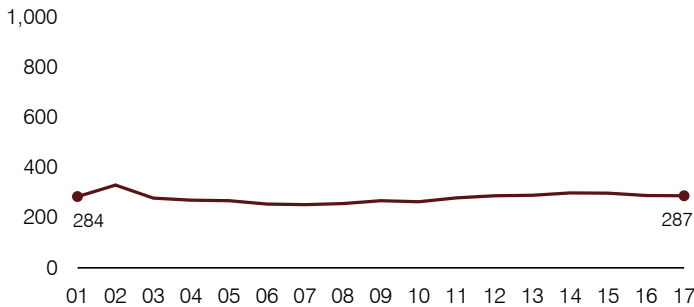
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



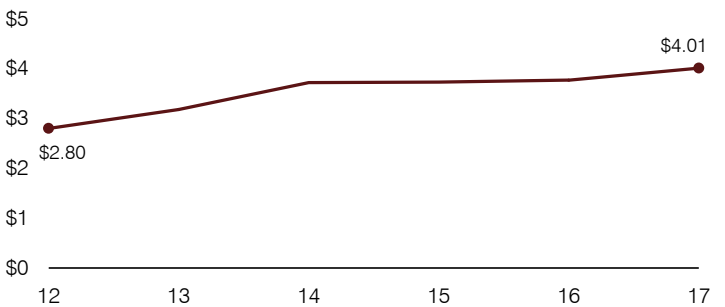
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



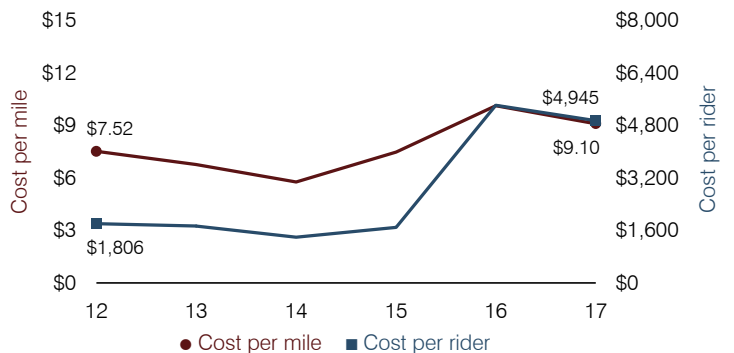
Financial stress assessment

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 17¹

Legislative district(s): 13 and 22

District size, location:

Medium, Rural

Students attending:

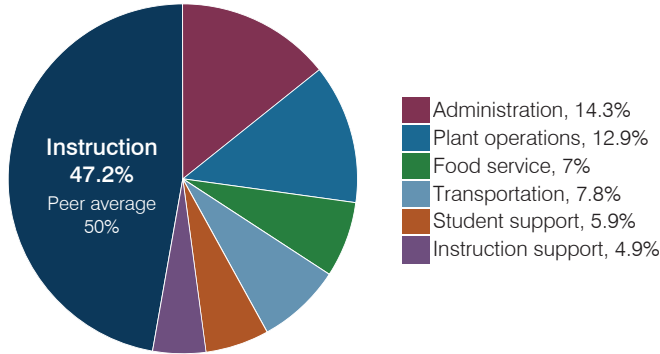
805

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

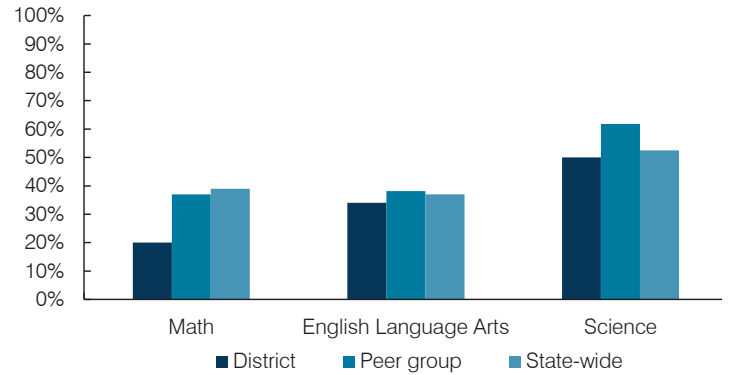
Very low Low Comparable High Very high

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
Total operational	\$ 8,780	\$ 9,206	\$ 8,168	\$ 8,141
Land and buildings	\$ 35	\$ 301	\$ 917	\$ 691
Equipment	500	378	314	424
Interest	80	57	77	236
Other	534	806	148	161
Total nonoperational	\$ 1,149	\$ 1,542	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 9,929	\$ 10,748	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 9,773	\$ 9,171	\$ 9,249	\$ 9,592

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

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

Instructional spending percentage

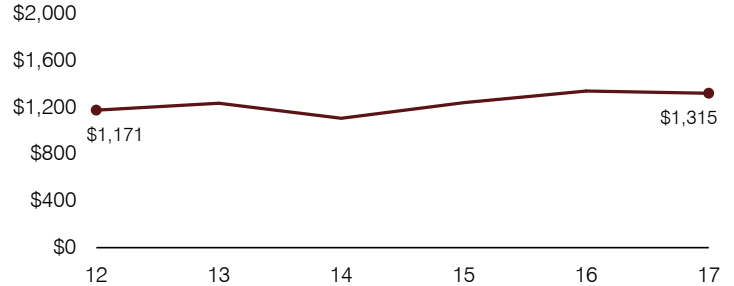
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.3	54.7	58.0	56.1	55.6	54.1	53.4	53.8	52.2	47.1	45.6	47.6	48.3	47.2	48.6	46.2	47.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

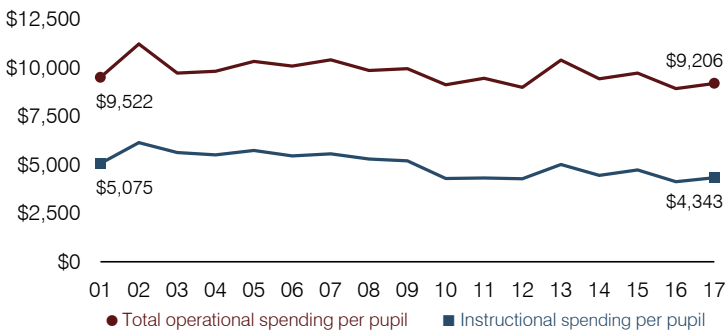
5-year spending trend (2012 through 2017)

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.

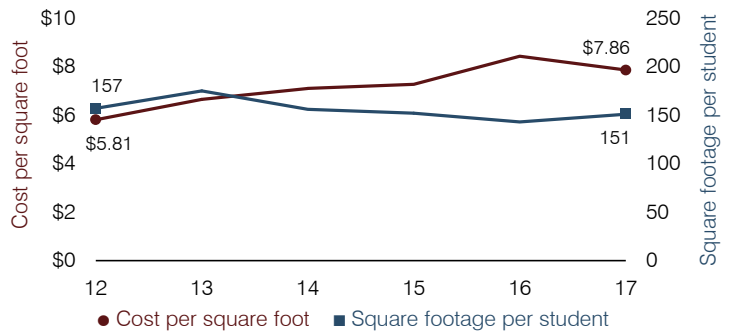
Administrative cost per pupil



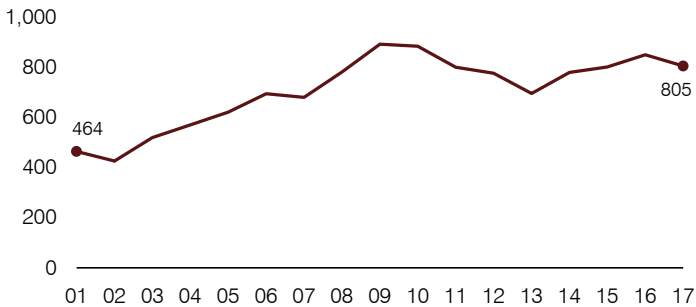
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



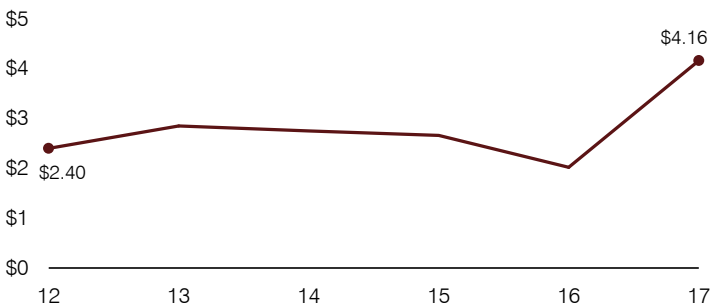
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

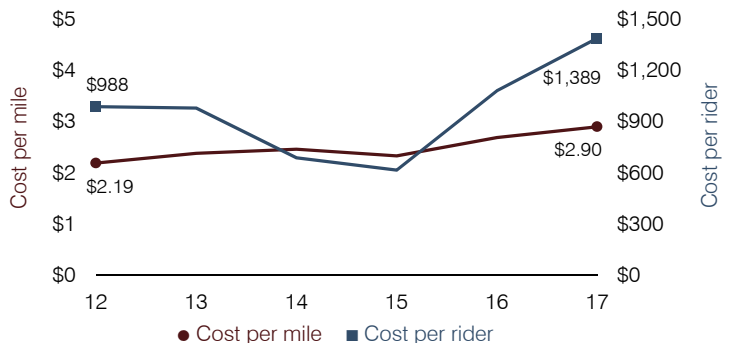
Overall financial stress level: **Moderate**

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
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Transportation costs per mile and per rider



Nogales Unified School District

Santa Cruz County

Efficiency peer groups 4 and T-6, Achievement peer group 7¹

Legislative district(s): 2

District size, location: Medium-large, Town

Students attending: 5,583

Number of schools: 10

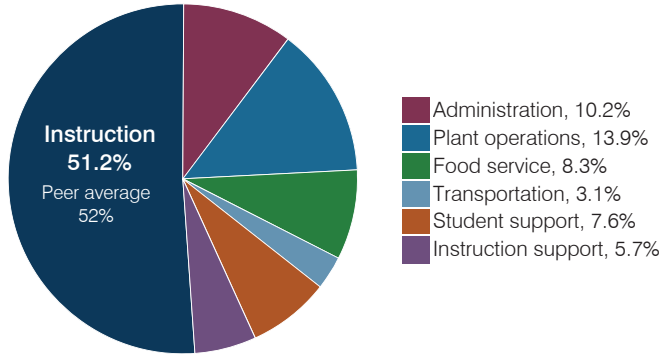
Medium-large, Town

5,583

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

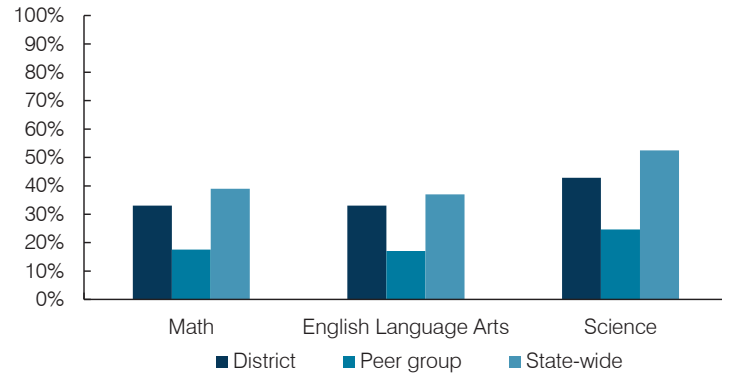
Very low Low Comparable High Very high

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
Total operational	\$ 7,215	\$ 7,230	\$ 7,774	\$ 8,141
Land and buildings	\$ 28	\$ 46	\$ 346	\$ 691
Equipment	212	273	390	424
Interest	0	0	164	236
Other	37	42	77	161
Total nonoperational	\$ 277	\$ 361	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,492	\$ 7,591	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 7,974	\$ 7,838	\$ 9,450	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,177	\$ 5,081	\$ 5,373
Amount from Prop 123	228	226	233
Prop 123 additional funding	45	44	46
Grants	1,416	1,516	1,374
Donations and tax credits	34	34	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	315	323	14 of 18

¹ 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

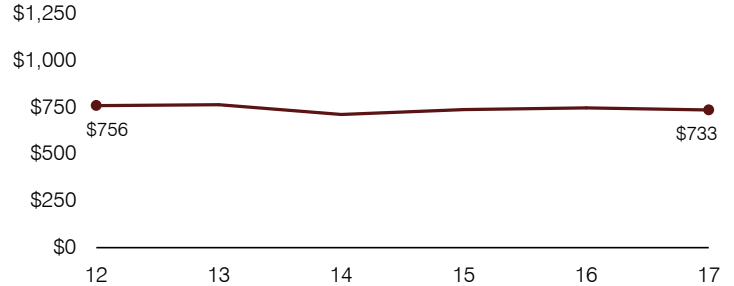
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

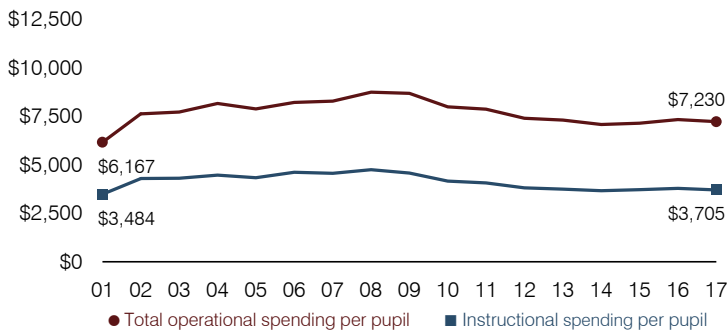
5-year spending trend (2012 through 2017)

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.

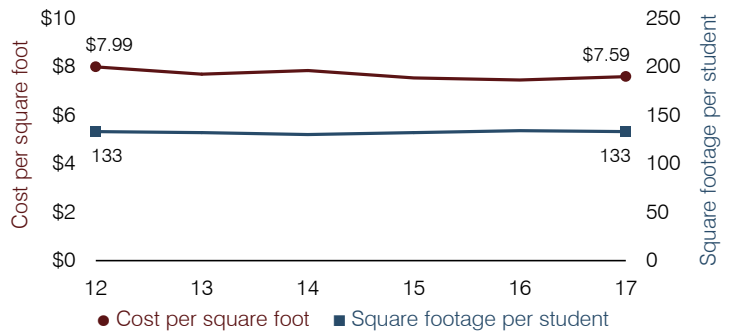
Administrative cost per pupil



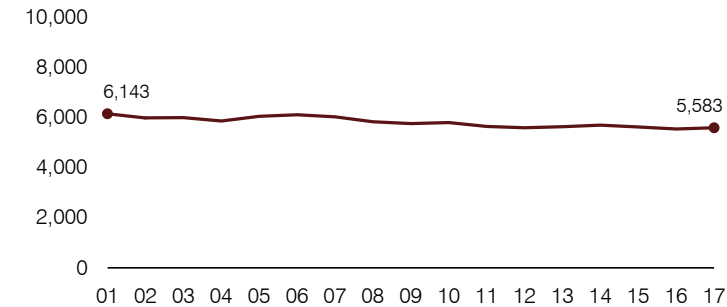
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



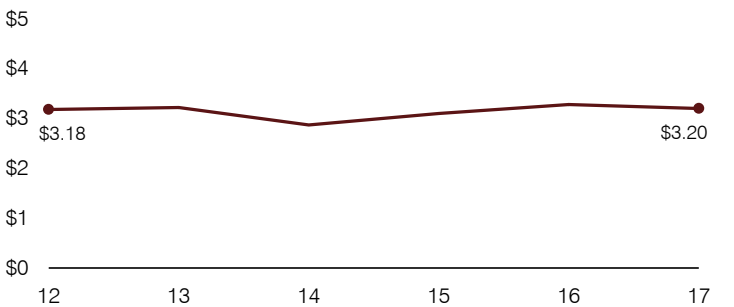
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



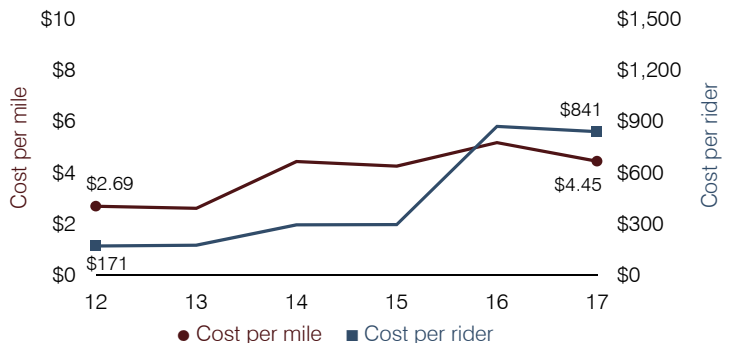
Financial stress assessment

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 17¹

Legislative district(s): 8 and 11

District size, location:

Small, Rural

Students attending:

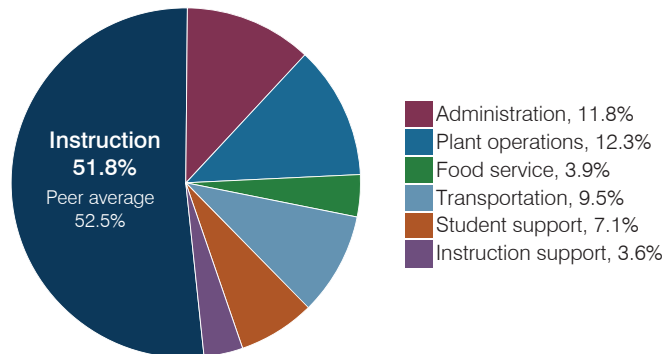
383

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

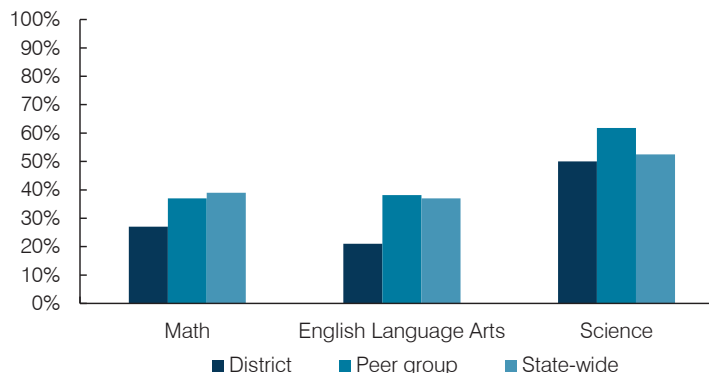
Very low Low Comparable High Very high

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
Total operational	\$ 9,980	\$ 11,102	\$ 9,476	\$ 8,141
Land and buildings	\$ 431	\$ 424	\$ 194	\$ 691
Equipment	365	423	329	424
Interest	0	1	167	236
Other	105	83	91	161
Total nonoperational	\$ 901	\$ 931	\$ 781	\$ 1,512
Total per pupil spending	\$ 10,881	\$ 12,033	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 11,373	\$ 12,046	\$ 11,437	\$ 9,592

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

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

Instructional spending percentage

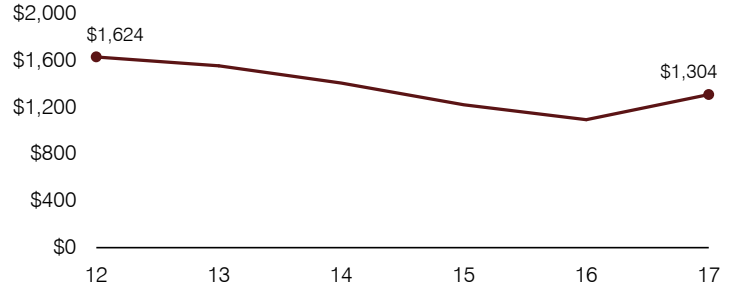
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.2	49.2	51.2	52.4	48.7	52.7	50.2	50.0	49.9	49.3	48.2	46.4	49.1	51.6	48.9	53.4	51.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

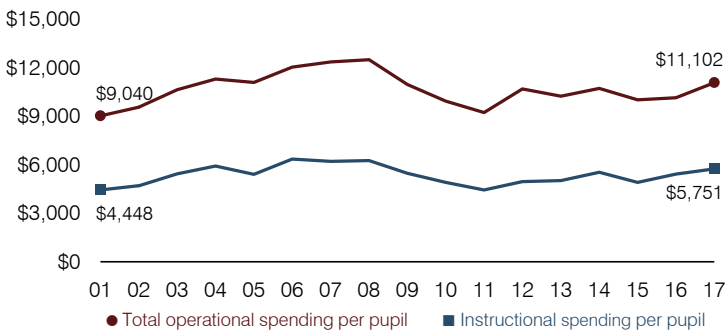
5-year spending trend (2012 through 2017)

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.

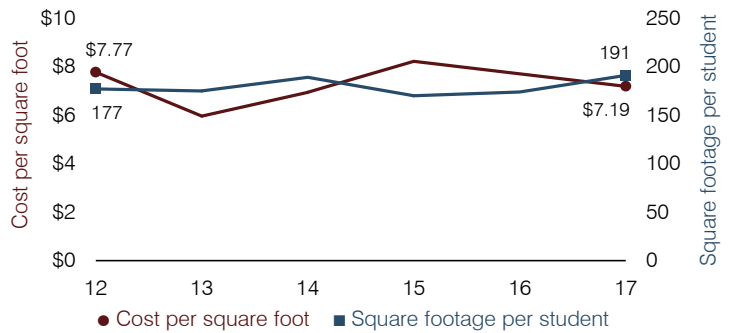
Administrative cost per pupil



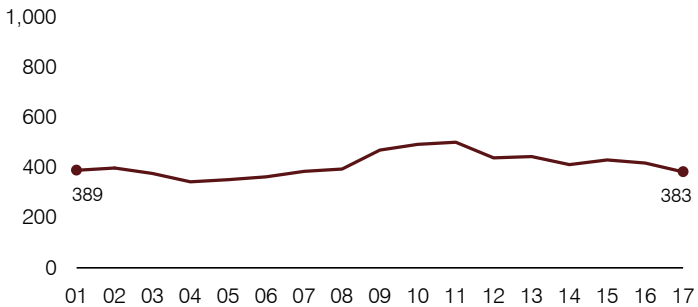
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



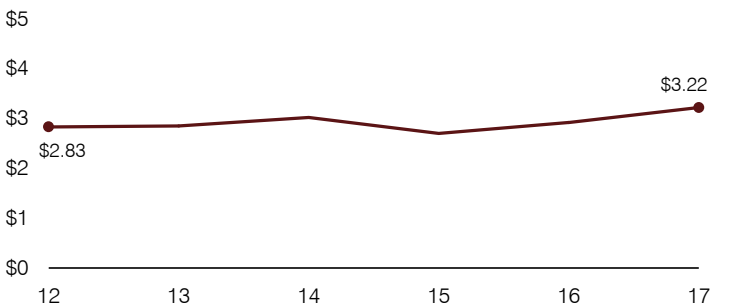
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



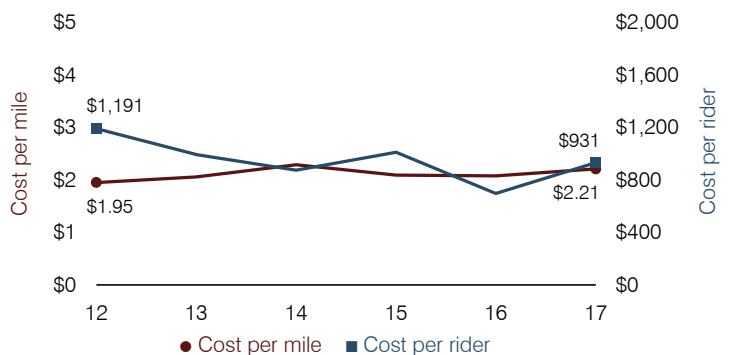
Financial stress assessment

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 14¹

Legislative district(s): 24

District size, location:

Medium-large, City

Students attending:

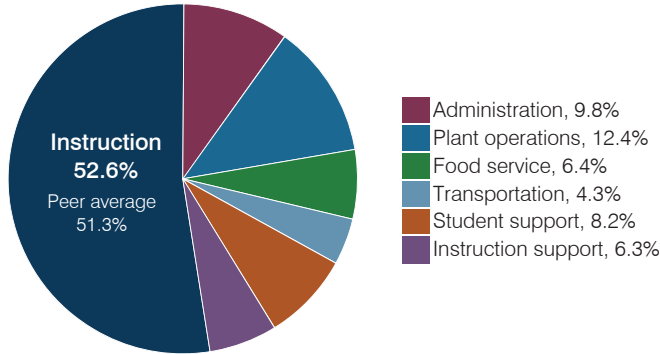
2,778

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

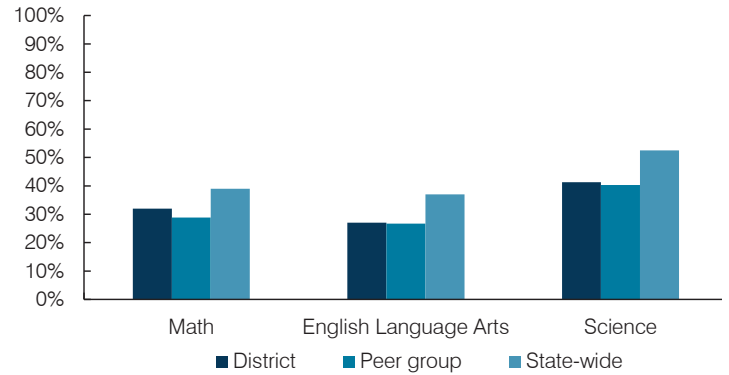
Very low Low Comparable High Very high

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
Total operational	\$ 8,702	\$ 8,826	\$ 8,199	\$ 8,141
Land and buildings	\$ 23	\$ 46	\$ 924	\$ 691
Equipment	244	190	582	424
Interest	502	261	255	236
Other	17	141	146	161
Total nonoperational	\$ 786	\$ 638	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 9,488	\$ 9,464	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 10,760	\$ 10,154	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

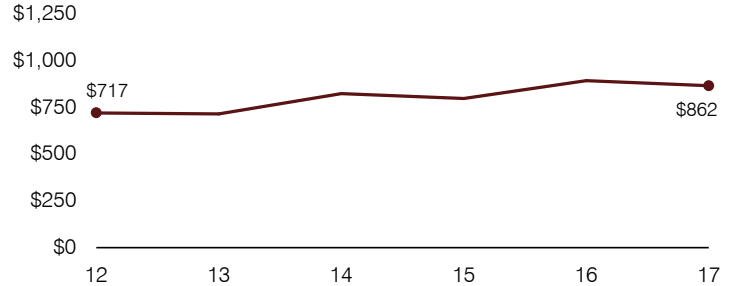
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.2	53.1	52.9	51.5	49.1	50.0	49.0	49.6	50.9	49.4	44.3	47.0	48.5	49.0	48.5	50.7	52.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

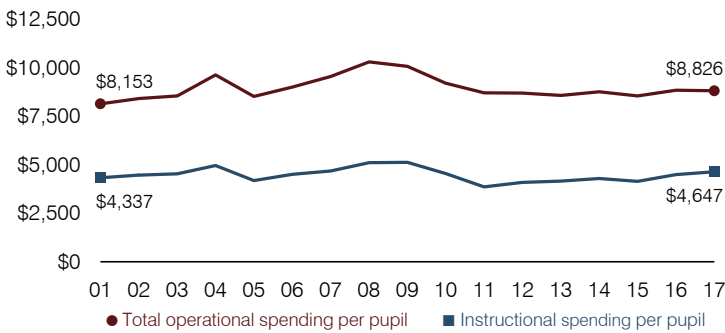
5-year spending trend (2012 through 2017)

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.

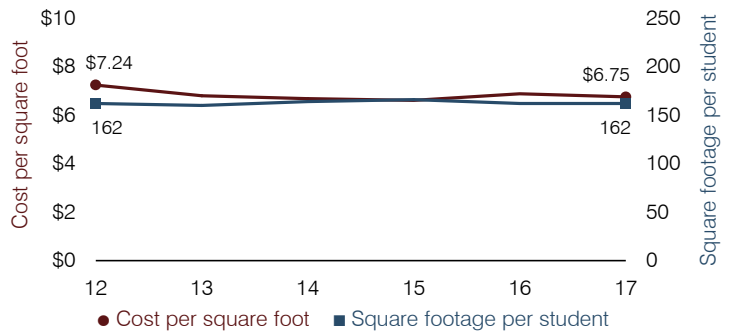
Administrative cost per pupil



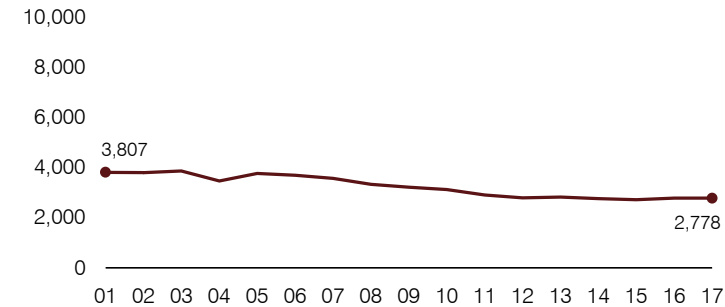
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



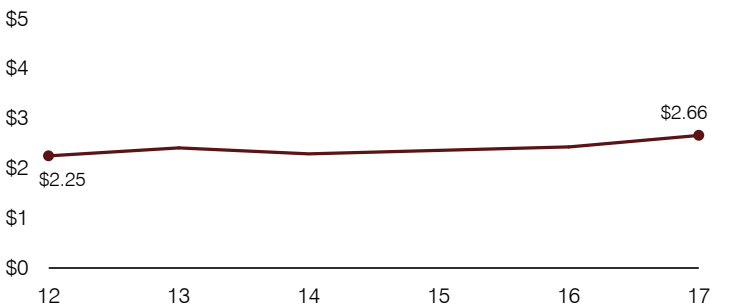
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

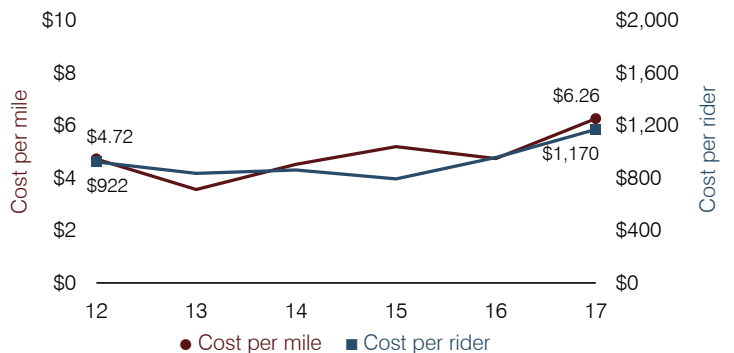
Measure: 2015 through 2017	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.1%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

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 16¹

Students attending:

17

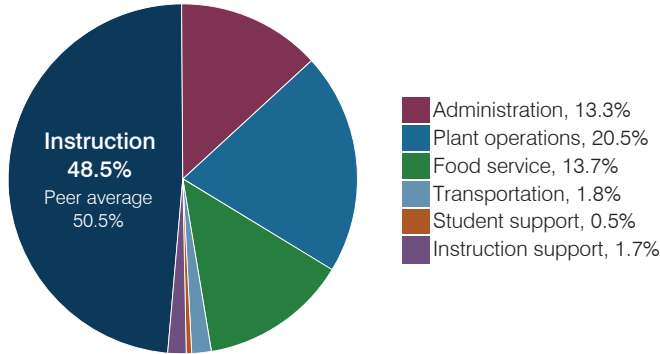
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area

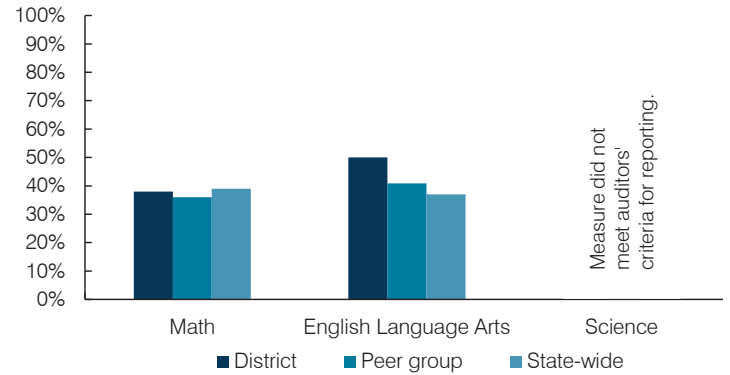


Efficiency measures relative to peer averages

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

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 22,488	\$ 24,702	\$ 21,943	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
	2016	2017	2017
Equalization formula funding	\$ 14,764	\$ 10,467	\$ 9,932
Amount from Prop 123	393	281	315
Prop 123 additional funding	83	54	57
Grants	1,882	5,159	2,701
Donations and tax credits	0	345	184

Select revenues from less common sources

	District	Peer average	State average
	2016	2017	2017
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

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 25,129	\$ 21,061	\$ 17,454	\$ 8,141
Land and buildings	\$ 128	\$ 0	\$ 1,161	\$ 691
Equipment	362	1,940	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 490	\$ 1,940	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 25,619	\$ 23,001	\$ 19,471	\$ 9,653

¹ 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

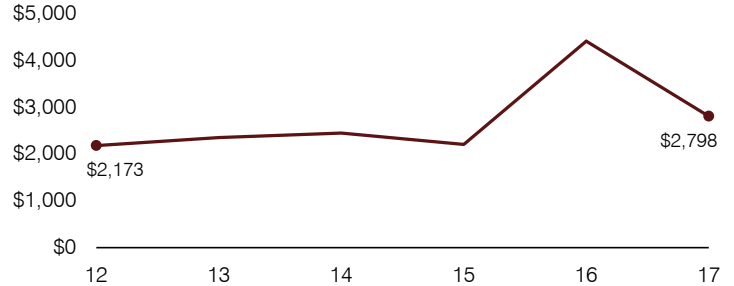
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

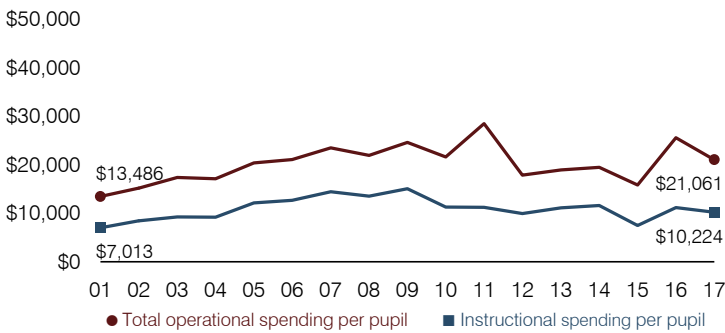
5-year spending trend (2012 through 2017)

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.

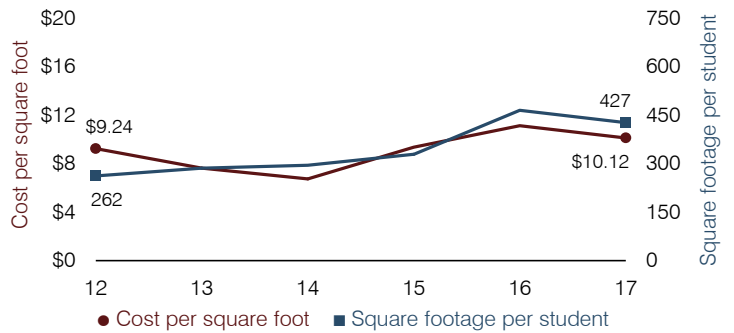
Administrative cost per pupil



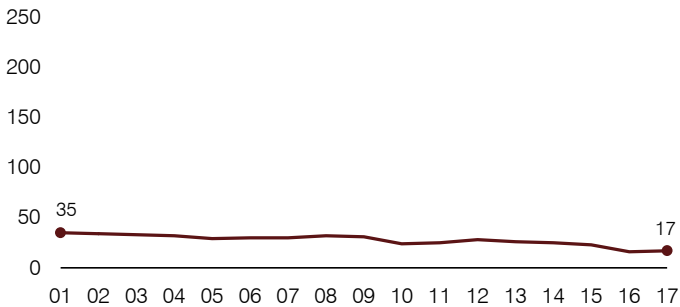
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



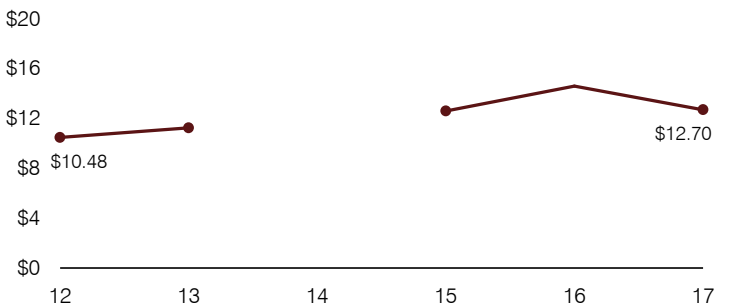
Plant cost per square foot and square footage per student



Students attending



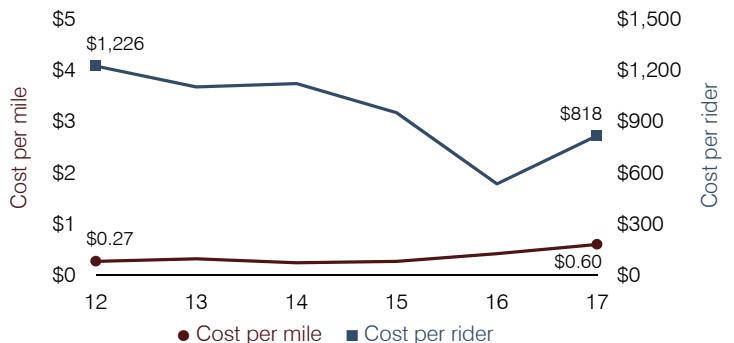
Food service cost per meal



Financial stress assessment

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	28.6%, 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



Page Unified School District

Coconino County

Efficiency peer groups 4 and T-10, Achievement peer group 5¹

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

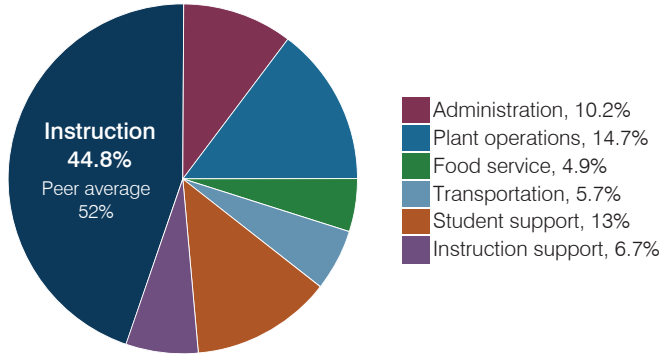
2,621

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

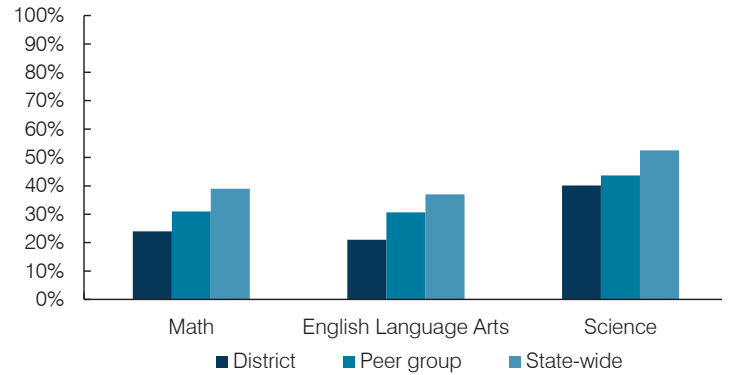
Very low Low Comparable High Very high

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
Total operational	\$ 9,832	\$ 9,176	\$ 7,774	\$ 8,141
Land and buildings	\$ 202	\$ 302	\$ 346	\$ 691
Equipment	400	344	390	424
Interest	63	6	164	236
Other	178	156	77	161
Total nonoperational	\$ 843	\$ 808	\$ 977	\$ 1,512
Total per pupil spending	\$ 10,675	\$ 9,984	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 11,523	\$ 10,977	\$ 9,450	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,517	\$ 5,506	\$ 5,373	\$ 5,503
Amount from Prop 123	232	236	233	245
Prop 123 additional funding	47	46	46	46
Grants	2,109	1,900	1,374	1,185
Donations and tax credits	29	31	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	2,845	2,358	7 of 18
Voter-approved levy increases	59	0	14 of 18

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

Instructional spending percentage

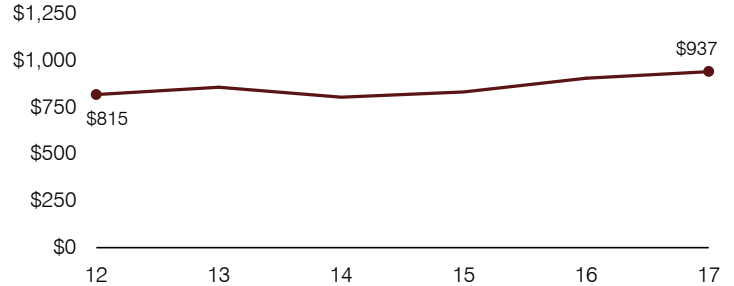
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.5	54.8	54.8	53.0	51.3	54.8	53.1	52.5	52.3	51.3	49.1	49.4	49.6	49.1	48.7	49.2	44.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

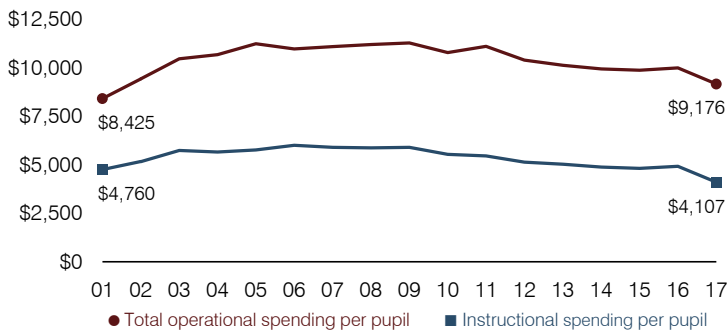
5-year spending trend (2012 through 2017)

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.

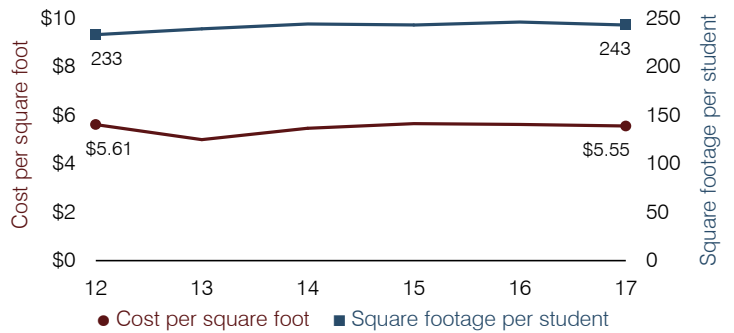
Administrative cost per pupil



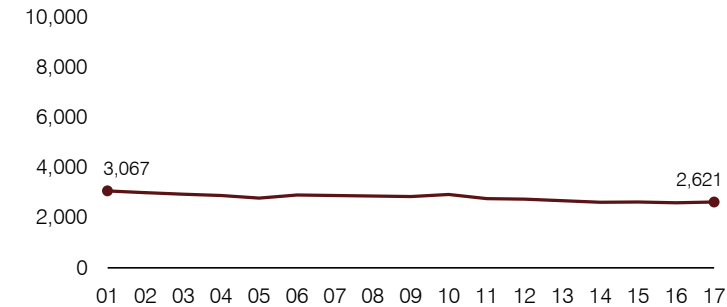
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



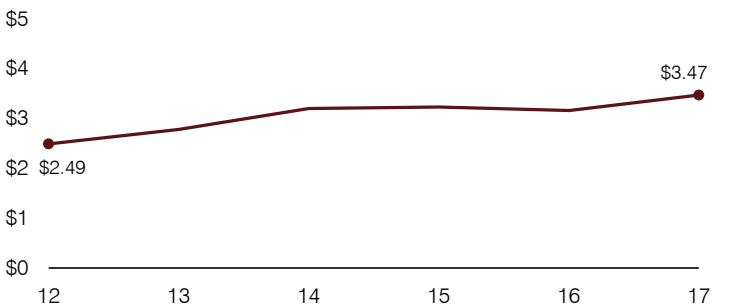
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



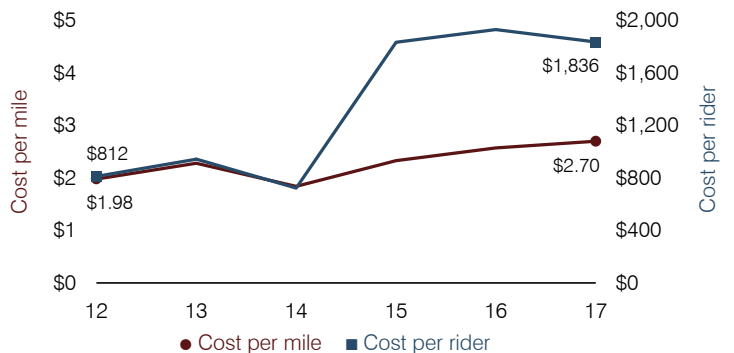
Financial stress assessment

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 17¹

Legislative district(s): 4 and 13

District size, location:

Small, Rural

Students attending:

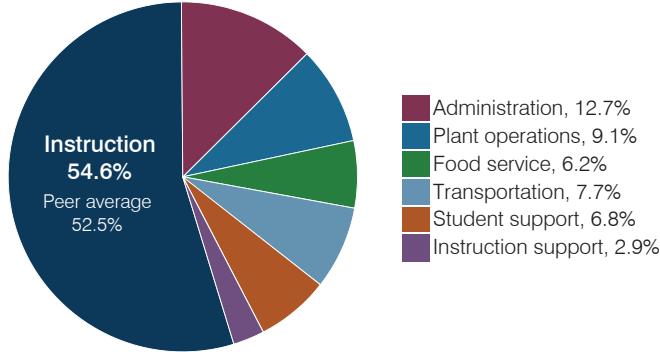
426

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

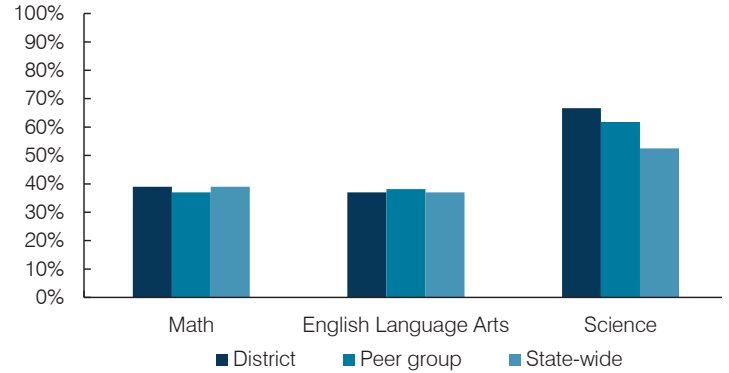
Very low Low Comparable High Very high

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
Total operational	\$ 8,198	\$ 9,422	\$ 9,476	\$ 8,141
Land and buildings	\$ 283	\$ 158	\$ 194	\$ 691
Equipment	328	254	329	424
Interest	88	71	167	236
Other	0	2	91	161
Total nonoperational	\$ 699	\$ 485	\$ 781	\$ 1,512
Total per pupil spending	\$ 8,897	\$ 9,907	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 9,655	\$ 10,017	\$ 11,437	\$ 9,592

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

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

Instructional spending percentage

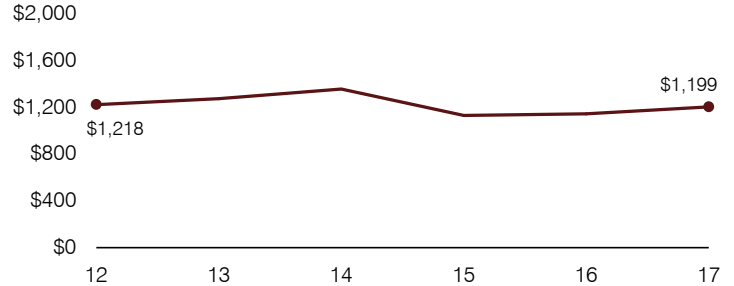
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.3	58.3	53.7	49.9	49.6	53.4	51.4	50.4	51.9	51.0	53.7	52.2	51.6	49.4	55.0	53.9	54.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

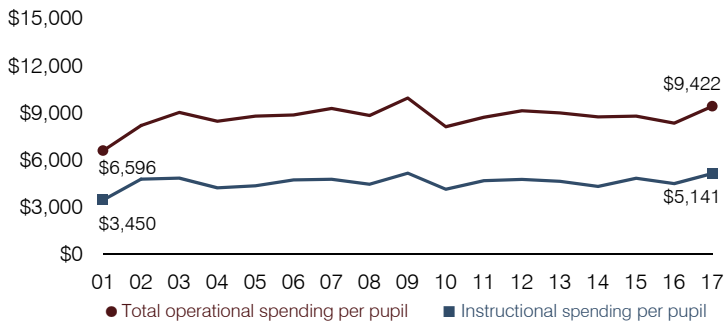
5-year spending trend (2012 through 2017)

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.

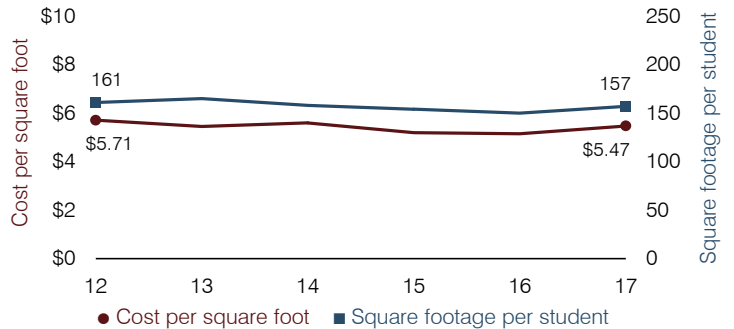
Administrative cost per pupil



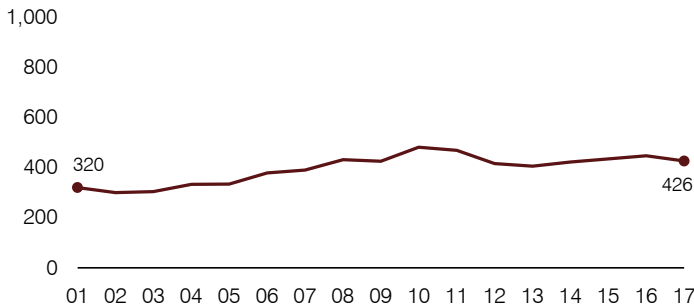
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



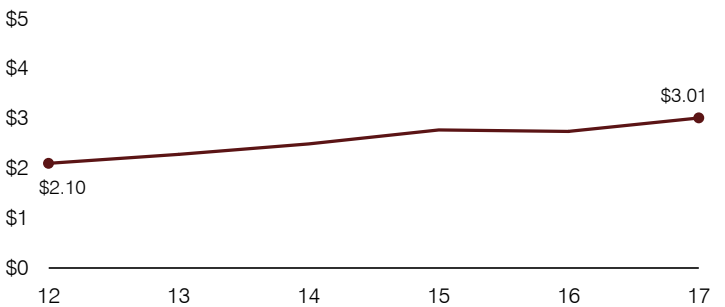
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

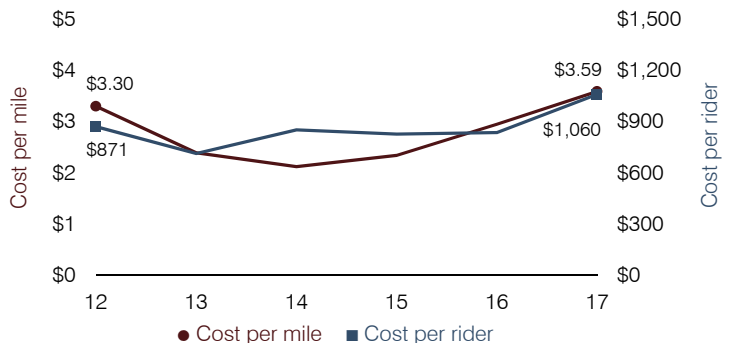
Measure: 2015 through 2017

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 20¹

Students attending:

94

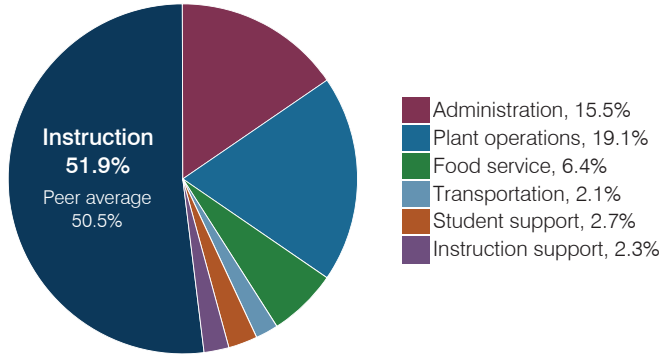
Legislative district(s): 4

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

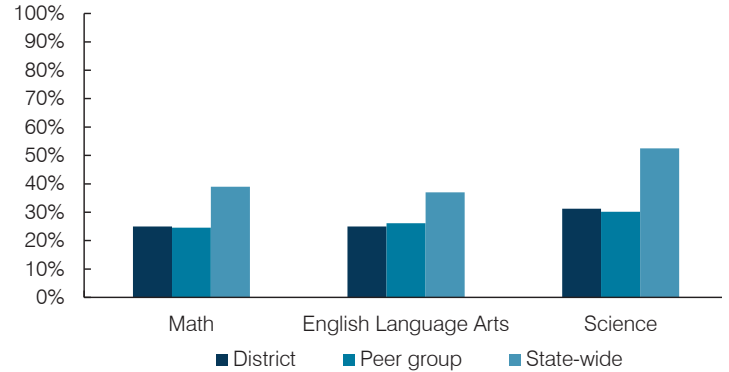
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,367	\$3,137	\$844
	Students per administrative position	43	32	67
Plant operations	Cost per square foot	\$18.02	\$6.96	\$6.30
	Square footage per student	162	412	155
Food service	Cost per meal	\$3.60	\$5.79	\$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
Total operational	\$ 14,172	\$ 15,286	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 41,848	\$ 35,934	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 56,020	\$ 51,220	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 44,629	\$ 47,049	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

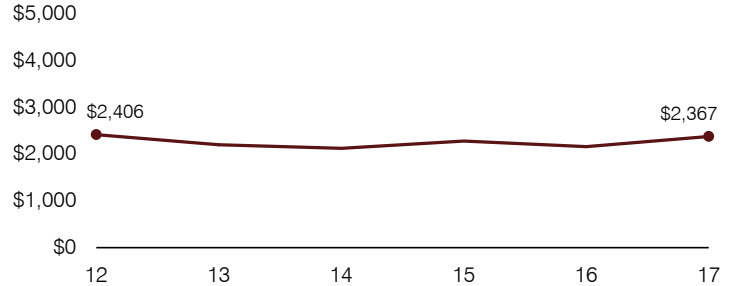
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	43.1	42.9	50.8	46.6	48.1	50.5	48.4	51.4	50.1	47.5	48.4	46.2	43.9	49.5	48.2	48.9	51.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

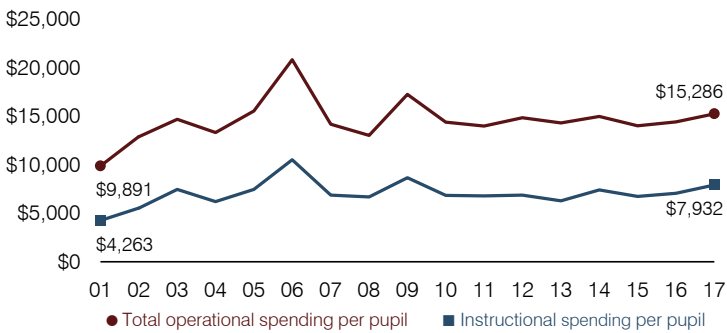
5-year spending trend (2012 through 2017)

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.

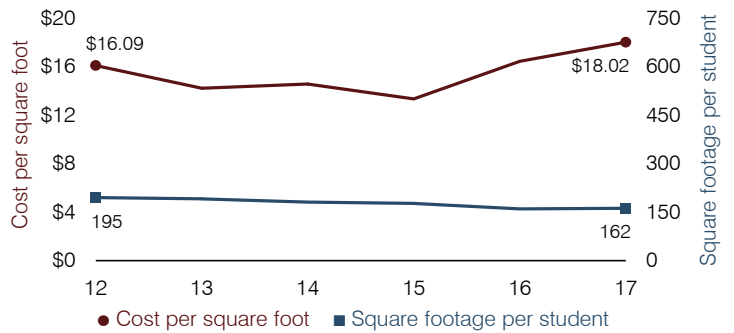
Administrative cost per pupil



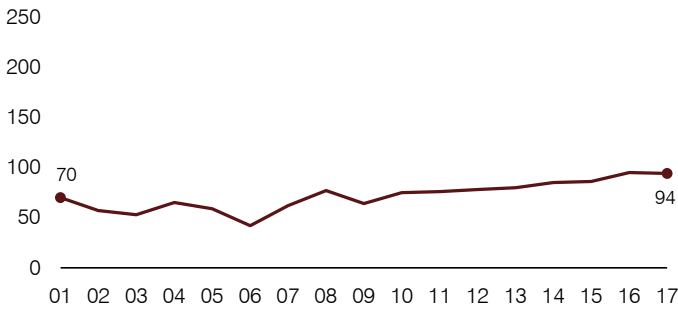
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



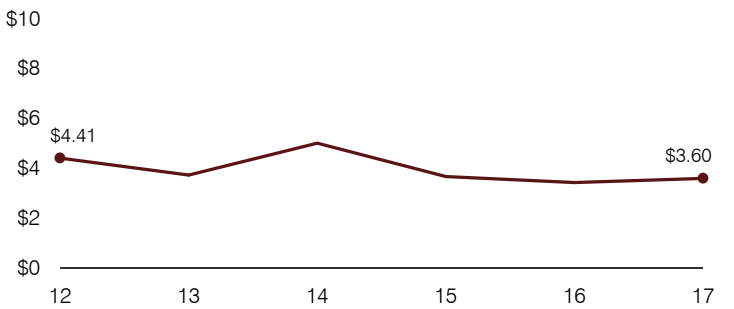
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



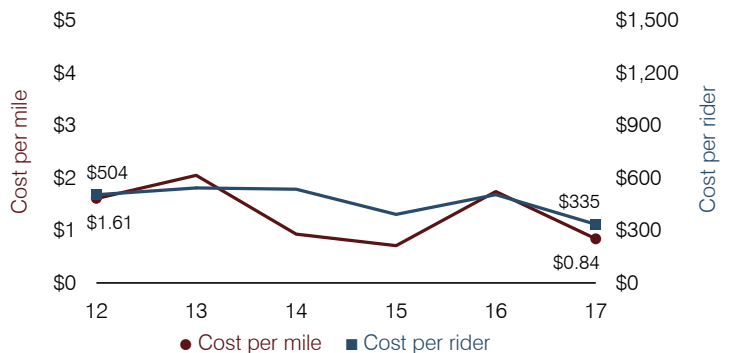
Financial stress assessment

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 17¹

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

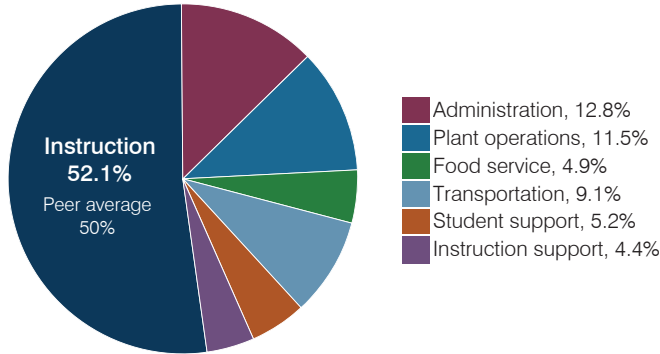
961

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

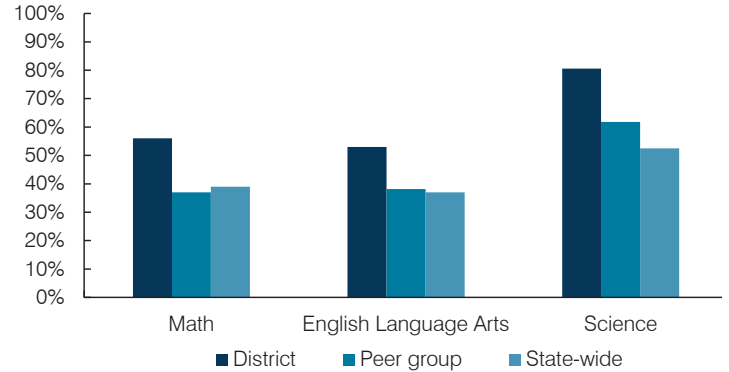
Very low Low Comparable High Very high

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
Total operational	\$ 8,462	\$ 8,340	\$ 8,168	\$ 8,141
Land and buildings	\$ 144	\$ 159	\$ 917	\$ 691
Equipment	715	374	314	424
Interest	52	31	77	236
Other	39	40	148	161
Total nonoperational	\$ 950	\$ 604	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 9,412	\$ 8,944	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 11,038	\$ 9,753	\$ 9,249	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,569	\$ 6,572	\$ 5,748
Amount from Prop 123	237	237	239
Prop 123 additional funding	44	44	46
Grants	944	1,470	2,064
Donations and tax credits	39	35	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	36	45	3 of 10
Voter-approved levy increases	0	0	8 of 10

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

Instructional spending percentage

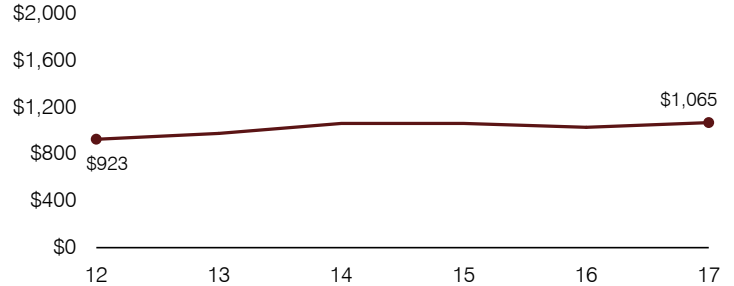
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.4	54.9	54.2	55.7	54.3	55.6	55.5	55.9	54.1	53.8	51.5	50.3	51.1	50.5	52.9	53.9	52.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

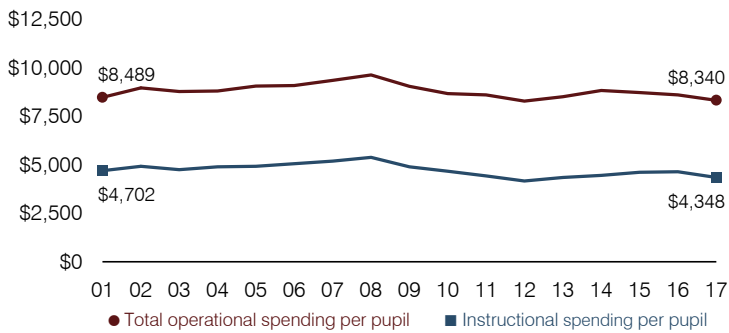
5-year spending trend (2012 through 2017)

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.

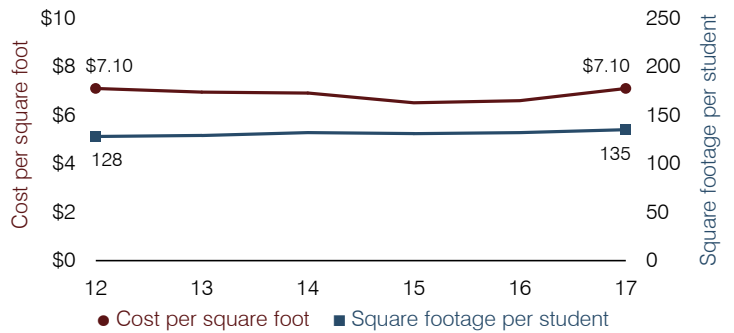
Administrative cost per pupil



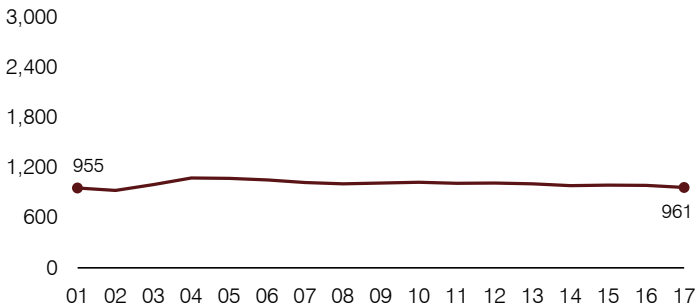
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



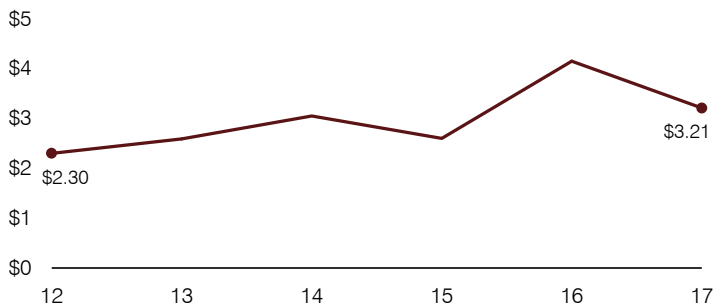
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

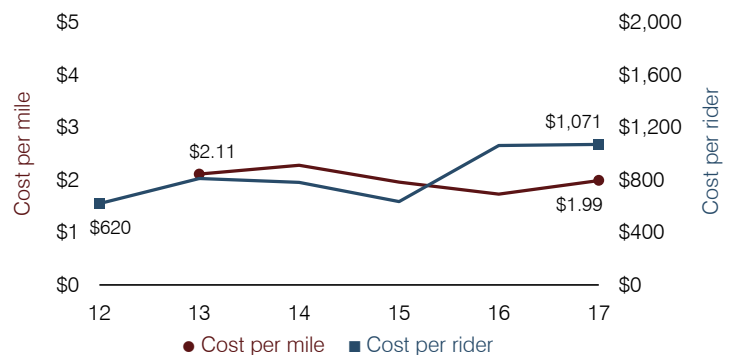
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	7.9%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 2¹

Legislative district(s): 15, 20, 23, and 28

District size, location:

Very large, City

Students attending:

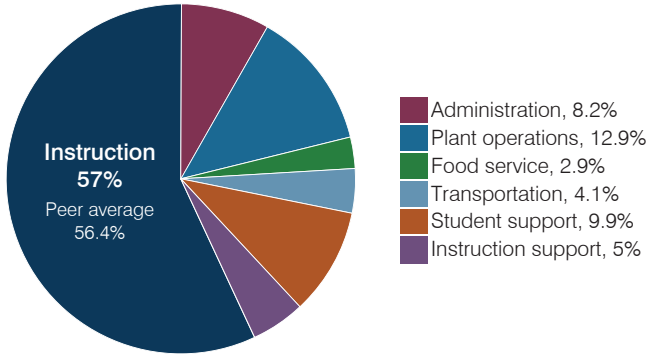
30,741

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

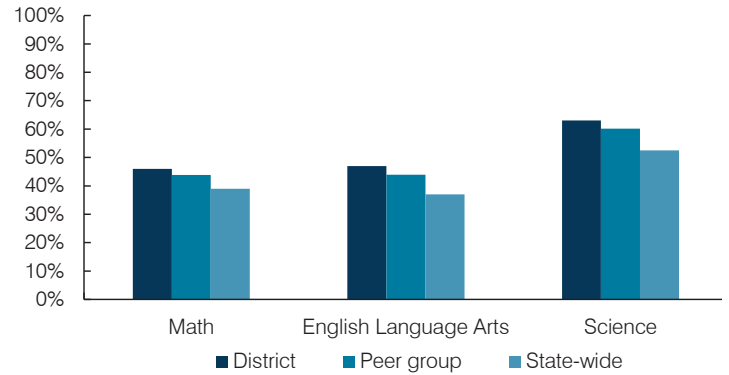
Very low Low Comparable High Very high

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
Total operational	\$ 7,472	\$ 7,989	\$ 7,644	\$ 8,141
Land and buildings	\$ 870	\$ 1,002	\$ 651	\$ 691
Equipment	529	541	393	424
Interest	342	328	223	236
Other	266	283	209	161
Total nonoperational	\$ 2,007	\$ 2,154	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 9,479	\$ 10,143	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 9,949	\$ 10,501	\$ 9,581	\$ 9,592

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	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	2,478	2,554	10 of 10

¹ 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

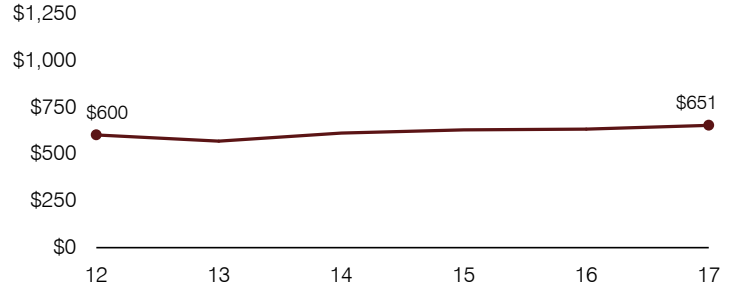
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

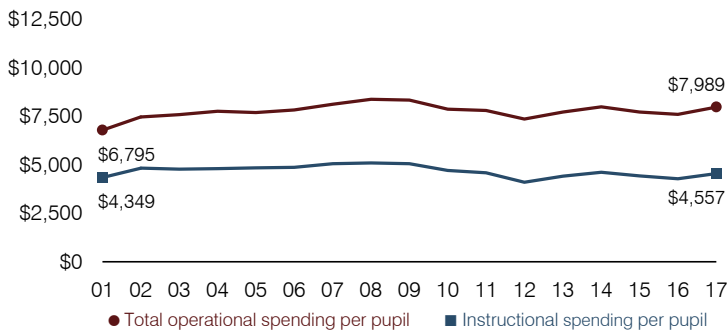
5-year spending trend (2012 through 2017)

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.

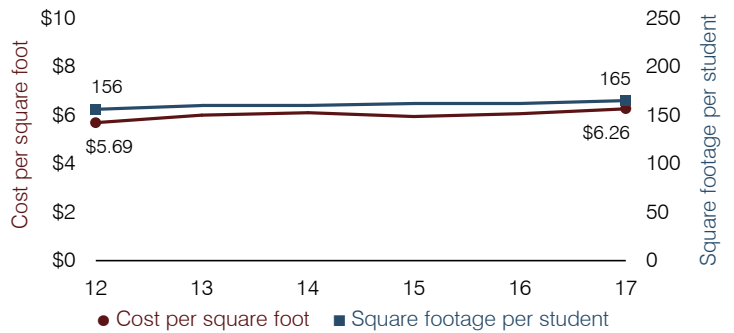
Administrative cost per pupil



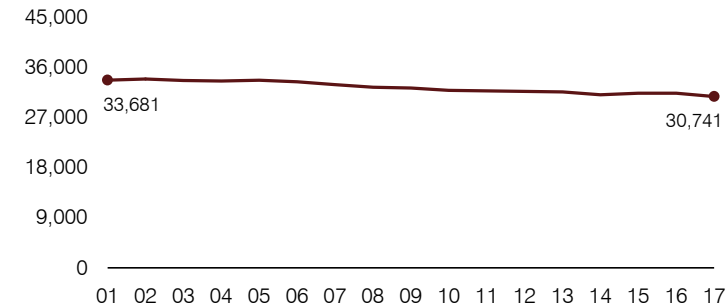
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



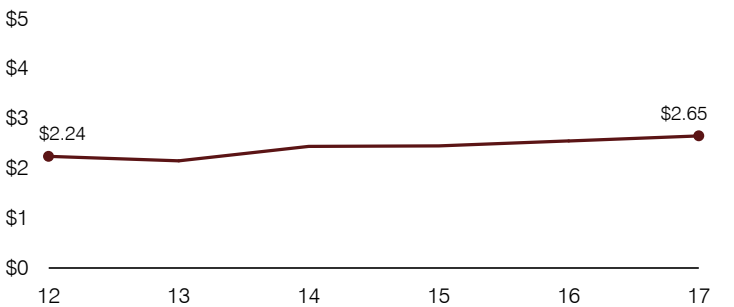
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

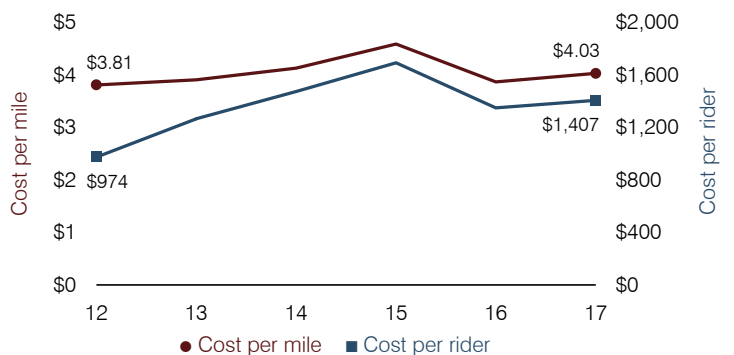
Overall financial stress level: **Low**

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



Transportation costs per mile and per rider



Parker Unified School District

La Paz County

Efficiency peer groups 5 and T-6, Achievement peer group 7¹

Legislative district(s): 5

District size, location:

Medium, Town

Students attending:

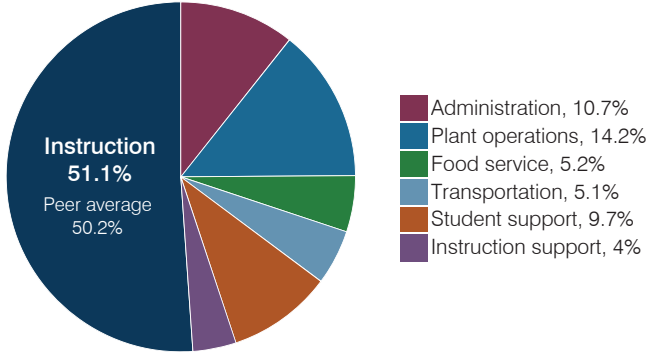
1,875

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

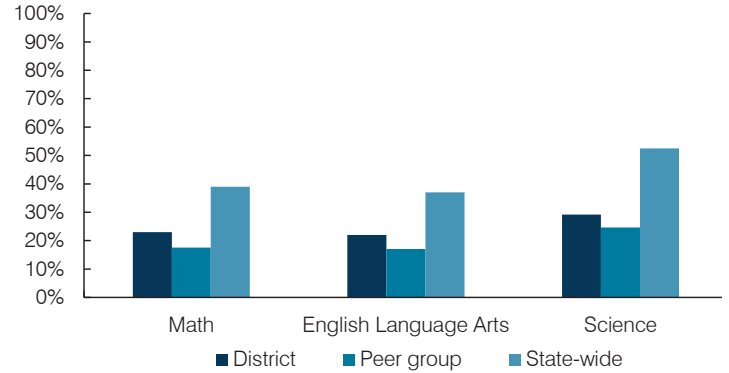
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 8,694	\$ 9,221	\$ 8,794	\$ 8,141
Land and buildings	\$ 265	\$ 221	\$ 764	\$ 691
Equipment	382	655	536	424
Interest	0	0	221	236
Other	10	2	78	161
Total nonoperational	\$ 657	\$ 878	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,351	\$ 10,099	\$ 10,393	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 9,535	\$ 9,458	\$ 12,275	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,082	\$ 5,130	\$ 5,929
Amount from Prop 123	228	230	243
Prop 123 additional funding	45	45	49
Grants	1,218	1,187	1,751
Donations and tax credits	13	14	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	3,506	3,450	14 of 29
Voter-approved levy increases	343	517	20 of 29

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

Instructional spending percentage

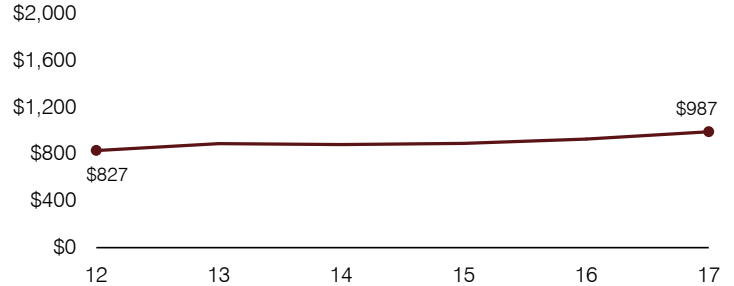
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.3	57.3	57.4	57.0	55.1	54.7	54.9	53.8	50.7	52.6	50.5	52.3	51.0	51.0	52.1	50.8	51.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

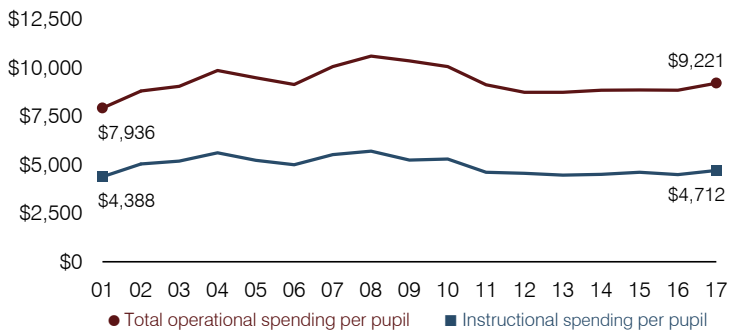
5-year spending trend (2012 through 2017)

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.

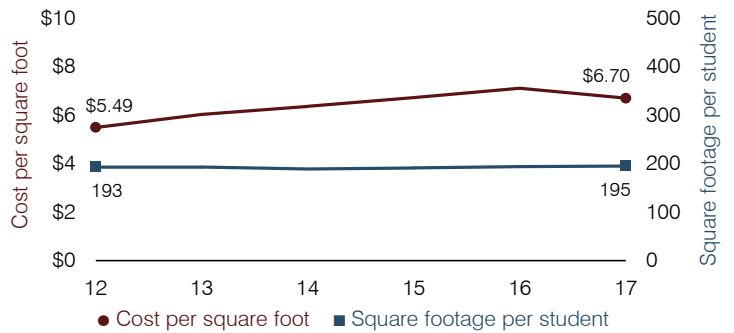
Administrative cost per pupil



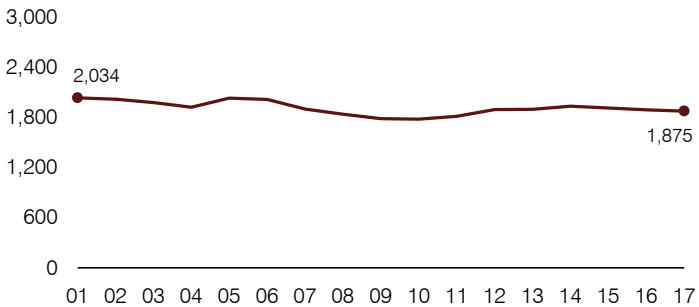
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



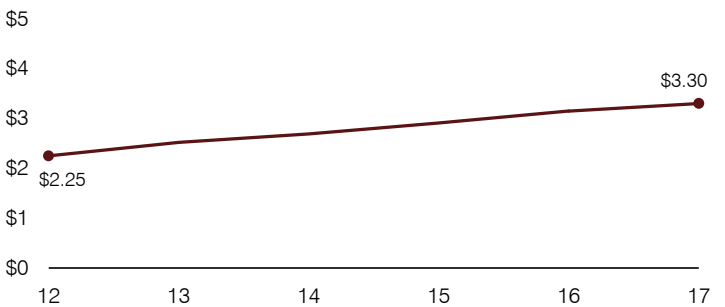
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

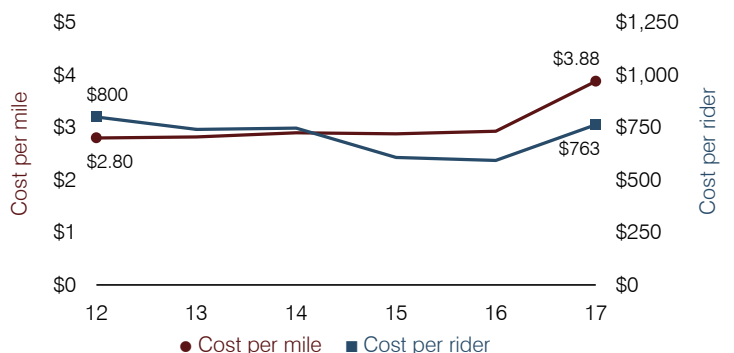
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.7%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 18¹

Students attending:

74

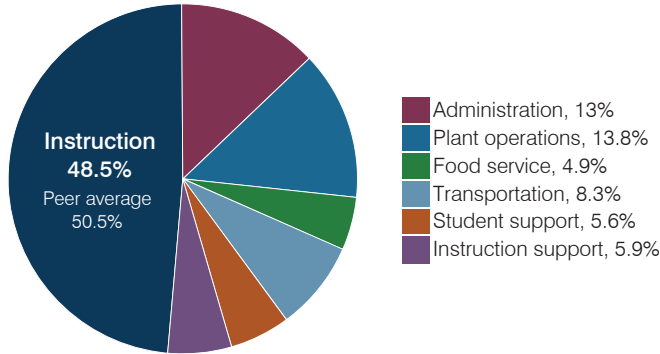
Legislative district(s): 2

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

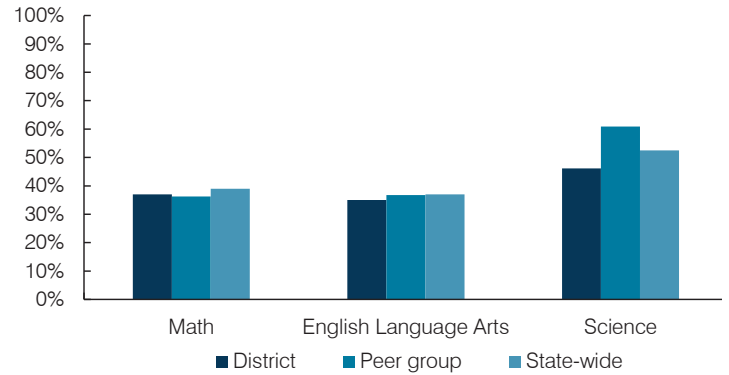
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,530	\$3,137	\$844
	Students per administrative position	55	32	67
Plant operations	Cost per square foot	\$4.84	\$6.96	\$6.30
	Square footage per student	557	412	155
Food service	Cost per meal	\$5.32	\$5.79	\$2.88
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
Total operational	\$ 19,054	\$ 19,495	\$ 17,454	\$ 8,141
Land and buildings	\$ 332	\$ 123	\$ 1,161	\$ 691
Equipment	1,184	667	735	424
Interest	0	0	31	236
Other	67	111	90	161
Total nonoperational	\$ 1,583	\$ 901	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 20,637	\$ 20,396	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 19,590	\$ 20,648	\$ 21,943	\$ 9,592

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

¹ 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

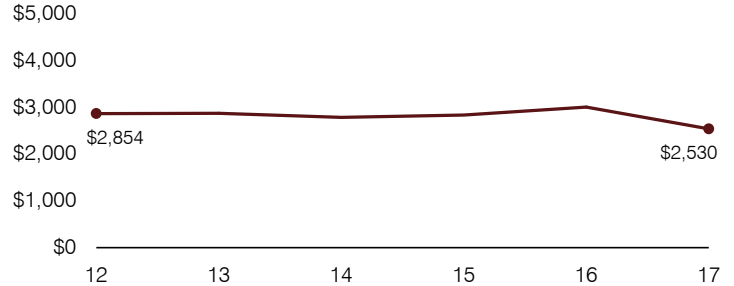
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

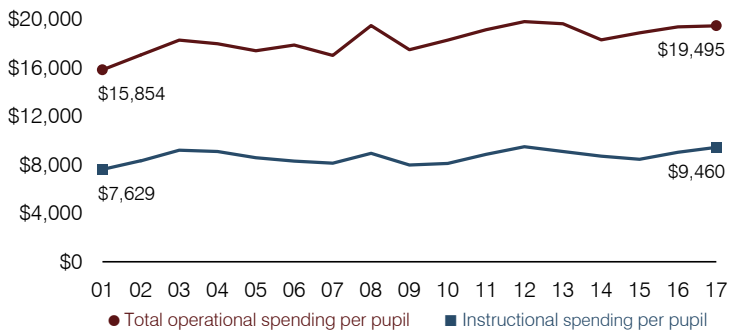
5-year spending trend (2012 through 2017)

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.

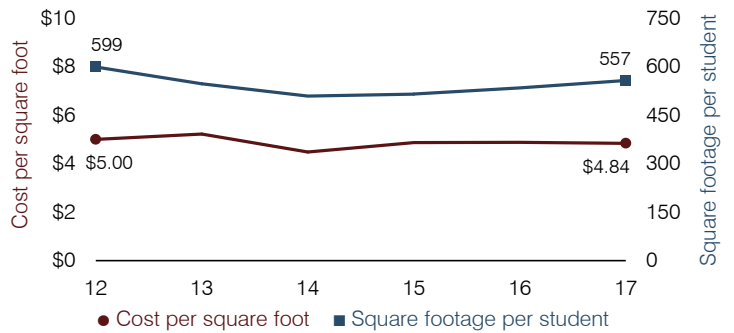
Administrative cost per pupil



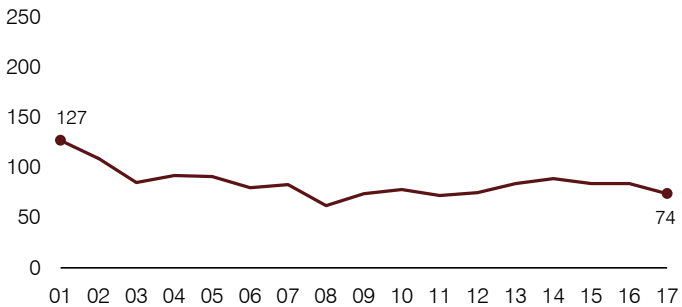
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



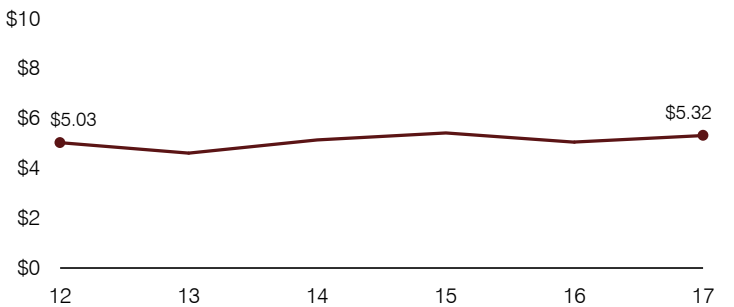
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



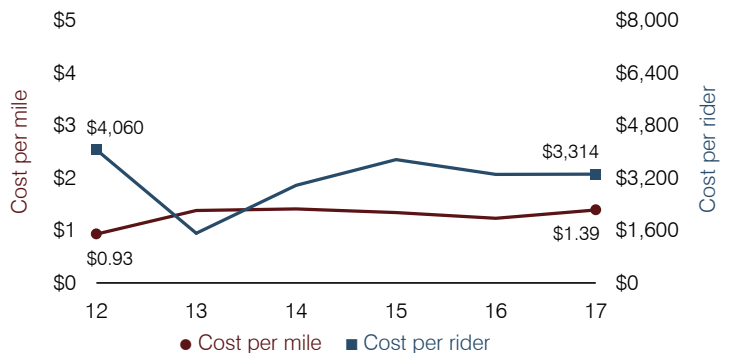
Financial stress assessment

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



Patagonia Union High School District

Santa Cruz County

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 10¹

Students attending:

75

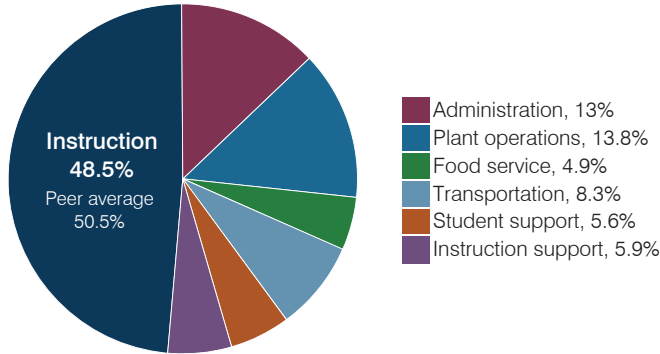
Legislative district(s): 2

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

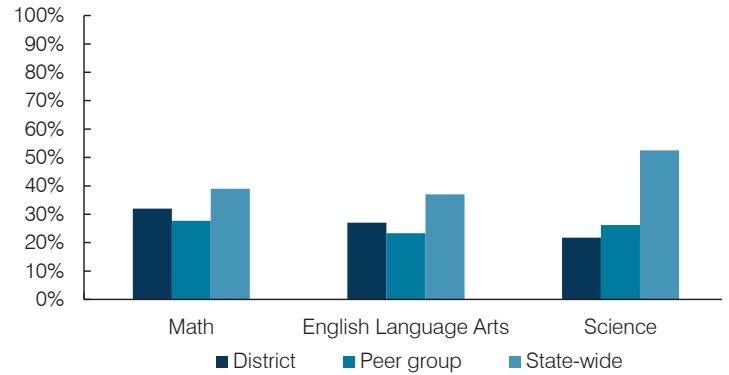
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,530	\$3,137	\$844
	Students per administrative position	55	32	67
Plant operations	Cost per square foot	\$4.84	\$6.96	\$6.30
	Square footage per student	557	412	155
Food service	Cost per meal	\$5.32	\$5.79	\$2.88
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
Total operational	\$ 19,054	\$ 19,495	\$ 17,454	\$ 8,141
Land and buildings	\$ 332	\$ 123	\$ 1,161	\$ 691
Equipment	1,184	667	735	424
Interest	0	0	31	236
Other	67	111	90	161
Total nonoperational	\$ 1,583	\$ 901	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 20,637	\$ 20,396	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 19,590	\$ 20,648	\$ 21,943	\$ 9,592

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	State average
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

¹ 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

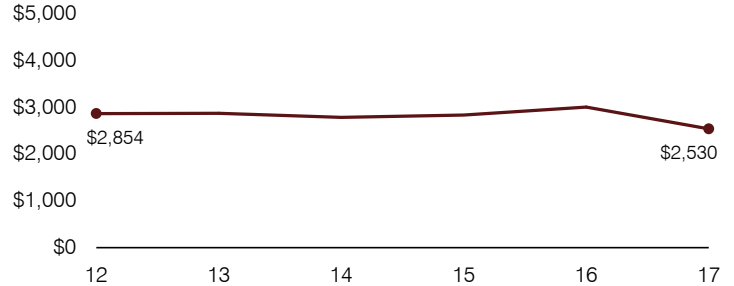
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

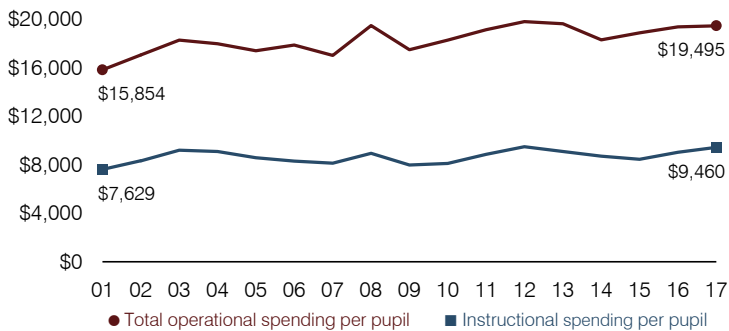
5-year spending trend (2012 through 2017)

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.

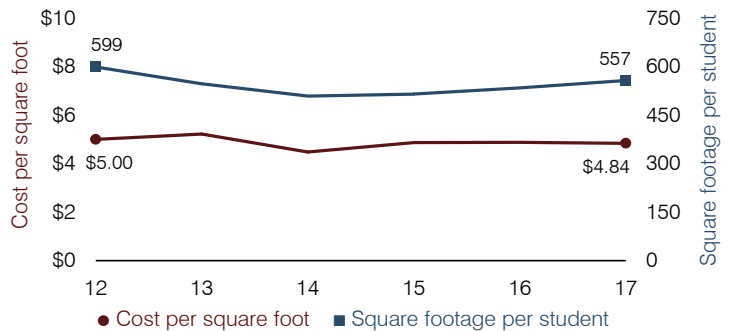
Administrative cost per pupil



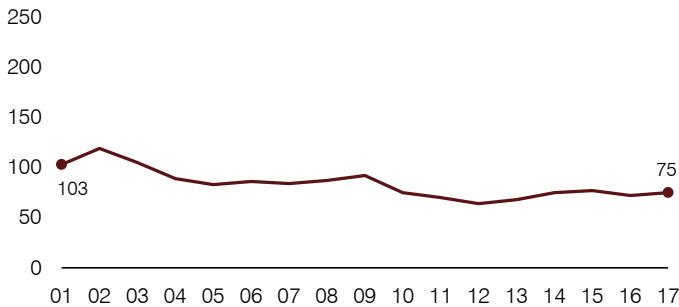
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



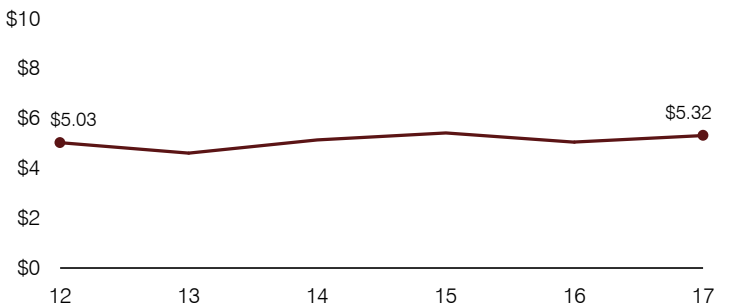
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

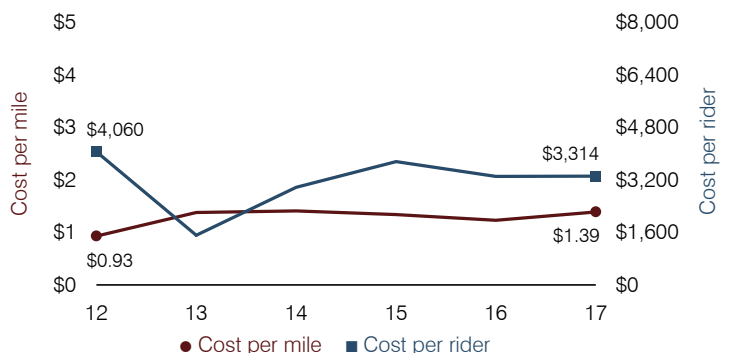
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	6.2%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal 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 5¹

Legislative district(s): 6

District size, location:

Medium-large, Town

Students attending:

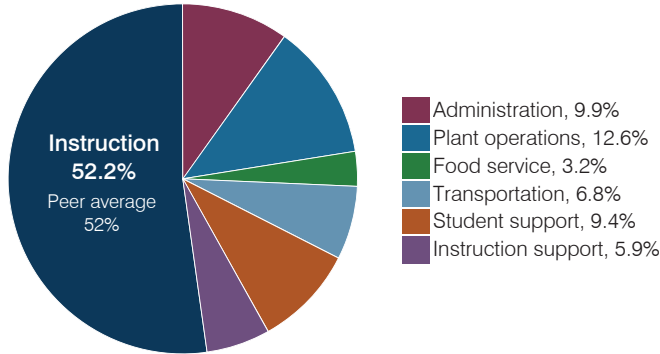
2,291

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

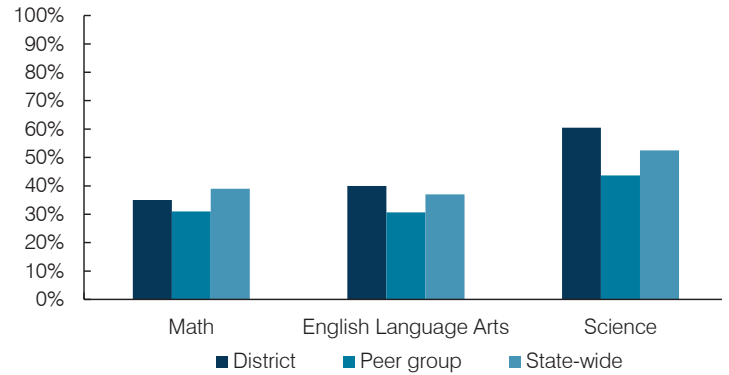
Very low Low Comparable High Very high

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
Total operational	\$ 7,601	\$ 8,017	\$ 7,774	\$ 8,141
Land and buildings	\$ 44	\$ 83	\$ 346	\$ 691
Equipment	390	443	390	424
Interest	668	657	164	236
Other	24	22	77	161
Total nonoperational	\$ 1,126	\$ 1,205	\$ 977	\$ 1,512
Total per pupil spending	\$ 8,727	\$ 9,222	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 9,297	\$ 9,708	\$ 9,450	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,463	\$ 5,462	\$ 5,373
Amount from Prop 123	233	235	233
Prop 123 additional funding	46	46	46
Grants	1,274	1,118	1,374
Donations and tax credits	238	180	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	1,581	1,845	14 of 18

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

Instructional spending percentage

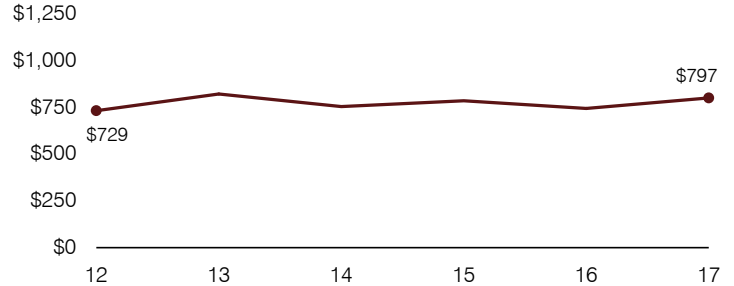
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.8	60.8	61.5	59.5	59.3	57.4	57.0	58.3	57.2	56.2	55.4	55.4	53.3	52.7	53.9	52.2	52.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

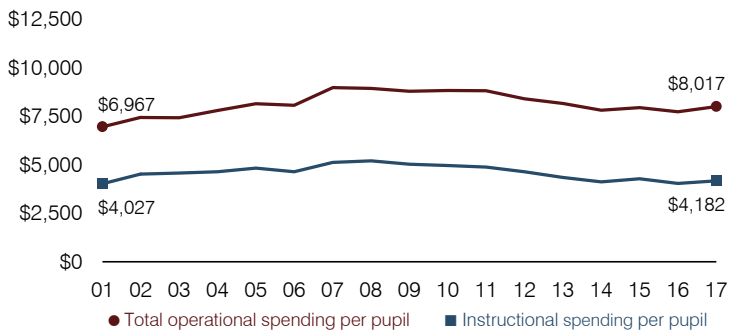
5-year spending trend (2012 through 2017)

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.

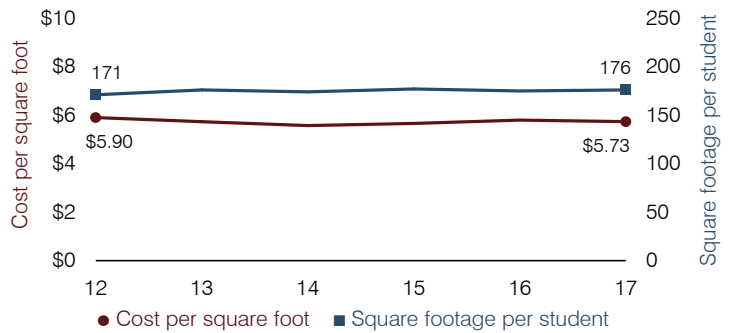
Administrative cost per pupil



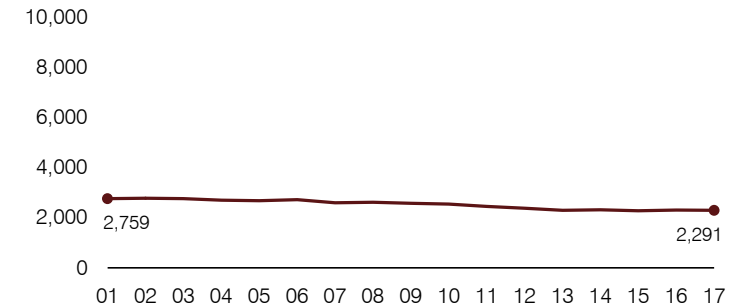
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



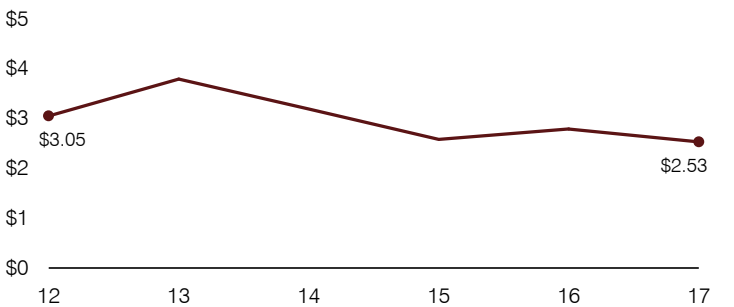
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



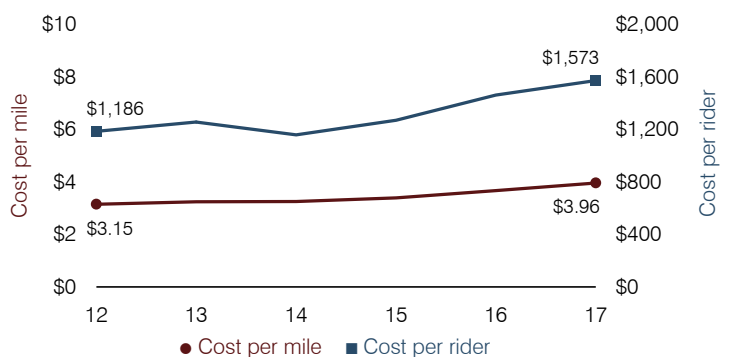
Financial stress assessment

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 19¹

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

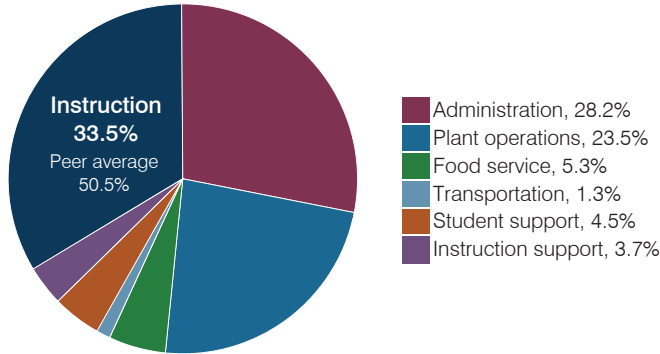
184

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
Total operational	\$ 10,854	\$ 11,772	\$ 17,454	\$ 8,141
Land and buildings	\$ 21	\$ 1	\$ 1,161	\$ 691
Equipment	101	1,316	735	424
Interest	495	515	31	236
Other	0	0	90	161
Total nonoperational	\$ 617	\$ 1,832	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 11,471	\$ 13,604	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 16,691	\$ 23,686	\$ 21,943	\$ 9,592

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

¹ 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

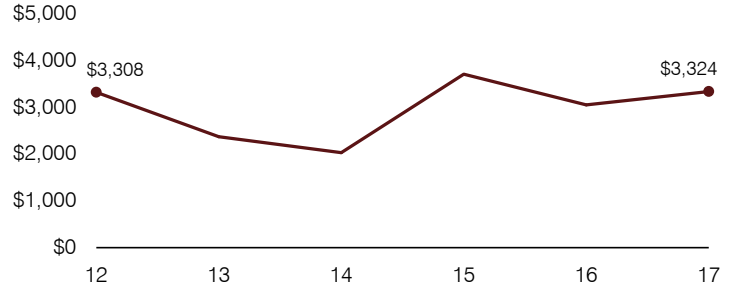
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

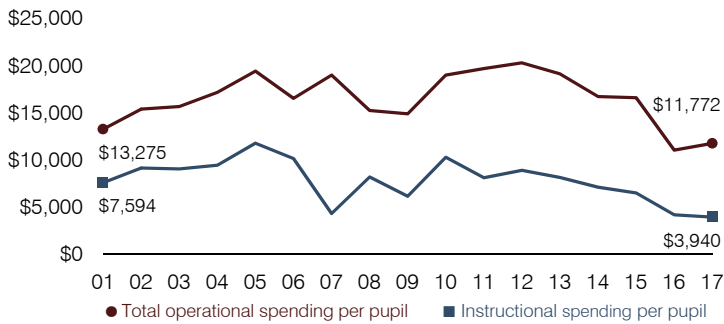
5-year spending trend (2012 through 2017)

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.

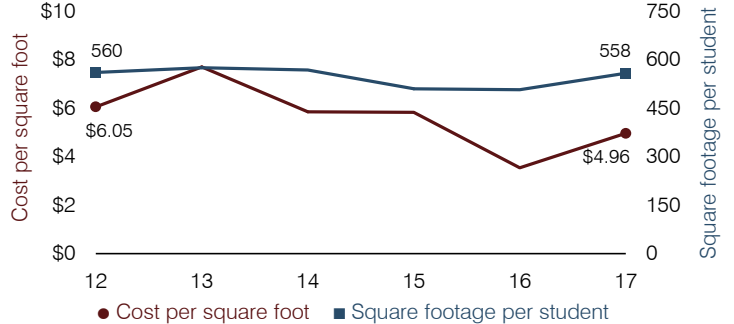
Administrative cost per pupil



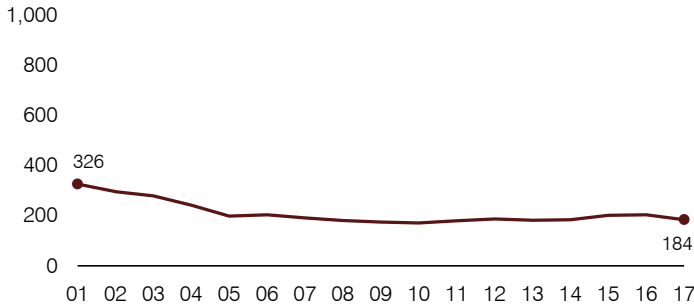
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



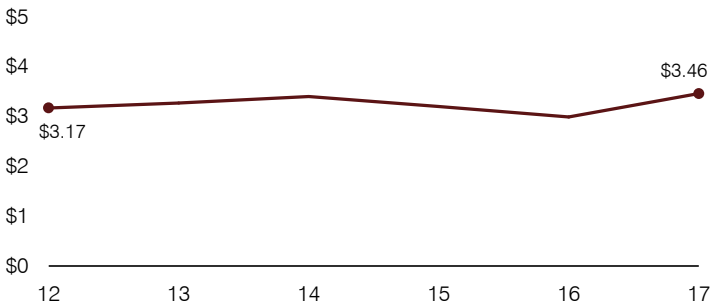
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

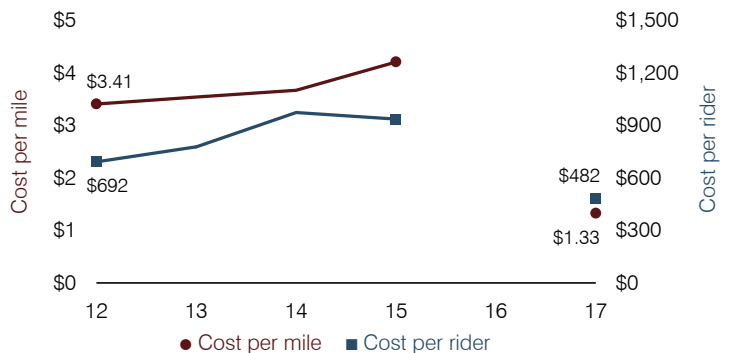
Overall financial stress level: **Moderate**

Measure: 2015 through 2017

Measure	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 18¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

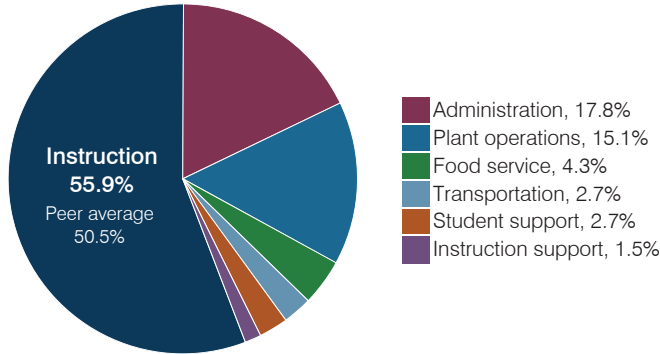
98

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

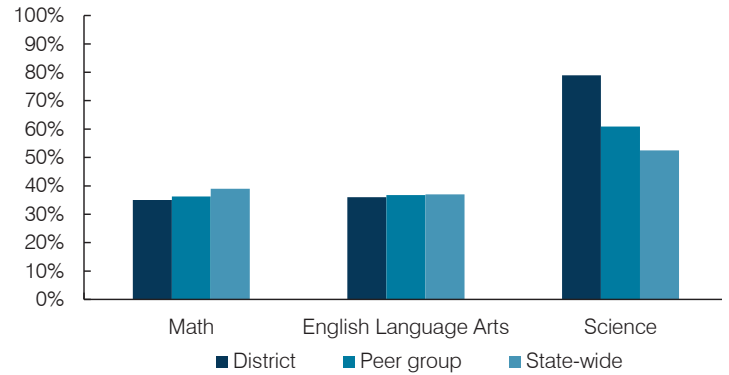
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,441	\$3,137	\$844
	Students per administrative position	30	32	67
Plant operations	Cost per square foot	\$6.97	\$6.96	\$6.30
	Square footage per student	298	412	155
Food service	Cost per meal	\$4.09	\$5.79	\$2.88
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
Total operational	\$ 12,955	\$ 13,725	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 0	\$ 1,161	\$ 691
Equipment	289	373	735	424
Interest	24	20	31	236
Other	0	0	90	161
Total nonoperational	\$ 313	\$ 393	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 13,268	\$ 14,118	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 12,922	\$ 13,650	\$ 21,943	\$ 9,592

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	Number of peers receiving
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

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

Instructional spending percentage

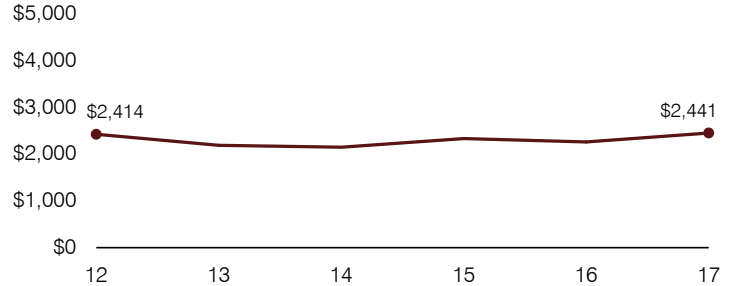
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	58.8	58.6	54.6	52.4	53.9	54.4	55.3	56.1	55.1	54.1	58.0	53.3	54.6	55.0	56.9	55.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

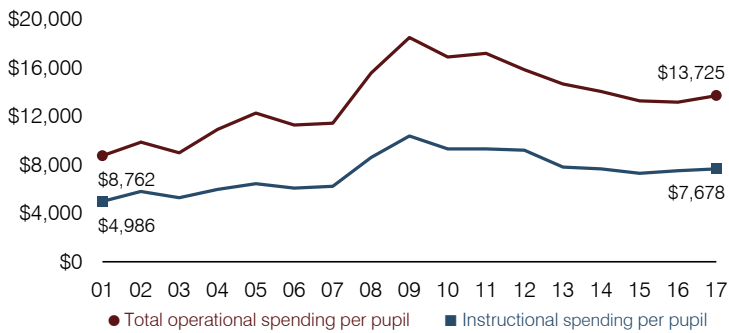
5-year spending trend (2012 through 2017)

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.

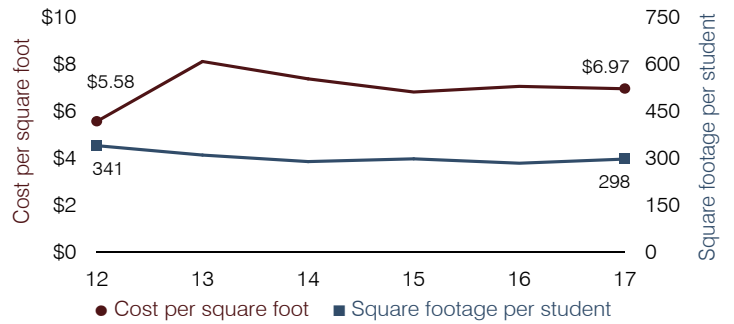
Administrative cost per pupil



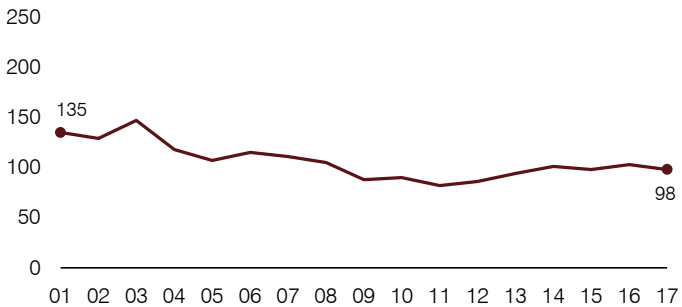
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



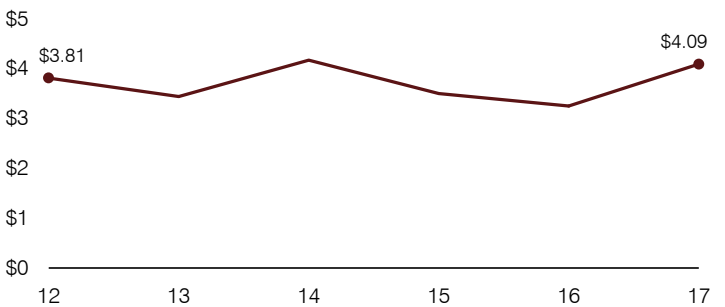
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



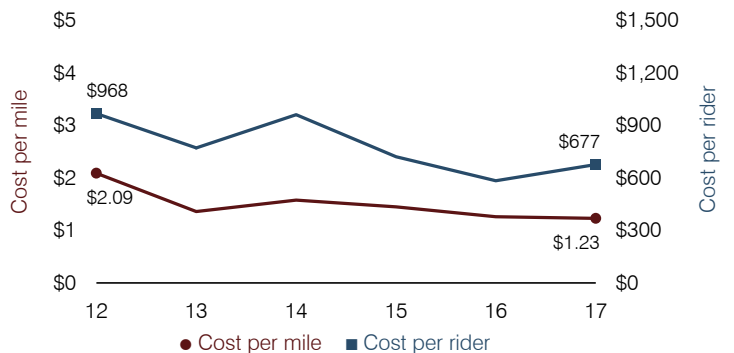
Financial stress assessment

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 13¹

Legislative district(s): 19 and 29

District size, location:

Large, City

Students attending:

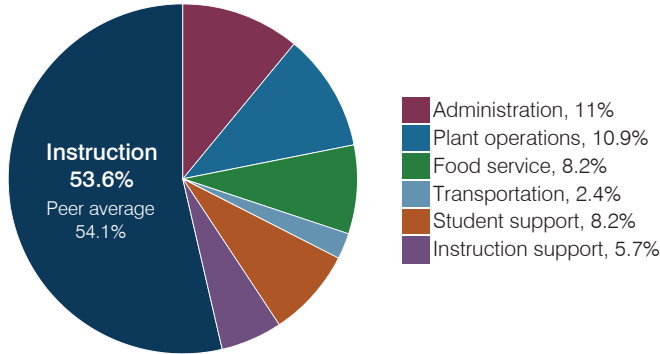
9,607

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

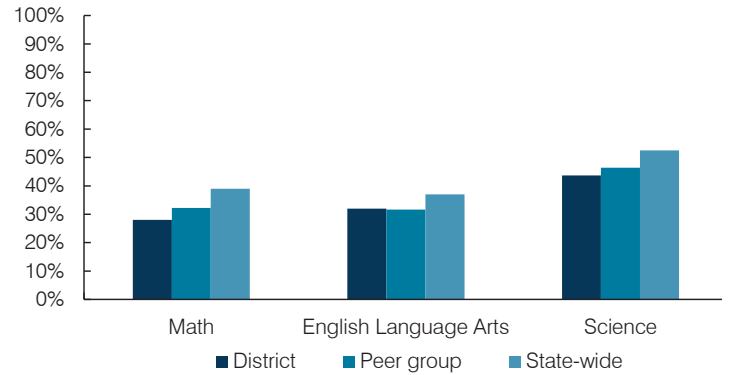
Legend: Very low (green), Low (blue), Comparable (yellow), High (orange), Very high (red)

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 3,475	\$ 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
Total operational	\$ 6,756	\$ 7,398	\$ 7,988	\$ 8,141
Land and buildings	\$ 273	\$ 77	\$ 499	\$ 691
Equipment	437	416	357	424
Interest	106	121	361	236
Other	285	176	168	161
Total nonoperational	\$ 1,101	\$ 790	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 7,857	\$ 8,188	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 8,117	\$ 8,244	\$ 9,246	\$ 9,592

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

¹ 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

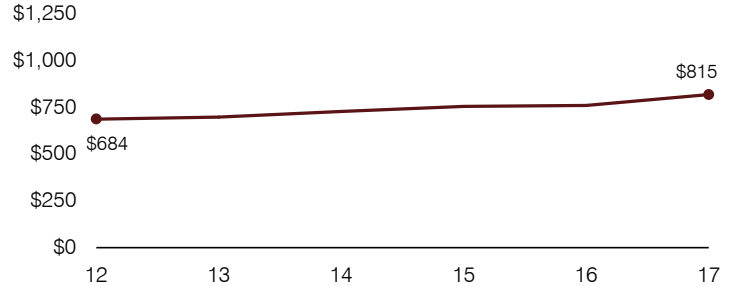
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

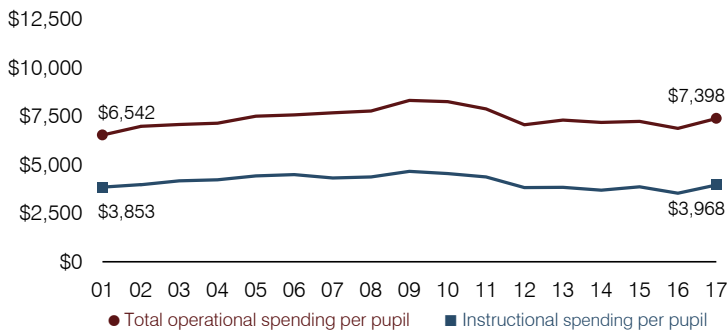
5-year spending trend (2012 through 2017)

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.

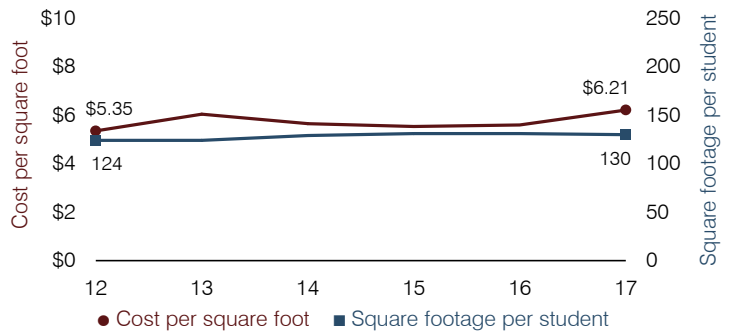
Administrative cost per pupil



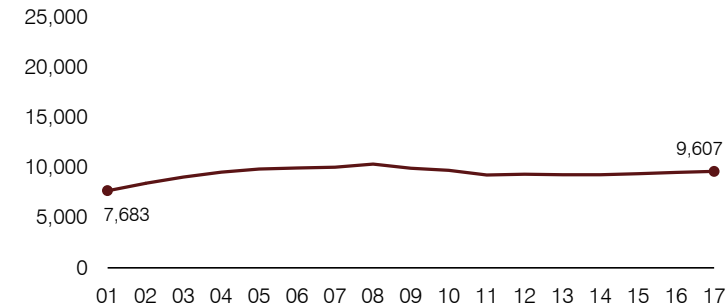
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



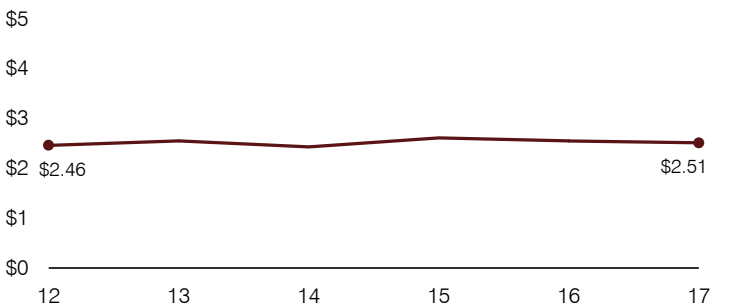
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



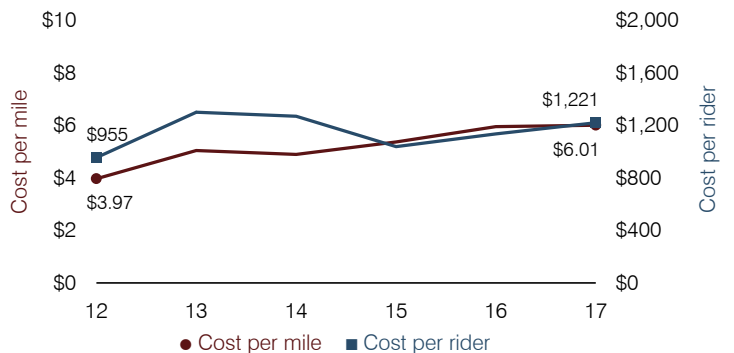
Financial stress assessment

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 2¹

Legislative district(s): 20, 21, 22, and 29

District size, location:

Very large, Suburb

Students attending:

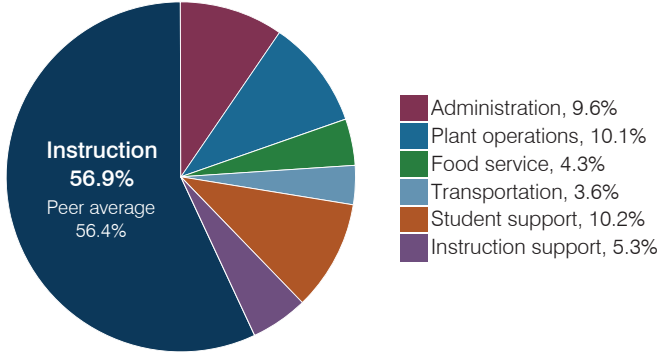
35,283

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

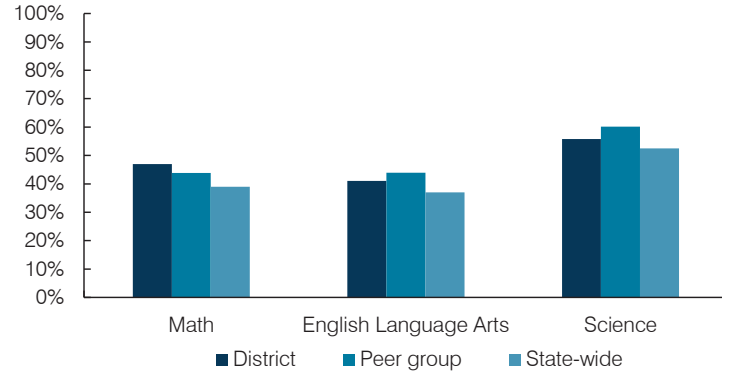
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 6,945	\$ 7,534	\$ 7,644	\$ 8,141
Land and buildings	\$ 721	\$ 603	\$ 651	\$ 691
Equipment	356	426	393	424
Interest	274	275	223	236
Other	182	152	209	161
Total nonoperational	\$ 1,533	\$ 1,456	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 8,478	\$ 8,990	\$ 9,120	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 8,348	\$ 8,580	\$ 9,581	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,153	\$ 5,199	\$ 5,387	\$ 5,503
Amount from Prop 123	235	238	241	245
Prop 123 additional funding	46	46	46	46
Grants	692	709	901	1,185
Donations and tax credits	90	88	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	1,192	1,433	10 of 10

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

Instructional spending percentage

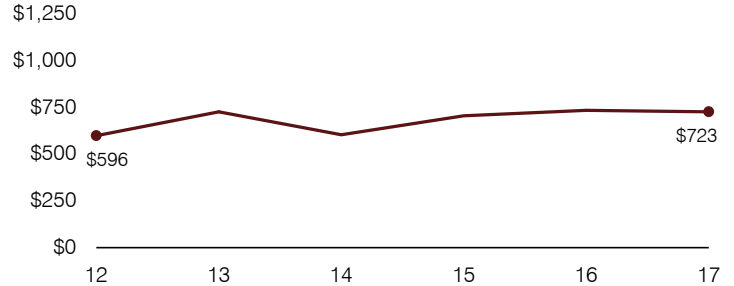
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.9	61.5	61.4	61.5	60.0	60.6	59.6	59.8	60.5	59.6	57.2	57.6	56.0	57.9	54.9	56.2	56.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

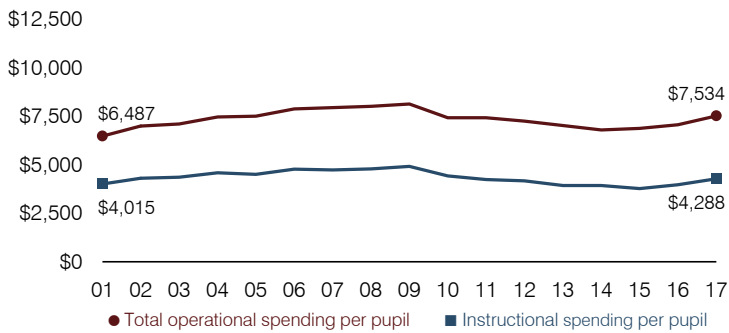
5-year spending trend (2012 through 2017)

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.

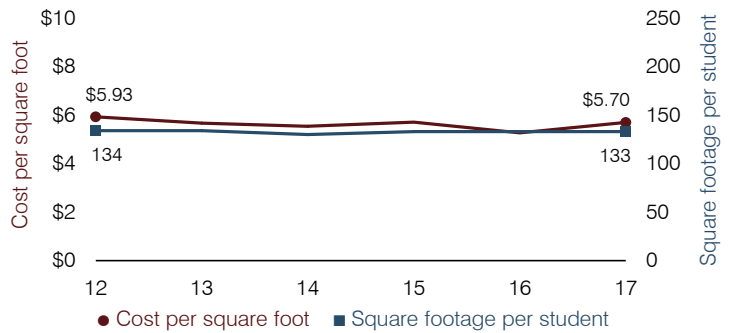
Administrative cost per pupil



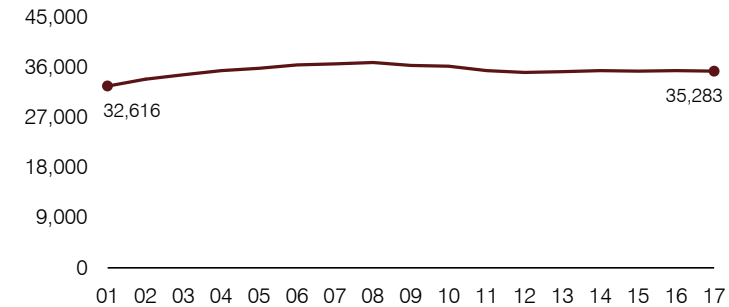
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



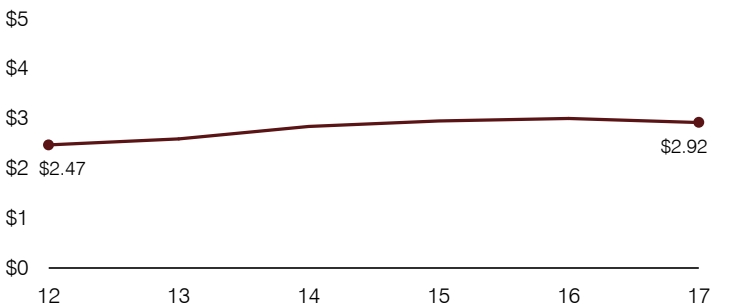
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

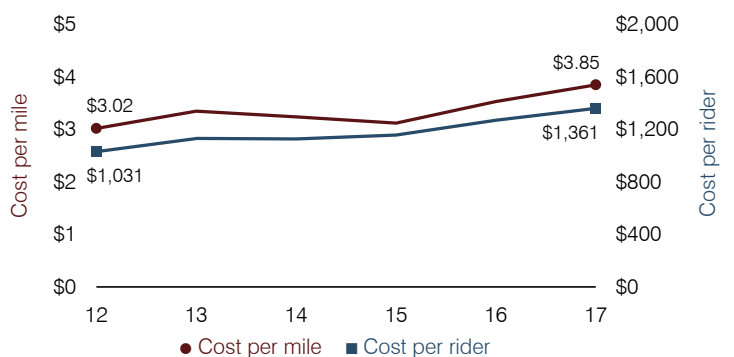
Overall financial stress level: **Moderate**

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



Transportation costs per mile and per rider



Phoenix Elementary School District

Maricopa County

Efficiency peer groups 8 and T-2, Achievement peer group 15¹

Legislative district(s): 24, 27, and 30

District size, location:

Medium-large, City

Students attending:

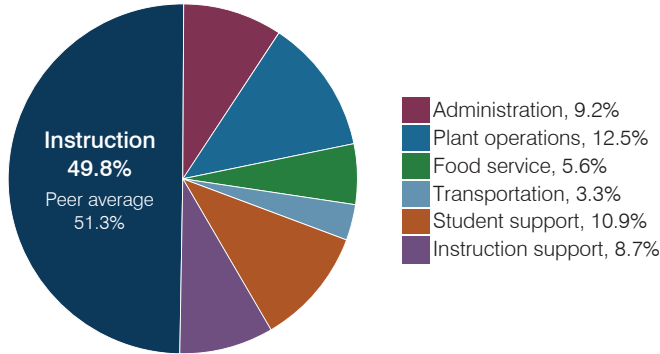
6,384

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

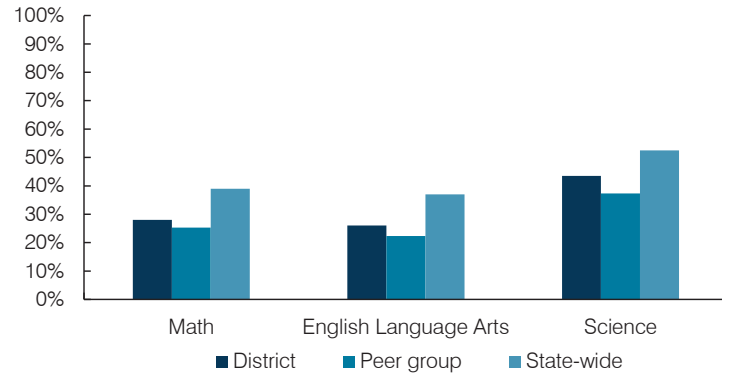
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 10,777	\$ 11,072	\$ 8,199	\$ 8,141
Land and buildings	\$ 293	\$ 1,361	\$ 924	\$ 691
Equipment	619	664	582	424
Interest	299	298	255	236
Other	30	33	146	161
Total nonoperational	\$ 1,241	\$ 2,356	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 12,018	\$ 13,428	\$ 10,106	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 13,481	\$ 14,038	\$ 10,332	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,139	\$ 5,164	\$ 5,145	\$ 5,503
Amount from Prop 123	240	240	236	245
Prop 123 additional funding	45	44	43	46
Grants	3,051	3,310	1,915	1,185
Donations and tax credits	58	78	54	89

Select revenues from less common sources

	District 2016	District 2017	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

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

Instructional spending percentage

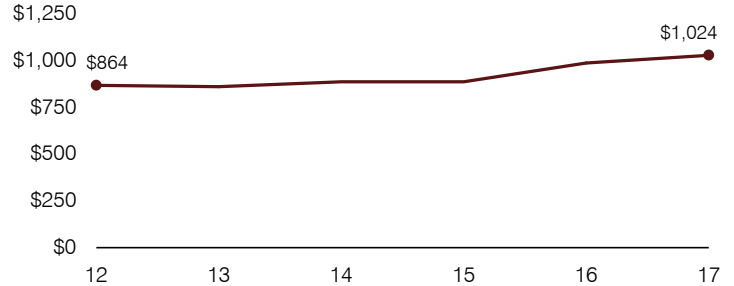
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.8	55.3	54.3	54.1	57.1	55.1	54.0	56.3	53.8	50.9	49.1	48.8	48.0	48.3	49.2	49.5	49.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

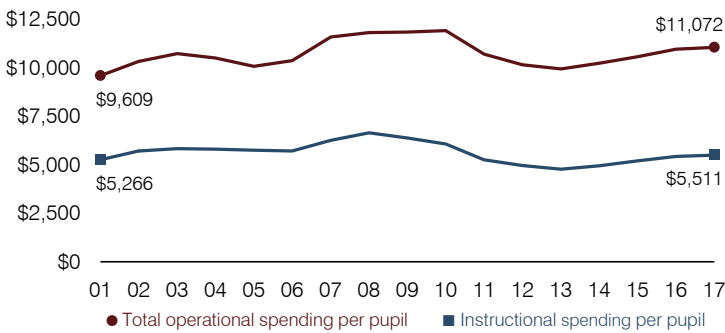
5-year spending trend (2012 through 2017)

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.

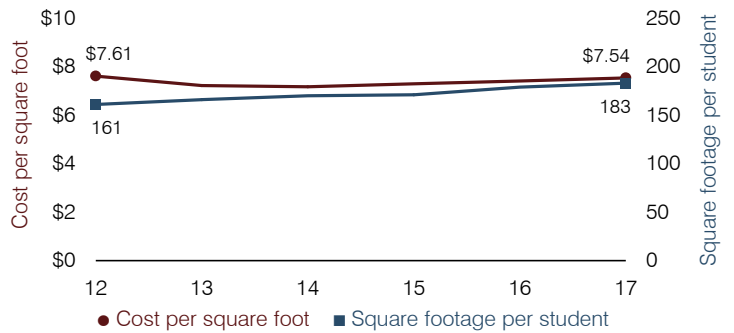
Administrative cost per pupil



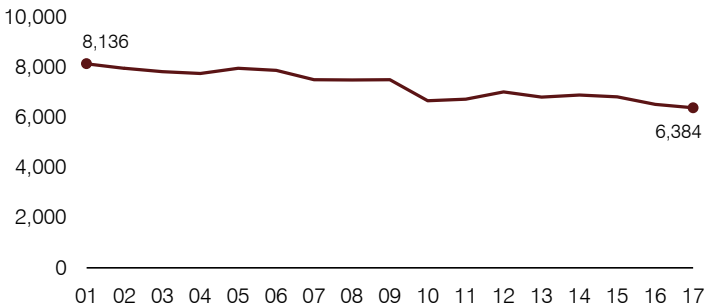
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



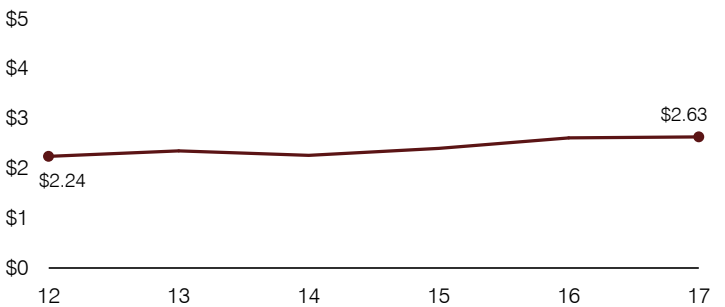
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

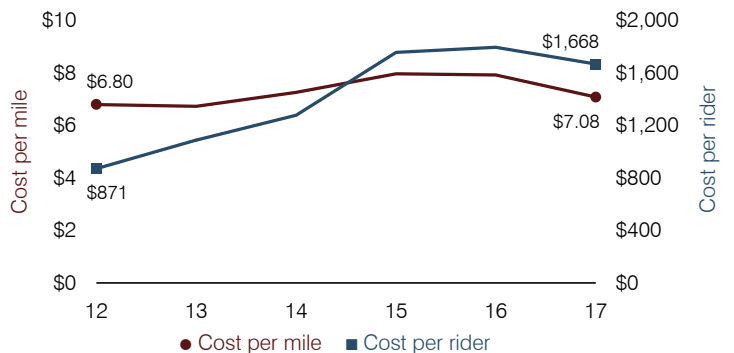
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	10.0%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control 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 9¹

Legislative district(s): 19, 24, 27, 28, 29, and 30

District size, location:

Very large, City

Students attending:

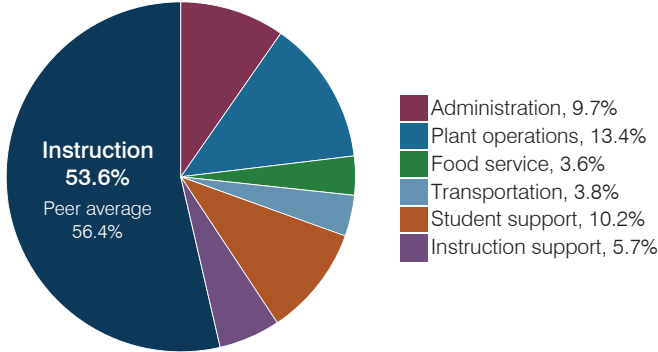
27,016

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

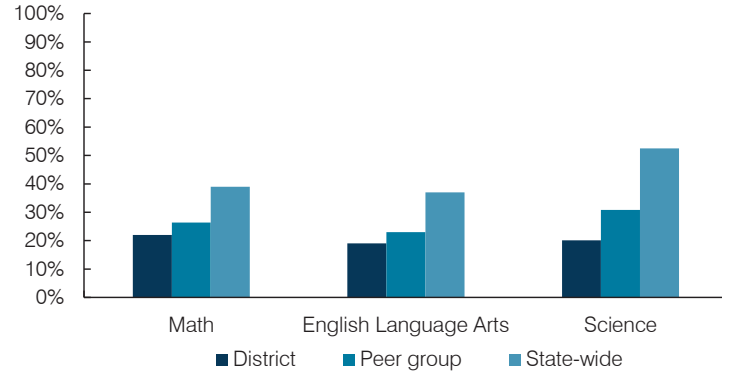
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 10,383	\$ 10,838	\$ 7,644	\$ 8,141
Land and buildings	\$ 1,034	\$ 819	\$ 651	\$ 691
Equipment	519	598	393	424
Interest	394	468	223	236
Other	35	46	209	161
Total nonoperational	\$ 1,982	\$ 1,931	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 12,365	\$ 12,769	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 12,148	\$ 12,680	\$ 9,581	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

	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

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

Instructional spending percentage

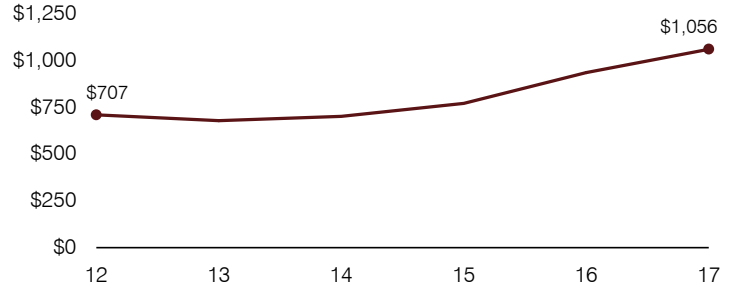
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.5	52.0	53.1	54.3	55.3	56.8	57.1	56.1	55.6	54.9	56.2	54.5	55.0	54.7	55.4	54.0	53.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

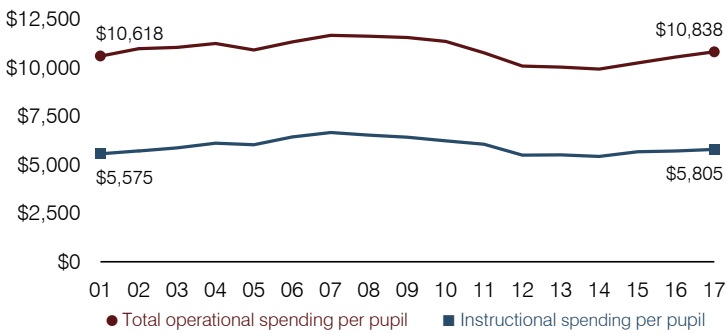
5-year spending trend (2012 through 2017)

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.

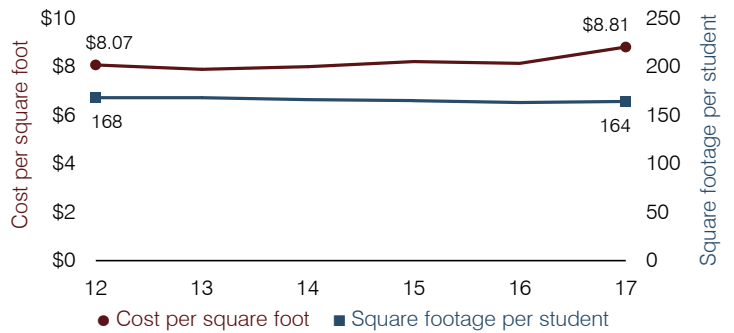
Administrative cost per pupil



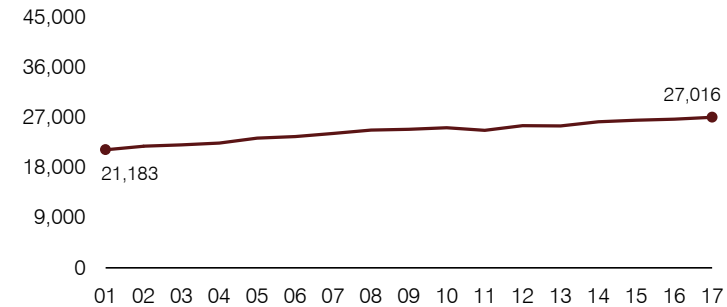
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



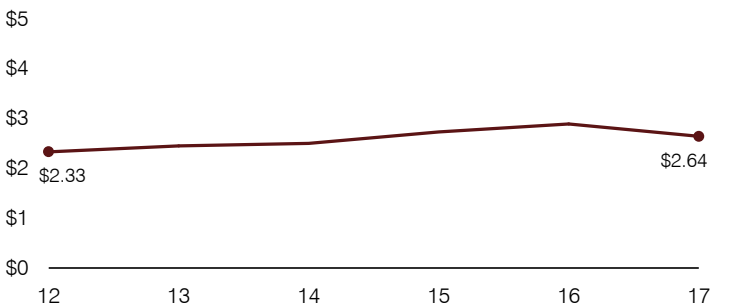
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



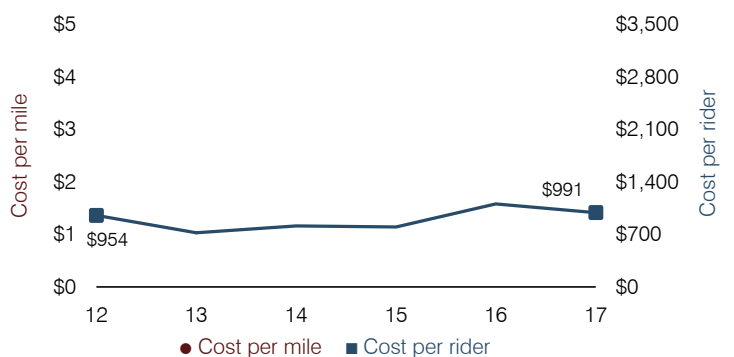
Financial stress assessment

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 18¹

Legislative district(s): 8 and 11

District size, location:

Very small, Rural

Students attending:

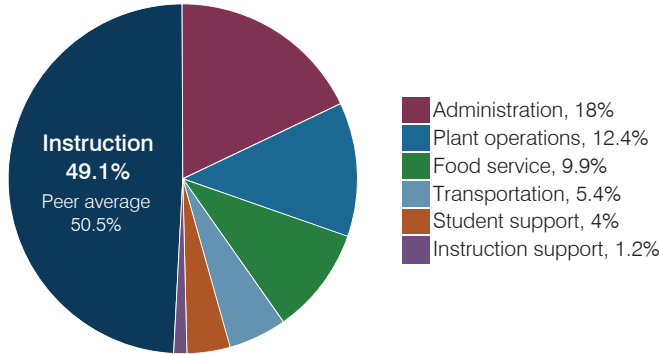
175

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

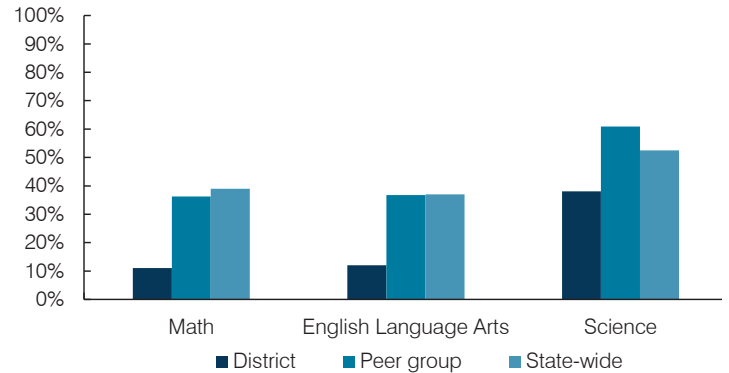
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,684	\$3,137	\$844
	Students per administrative position	64	32	67
Plant operations	Cost per square foot	\$7.59	\$6.96	\$6.30
	Square footage per student	153	412	155
Food service	Cost per meal	\$3.63	\$5.79	\$2.88
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 2017	State average 2017
	2016	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
Total operational	\$ 9,958	\$ 9,370	\$ 17,454	\$ 8,141
Land and buildings	\$ 21	\$ 0	\$ 1,161	\$ 691
Equipment	209	346	735	424
Interest	5	21	31	236
Other	1	0	90	161
Total nonoperational	\$ 236	\$ 367	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 10,194	\$ 9,737	\$ 19,471	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 10,573	\$ 9,763	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

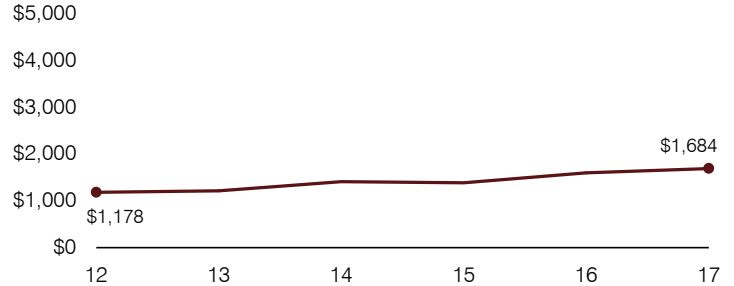
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.0	52.7	55.9	48.5	54.1	55.8	52.3	57.9	55.6	56.2	51.8	52.3	51.9	55.3	53.6	53.5	49.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

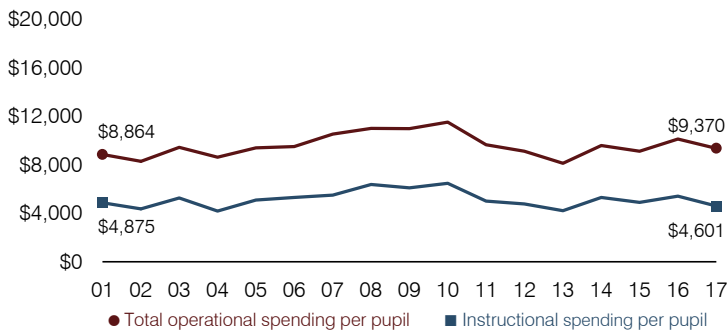
5-year spending trend (2012 through 2017)

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.

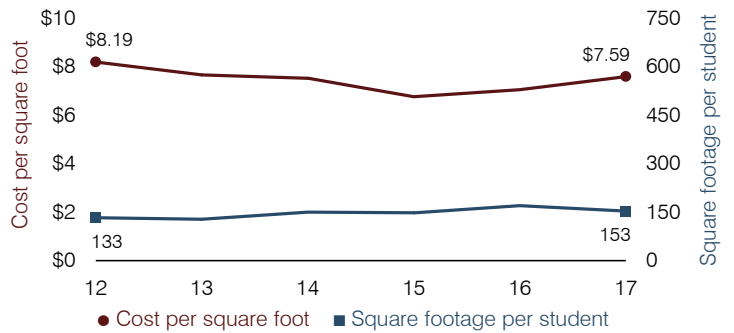
Administrative cost per pupil



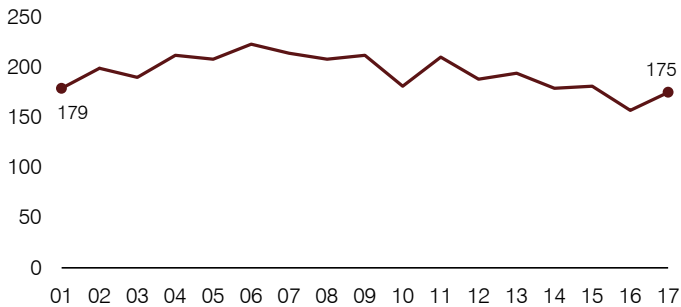
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



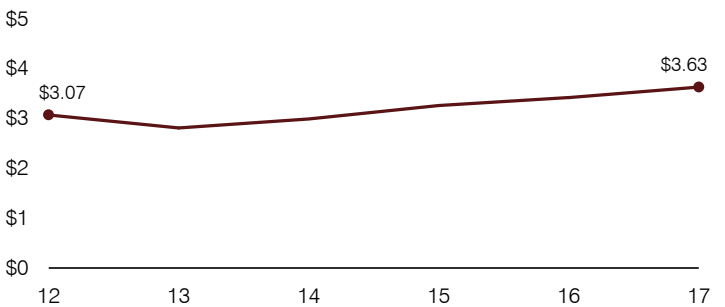
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



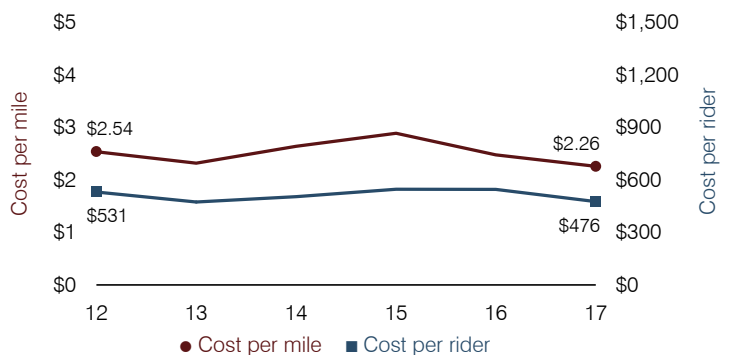
Financial stress assessment

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 5¹

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

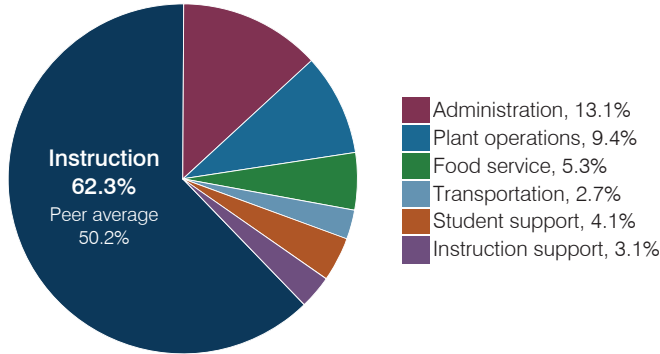
810

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

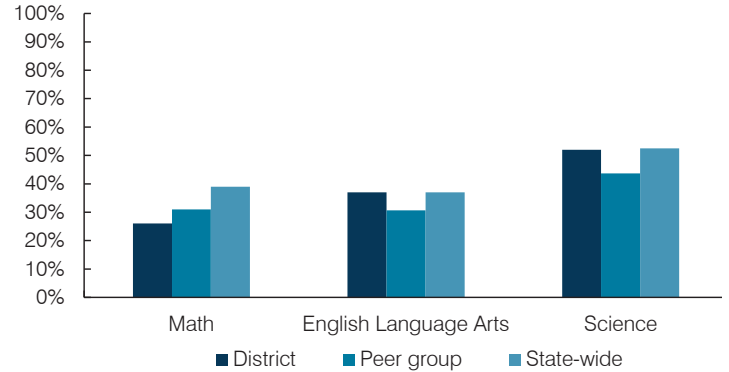
Very low Low Comparable High Very high

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
Total operational	\$ 6,747	\$ 7,011	\$ 8,794	\$ 8,141
Land and buildings	\$ 270	\$ 83	\$ 764	\$ 691
Equipment	348	223	536	424
Interest	15	18	221	236
Other	1	2	78	161
Total nonoperational	\$ 634	\$ 326	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 7,381	\$ 7,337	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 8,119	\$ 8,029	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,952	\$ 6,057	\$ 5,929	\$ 5,503
Amount from Prop 123	262	267	243	245
Prop 123 additional funding	50	50	49	46
Grants	700	605	1,751	1,185
Donations and tax credits	138	61	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	189	186	20 of 29

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

Instructional spending percentage

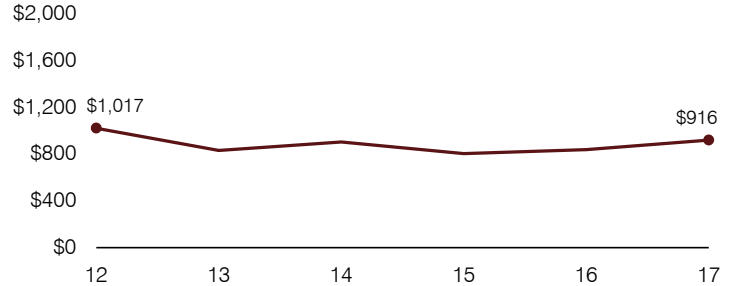
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.9	61.5	61.0	58.7	59.6	57.6	60.9	60.4	60.3	57.8	59.0	57.2	59.6	61.5	61.4	59.4	62.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

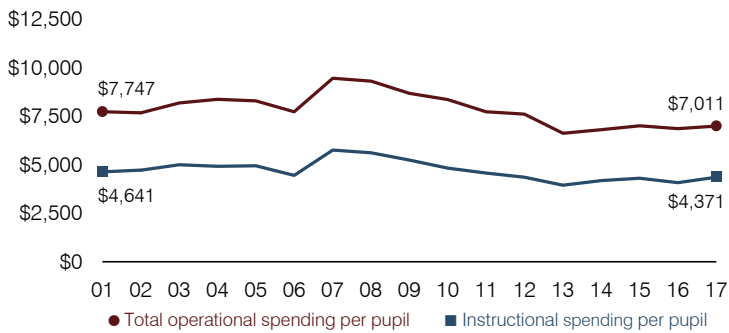
5-year spending trend (2012 through 2017)

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.

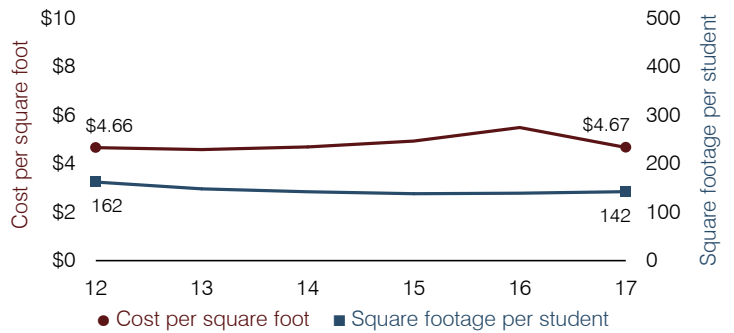
Administrative cost per pupil



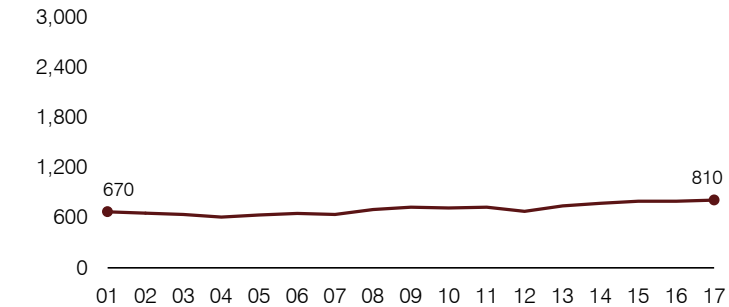
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



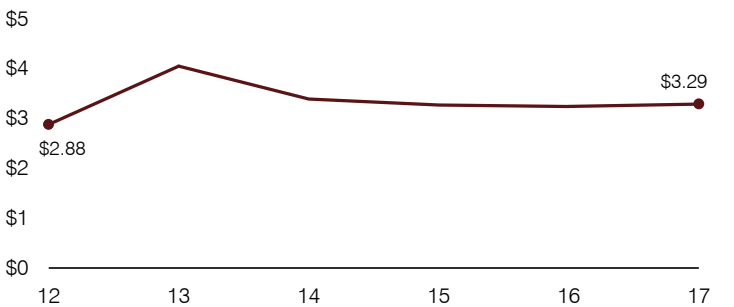
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



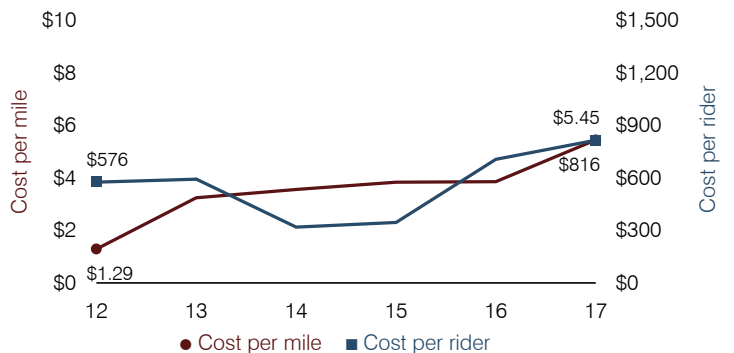
Financial stress assessment

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 17¹

Students attending:

116

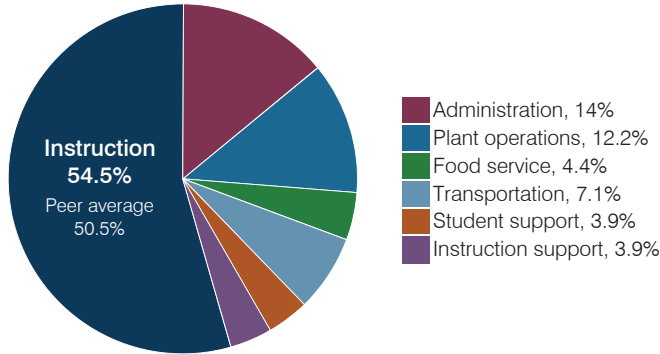
Legislative district(s): 6

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

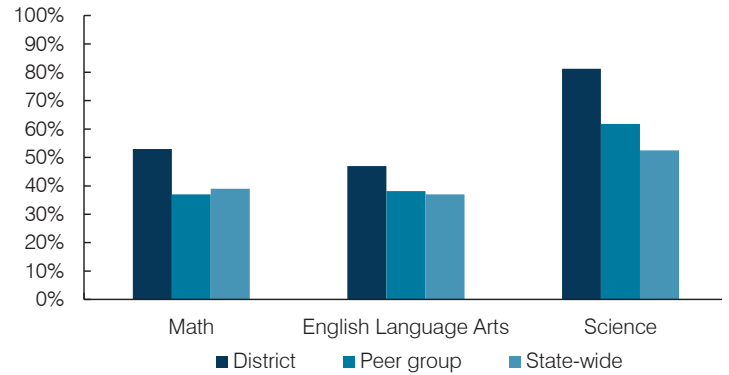
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,496	\$3,137	\$844
	Students per administrative position	29	32	67
Plant operations	Cost per square foot	\$5.34	\$6.96	\$6.30
	Square footage per student	573	412	155
Food service	Cost per meal	\$8.19	\$5.79	\$2.88
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
Total operational	\$ 22,570	\$ 25,036	\$ 17,454	\$ 8,141
Land and buildings	\$ 813	\$ 822	\$ 1,161	\$ 691
Equipment	375	406	735	424
Interest	17	0	31	236
Other	230	38	90	161
Total nonoperational	\$ 1,435	\$ 1,266	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 24,005	\$ 26,302	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 23,274	\$ 25,544	\$ 21,943	\$ 9,592

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	State average
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

¹ 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

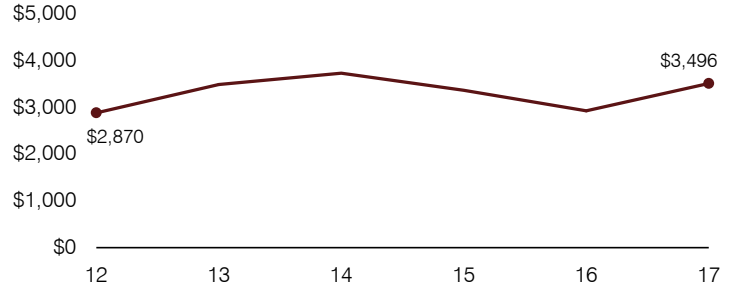
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

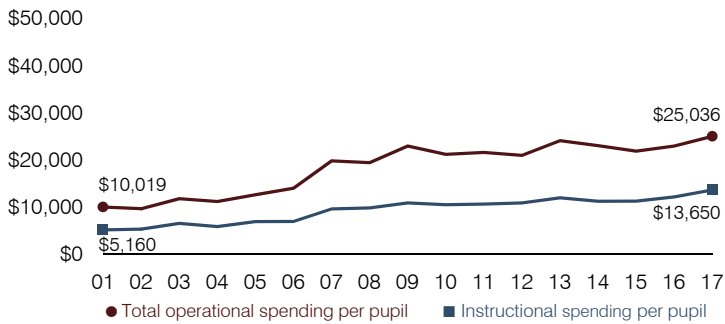
5-year spending trend (2012 through 2017)

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.

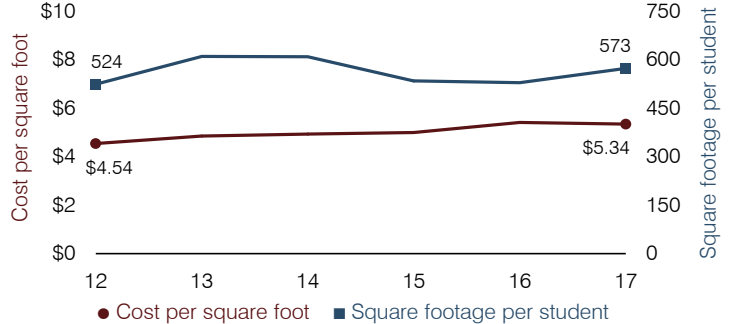
Administrative cost per pupil



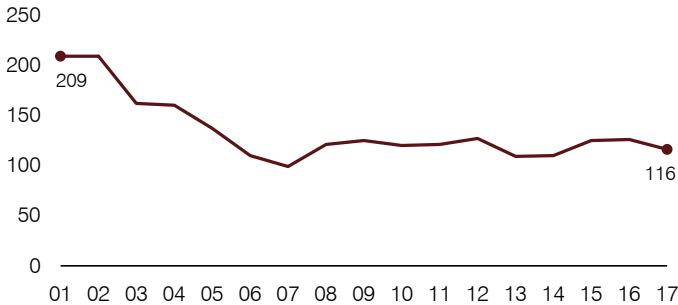
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



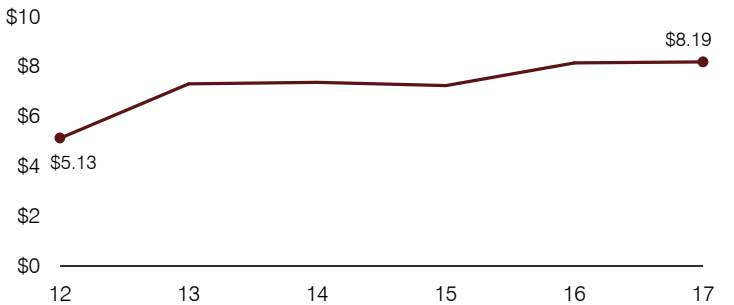
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

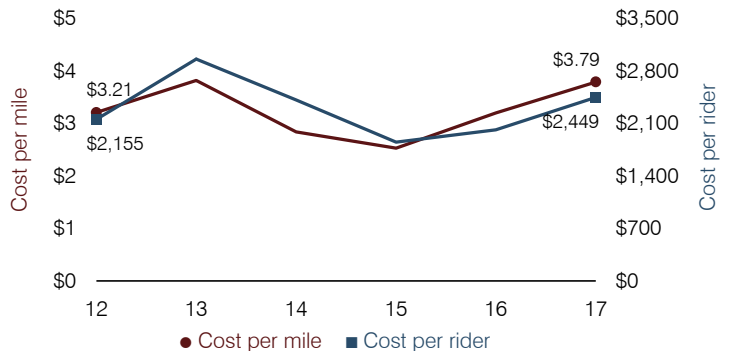
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	36.5%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal 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 7¹

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

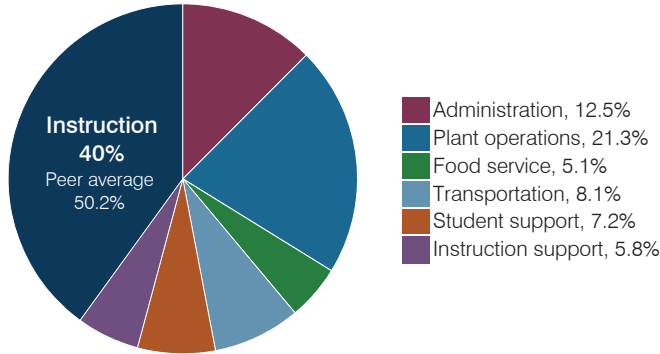
1,104

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

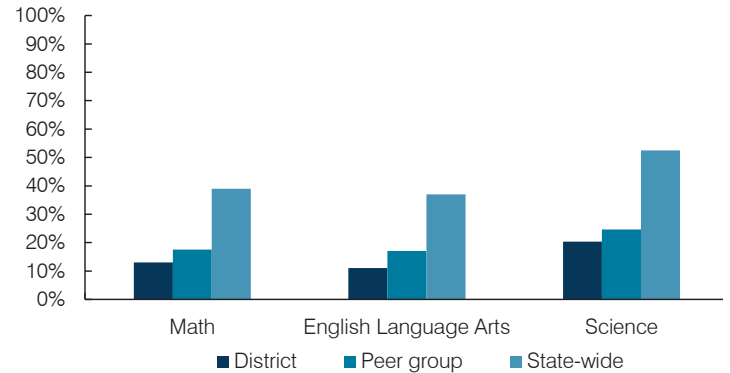
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 16,389	\$ 15,910	\$ 8,794	\$ 8,141
Land and buildings	\$ 179	\$ 196	\$ 764	\$ 691
Equipment	1,330	1,175	536	424
Interest	69	68	221	236
Other	36	35	78	161
Total nonoperational	\$ 1,614	\$ 1,474	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 18,003	\$ 17,384	\$ 10,393	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 18,430	\$ 16,793	\$ 12,275	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,121	\$ 6,399	\$ 5,929
Amount from Prop 123	243	254	243
Prop 123 additional funding	51	53	49
Grants	2,481	2,615	1,751
Donations and tax credits	7	1	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	6,796	6,664	14 of 29
Voter-approved levy increases	0	0	20 of 29

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

Instructional spending percentage

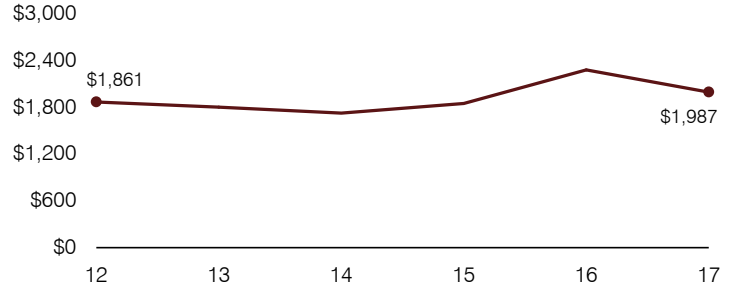
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	44.9	51.5	52.0	49.8	45.8	42.0	40.7	42.1	37.7	35.0	36.5	38.9	37.7	41.2	42.4	39.2	40.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

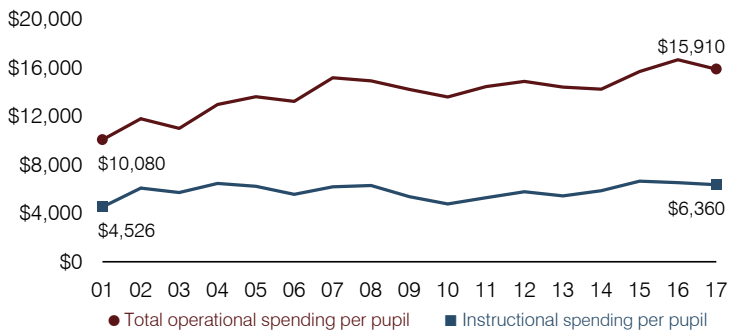
5-year spending trend (2012 through 2017)

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.

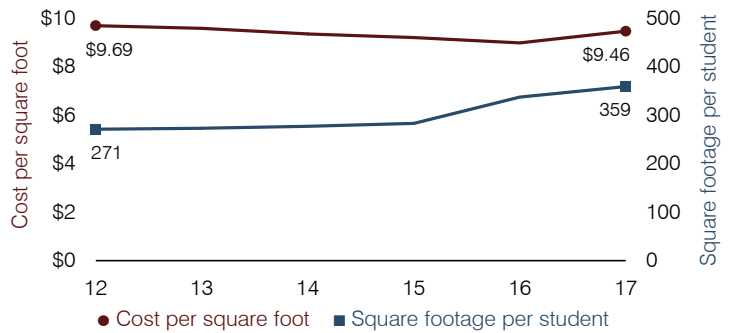
Administrative cost per pupil



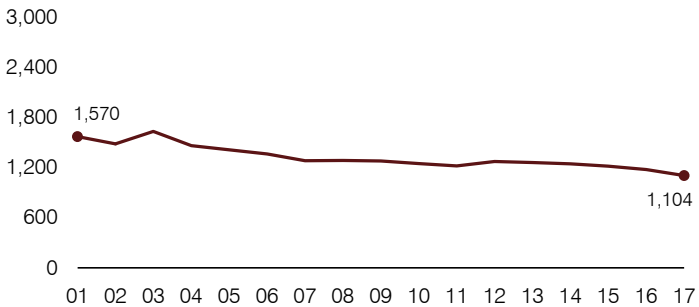
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



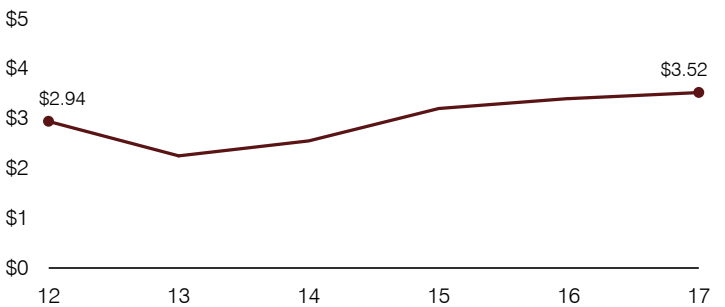
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

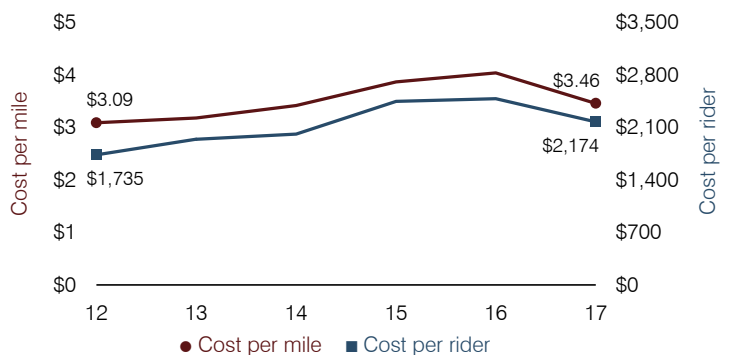
Change in number of district students	Moderate decrease
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	4.7%, Varying
Years of capital reserve held	Impact Aid Fund reserve
Current financial and internal 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 19¹

Students attending:

90

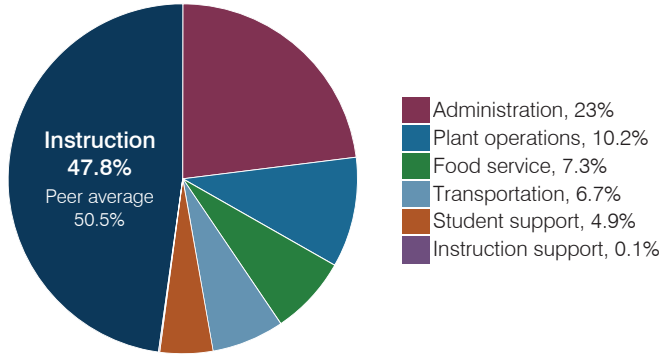
Legislative district(s): 14

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

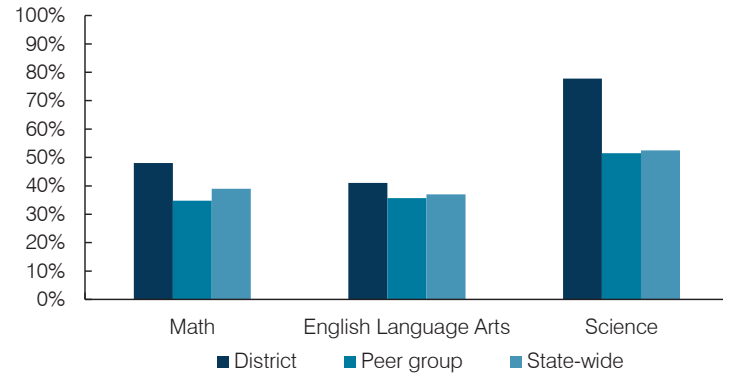
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,123	\$3,137	\$844
	Students per administrative position	36	32	67
Plant operations	Cost per square foot	\$2.91	\$6.96	\$6.30
	Square footage per student	322	412	155
Food service	Cost per meal	\$4.09	\$5.79	\$2.88
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 2017	State average 2017
	2016	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
Total operational	\$ 9,310	\$ 9,235	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 8,054	\$ 4,274	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 17,364	\$ 13,509	\$ 19,471	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 18,143	\$ 13,941	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

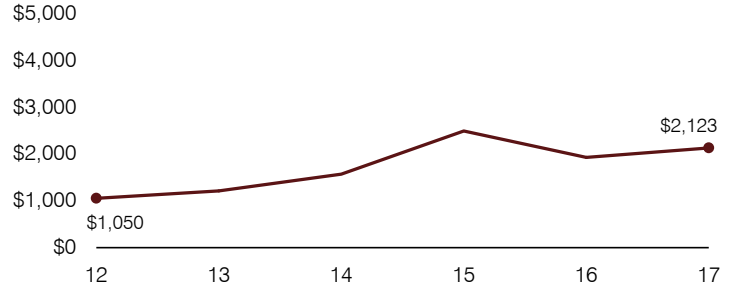
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.9	56.7	54.6	53.3	52.3	54.8	53.9	56.2	61.6	54.0	62.9	53.9	51.6	52.1	51.4	49.0	47.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

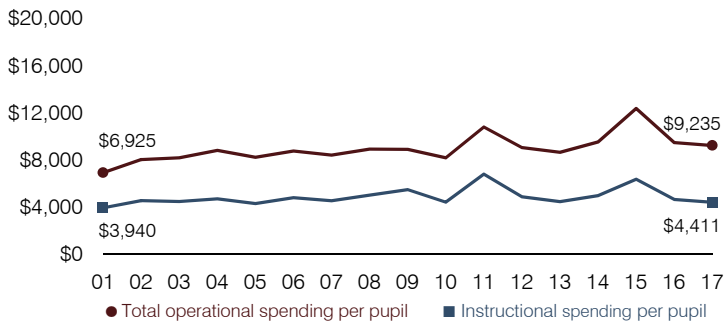
5-year spending trend (2012 through 2017)

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.

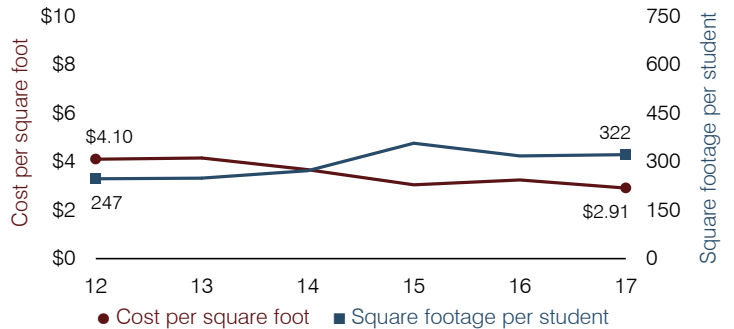
Administrative cost per pupil



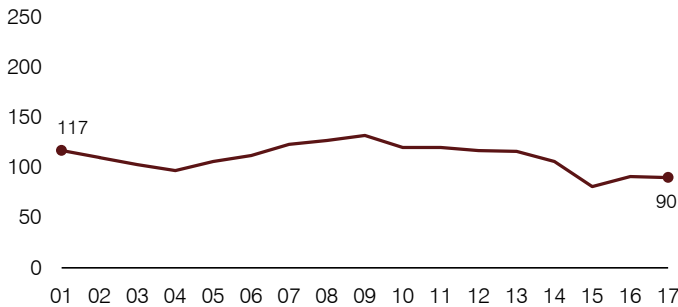
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



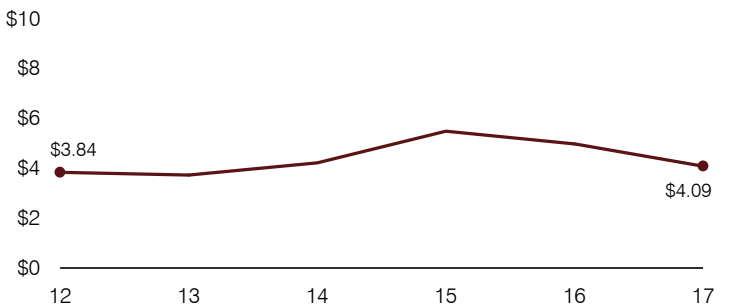
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



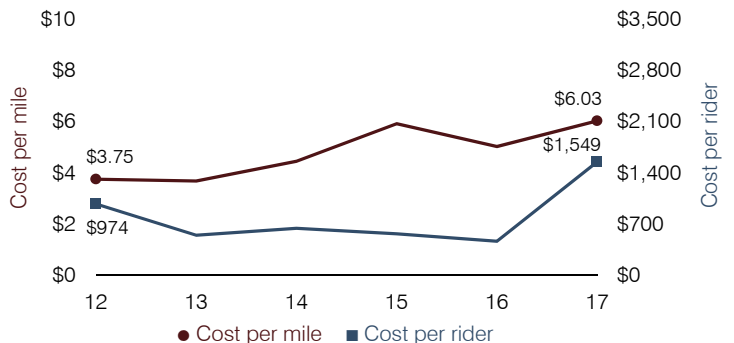
Financial stress assessment

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 2¹

Legislative district(s): 1

District size, location:

Medium-large, City

Students attending:

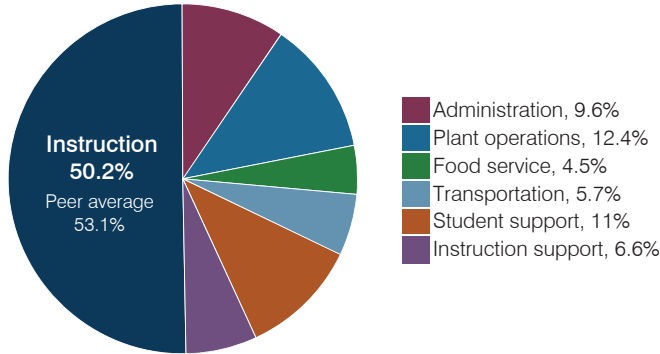
3,843

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

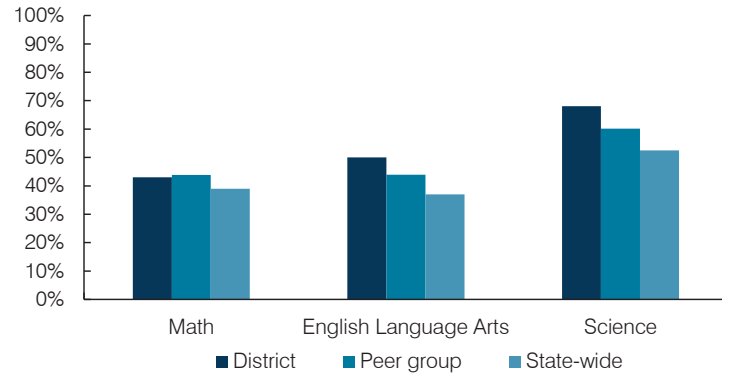
Very low Low Comparable High Very high

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
Total operational	\$ 7,456	\$ 7,477	\$ 7,528	\$ 8,141
Land and buildings	\$ 33	\$ 1,533	\$ 890	\$ 691
Equipment	107	490	406	424
Interest	26	61	258	236
Other	71	85	146	161
Total nonoperational	\$ 237	\$ 2,169	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,693	\$ 9,646	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,363	\$ 8,977	\$ 9,121	\$ 9,592

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

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

Instructional spending percentage

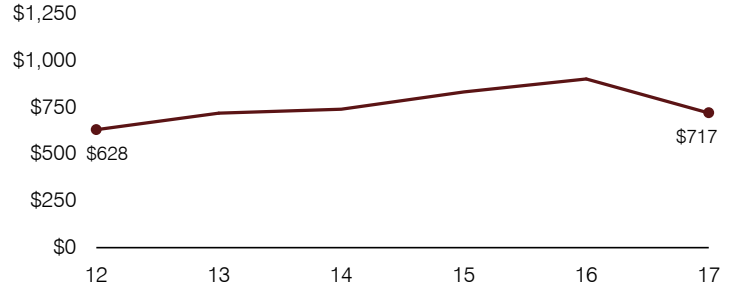
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.3	61.2	62.6	61.5	60.5	61.5	62.3	62.2	61.6	57.5	58.3	55.7	54.8	53.6	53.1	51.3	50.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

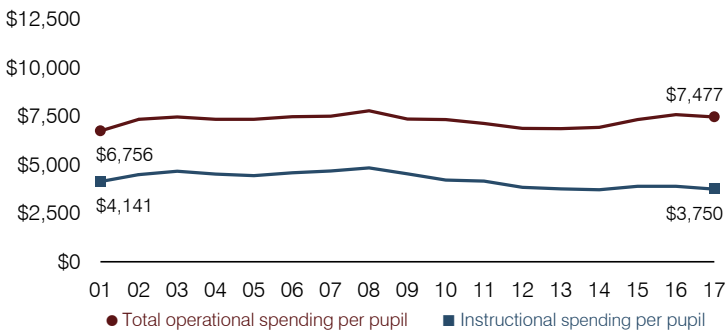
5-year spending trend (2012 through 2017)

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.

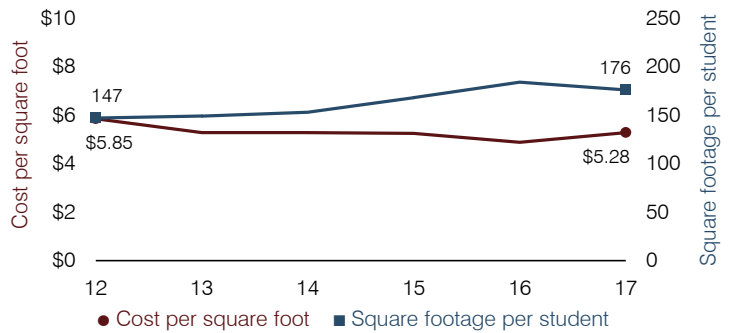
Administrative cost per pupil



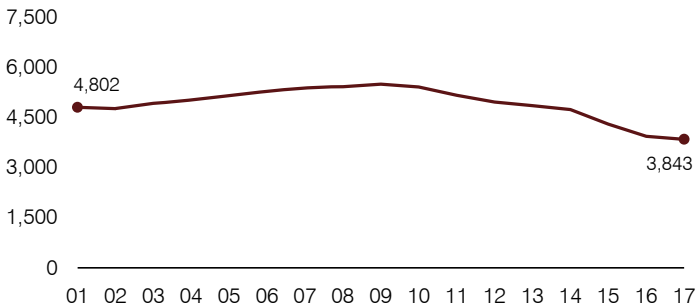
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



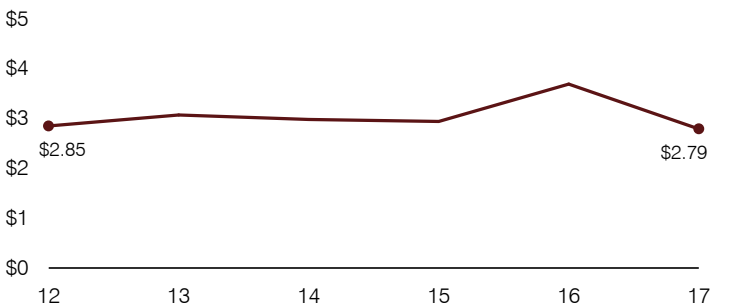
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

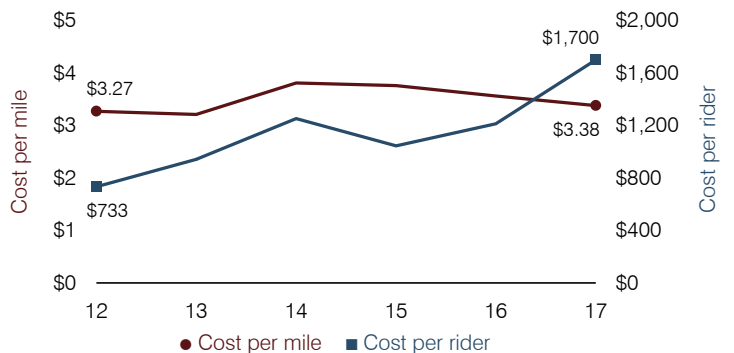
Overall financial stress level: **Moderate**

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
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Transportation costs per mile and per rider



Quartzsite Elementary School District

La Paz County

Efficiency peer groups 11 and T-11, Achievement peer group 17¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

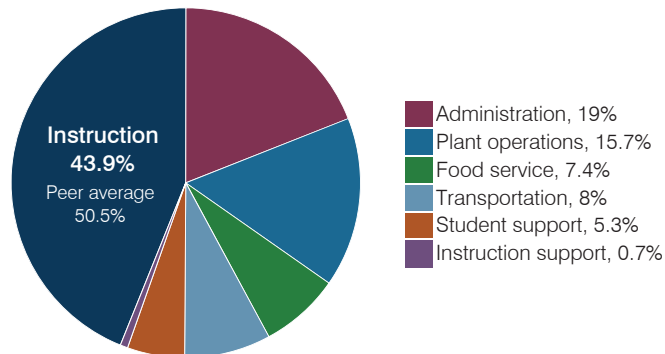
180

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

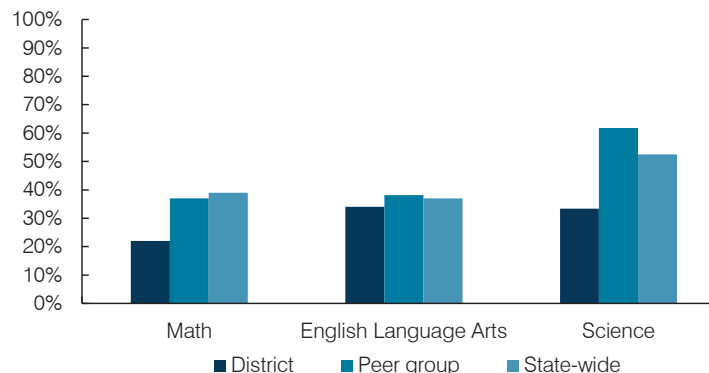
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,047	\$3,137	\$844
	Students per administrative position	36	32	67
Plant operations	Cost per square foot	\$5.70	\$6.96	\$6.30
	Square footage per student	295	412	155
Food service	Cost per meal	\$3.36	\$5.79	\$2.88
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
Total operational	\$ 9,198	\$ 10,746	\$ 17,454	\$ 8,141
Land and buildings	\$ 382	\$ 0	\$ 1,161	\$ 691
Equipment	421	451	735	424
Interest	12	7	31	236
Other	0	0	90	161
Total nonoperational	\$ 815	\$ 458	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 10,013	\$ 11,204	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 10,424	\$ 11,258	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

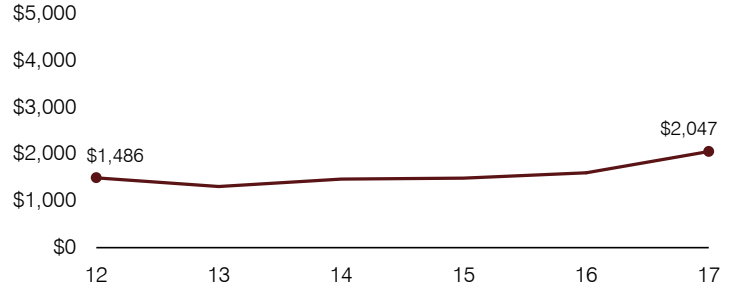
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.3	49.6	49.6	46.3	48.2	49.6	50.7	48.8	49.4	49.6	46.4	45.7	53.2	49.4	49.2	42.4	43.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

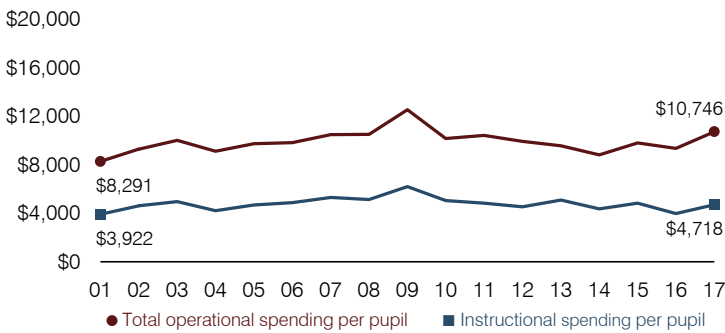
5-year spending trend (2012 through 2017)

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.

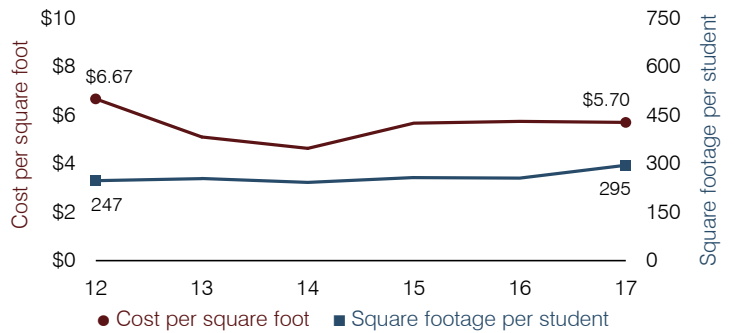
Administrative cost per pupil



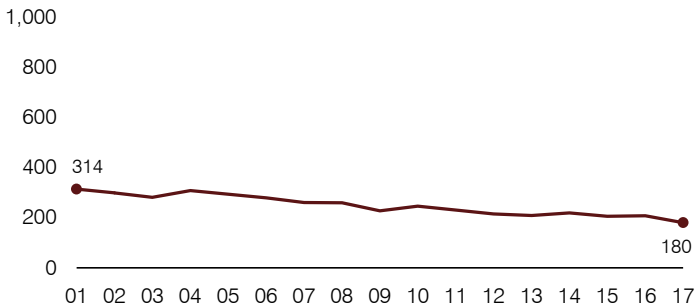
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



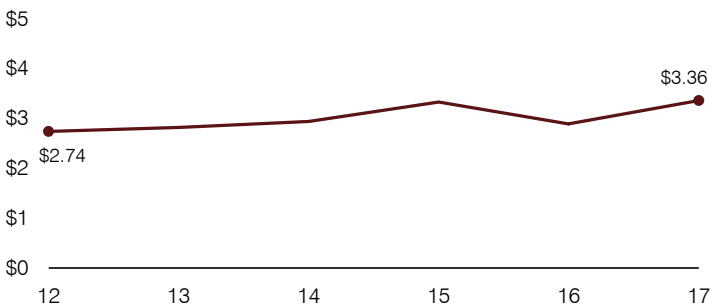
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



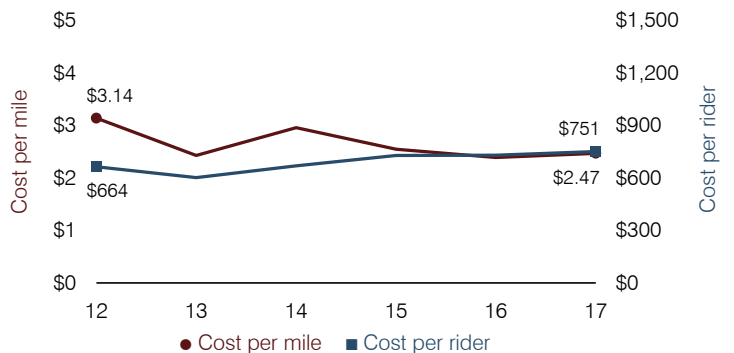
Financial stress assessment

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 1¹

Legislative district(s): 12 and 16

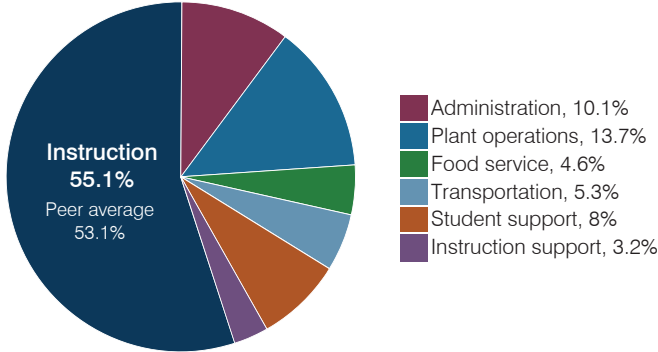
District size, location: Medium-large, Suburb

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

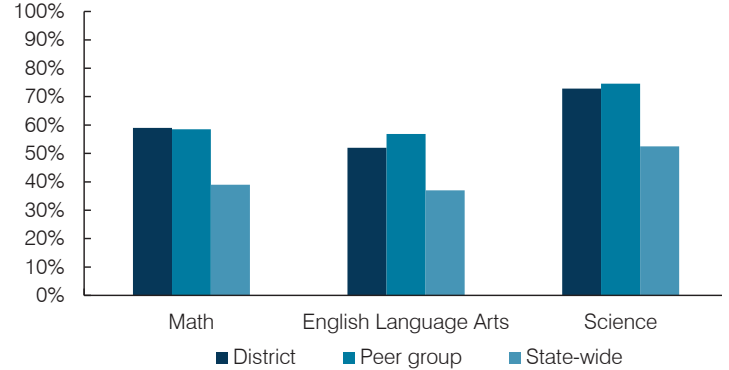
Very low Low Comparable High Very high

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
Total operational	\$ 6,608	\$ 7,356	\$ 7,528	\$ 8,141
Land and buildings	\$ 2,823	\$ 965	\$ 890	\$ 691
Equipment	317	615	406	424
Interest	377	265	258	236
Other	421	249	146	161
Total nonoperational	\$ 3,938	\$ 2,094	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 10,546	\$ 9,450	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,379	\$ 9,274	\$ 9,121	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,452	\$ 5,415	\$ 5,442
Amount from Prop 123	246	245	240
Prop 123 additional funding	41	40	47
Grants	804	672	866
Donations and tax credits	56	57	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	997	1,728	13 of 15

¹ 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

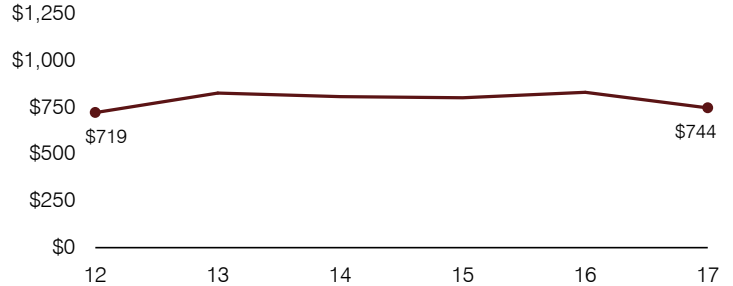
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

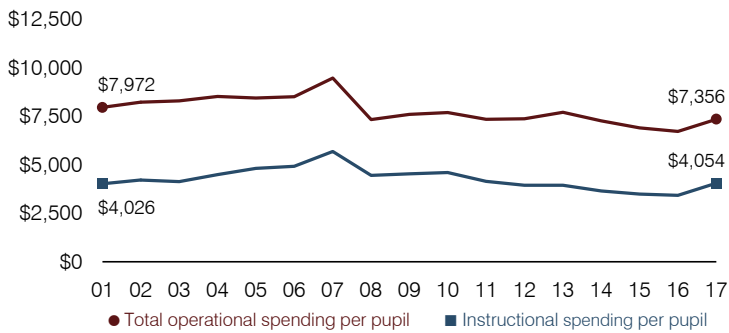
5-year spending trend (2012 through 2017)

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.

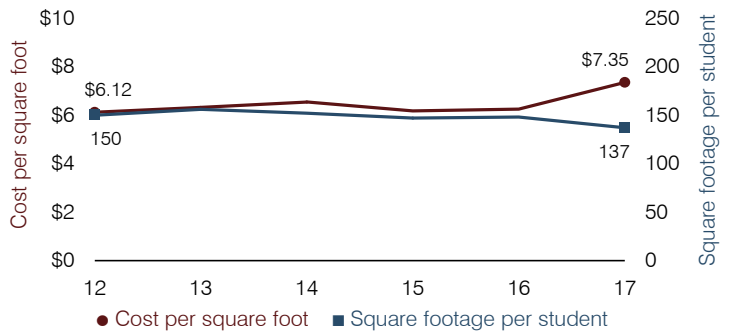
Administrative cost per pupil



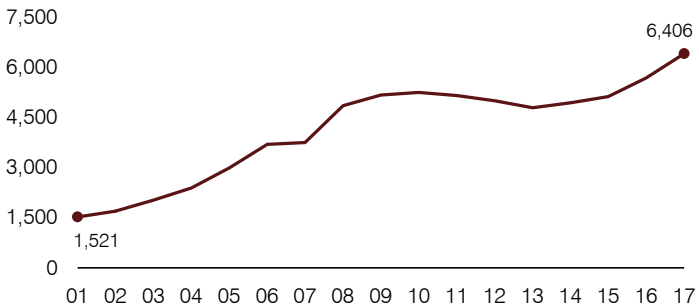
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



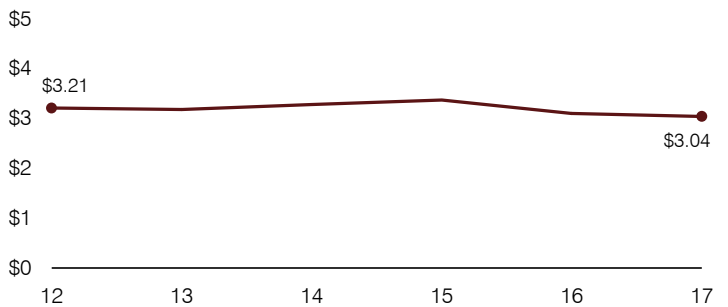
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

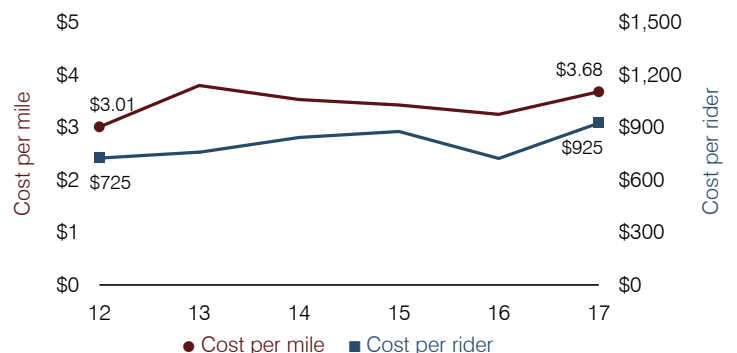
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 5¹

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

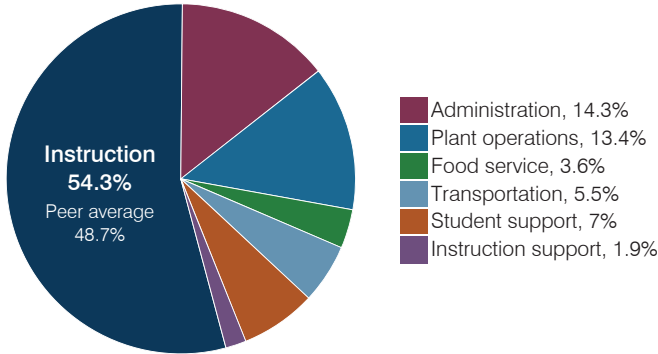
414

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

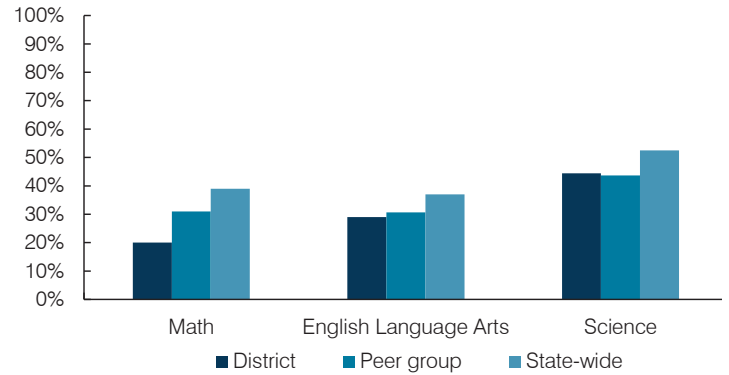
Very low Low Comparable High Very high

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
Total operational	\$ 9,472	\$ 9,868	\$ 11,011	\$ 8,141
Land and buildings	\$ 558	\$ 130	\$ 437	\$ 691
Equipment	330	285	479	424
Interest	42	22	179	236
Other	24	24	45	161
Total nonoperational	\$ 954	\$ 461	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 10,426	\$ 10,329	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 9,597	\$ 10,528	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

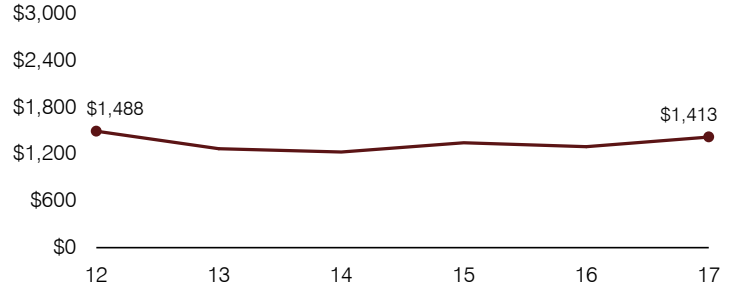
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.0	57.3	57.3	58.3	59.2	55.4	57.5	55.5	54.5	55.8	52.1	51.8	54.9	54.0	52.9	54.2	54.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

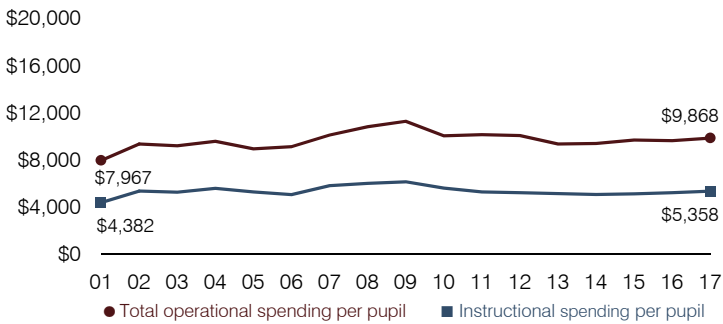
5-year spending trend (2012 through 2017)

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.

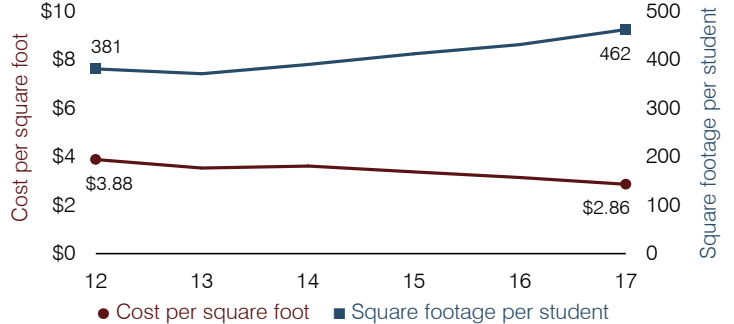
Administrative cost per pupil



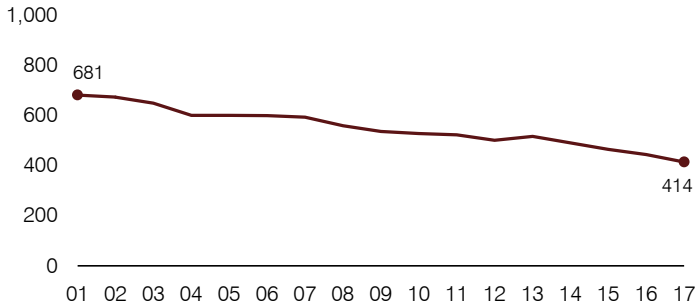
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



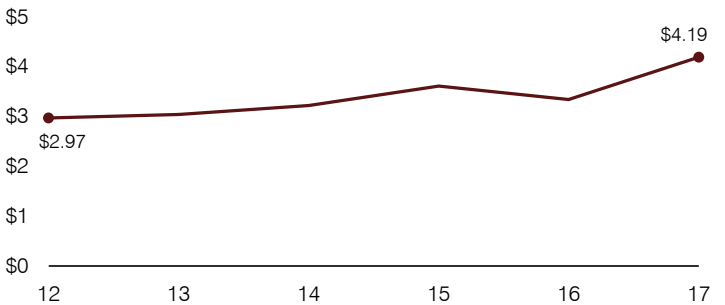
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

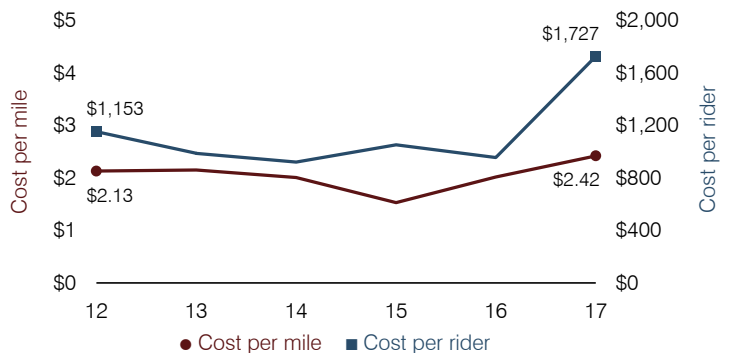
Overall financial stress level: **Low**

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 7¹

Legislative district(s): 7

District size, location:

Small, Rural

Students attending:

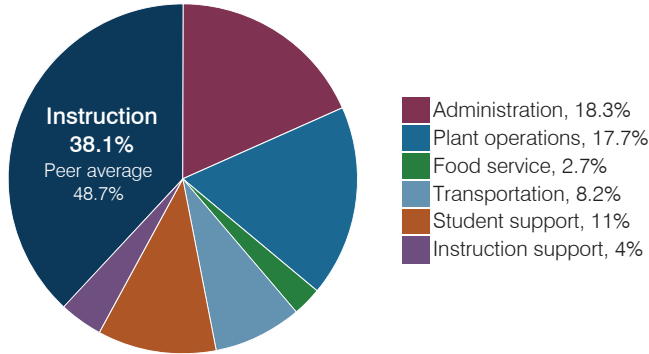
532

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

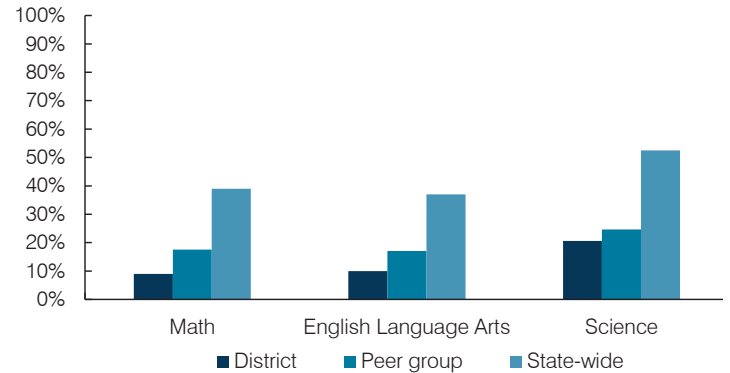
Very low Low Comparable High Very high

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
Total operational	\$ 16,368	\$ 18,760	\$ 11,011	\$ 8,141
Land and buildings	\$ 6,026	\$ 270	\$ 437	\$ 691
Equipment	221	381	479	424
Interest	0	0	179	236
Other	85	15	45	161
Total nonoperational	\$ 6,332	\$ 666	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 22,700	\$ 19,426	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 25,149	\$ 21,512	\$ 13,289	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,278	\$ 9,582	\$ 7,159
Amount from Prop 123	290	321	285
Prop 123 additional funding	60	65	57
Grants	4,456	4,215	1,876
Donations and tax credits	12	12	246

Select revenues from less common sources

	District	Peer average	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

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

Instructional spending percentage

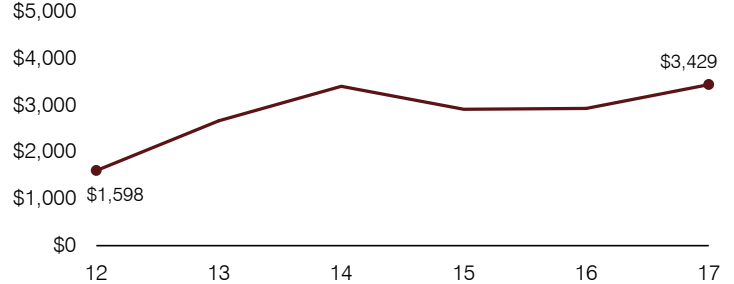
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	43.6	45.4	42.9	42.0	43.9	42.6	40.4	38.6	38.7	40.9	40.6	39.9	38.6	31.6	36.1	36.8	38.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

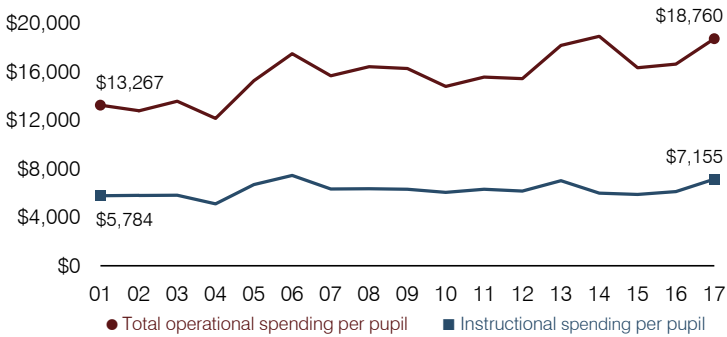
5-year spending trend (2012 through 2017)

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.

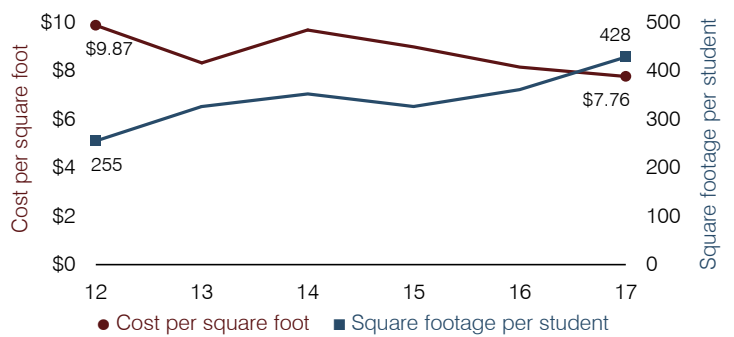
Administrative cost per pupil



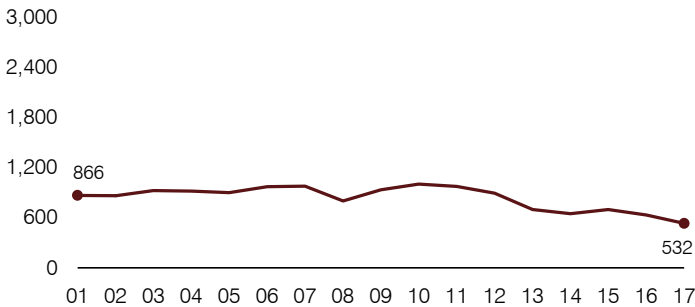
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



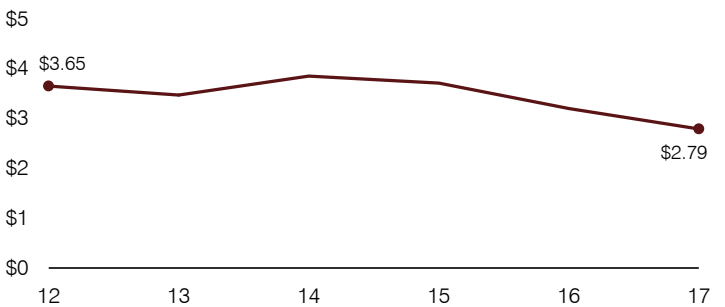
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Moderate

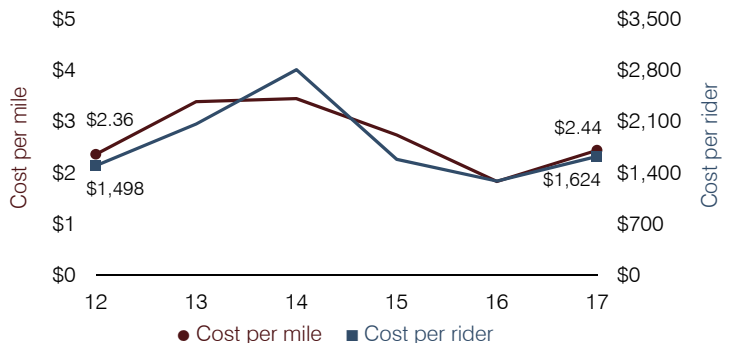
Measure: 2015 through 2017

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 17¹

Legislative district(s): 11

District size, location:

Small, Rural

Students attending:

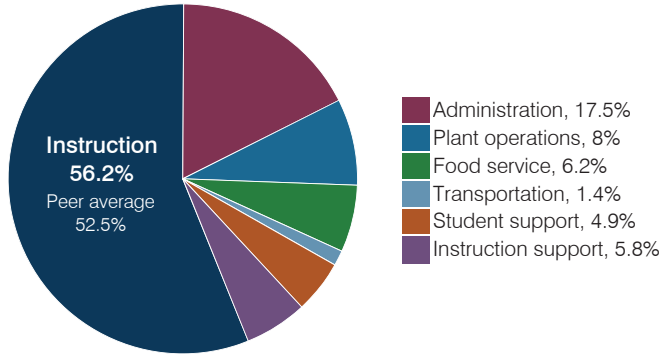
324

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

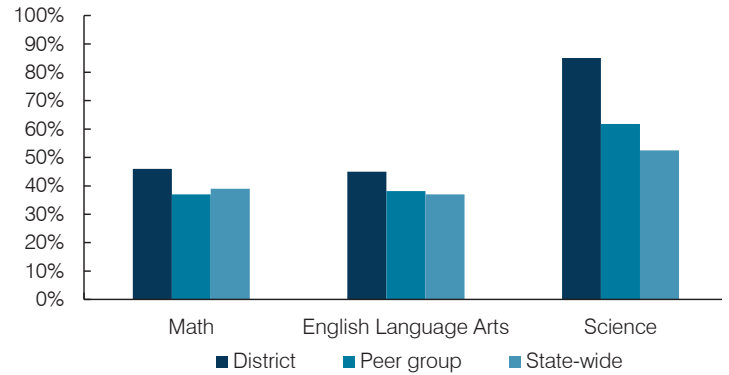
Very low Low Comparable High Very high

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
Total operational	\$ 8,169	\$ 8,052	\$ 9,476	\$ 8,141
Land and buildings	\$ 334	\$ 293	\$ 194	\$ 691
Equipment	166	121	329	424
Interest	0	0	167	236
Other	0	0	91	161
Total nonoperational	\$ 500	\$ 414	\$ 781	\$ 1,512
Total per pupil spending	\$ 8,669	\$ 8,466	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 8,470	\$ 7,979	\$ 11,437	\$ 9,592

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

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

Red Rock 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:	58.5	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

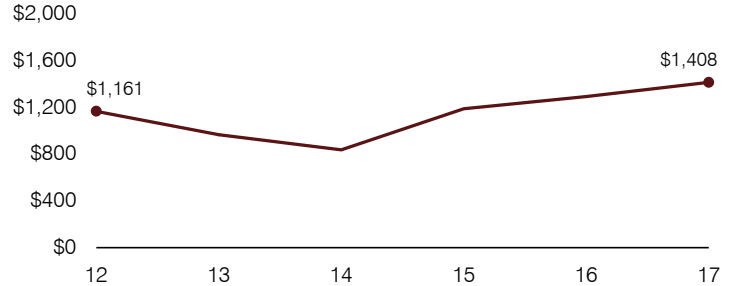
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

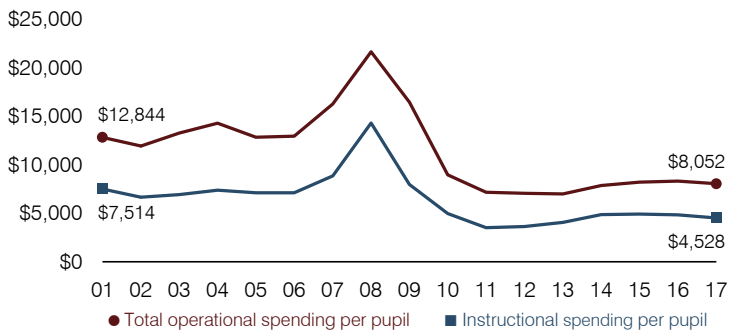
5-year spending trend (2012 through 2017)

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.

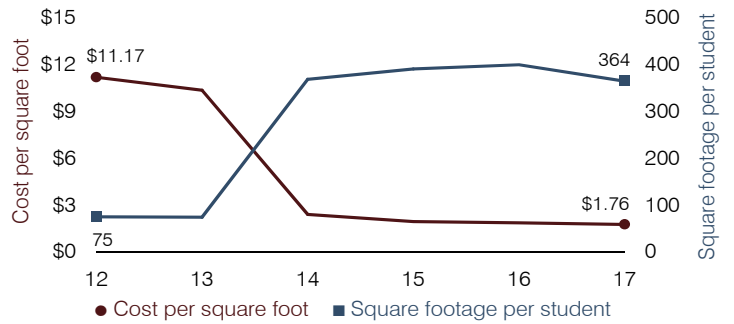
Administrative cost per pupil



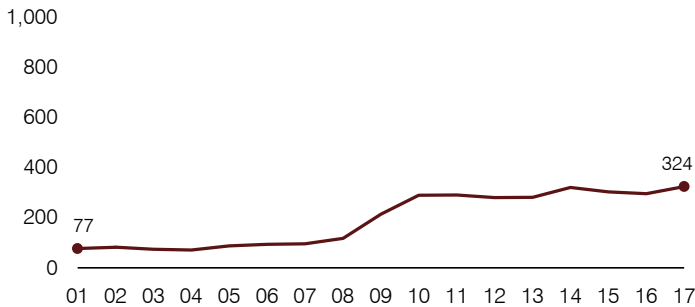
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



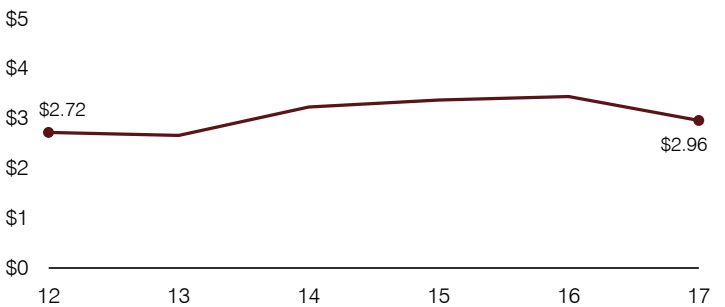
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Moderate

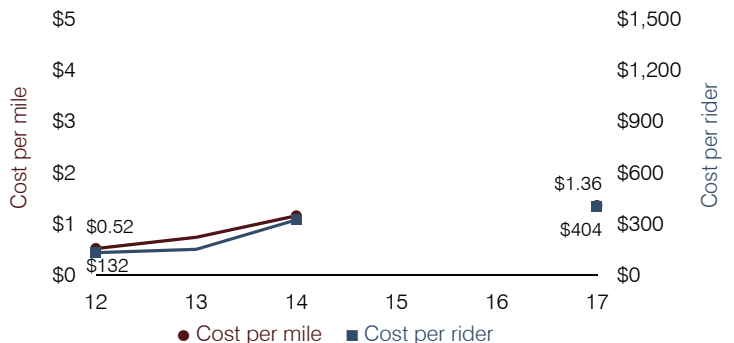
Measure: 2015 through 2017

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



Transportation costs per mile and per rider



Riverside Elementary School District

Maricopa County

Efficiency peer groups 8 and T-1, Achievement peer group 13¹

Legislative district(s): 19

District size, location:

Medium, City

Students attending:

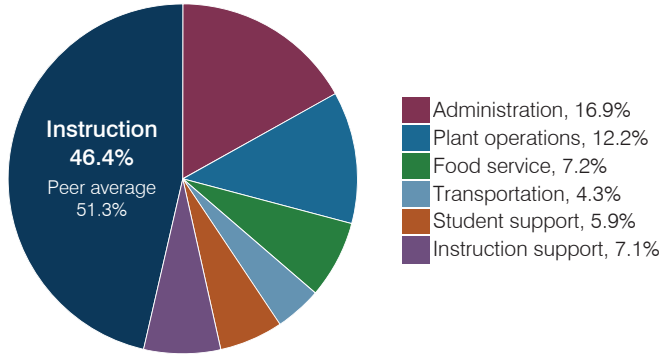
907

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

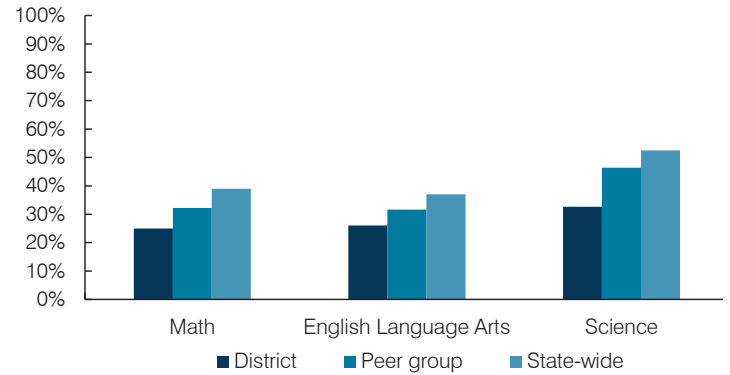
Very low Low Comparable High Very high

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
Total operational	\$ 8,474	\$ 8,620	\$ 8,199	\$ 8,141
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
Total nonoperational	\$ 23,513	\$ 11,308	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 31,987	\$ 19,928	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 17,206	\$ 16,781	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

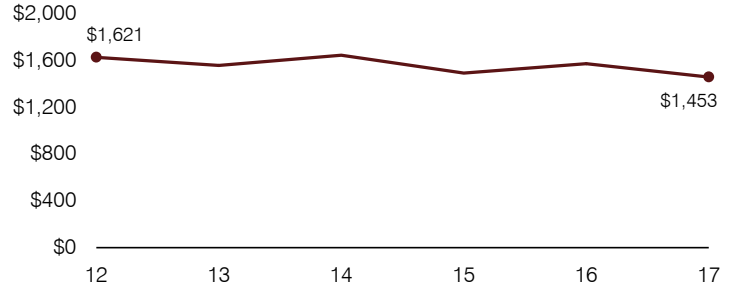
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.5	49.0	57.3	58.6	53.8	52.4	50.2	57.5	57.7	51.5	46.0	46.0	45.8	44.3	45.3	44.4	46.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

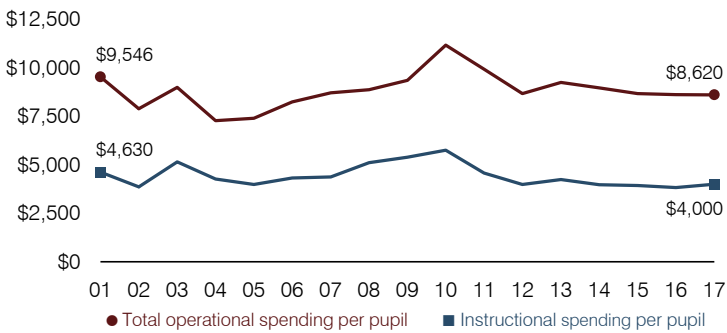
5-year spending trend (2012 through 2017)

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.

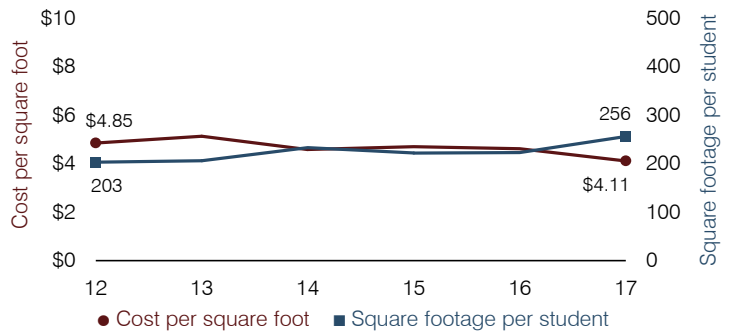
Administrative cost per pupil



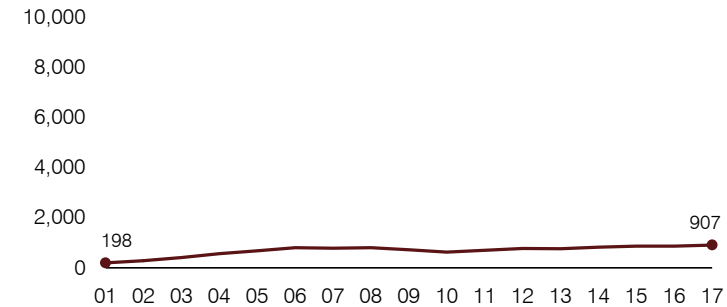
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



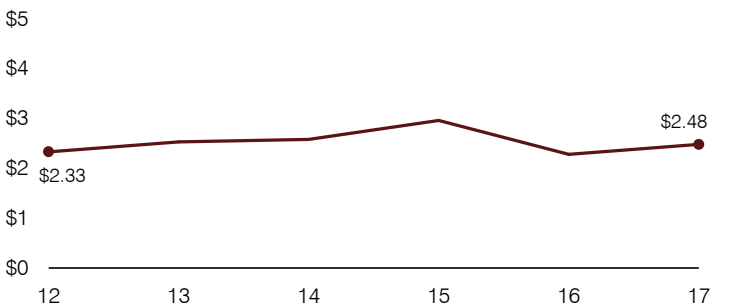
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

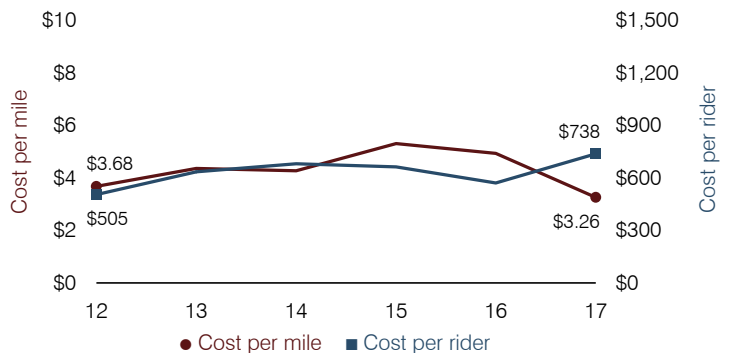
Measure: 2015 through 2017	Assessment
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	5.6%, Increasing
Years of capital reserve held	1 to 3 years
Current financial 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 14¹

Legislative district(s): 27

District size, location:

Large, City

Students attending:

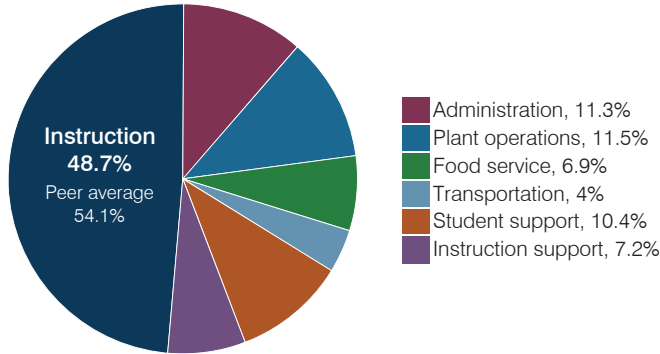
8,854

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

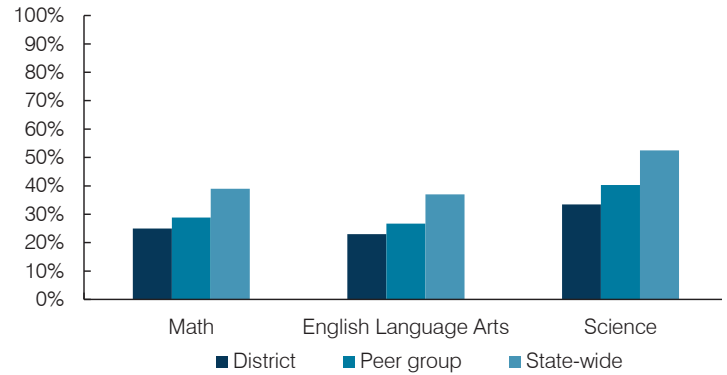


Per pupil spending

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
Total operational	\$ 10,372	\$ 9,726	\$ 7,988	\$ 8,141
Land and buildings	\$ 189	\$ 34	\$ 499	\$ 691
Equipment	148	456	357	424
Interest	325	1,991	361	236
Other	51	9	168	161
Total nonoperational	\$ 713	\$ 2,490	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 11,085	\$ 12,216	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 11,936	\$ 11,885	\$ 9,246	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,071	\$ 5,172	\$ 5,133	\$ 5,503
Amount from Prop 123	233	237	235	245
Prop 123 additional funding	43	43	44	46
Grants	2,897	2,760	1,543	1,185
Donations and tax credits	40	35	45	89

Select revenues from less common sources

	District 2016	District 2017	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

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

Instructional spending percentage

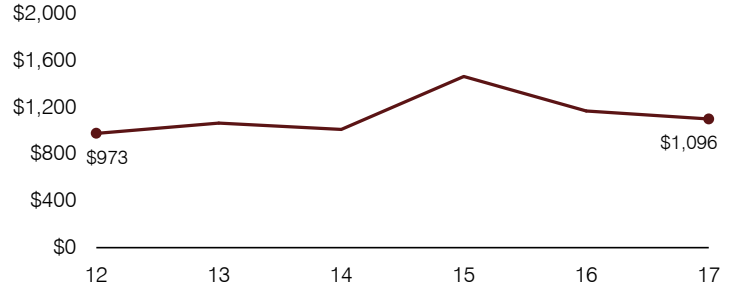
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.9	58.6	58.6	59.1	58.2	59.7	58.6	56.4	54.6	52.1	48.6	46.4	43.5	44.0	44.4	47.3	48.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

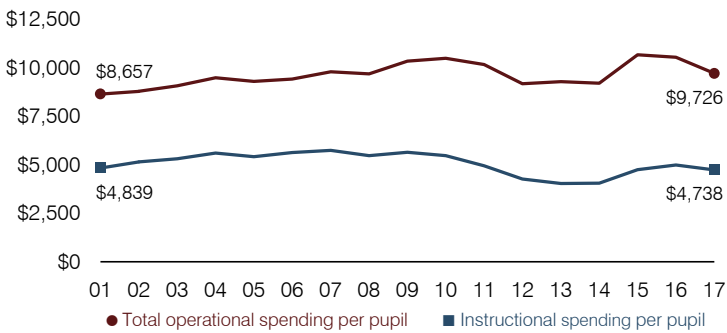
5-year spending trend (2012 through 2017)

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.

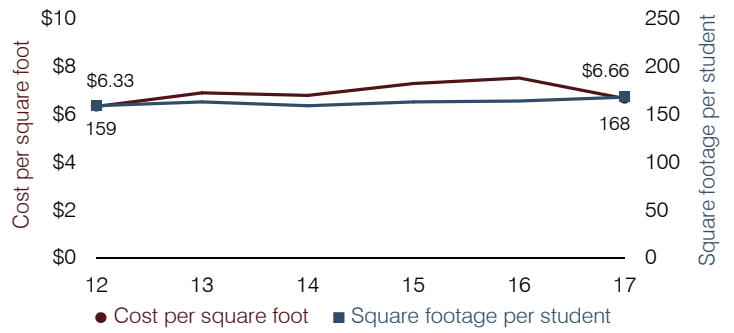
Administrative cost per pupil



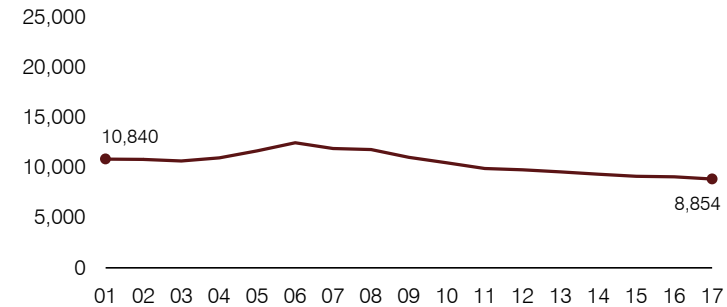
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



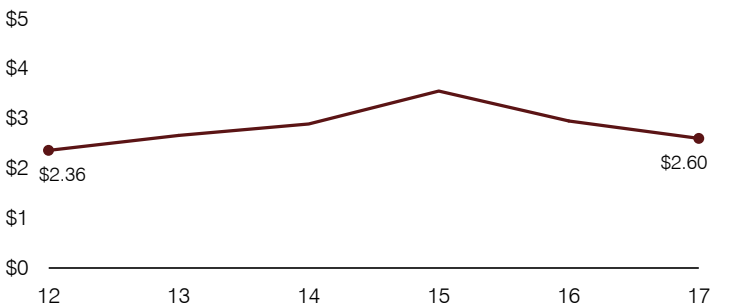
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



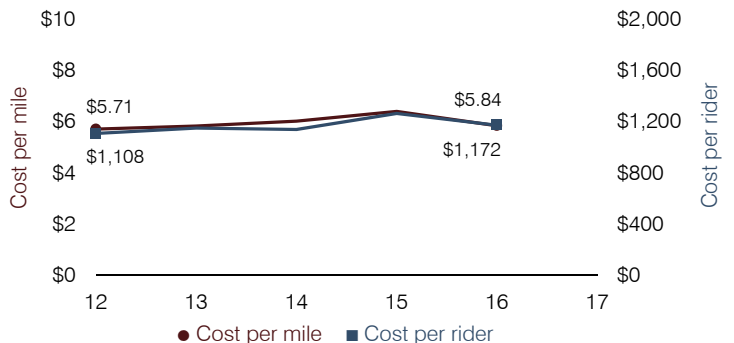
Financial stress assessment

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 5¹

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

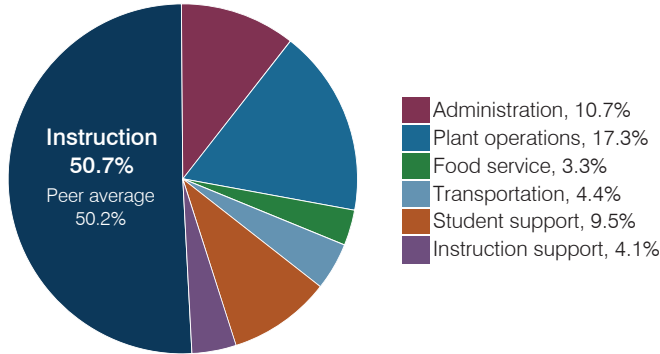
1,246

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

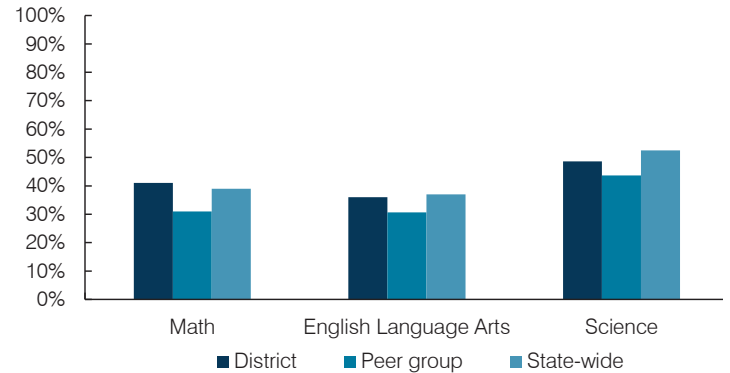
Very low Low Comparable High Very high

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
Total operational	\$ 8,734	\$ 7,879	\$ 8,794	\$ 8,141
Land and buildings	\$ 355	\$ 246	\$ 764	\$ 691
Equipment	171	41	536	424
Interest	207	184	221	236
Other	26	1	78	161
Total nonoperational	\$ 759	\$ 472	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,493	\$ 8,351	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 9,074	\$ 7,991	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,659	\$ 5,407	\$ 5,929	\$ 5,503
Amount from Prop 123	245	236	243	245
Prop 123 additional funding	51	48	49	46
Grants	1,237	1,351	1,751	1,185
Donations and tax credits	59	45	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	1,609	1,238	20 of 29

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

Instructional spending percentage

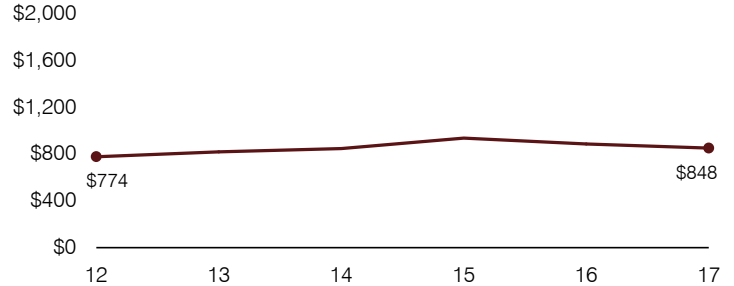
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.3	56.6	55.4	55.0	55.1	52.5	54.2	54.3	52.8	52.5	53.5	52.6	51.8	52.3	50.6	51.1	50.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

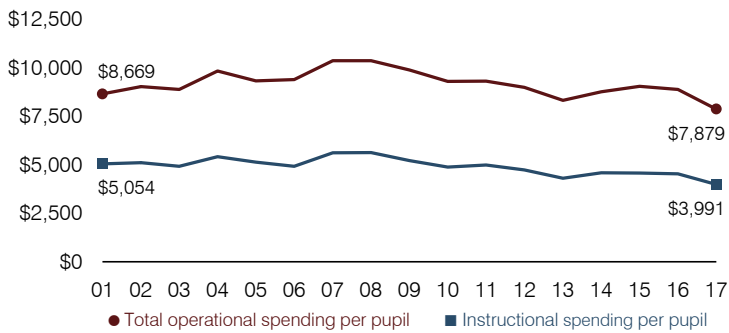
5-year spending trend (2012 through 2017)

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.

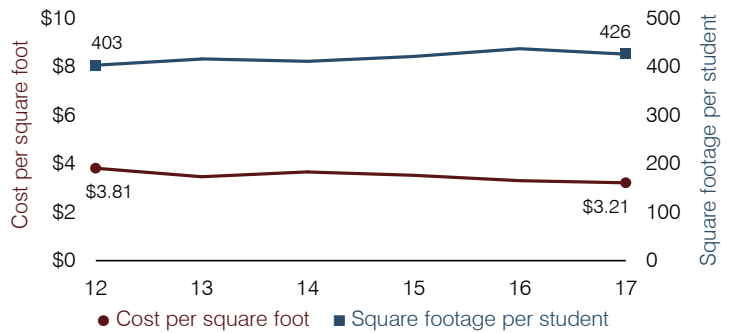
Administrative cost per pupil



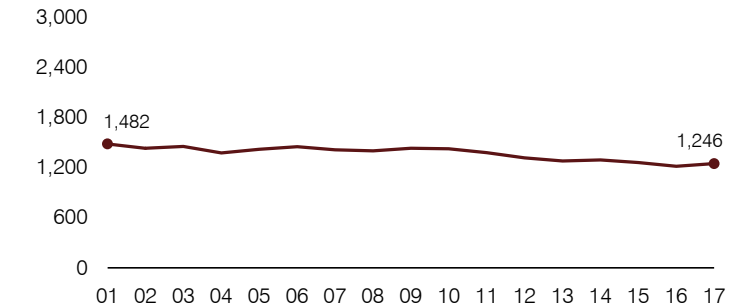
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



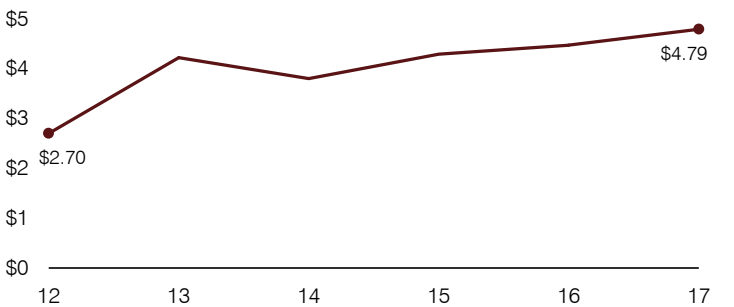
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



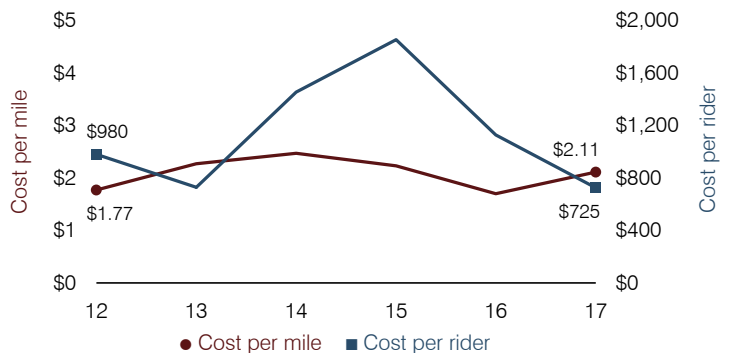
Financial stress assessment

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 19¹

Legislative district(s): 8

District size, location:

Small, Rural

Students attending:

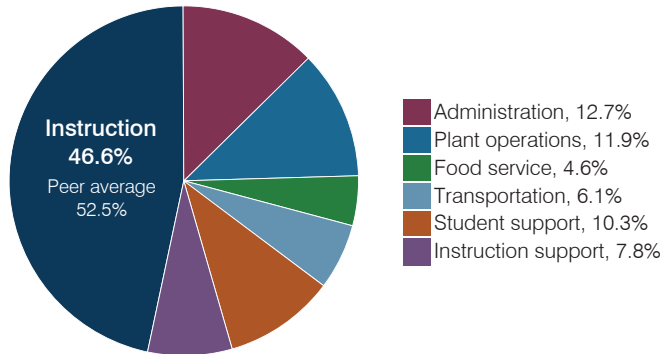
520

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

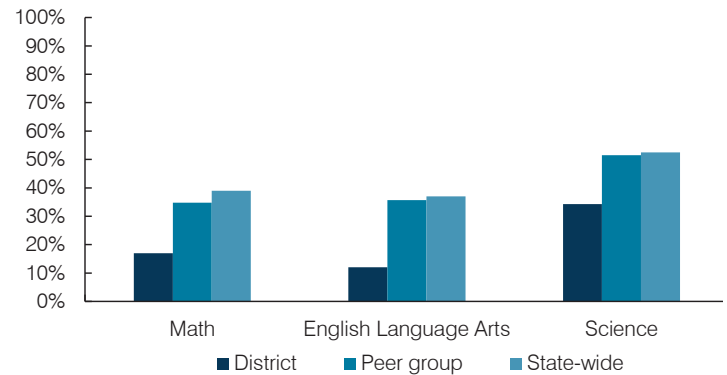
Very low Low Comparable High Very high

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
Total operational	\$ 18,924	\$ 21,446	\$ 9,476	\$ 8,141
Land and buildings	\$ 537	\$ 746	\$ 194	\$ 691
Equipment	1,265	1,066	329	424
Interest	0	0	167	236
Other	582	599	91	161
Total nonoperational	\$ 2,384	\$ 2,411	\$ 781	\$ 1,512
Total per pupil spending	\$ 21,308	\$ 23,857	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 22,572	\$ 21,644	\$ 11,437	\$ 9,592

Select revenues from common sources

	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

	District	Peer average	State average
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

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

Instructional spending percentage

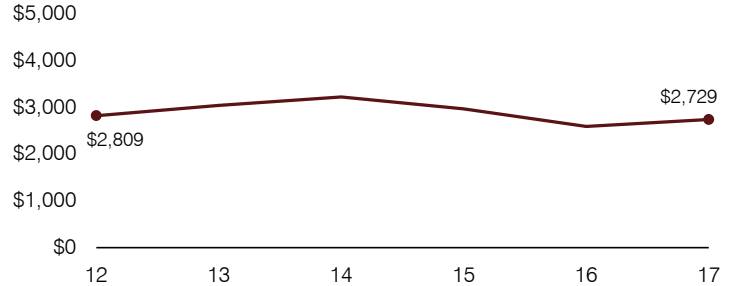
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.5	43.9	48.5	46.7	53.7	50.4	52.9	47.2	49.9	46.0	49.8	46.5	44.6	43.6	45.4	46.3	46.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

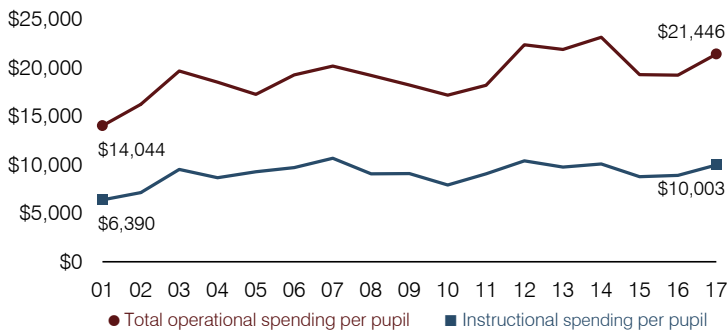
5-year spending trend (2012 through 2017)

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.

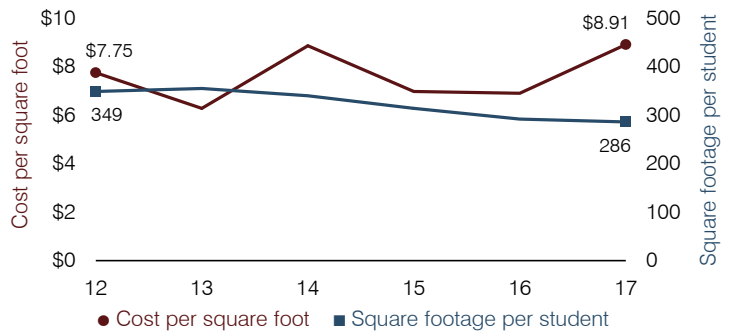
Administrative cost per pupil



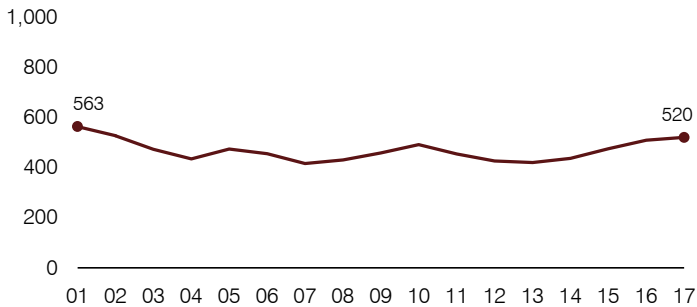
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



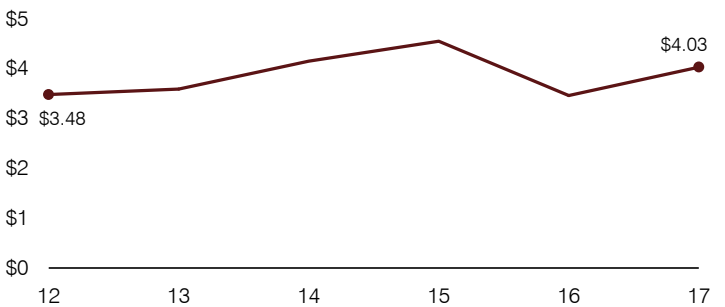
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

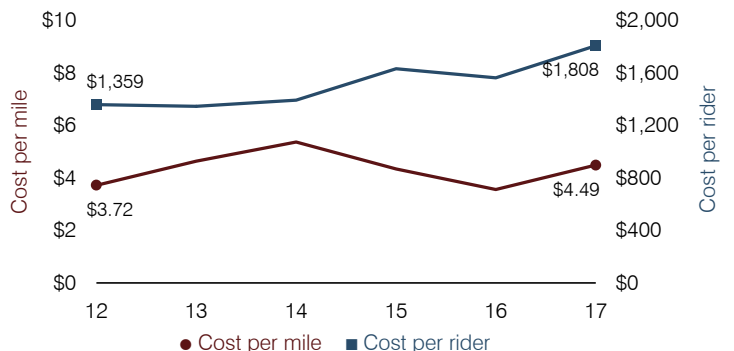
Overall financial stress level: **Low**

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 4¹

Legislative district(s): 13

District size, location:

Medium, Rural

Students attending:

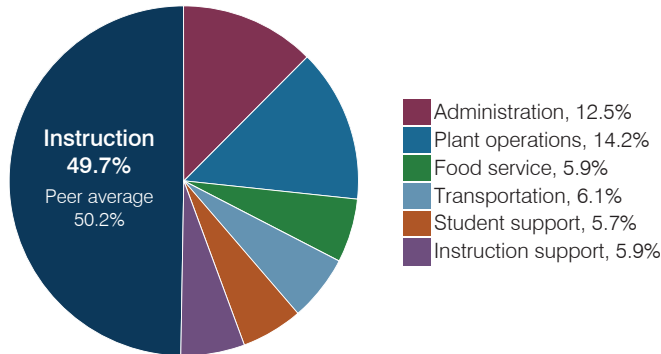
1,494

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

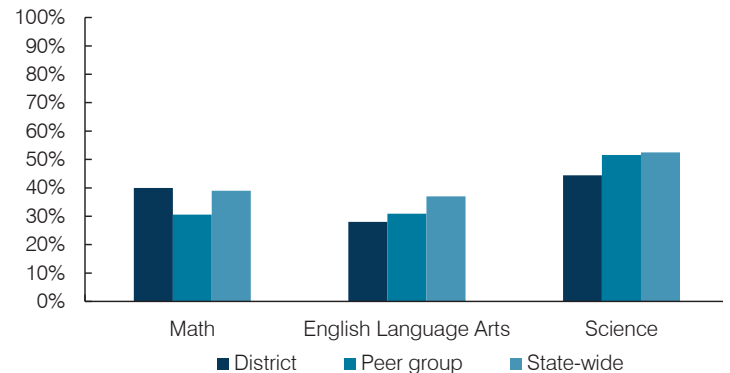
Very low Low Comparable High Very high

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
Total operational	\$ 7,776	\$ 8,392	\$ 8,794	\$ 8,141
Land and buildings	\$ 1,522	\$ 1,366	\$ 764	\$ 691
Equipment	820	225	536	424
Interest	886	609	221	236
Other	22	21	78	161
Total nonoperational	\$ 3,250	\$ 2,221	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 11,026	\$ 10,613	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 10,864	\$ 10,801	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

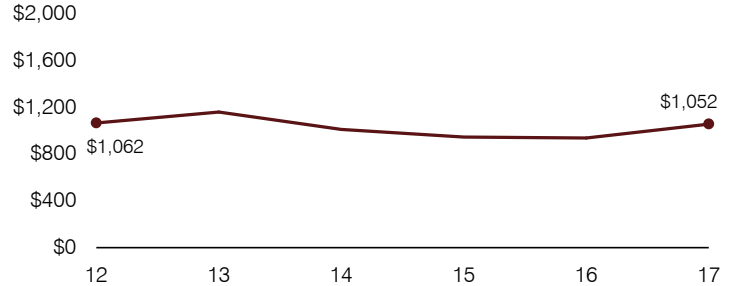
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.6	52.3	57.1	54.4	53.1	51.2	53.6	47.1	49.9	49.8	44.5	46.4	44.2	46.0	49.4	49.3	49.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

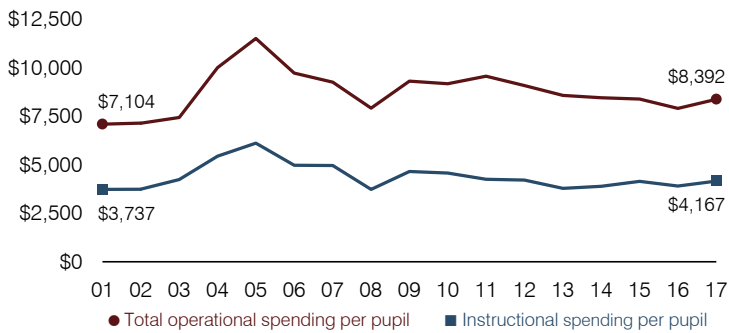
5-year spending trend (2012 through 2017)

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.

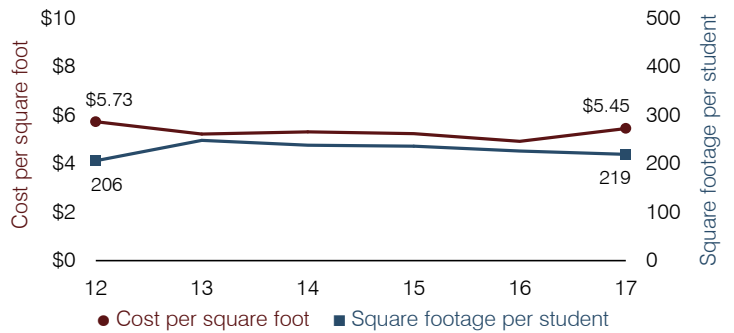
Administrative cost per pupil



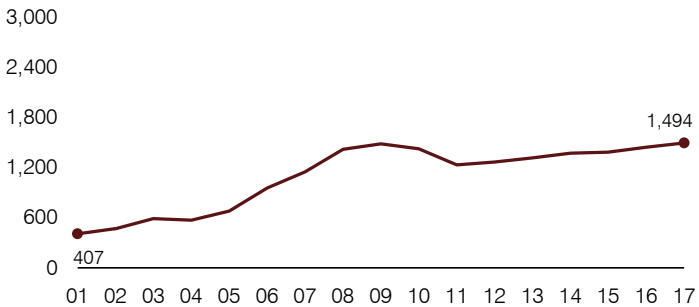
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



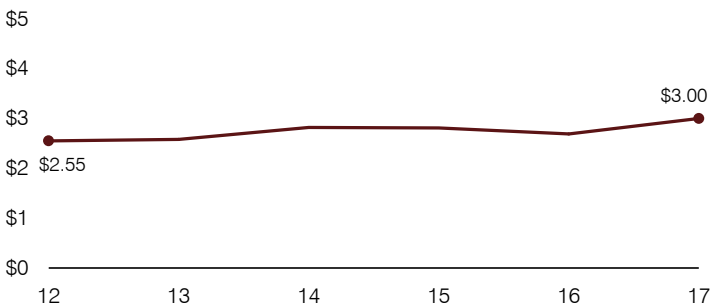
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

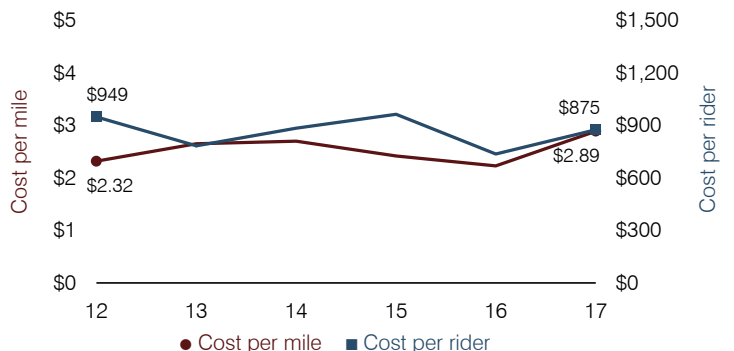
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	7.8%, Varying
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 5¹

Legislative district(s): 14

District size, location:

Medium-large, Town

Students attending:

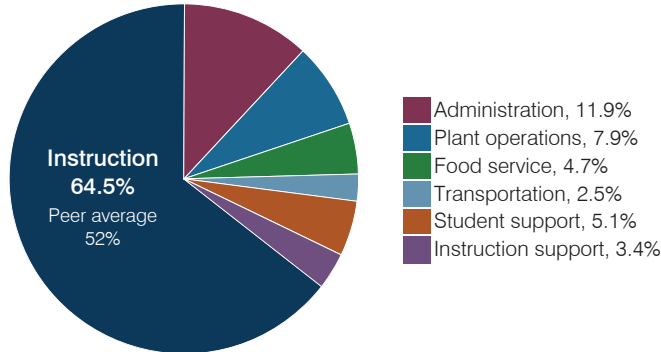
2,945

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

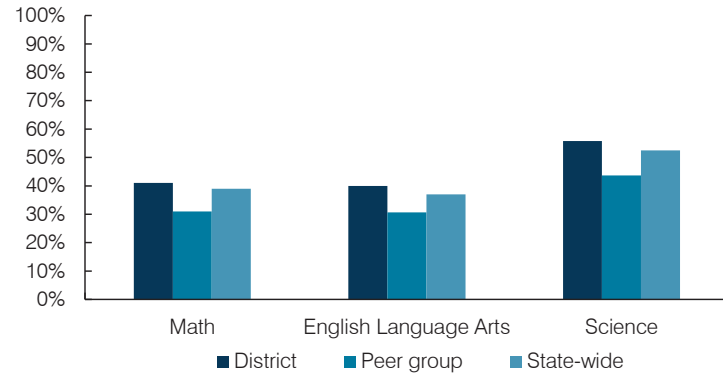
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 7,054	\$ 7,404	\$ 7,774	\$ 8,141
Land and buildings	\$ 274	\$ 673	\$ 346	\$ 691
Equipment	168	535	390	424
Interest	25	16	164	236
Other	33	30	77	161
Total nonoperational	\$ 500	\$ 1,254	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,554	\$ 8,658	\$ 8,751	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 7,137	\$ 7,943	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

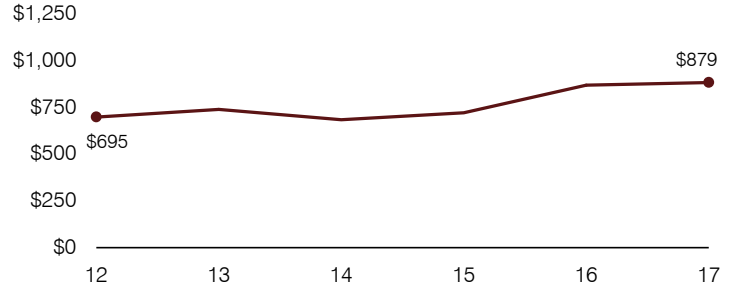
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.3	59.8	58.7	59.1	58.1	60.4	60.0	62.7	63.1	60.9	62.8	61.2	63.5	65.1	66.2	63.3	64.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

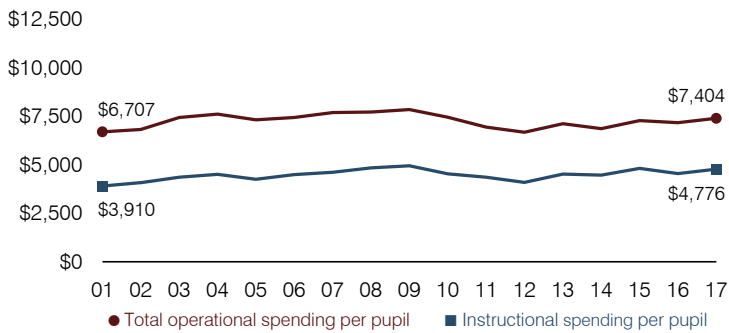
5-year spending trend (2012 through 2017)

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.

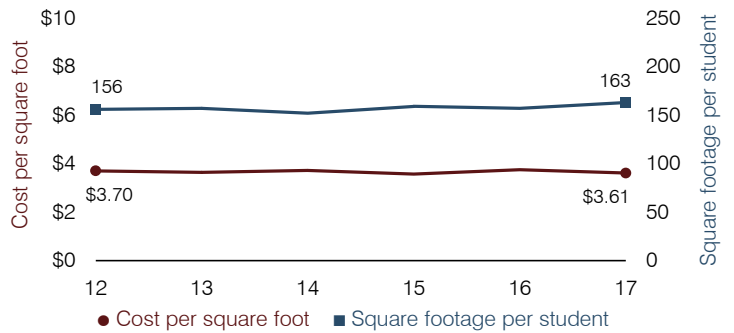
Administrative cost per pupil



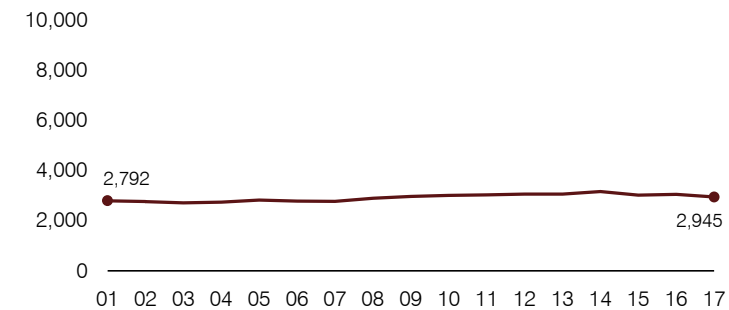
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



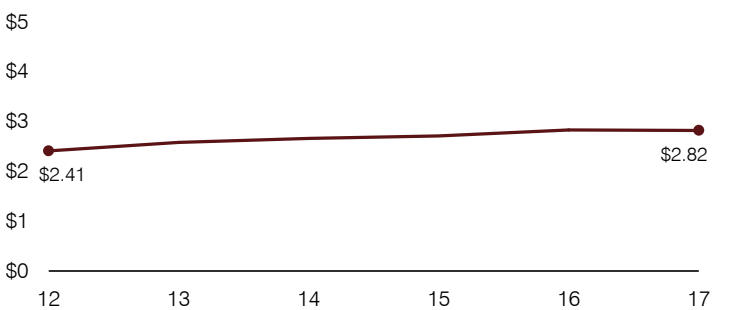
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Moderate**

Measure: 2015 through 2017

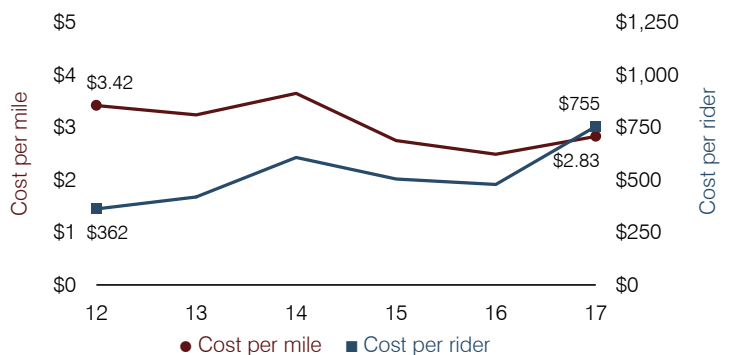
	Assessment
Change in number of district students	Steady
Spending exceeded operating/capital budgets	Operating and capital
Spending increase election results	Mixed election results
Operating reserve percentage, Trend	2.2%, Decreasing
Years of capital reserve held	1 to 3 years
Current financial and internal 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 4¹

Legislative district(s): 2 and 14

District size, location:

Medium-large, Town

Students attending:

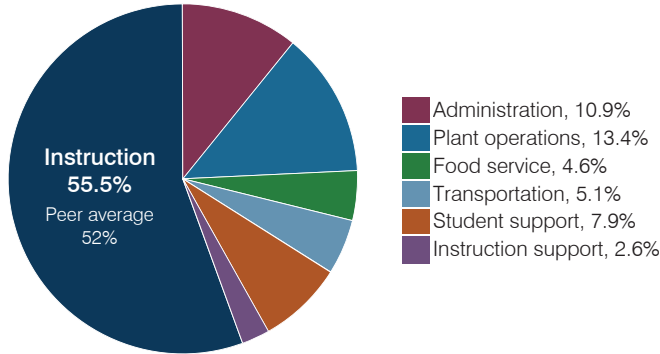
6,129

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	\$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

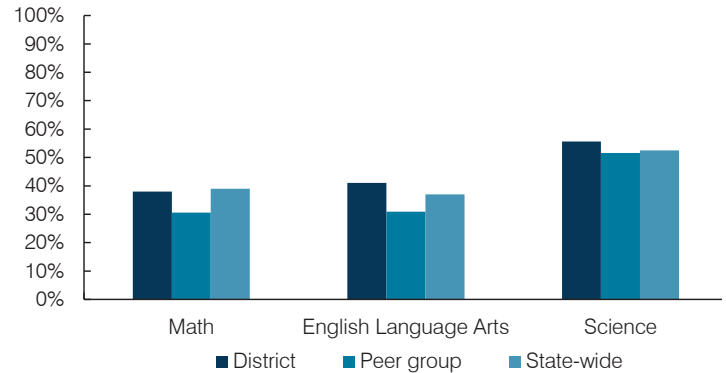
Very low Low Comparable High Very high

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
Total operational	\$ 6,651	\$ 6,807	\$ 7,774	\$ 8,141
Land and buildings	\$ 247	\$ 117	\$ 346	\$ 691
Equipment	119	176	390	424
Interest	307	323	164	236
Other	189	187	77	161
Total nonoperational	\$ 862	\$ 803	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,513	\$ 7,610	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 8,283	\$ 8,421	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

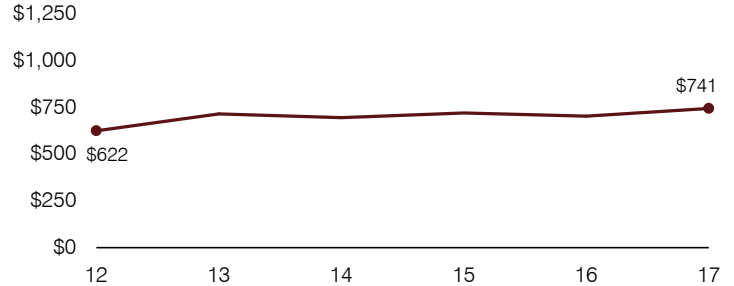
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.3	49.2	51.4	54.0	55.8	56.7	54.9	54.7	57.7	56.3	57.7	53.8	53.2	54.5	55.6	54.4	55.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

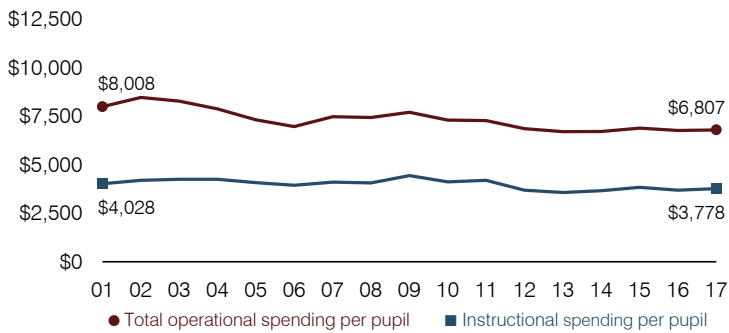
5-year spending trend (2012 through 2017)

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.

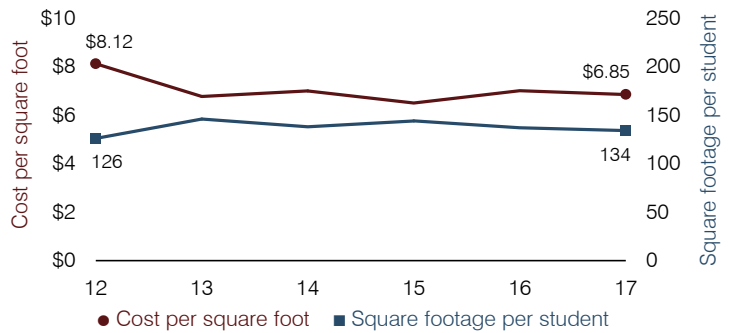
Administrative cost per pupil



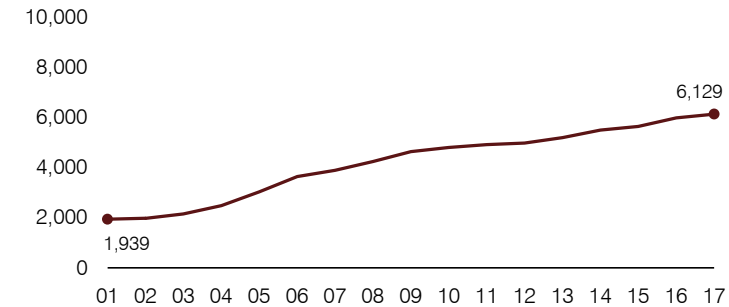
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



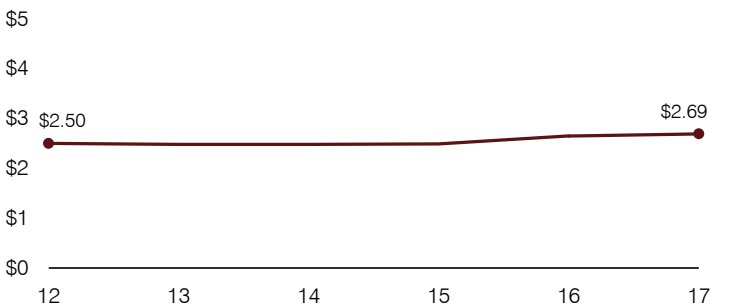
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



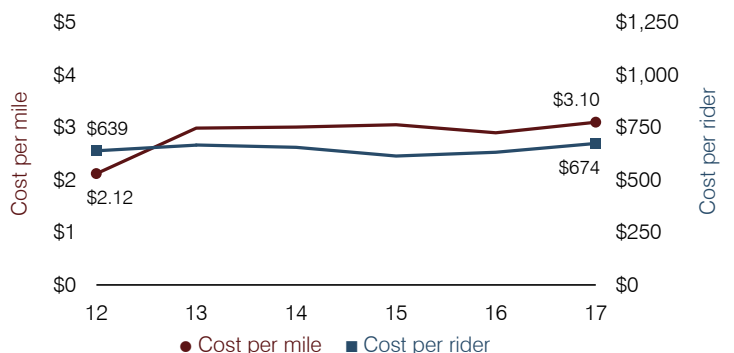
Financial stress assessment

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 20¹

Students attending:

123

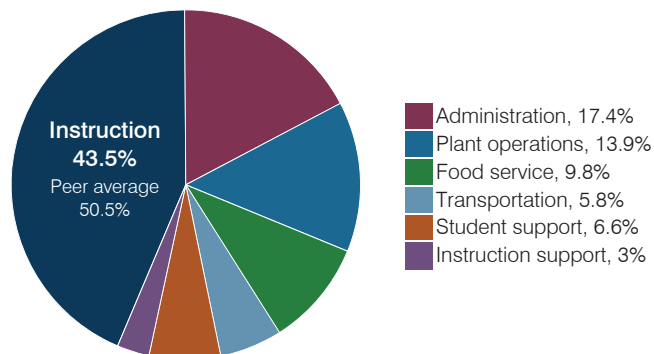
Legislative district(s): 5

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

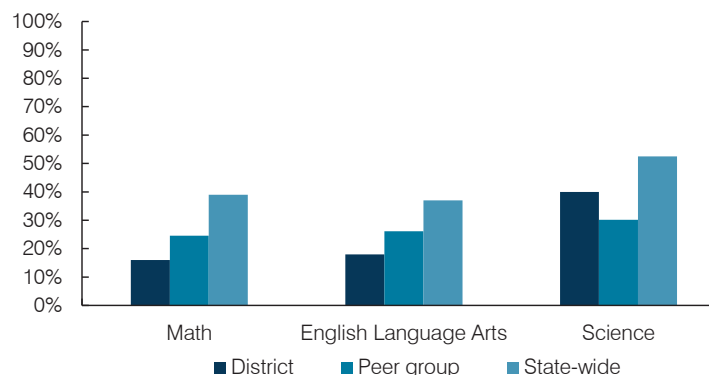
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,892	\$3,137	\$844
	Students per administrative position	61	32	67
Plant operations	Cost per square foot	\$6.29	\$6.96	\$6.30
	Square footage per student	240	412	155
Food service	Cost per meal	\$3.79	\$5.79	\$2.88
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 2017	State average 2017
	2016	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
Total operational	\$ 11,421	\$ 10,873	\$ 17,454	\$ 8,141
Land and buildings	\$ 182	\$ 278	\$ 1,161	\$ 691
Equipment	838	445	735	424
Interest	19	7	31	236
Other	239	137	90	161
Total nonoperational	\$ 1,278	\$ 867	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 12,699	\$ 11,740	\$ 19,471	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 13,531	\$ 13,511	\$ 21,943	\$ 9,592

Select revenues from common sources

	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

	District	Peer average	State average
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

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

Instructional spending percentage

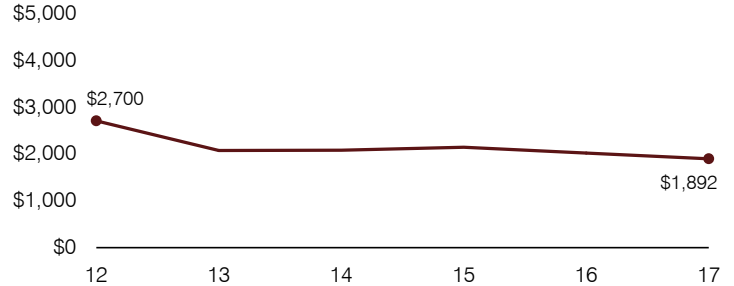
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.9	48.3	48.4	46.9	44.5	43.4	39.3	39.5	42.2	44.4	49.5	34.5	39.1	47.5	45.6	41.8	43.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

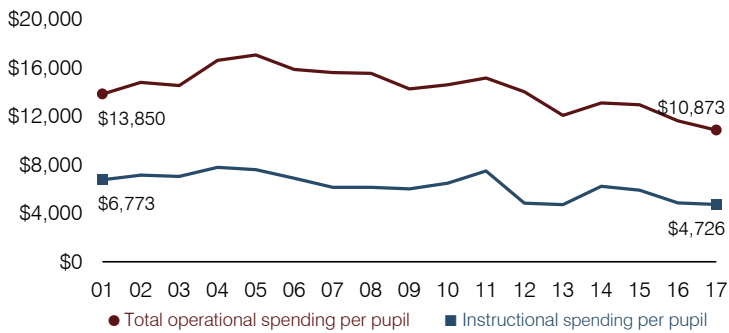
5-year spending trend (2012 through 2017)

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.

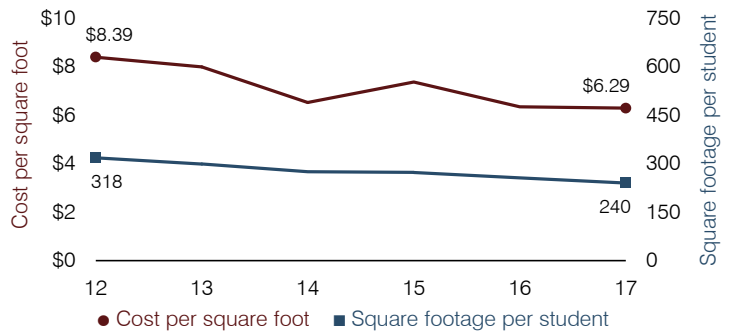
Administrative cost per pupil



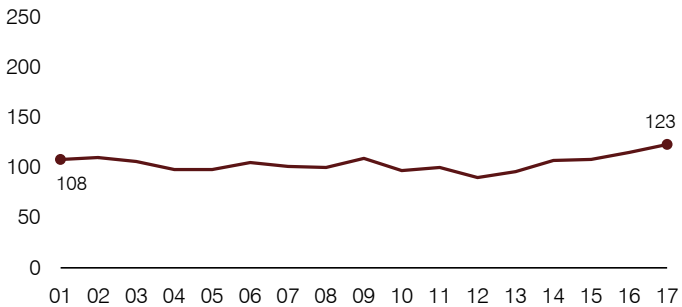
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



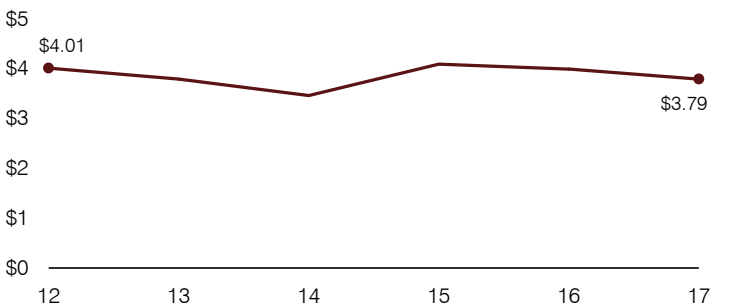
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



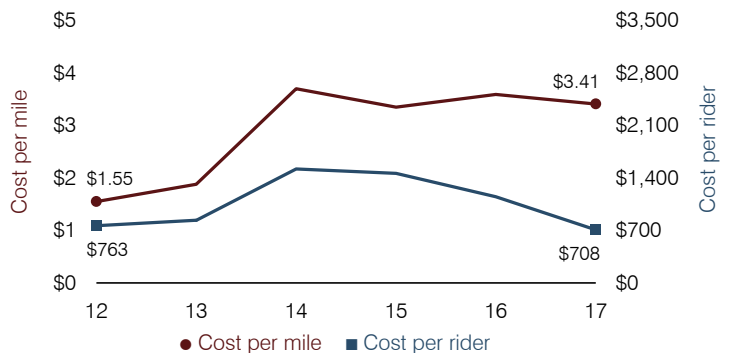
Financial stress assessment

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 7¹

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

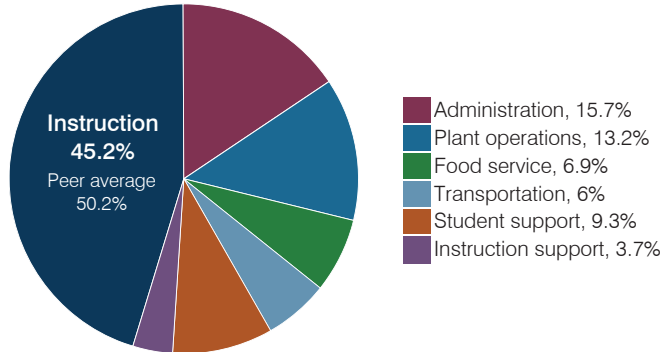
1,548

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

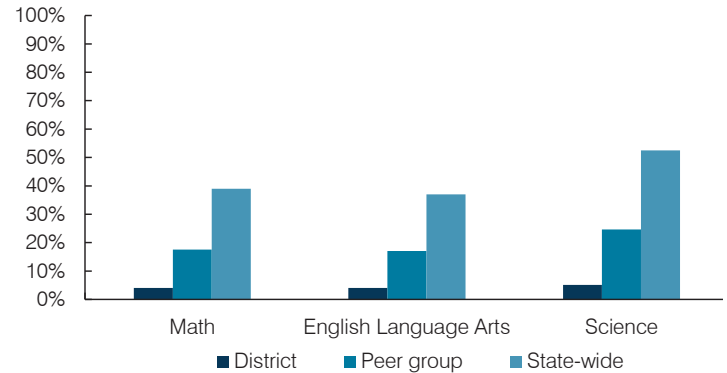
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 13,937	\$ 14,744	\$ 8,794	\$ 8,141
Land and buildings	\$ 429	\$ 558	\$ 764	\$ 691
Equipment	1,311	564	536	424
Interest	0	0	221	236
Other	0	45	78	161
Total nonoperational	\$ 1,740	\$ 1,167	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 15,677	\$ 15,911	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 10,670	\$ 21,819	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,600	\$ 5,526	\$ 5,929	\$ 5,503
Amount from Prop 123	236	235	243	245
Prop 123 additional funding	45	45	49	46
Grants	2,983	3,153	1,751	1,185
Donations and tax credits	5	10	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	1,213	12,172	14 of 29
Voter-approved levy increases	0	0	20 of 29

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

Instructional spending percentage

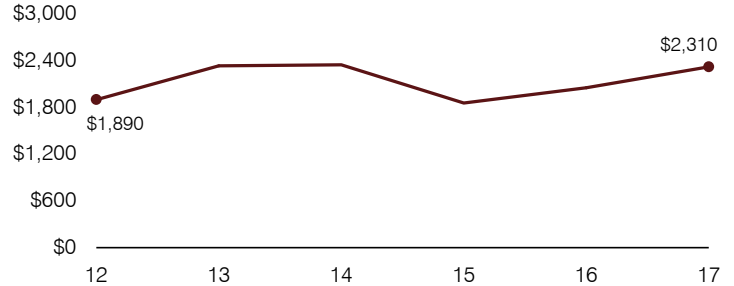
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	48.7	52.2	54.1	52.9	52.5	50.5	54.3	50.7	50.3	48.7	45.5	41.5	42.8	40.6	46.5	44.1	45.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

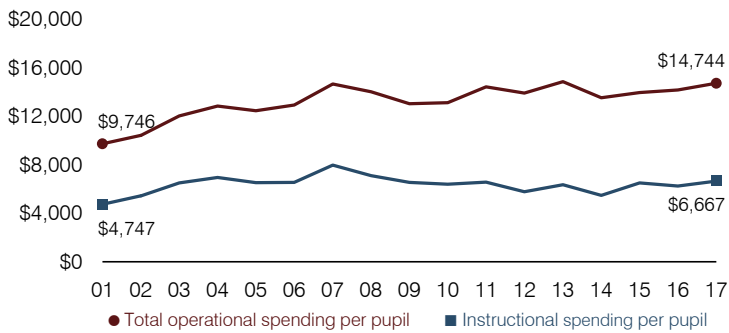
5-year spending trend (2012 through 2017)

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.

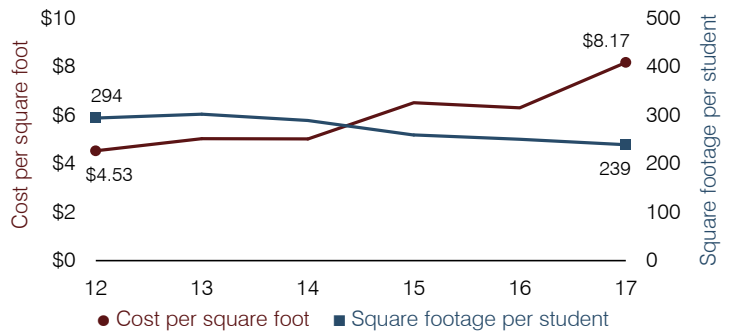
Administrative cost per pupil



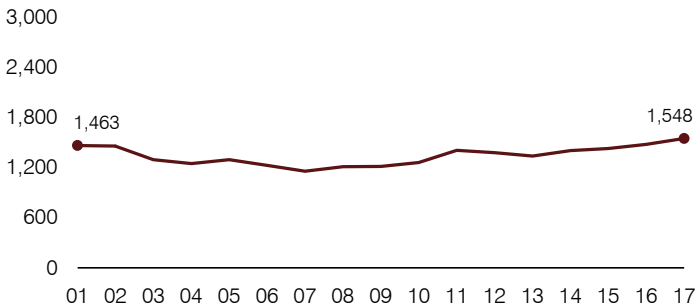
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



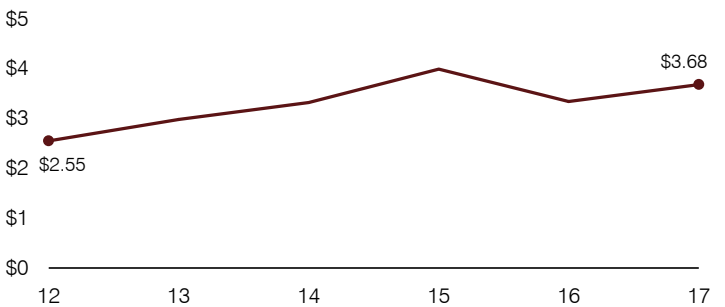
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

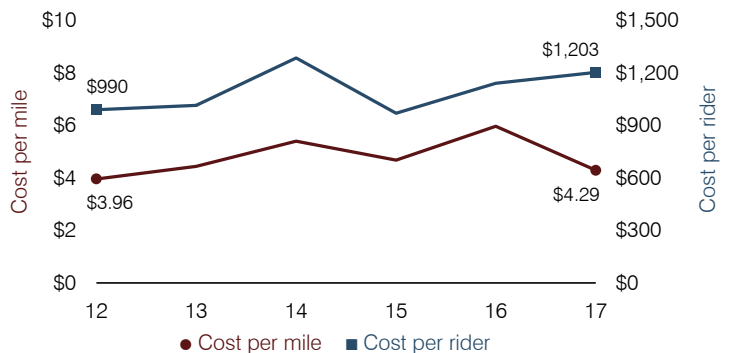
Overall financial stress level: **Low**

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 16¹

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

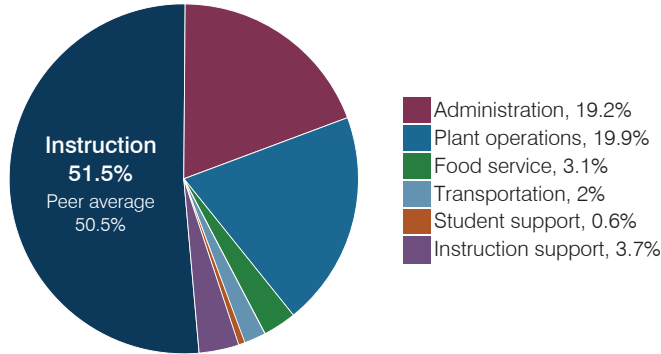
21

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

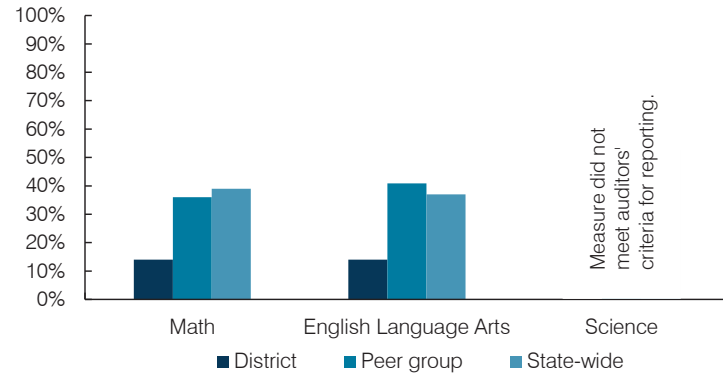
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,062	\$3,137	\$844
	Students per administrative position	24	32	67
Plant operations	Cost per square foot	\$8.73	\$6.96	\$6.30
	Square footage per student	364	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
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
Total operational	\$ 21,884	\$ 15,968	\$ 17,454	\$ 8,141
Land and buildings	\$ 67	\$ 43	\$ 1,161	\$ 691
Equipment	655	107	735	424
Interest	39	45	31	236
Other	0	0	90	161
Total nonoperational	\$ 761	\$ 195	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 22,645	\$ 16,163	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 17,064	\$ 22,800	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,850	\$ 8,206	\$ 9,932	\$ 5,503
Amount from Prop 123	437	293	315	245
Prop 123 additional funding	87	47	57	46
Grants	1,715	506	2,701	1,185
Donations and tax credits	30	46	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	5,924	4,764	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

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

Instructional spending percentage

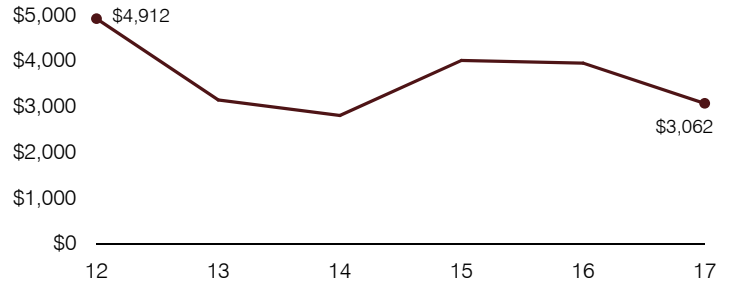
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.5	45.7	46.4	38.2	41.8	45.0	52.1	51.2	51.9	46.8	43.9	49.9	44.4	45.3	40.0	44.0	51.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

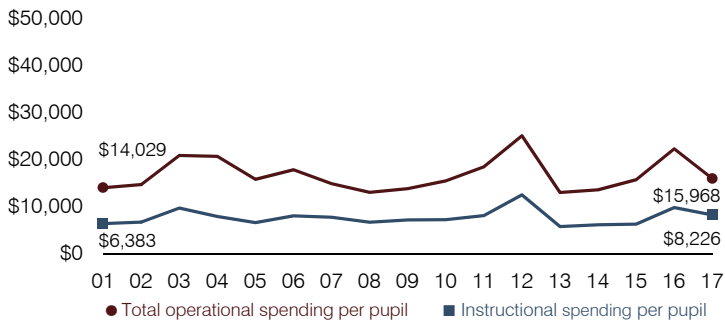
5-year spending trend (2012 through 2017)

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.

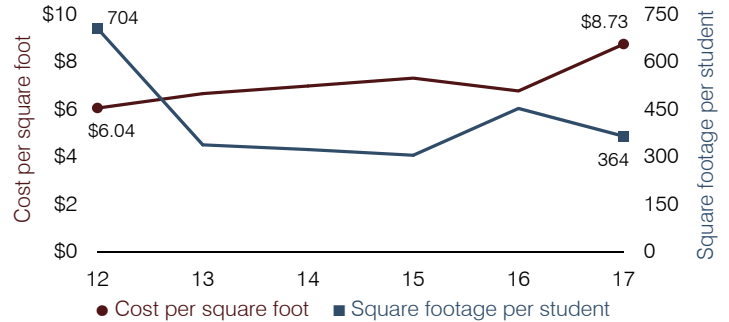
Administrative cost per pupil



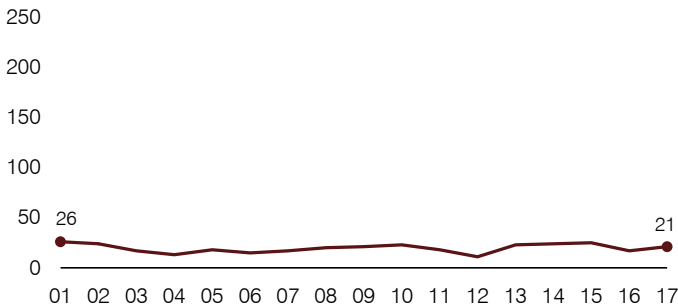
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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.

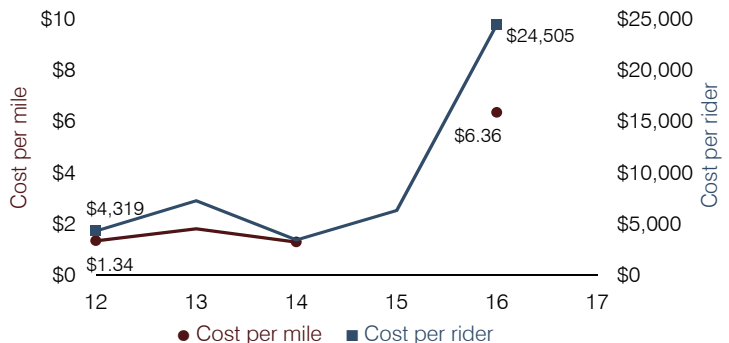
Financial stress assessment

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 5¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

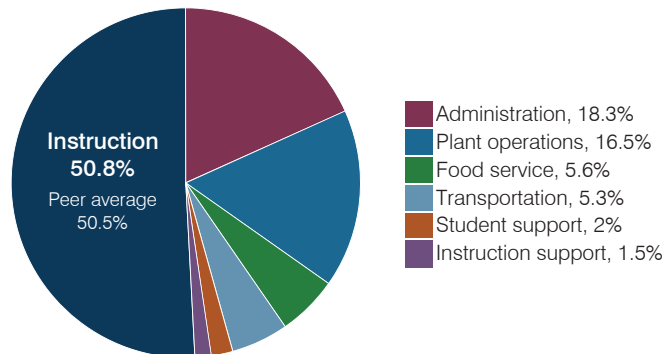
112

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

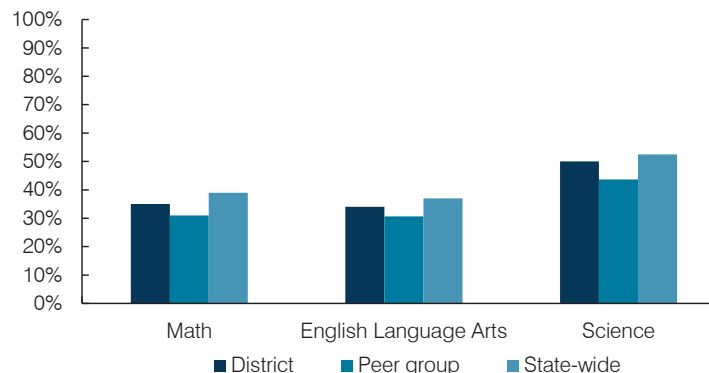
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,724	\$3,137	\$844
	Students per administrative position	28	32	67
Plant operations	Cost per square foot	\$6.13	\$6.96	\$6.30
	Square footage per student	401	412	155
Food service	Cost per meal	\$5.71	\$5.79	\$2.88
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
Total operational	\$ 15,202	\$ 14,890	\$ 17,454	\$ 8,141
Land and buildings	\$ 431	\$ 354	\$ 1,161	\$ 691
Equipment	359	306	735	424
Interest	6	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 796	\$ 660	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 15,998	\$ 15,550	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 18,599	\$ 16,137	\$ 21,943	\$ 9,592

Select revenues from common sources

	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

	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

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

Instructional spending percentage

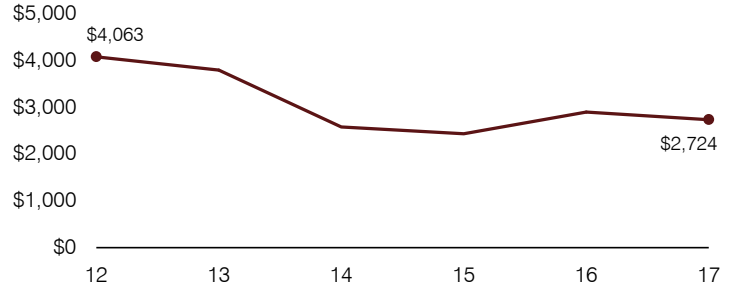
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	52.2	56.8	50.3	51.4	55.0	59.3	58.3	54.3	54.5	56.5	53.1	52.2	53.6	55.6	53.0	47.1	50.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

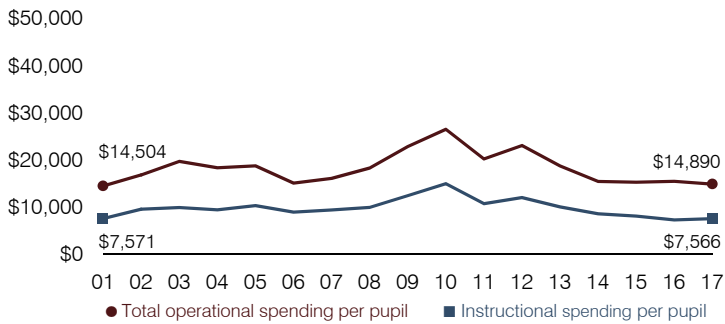
5-year spending trend (2012 through 2017)

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.

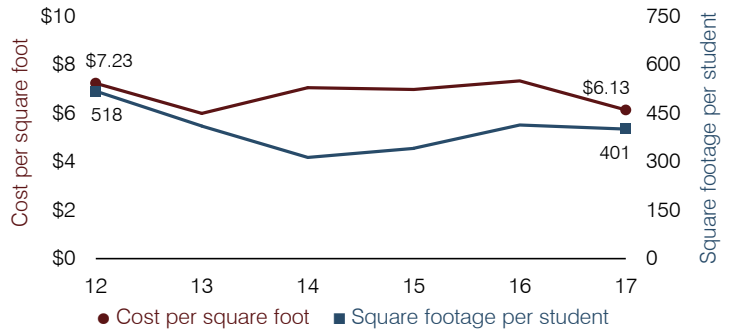
Administrative cost per pupil



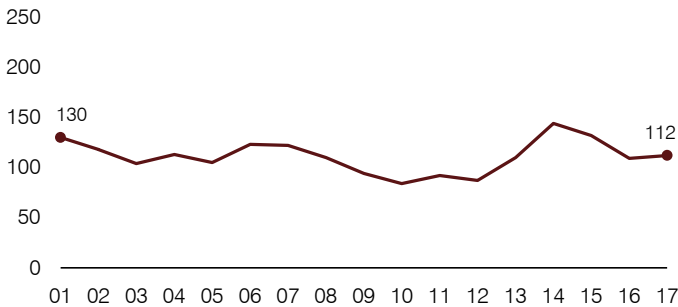
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



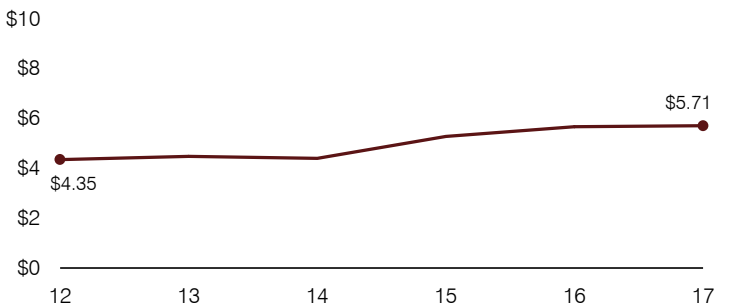
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

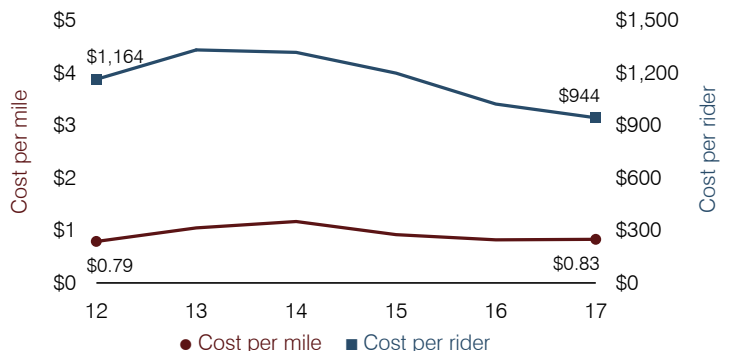
Overall financial stress level: **Moderate**

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
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Transportation costs per mile and per rider



Sanders Unified School District

Apache County

Efficiency peer groups 5 and T-10, Achievement peer group 7¹

Legislative district(s): 7

District size, location:

Medium, Rural

Students attending:

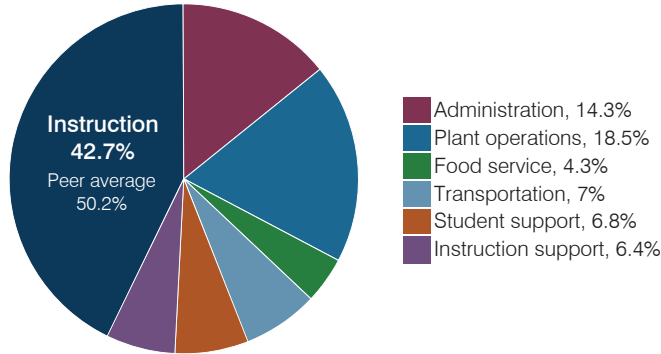
674

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

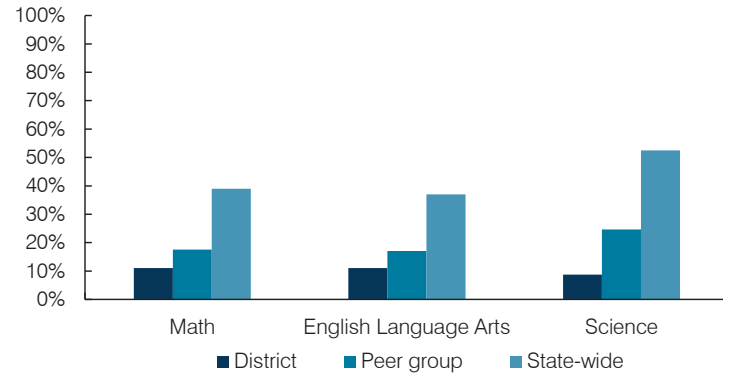
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 15,973	\$ 16,273	\$ 8,794	\$ 8,141
Land and buildings	\$ 243	\$ 769	\$ 764	\$ 691
Equipment	446	688	536	424
Interest	0	0	221	236
Other	1	0	78	161
Total nonoperational	\$ 690	\$ 1,457	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 16,663	\$ 17,730	\$ 10,393	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 16,916	\$ 18,516	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

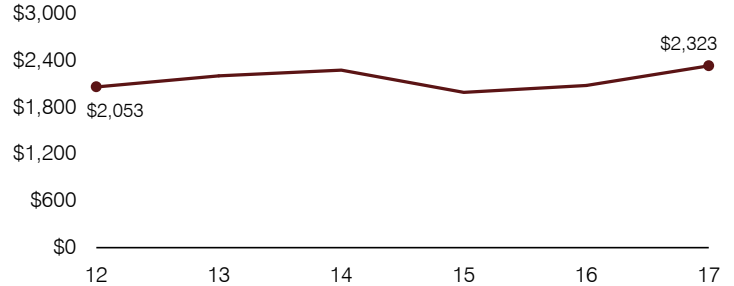
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	41.3	46.3	48.8	52.0	49.0	47.8	50.8	49.1	49.0	48.4	46.5	42.1	42.3	41.1	40.7	41.5	42.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

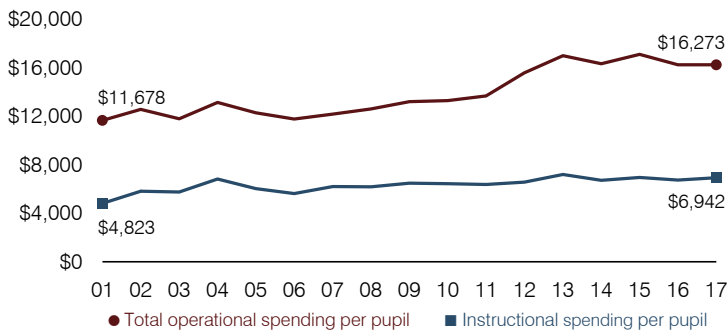
5-year spending trend (2012 through 2017)

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.

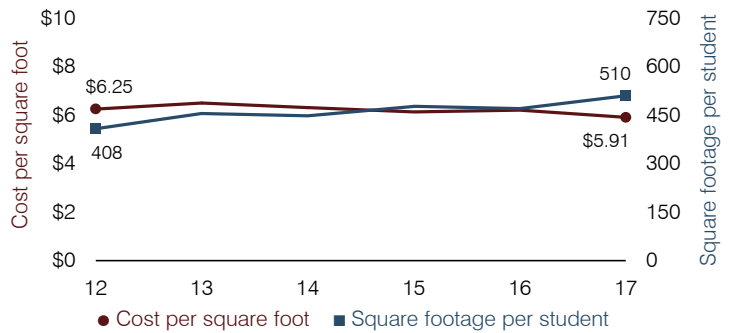
Administrative cost per pupil



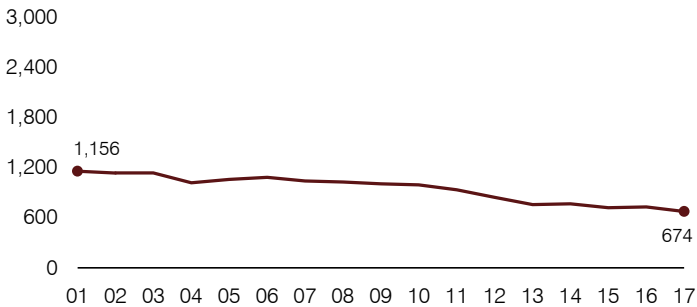
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



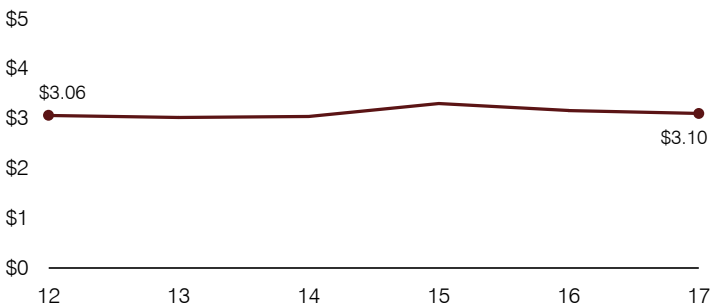
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



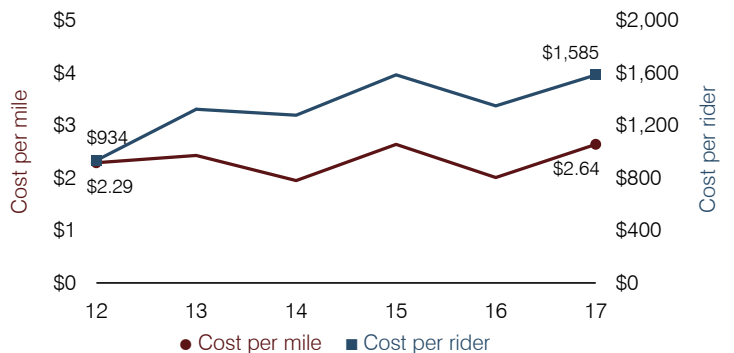
Financial stress assessment

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 18¹

Students attending:

214

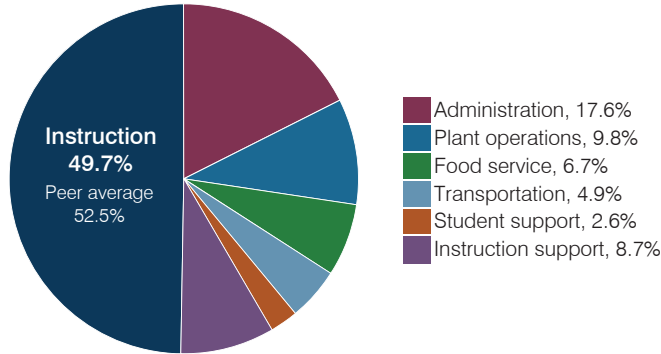
Legislative district(s): 2

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

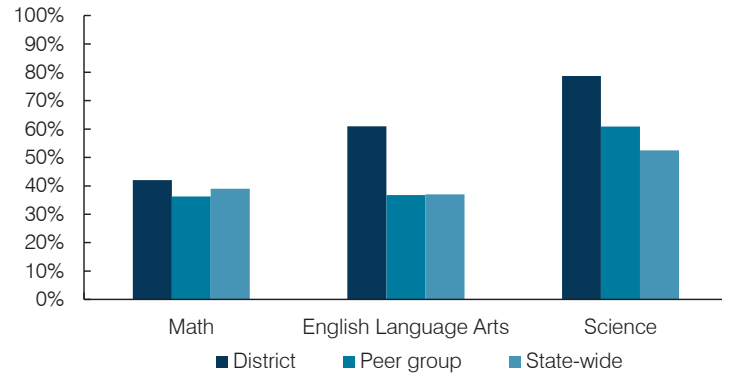
Very low Low Comparable High Very high

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
Total operational	\$ 9,169	\$ 9,579	\$ 9,476	\$ 8,141
Land and buildings	\$ 214	\$ 286	\$ 194	\$ 691
Equipment	331	644	329	424
Interest	26	25	167	236
Other	0	0	91	161
Total nonoperational	\$ 571	\$ 955	\$ 781	\$ 1,512
Total per pupil spending	\$ 9,740	\$ 10,534	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 9,791	\$ 10,083	\$ 11,437	\$ 9,592

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

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

Instructional spending percentage

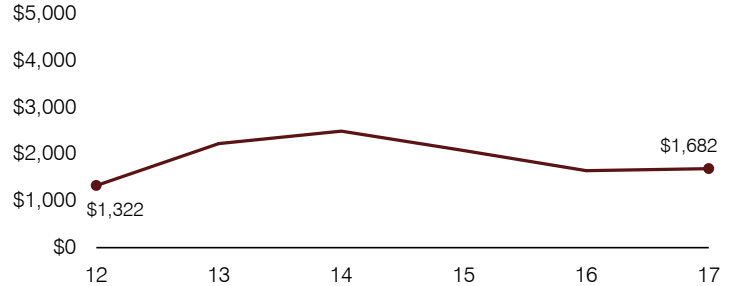
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	68.6	70.4	68.6	65.7	70.4	60.9	56.8	58.8	59.7	54.7	52.1	51.5	55.2	54.7	49.2	49.1	49.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

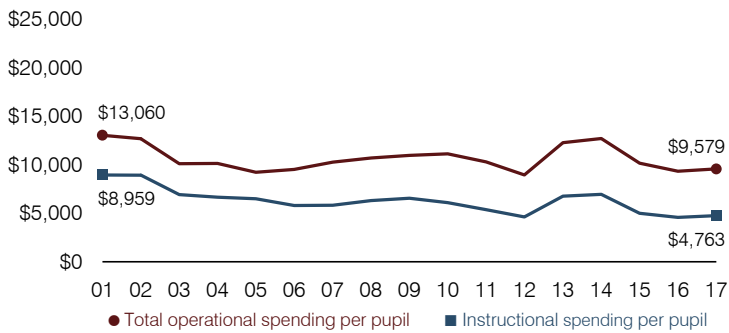
5-year spending trend (2012 through 2017)

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.

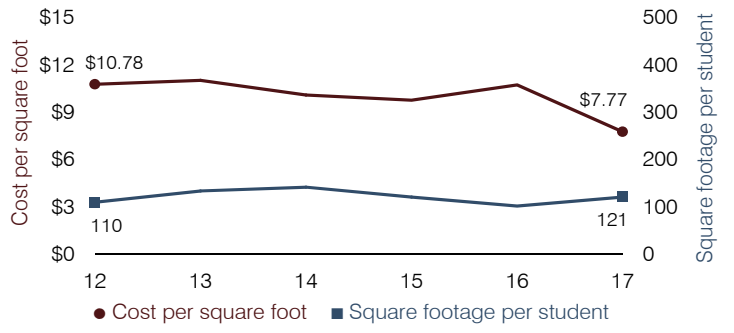
Administrative cost per pupil



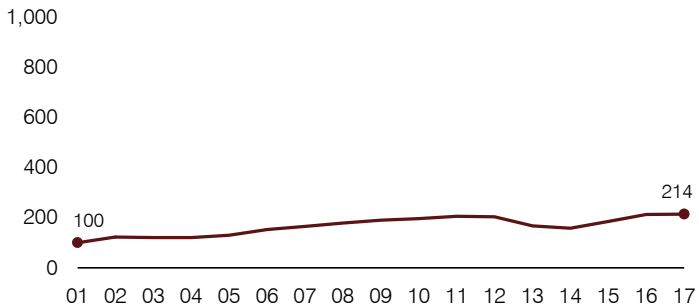
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



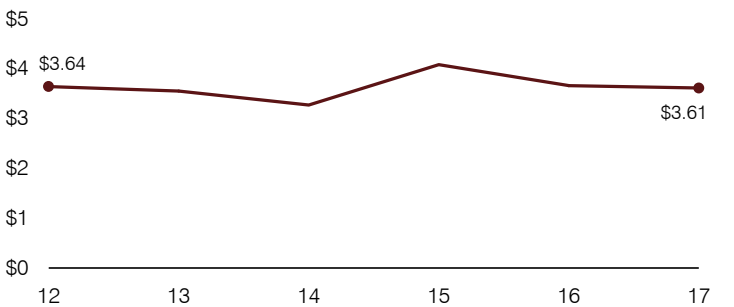
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



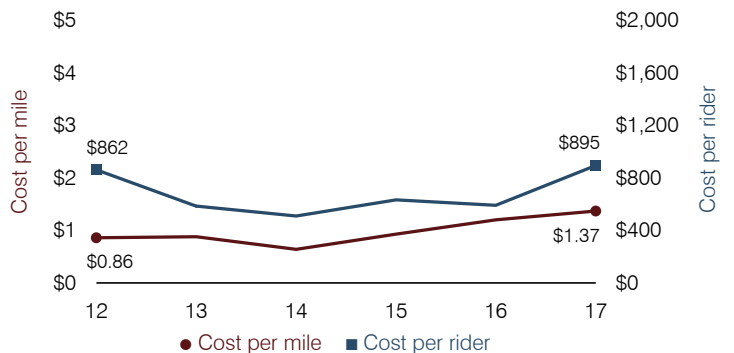
Financial stress assessment

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

District size, location:

Medium-large, Town

Efficiency peer groups 4 and T-7, Achievement peer group 5¹

Students attending:

3,282

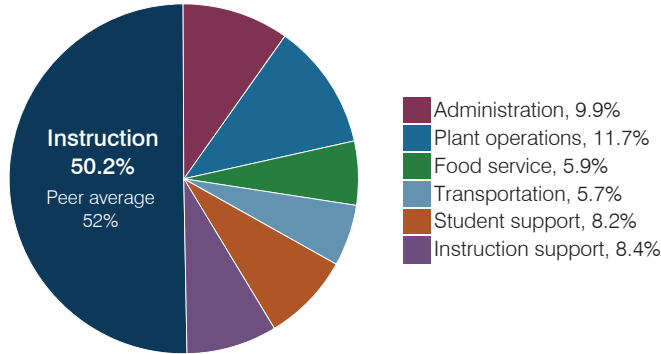
Legislative district(s): 2

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

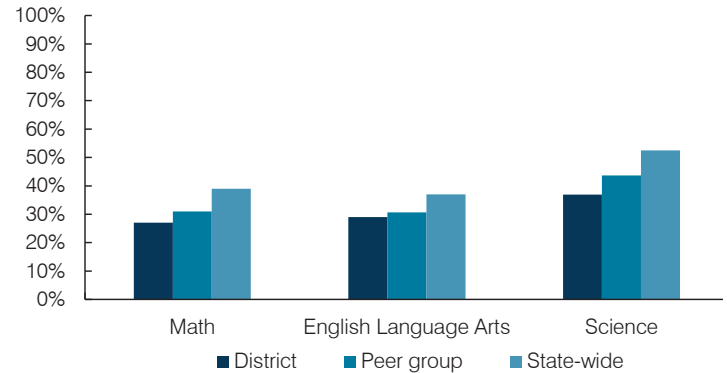
Very low Low Comparable High Very high

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
Total operational	\$ 7,623	\$ 7,712	\$ 7,774	\$ 8,141
Land and buildings	\$ 49	\$ 3	\$ 346	\$ 691
Equipment	291	116	390	424
Interest	83	27	164	236
Other	10	10	77	161
Total nonoperational	\$ 433	\$ 156	\$ 977	\$ 1,512
Total per pupil spending	\$ 8,056	\$ 7,868	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 7,494	\$ 7,584	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

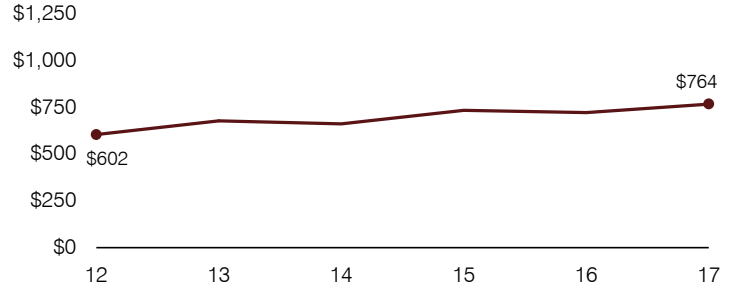
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.2	58.7	55.6	53.8	58.2	59.0	57.4	56.7	55.5	53.3	54.5	53.5	48.7	50.6	50.4	50.5	50.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

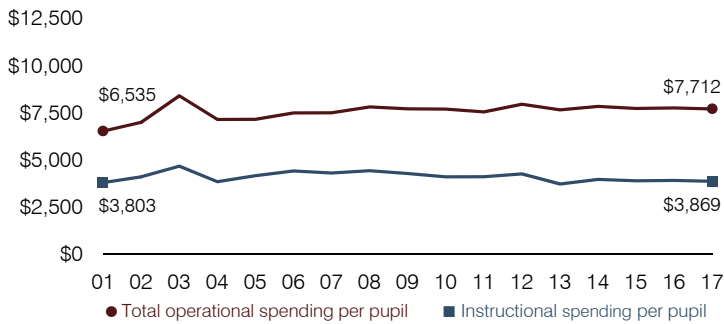
5-year spending trend (2012 through 2017)

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.

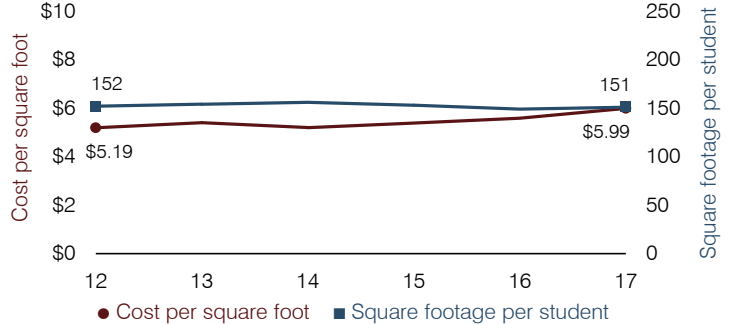
Administrative cost per pupil



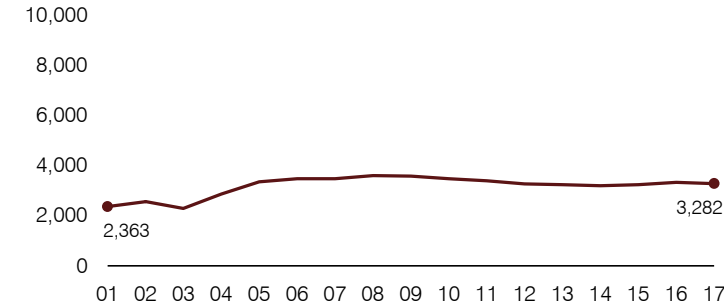
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



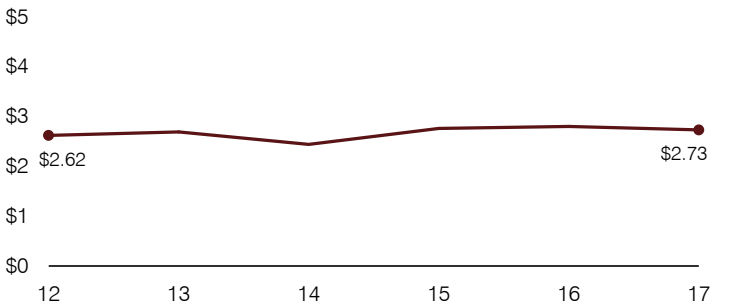
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



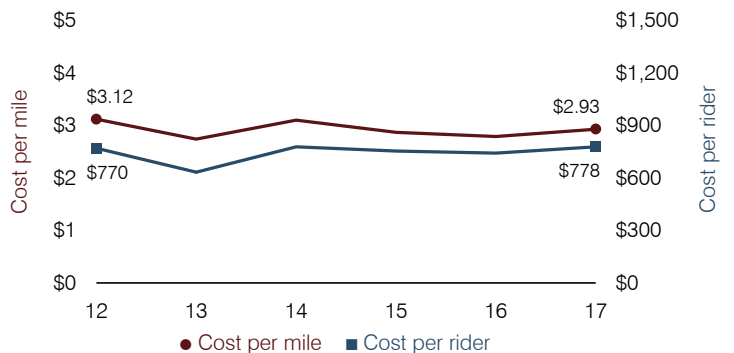
Financial stress assessment

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

Low
Moderate
High

Transportation costs per mile and per rider



Santa Cruz Valley Union High School District

Pinal County

Efficiency peer groups 6 and T-10, Achievement peer group 11¹

Legislative district(s): 8 and 11

District size, location:

Small, Town

Students attending:

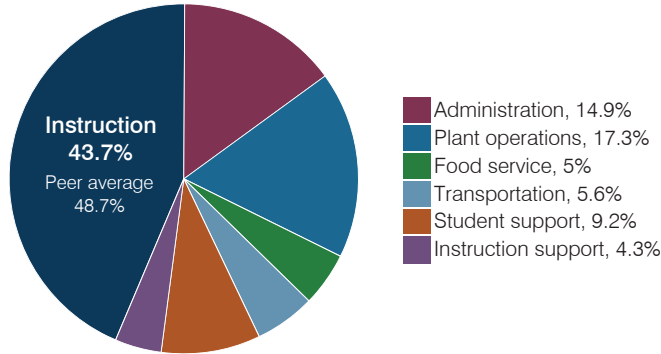
445

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

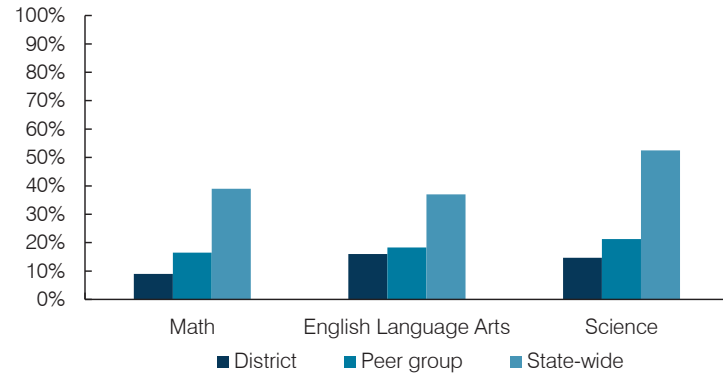
Very low Low Comparable High Very high

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
Total operational	\$ 9,202	\$ 9,812	\$ 11,011	\$ 8,141
Land and buildings	\$ 243	\$ 1,097	\$ 437	\$ 691
Equipment	854	1,372	479	424
Interest	269	159	179	236
Other	11	12	45	161
Total nonoperational	\$ 1,377	\$ 2,640	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 10,579	\$ 12,452	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 13,657	\$ 13,635	\$ 13,289	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,610	\$ 6,657	\$ 7,159	\$ 5,503
Amount from Prop 123	268	261	285	245
Prop 123 additional funding	52	56	57	46
Grants	1,310	1,321	1,876	1,185
Donations and tax credits	33	86	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	4,445	3,299	15 of 20

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

Instructional spending percentage

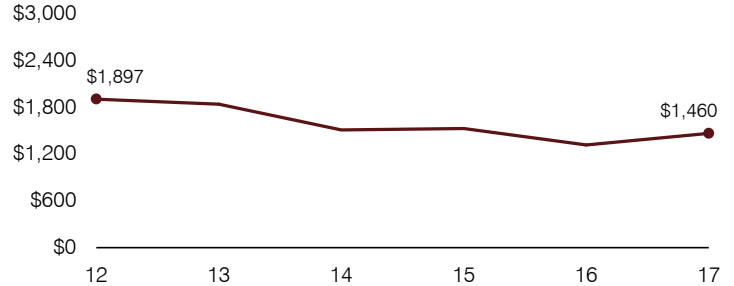
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.7	54.3	52.8	52.2	49.6	49.0	47.6	41.5	44.2	36.1	41.7	43.2	39.8	40.3	41.1	41.7	43.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

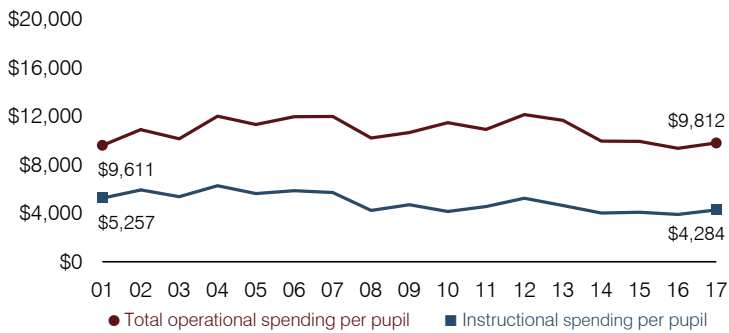
5-year spending trend (2012 through 2017)

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.

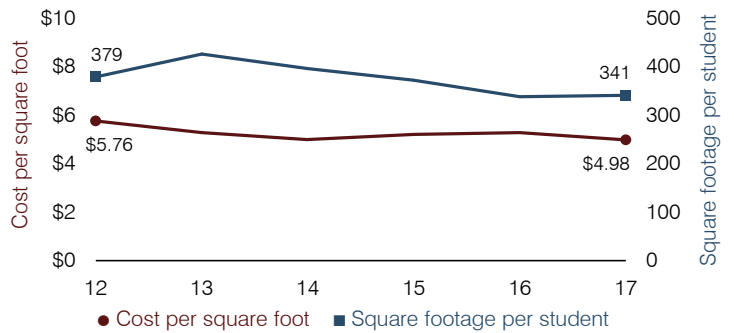
Administrative cost per pupil



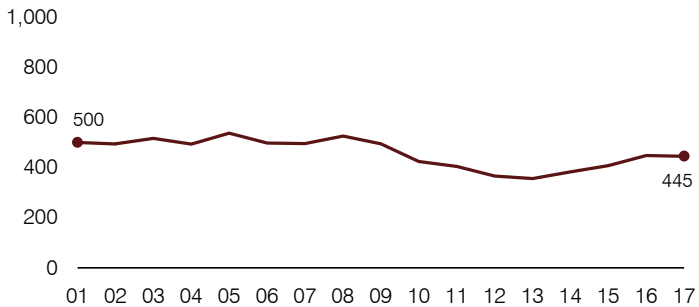
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



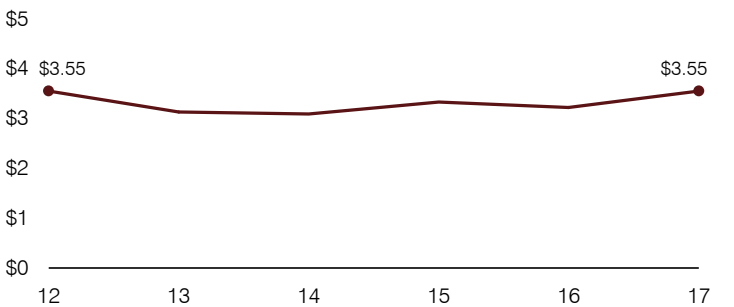
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



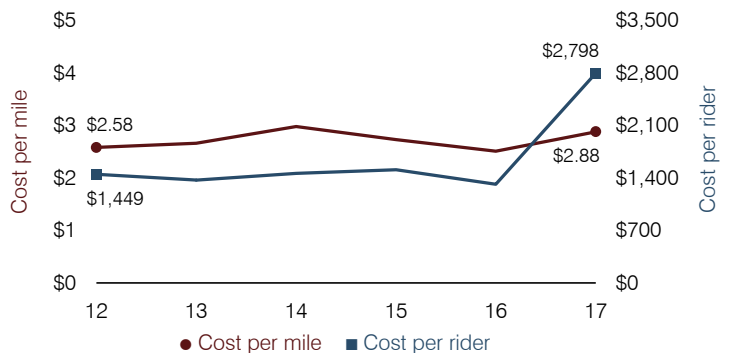
Financial stress assessment

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 2¹

Legislative district(s): 23, 24, 26, and 28

District size, location:

Very large, City

Students attending:

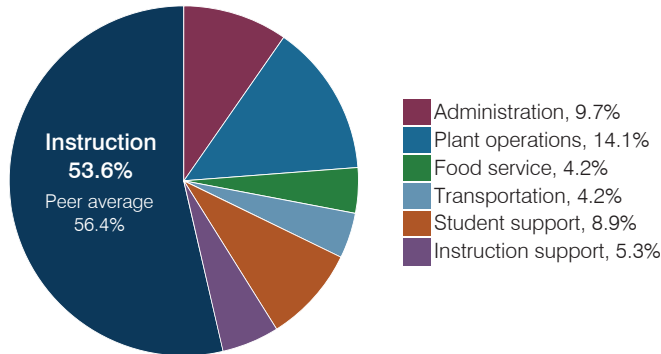
22,654

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

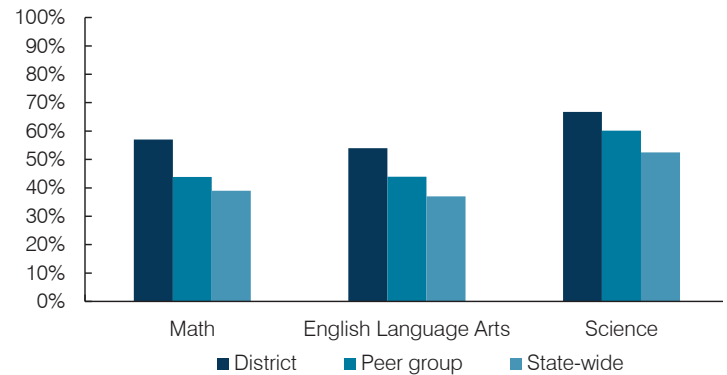
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	2017		
Instruction	\$ 4,194	\$ 4,254	\$ 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
Total operational	\$ 7,820	\$ 7,941	\$ 7,644	\$ 8,141
Land and buildings	\$ 226	\$ 299	\$ 651	\$ 691
Equipment	260	216	393	424
Interest	510	361	223	236
Other	249	271	209	161
Total nonoperational	\$ 1,245	\$ 1,147	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 9,065	\$ 9,088	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 9,890	\$ 10,328	\$ 9,581	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

	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

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

Instructional spending percentage

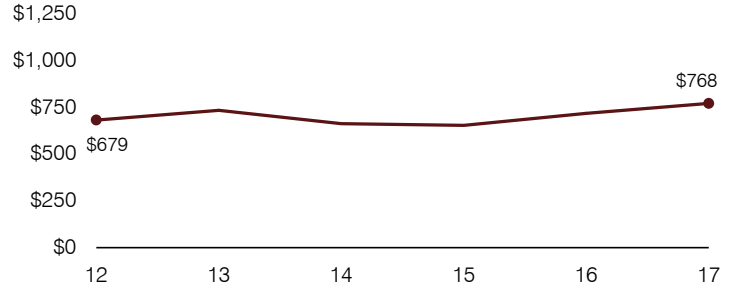
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.6	59.0	61.5	63.7	62.3	60.5	61.3	60.4	57.7	59.5	57.7	58.7	57.9	54.5	53.9	53.6	53.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

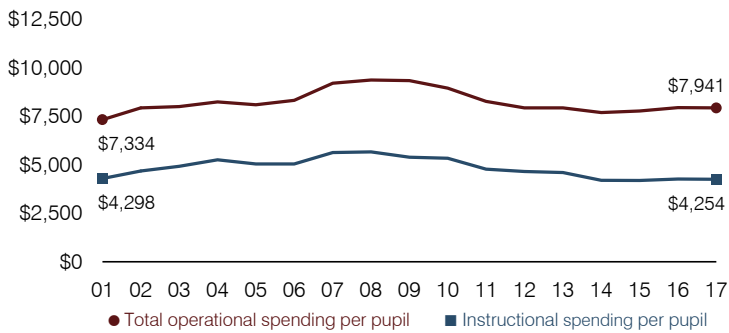
5-year spending trend (2012 through 2017)

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.

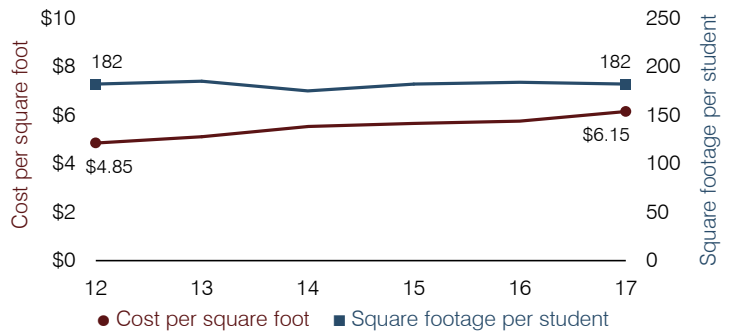
Administrative cost per pupil



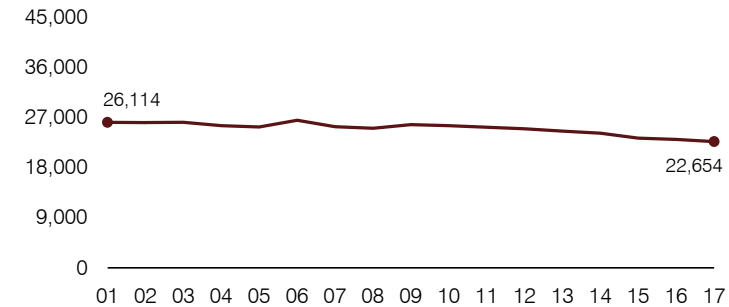
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



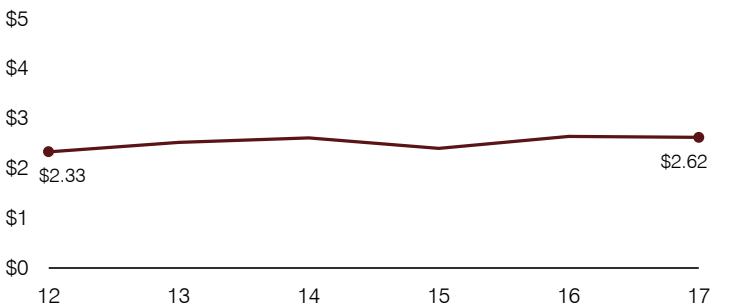
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

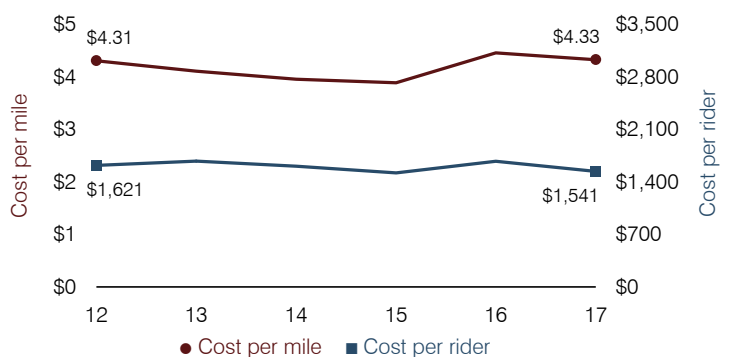
Overall financial stress level: **Low**

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

Efficiency peer groups 5 and T-7, Achievement peer group 4¹

Legislative district(s): 6

District size, location:

Medium, Town

Students attending:

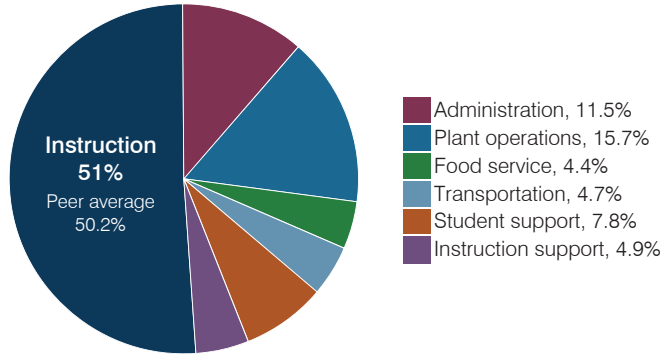
1,016

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

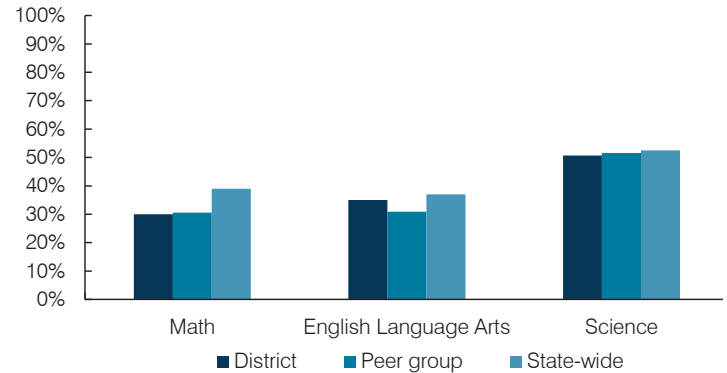
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 8,380	\$ 9,140	\$ 8,794	\$ 8,141
Land and buildings	\$ 179	\$ 117	\$ 764	\$ 691
Equipment	339	300	536	424
Interest	2,456	2,169	221	236
Other	59	119	78	161
Total nonoperational	\$ 3,033	\$ 2,705	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 11,413	\$ 11,845	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 14,682	\$ 16,410	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,791	\$ 5,943	\$ 5,929	\$ 5,503
Amount from Prop 123	266	255	243	245
Prop 123 additional funding	54	51	49	46
Grants	947	845	1,751	1,185
Donations and tax credits	310	305	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	6,472	6,993	20 of 29

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

Instructional spending percentage

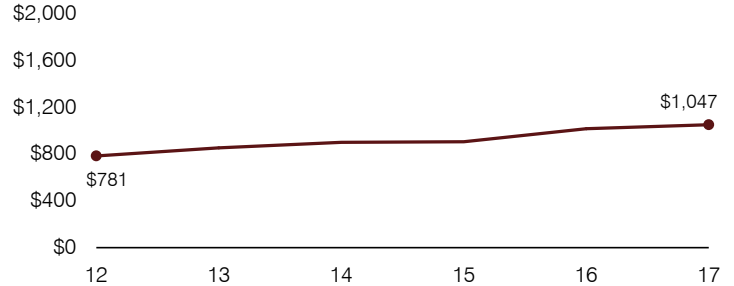
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.0	50.5	53.4	52.3	52.7	54.6	54.9	55.1	54.4	53.2	54.4	53.4	54.4	52.8	52.6	51.7	51.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

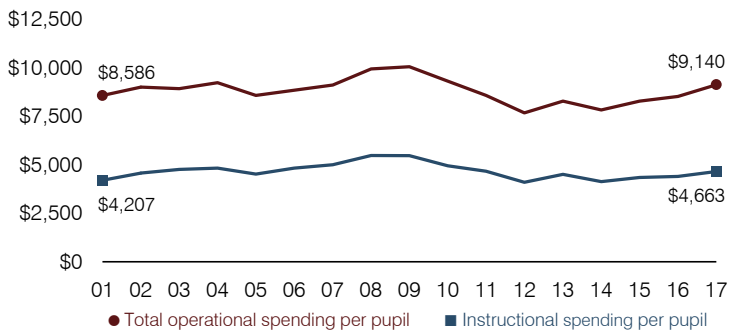
5-year spending trend (2012 through 2017)

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.

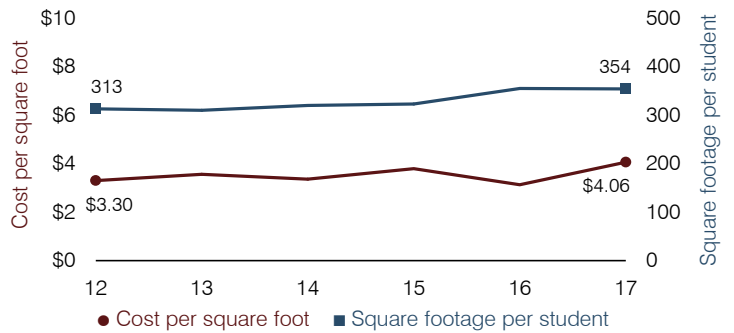
Administrative cost per pupil



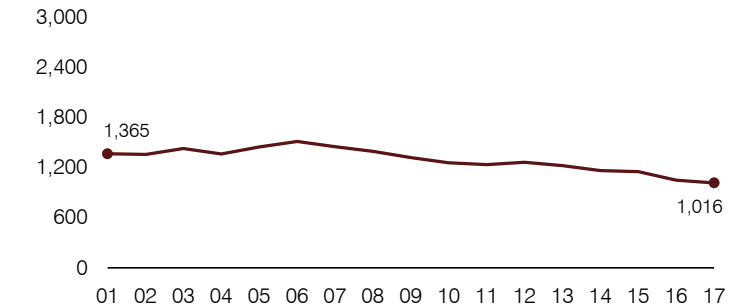
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



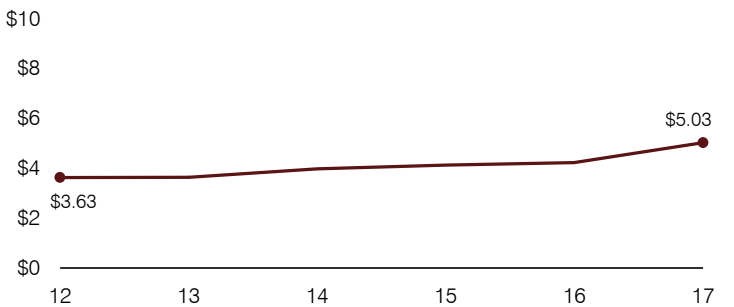
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



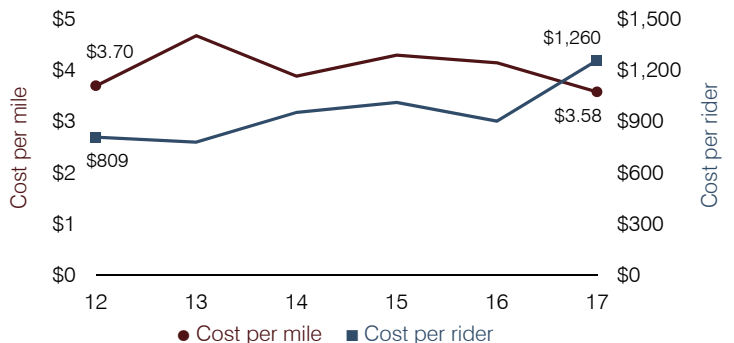
Financial stress assessment

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	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

Efficiency peer groups 11 and T-11, Achievement peer group 4¹

Legislative district(s): 1

District size, location:

Very small, Rural

Students attending:

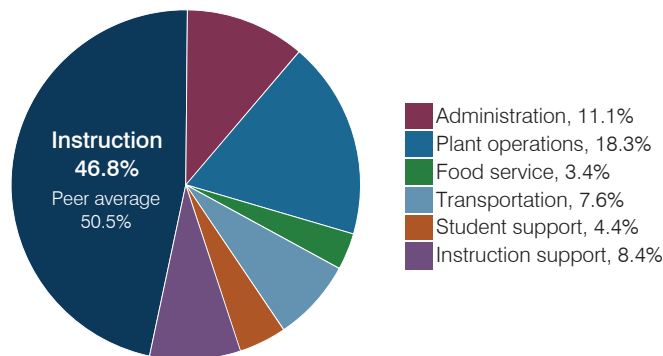
120

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

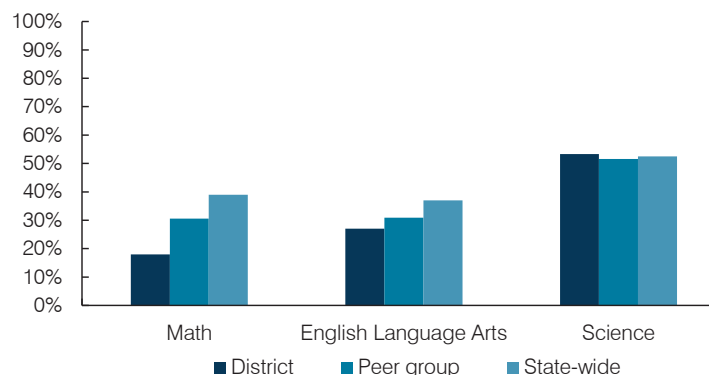
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,282	\$3,137	\$844
	Students per administrative position	22	32	67
Plant operations	Cost per square foot	\$5.00	\$6.96	\$6.30
	Square footage per student	752	412	155
Food service	Cost per meal	\$4.67	\$5.79	\$2.88
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
Total operational	\$ 17,735	\$ 20,557	\$ 17,454	\$ 8,141
Land and buildings	\$ 224	\$ 1,803	\$ 1,161	\$ 691
Equipment	355	830	735	424
Interest	100	34	31	236
Other	119	132	90	161
Total nonoperational	\$ 798	\$ 2,799	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 18,533	\$ 23,356	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 19,449	\$ 26,814	\$ 21,943	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 8,257	\$ 11,573	\$ 9,932
Amount from Prop 123	279	342	315
Prop 123 additional funding	53	68	57
Grants	1,002	2,972	2,701
Donations and tax credits	17	24	184

Select revenues from less common sources

	District	Peer average	State average
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

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

Instructional spending percentage

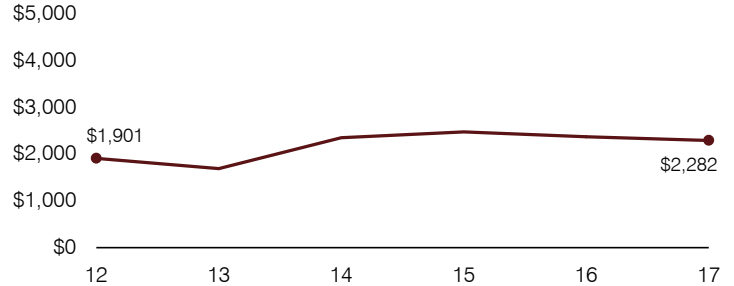
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.8	60.2	58.3	53.6	53.9	51.8	53.5	54.2	54.4	52.6	53.0	51.8	50.6	50.7	47.6	46.7	46.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

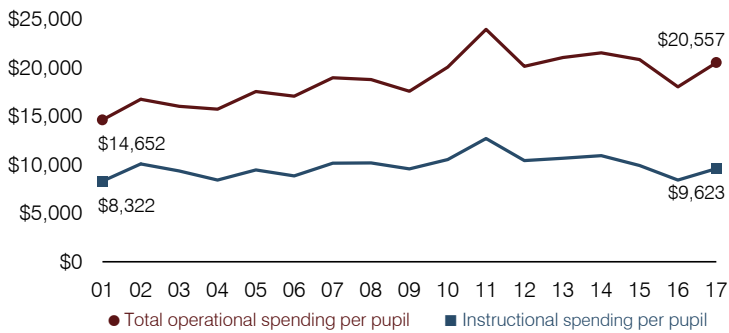
5-year spending trend (2012 through 2017)

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.

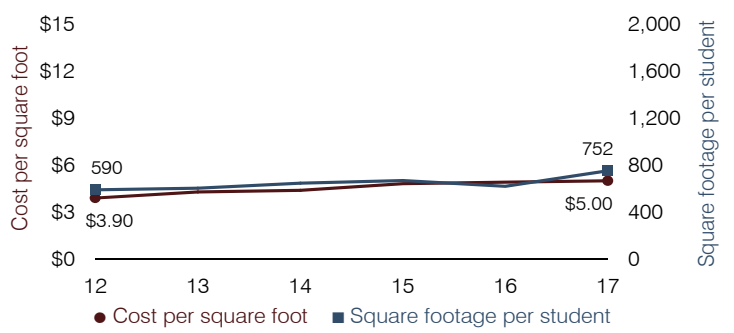
Administrative cost per pupil



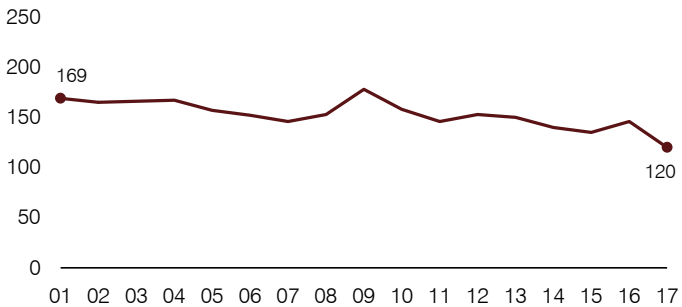
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



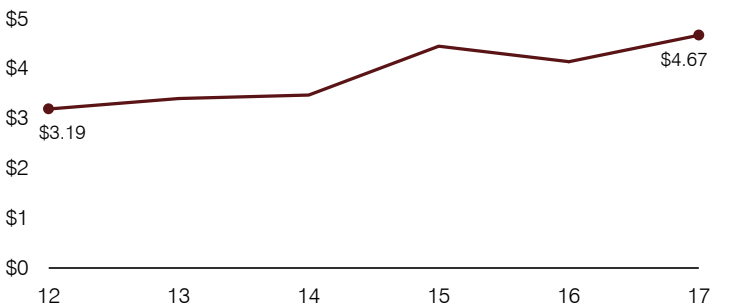
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

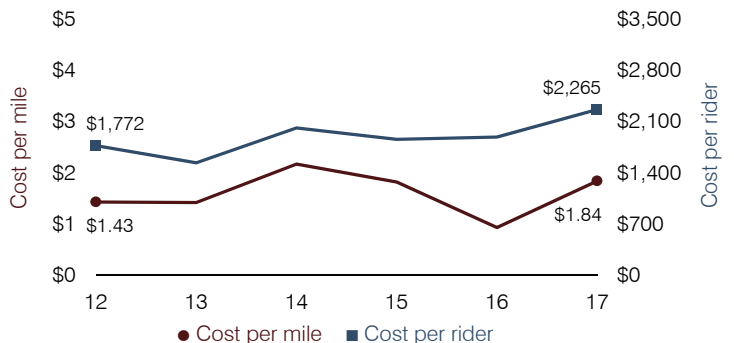
Measure: 2015 through 2017

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 20¹

Legislative district(s): 4

District size, location:

Very small, Rural

Students attending:

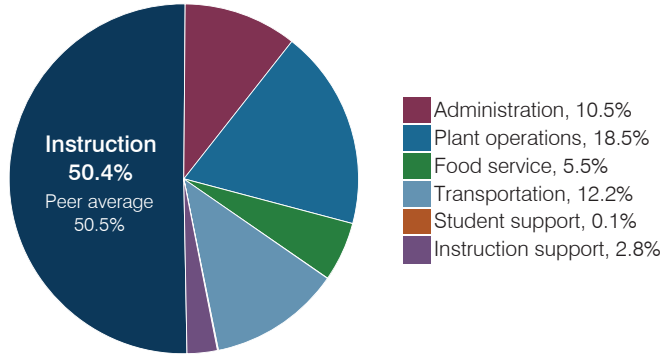
32

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

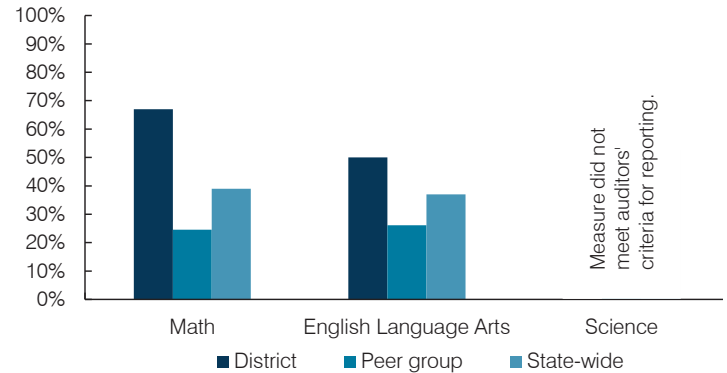
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,499	\$3,137	\$844
	Students per administrative position	26	32	67
Plant operations	Cost per square foot	\$14.42	\$6.96	\$6.30
	Square footage per student	429	412	155
Food service	Cost per meal	\$8.02	\$5.79	\$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
Total operational	\$ 27,258	\$ 33,394	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 1,143	\$ 2,417	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 28,401	\$ 35,811	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 29,440	\$ 36,355	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

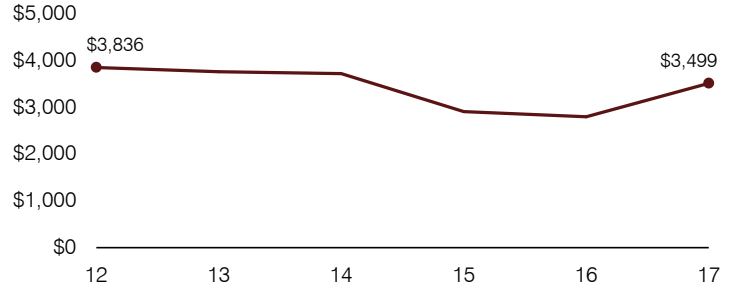
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	42.6	43.5	42.6	45.7	42.7	47.8	55.2	53.0	50.7	50.0	49.4	50.2	49.9	53.1	53.2	50.8	50.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

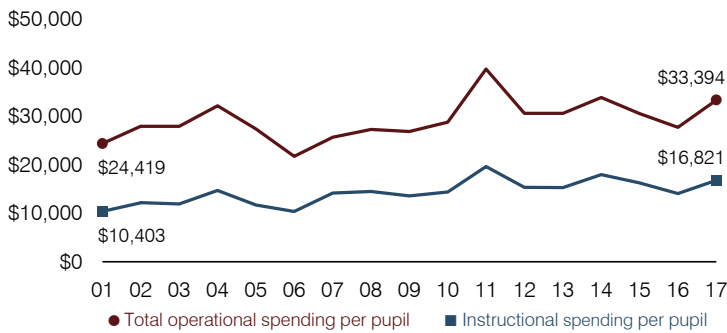
5-year spending trend (2012 through 2017)

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.

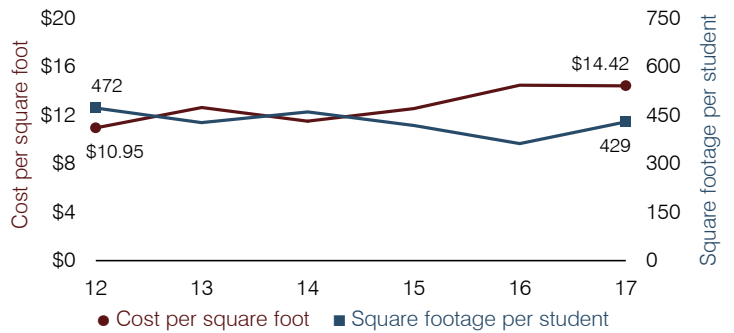
Administrative cost per pupil



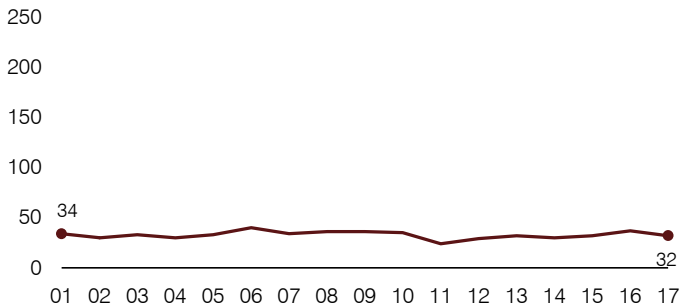
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



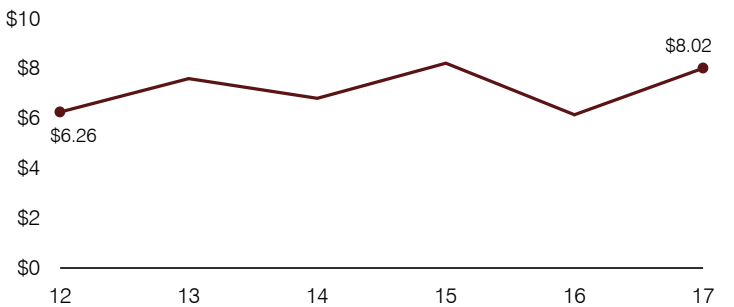
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



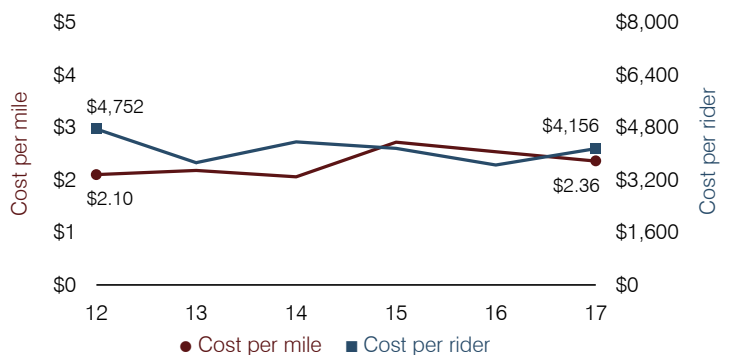
Financial stress assessment

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 6¹

Legislative district(s): 6 and 7

District size, location:

Medium-large, Rural

Students attending:

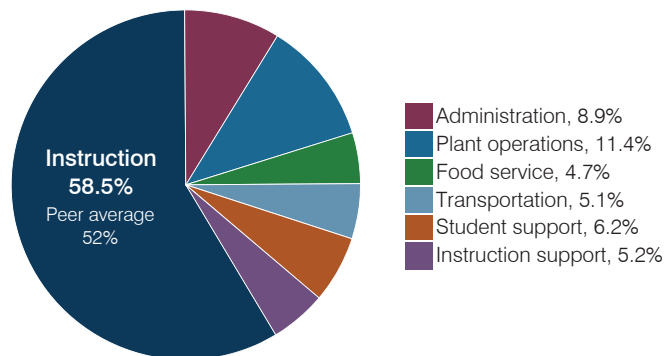
2,392

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

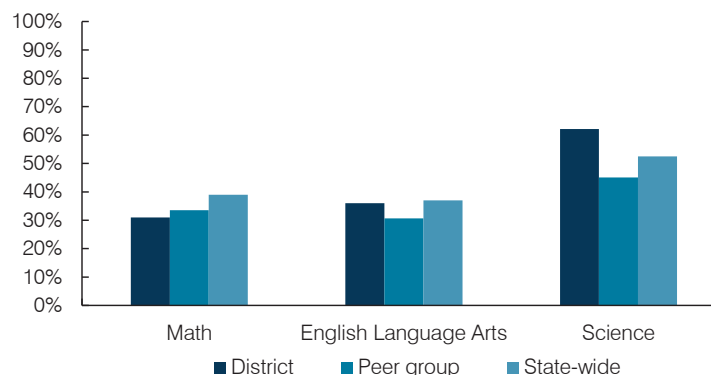
Very low Low Comparable High Very high

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
Total operational	\$ 7,093	\$ 7,366	\$ 7,774	\$ 8,141
Land and buildings	\$ 181	\$ 111	\$ 346	\$ 691
Equipment	267	393	390	424
Interest	53	58	164	236
Other	58	54	77	161
Total nonoperational	\$ 559	\$ 616	\$ 977	\$ 1,512
Total per pupil spending	\$ 7,652	\$ 7,982	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 7,886	\$ 8,066	\$ 9,450	\$ 9,592

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

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

Instructional spending percentage

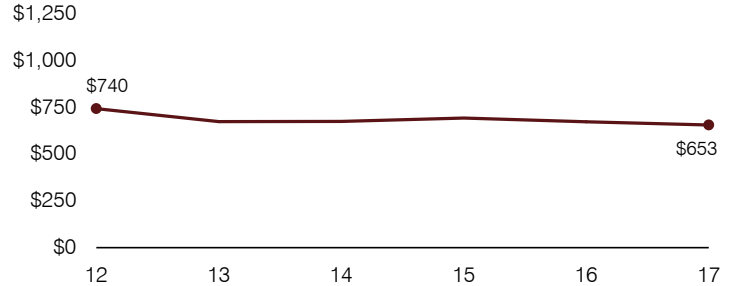
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.9	61.4	59.4	60.3	59.1	56.7	55.0	56.5	54.9	55.6	54.3	52.8	55.4	57.0	56.2	56.9	58.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

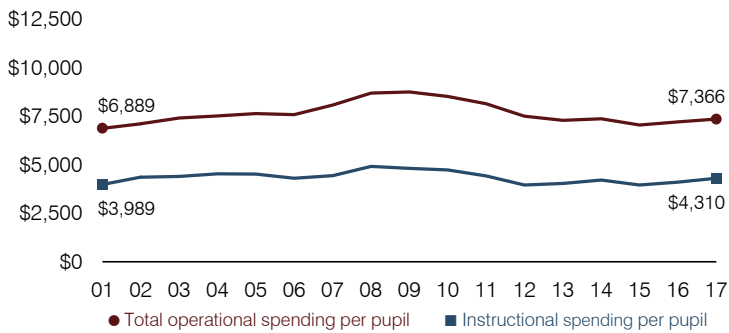
5-year spending trend (2012 through 2017)

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.

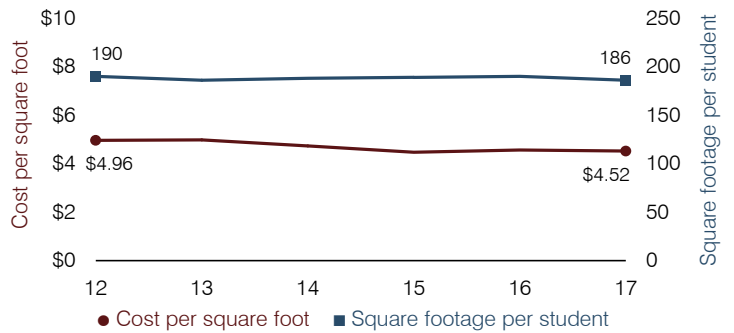
Administrative cost per pupil



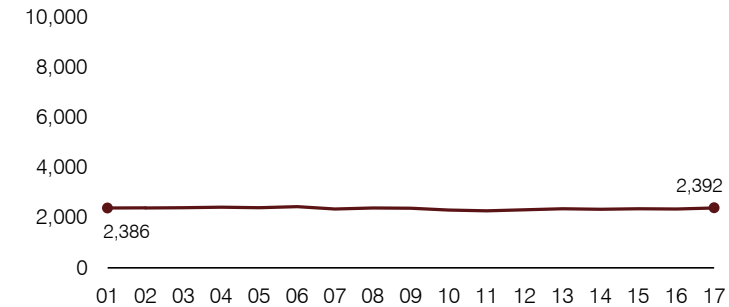
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



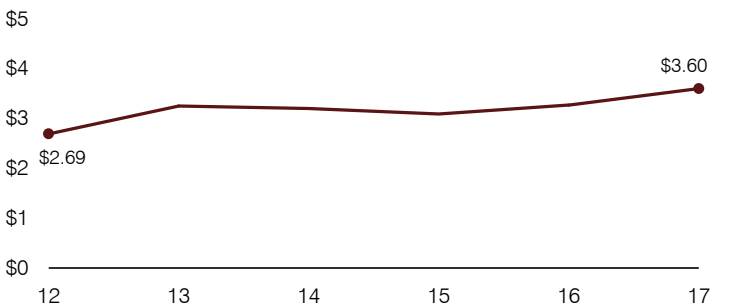
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

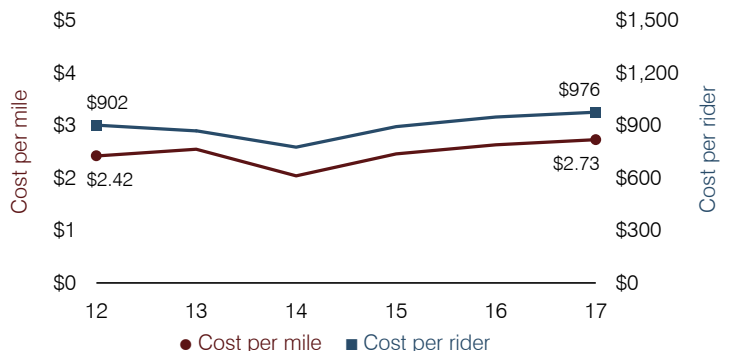
Overall financial stress level: **Moderate**

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
-----	----------	------

Transportation costs per mile and per rider



Sierra Vista Unified School District

Cochise County

Efficiency peer groups 3 and T-3, Achievement peer group 3¹

Legislative district(s): 14

District size, location:

Medium-large, City

Students attending:

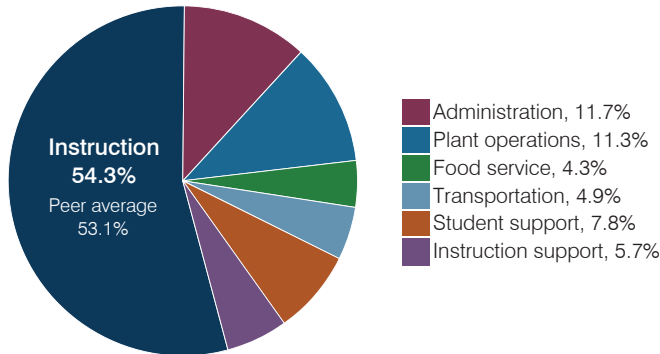
5,630

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

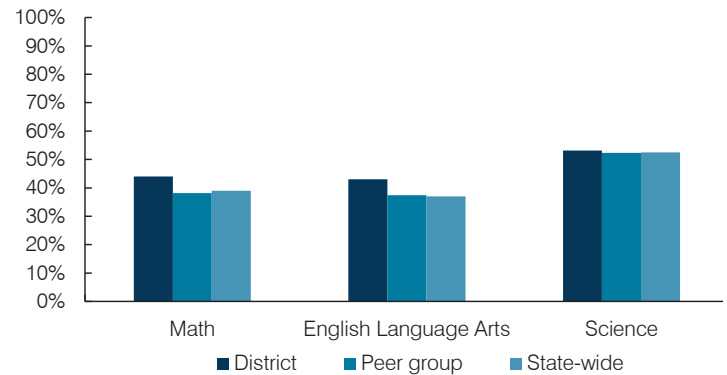
Very low Low Comparable High Very high

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
Total operational	\$ 7,057	\$ 7,709	\$ 7,528	\$ 8,141
Land and buildings	\$ 91	\$ 119	\$ 890	\$ 691
Equipment	178	427	406	424
Interest	2	2	258	236
Other	67	73	146	161
Total nonoperational	\$ 338	\$ 621	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 7,395	\$ 8,330	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 7,752	\$ 7,526	\$ 9,121	\$ 9,592

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

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

Instructional spending percentage

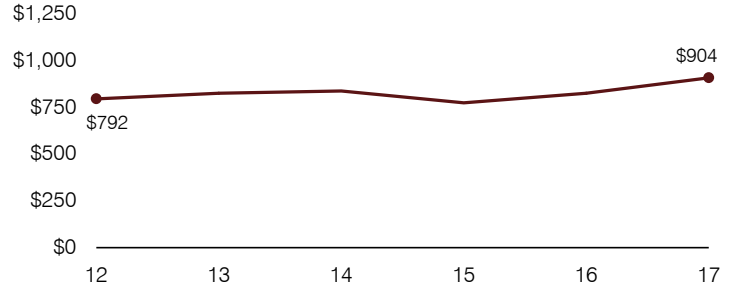
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.4	56.1	56.4	55.4	56.8	56.9	55.5	54.3	54.4	53.2	53.6	53.2	53.8	53.7	54.3	53.9	54.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

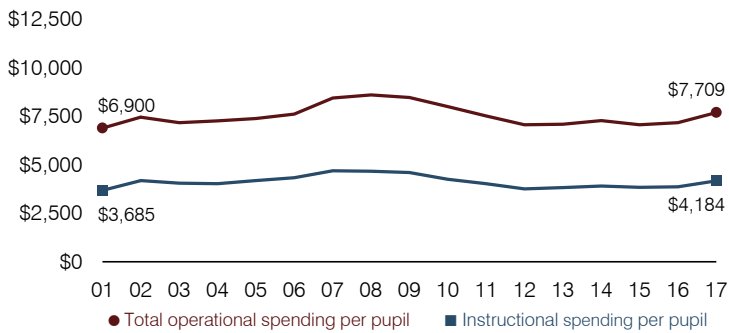
5-year spending trend (2012 through 2017)

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.

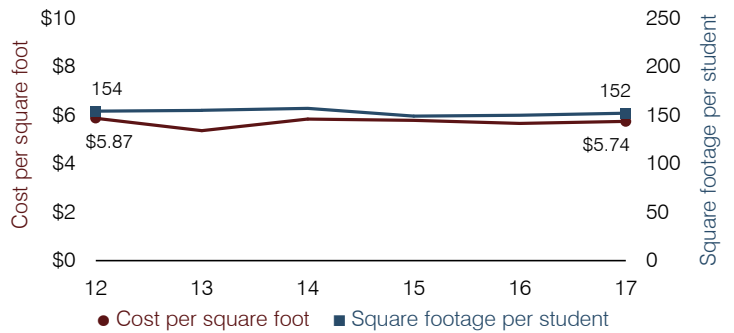
Administrative cost per pupil



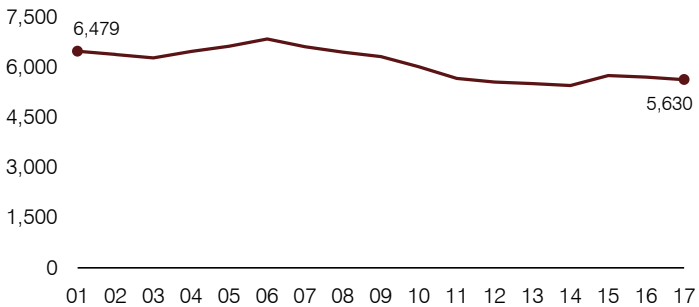
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



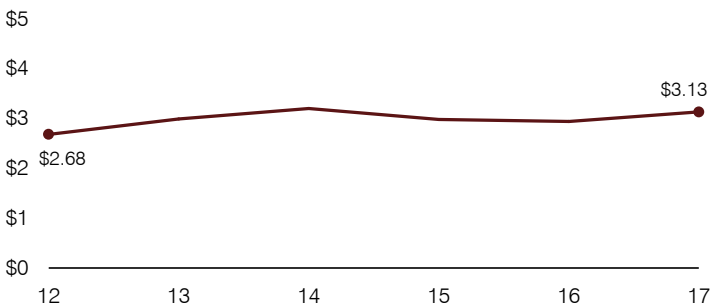
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



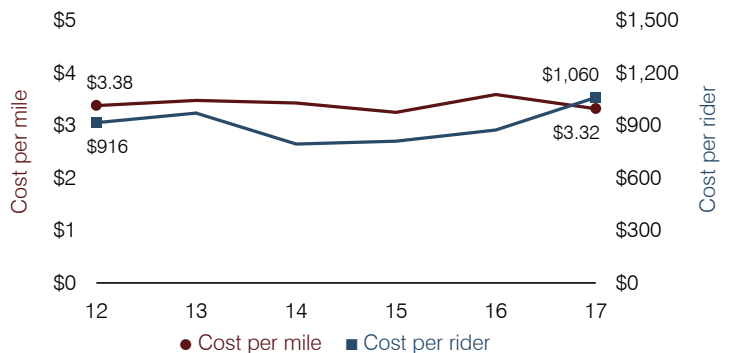
Financial stress assessment

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 16¹

Students attending:

14

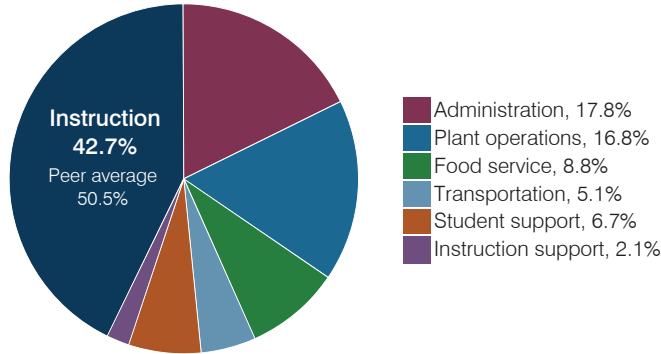
Legislative district(s): 1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

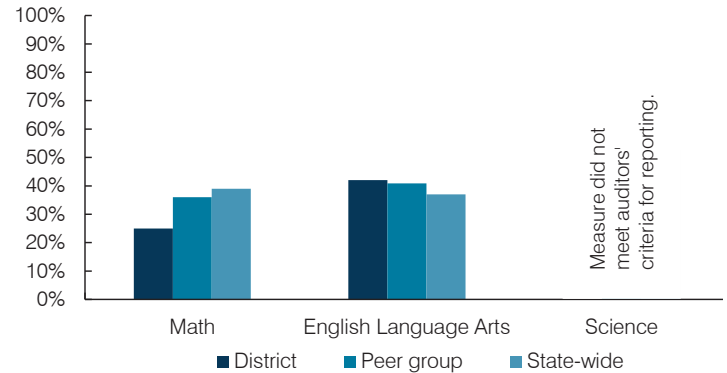
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$4,977	\$3,137	\$844
	Students per administrative position	14	32	67
Plant operations	Cost per square foot	\$7.94	\$6.96	\$6.30
	Square footage per student	592	412	155
Food service	Cost per meal	\$12.73	\$5.79	\$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
Total operational	\$ 25,551	\$ 28,012	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 75	\$ 1,161	\$ 691
Equipment	125	346	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 125	\$ 421	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 25,676	\$ 28,433	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 29,440	\$ 24,217	\$ 21,943	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 15,605	\$ 12,244	\$ 9,932
Amount from Prop 123	527	347	315
Prop 123 additional funding	74	60	57
Grants	3,525	1,995	2,701
Donations and tax credits	808	217	184

Select revenues from less common sources

	District	Peer average	State average
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

¹ 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

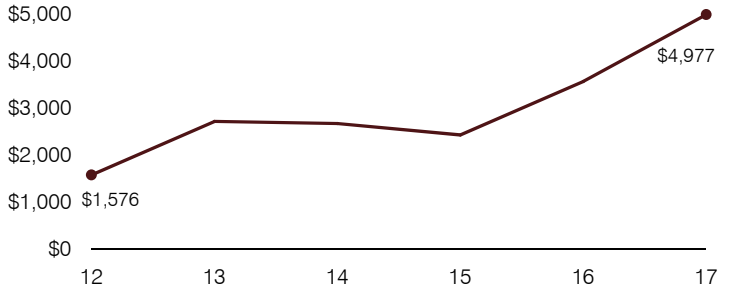
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

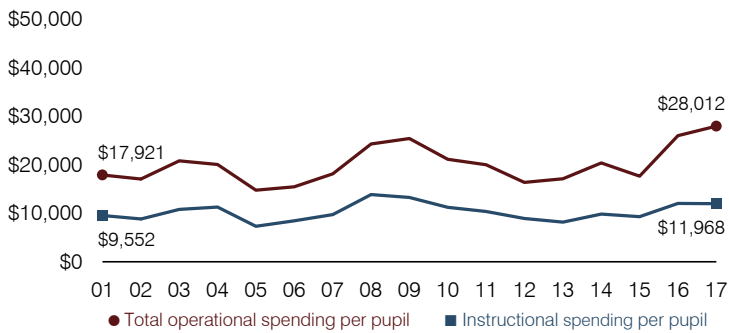
5-year spending trend (2012 through 2017)

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.

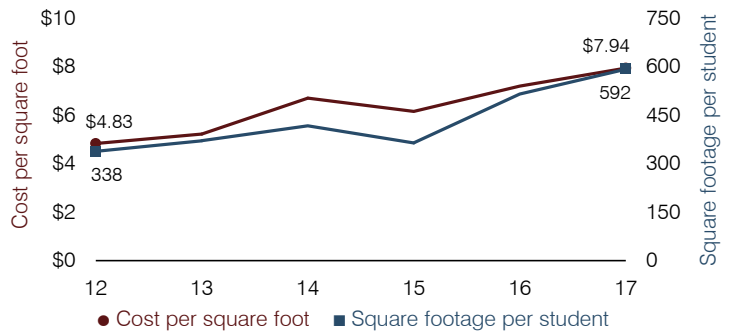
Administrative cost per pupil



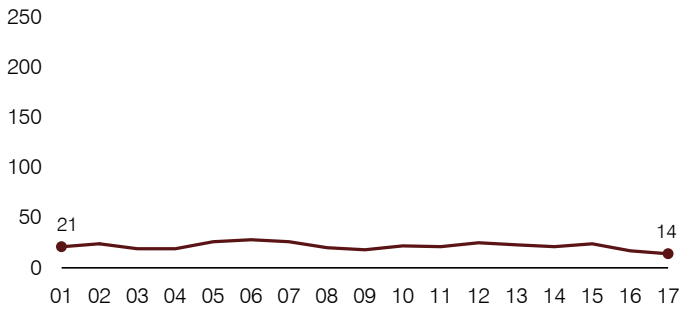
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



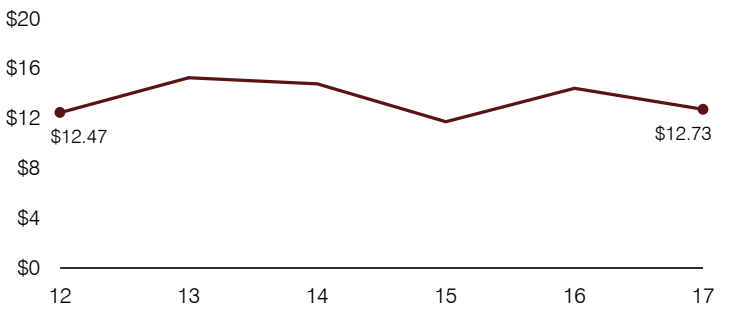
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

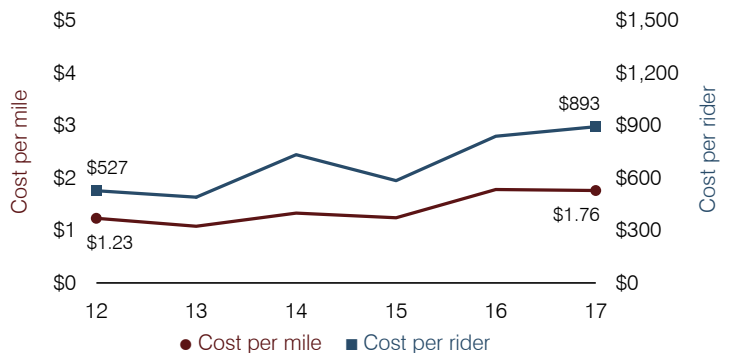
Change in number of district students	Small school adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	31.3%, Increasing
Years of capital reserve held	1 to 3 years
Current financial and internal 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 5¹

Legislative district(s): 6

District size, location:

Medium-large, Town

Students attending:

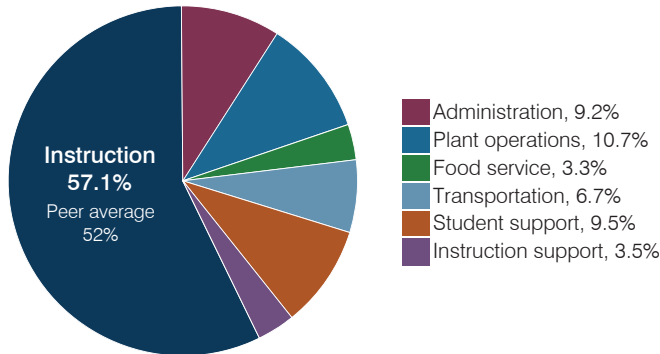
2,432

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

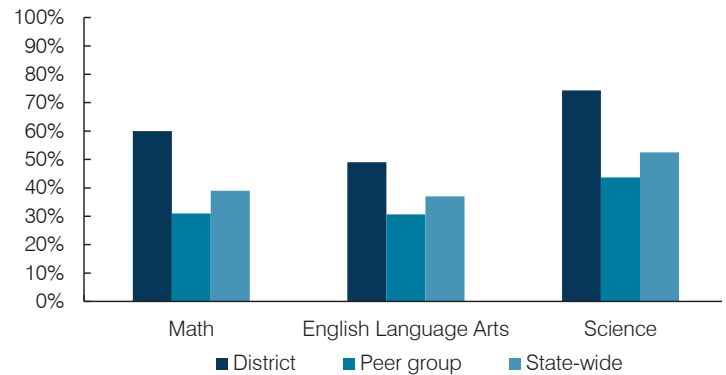
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 6,401	\$ 6,326	\$ 7,774	\$ 8,141
Land and buildings	\$ 213	\$ 36	\$ 346	\$ 691
Equipment	227	270	390	424
Interest	127	110	164	236
Other	0	1	77	161
Total nonoperational	\$ 567	\$ 417	\$ 977	\$ 1,512
Total per pupil spending	\$ 6,968	\$ 6,743	\$ 8,751	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 7,403	\$ 7,547	\$ 9,450	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,190	\$ 5,156	\$ 5,373	\$ 5,503
Amount from Prop 123	224	227	233	245
Prop 123 additional funding	45	44	46	46
Grants	1,035	913	1,374	1,185
Donations and tax credits	24	29	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	324	350	14 of 18

¹ 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

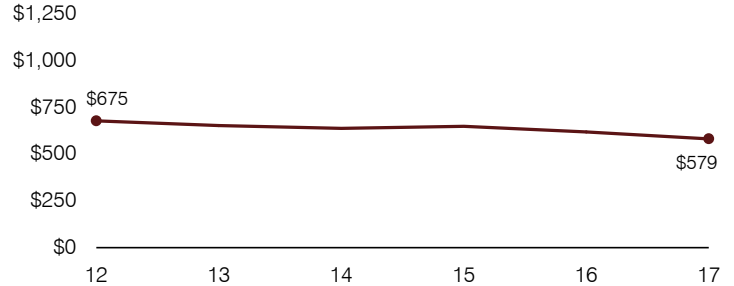
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

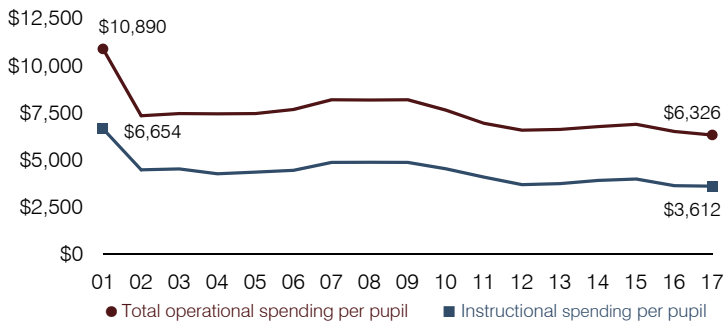
5-year spending trend (2012 through 2017)

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.

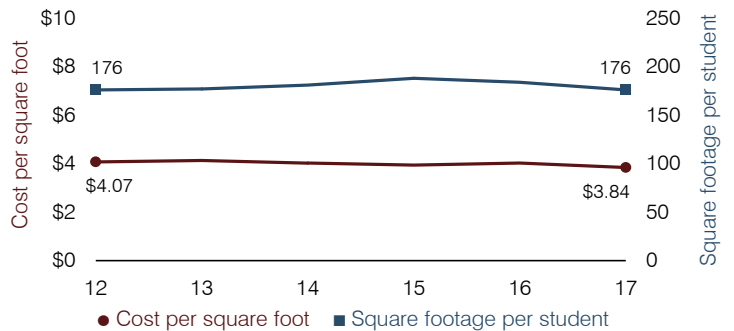
Administrative cost per pupil



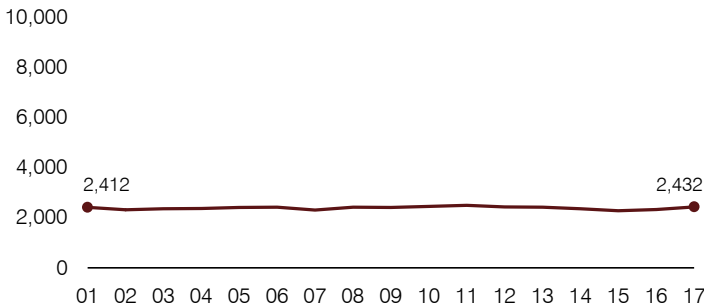
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



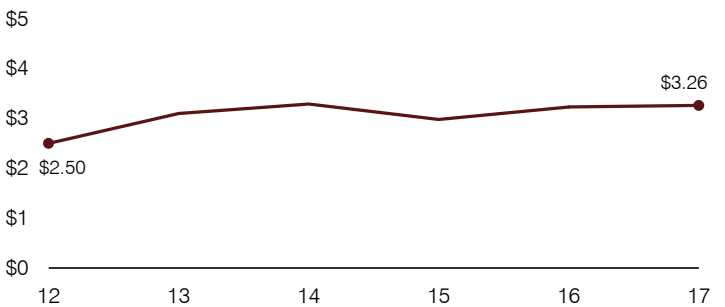
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

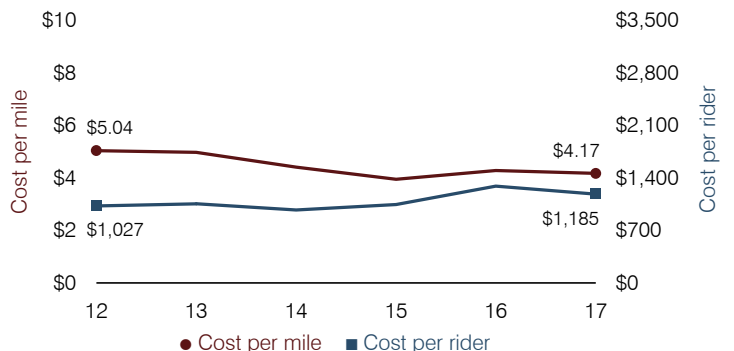
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	7.3%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	Compliant

Low

Moderate

High

Transportation costs per mile and per rider



Solomon Elementary School District

Graham County

Efficiency peer groups 11 and T-11, Achievement peer group 17¹

Legislative district(s): 14

District size, location:

Very small, Town

Students attending:

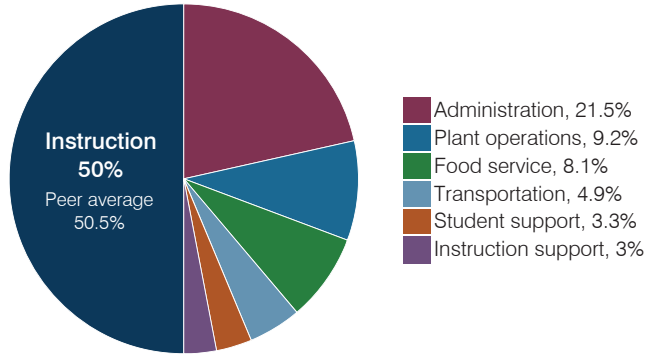
180

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

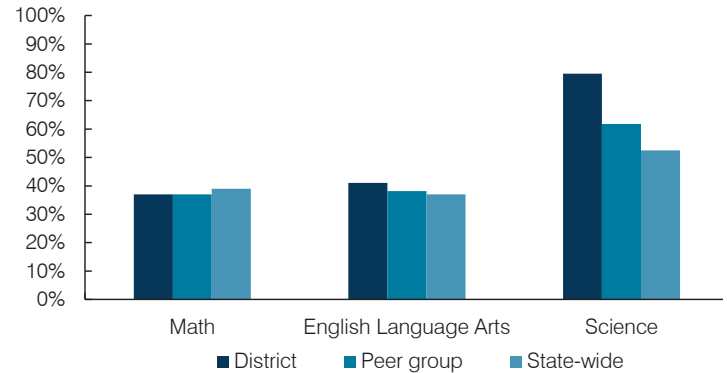
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,034	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$3.54	\$6.96	\$6.30
	Square footage per student	247	412	155
Food service	Cost per meal	\$3.77	\$5.79	\$2.88
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
Total operational	\$ 9,264	\$ 9,453	\$ 17,454	\$ 8,141
Land and buildings	\$ 435	\$ 1,160	\$ 1,161	\$ 691
Equipment	126	827	735	424
Interest	0	0	31	236
Other	55	8	90	161
Total nonoperational	\$ 616	\$ 1,995	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 9,880	\$ 11,448	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 10,564	\$ 10,024	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

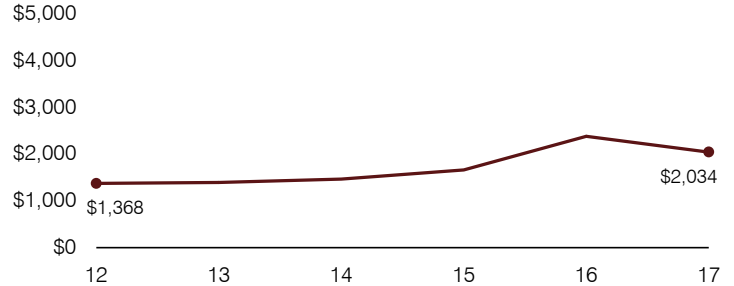
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.0	52.1	54.5	50.9	55.1	54.1	55.3	53.8	51.6	52.9	54.1	52.3	53.3	52.8	51.2	45.6	50.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

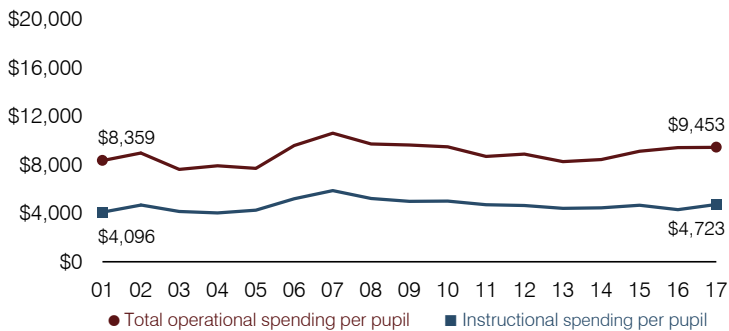
5-year spending trend (2012 through 2017)

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.

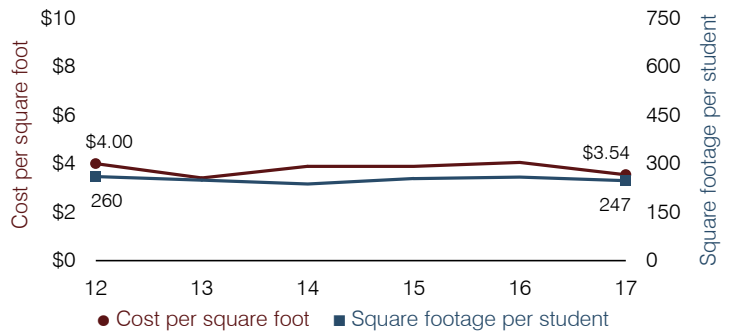
Administrative cost per pupil



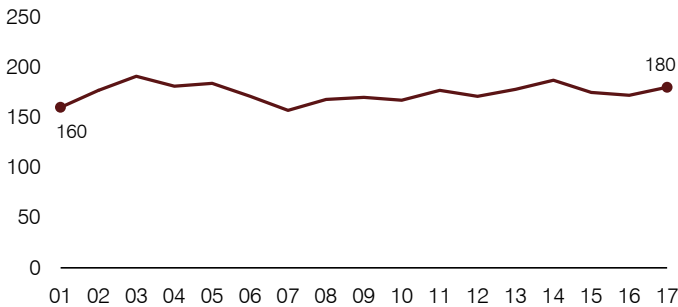
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



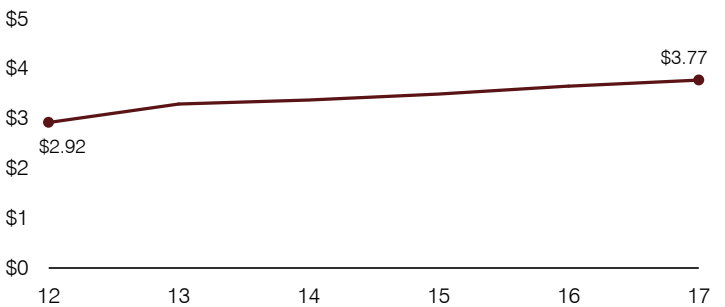
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



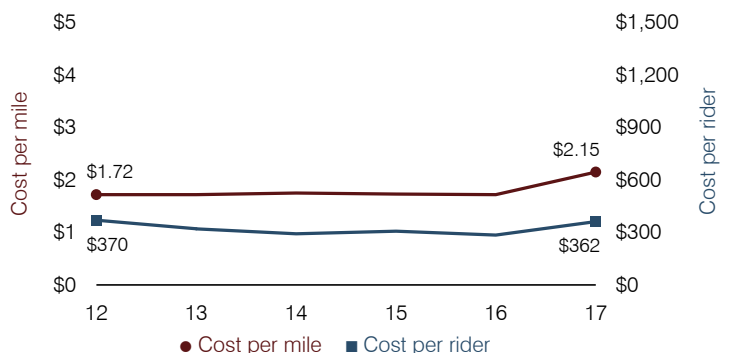
Financial stress assessment

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 19¹

Legislative district(s): 4

District size, location:

Medium-large, Town

Students attending:

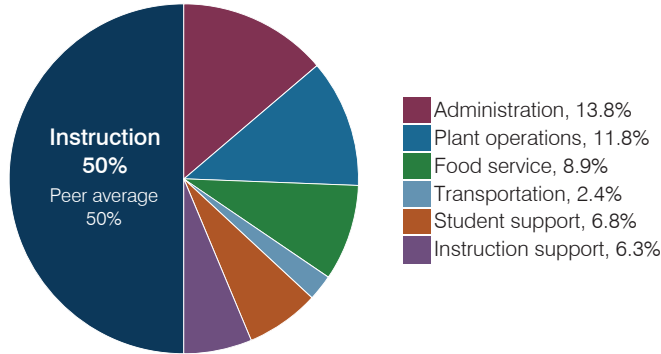
2,835

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

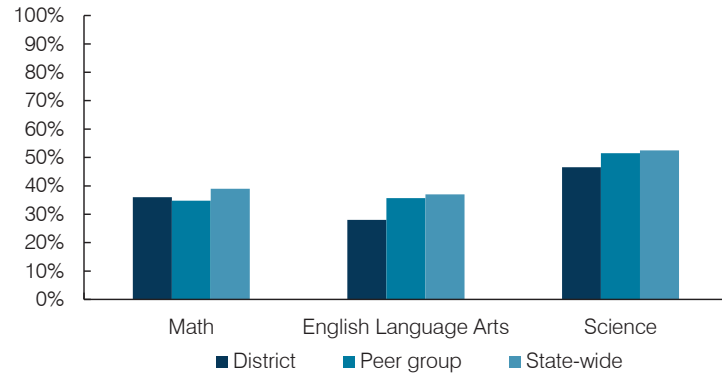
Very low Low Comparable High Very high

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
Total operational	\$ 7,014	\$ 7,315	\$ 8,168	\$ 8,141
Land and buildings	\$ 331	\$ 300	\$ 917	\$ 691
Equipment	417	890	314	424
Interest	82	72	77	236
Other	146	146	148	161
Total nonoperational	\$ 976	\$ 1,408	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 7,990	\$ 8,723	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 7,823	\$ 7,979	\$ 9,249	\$ 9,592

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

¹ 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

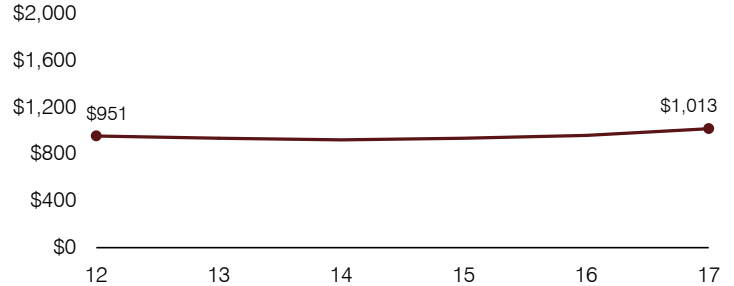
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

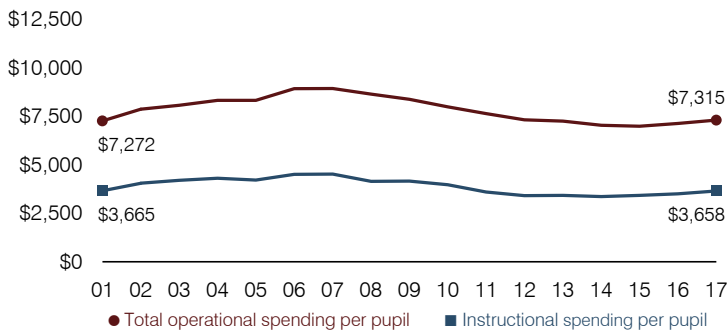
5-year spending trend (2012 through 2017)

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.

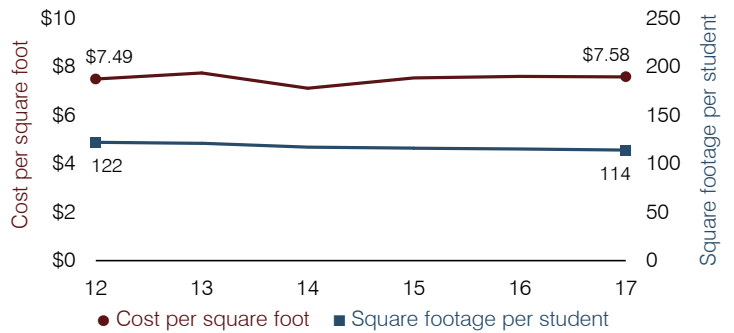
Administrative cost per pupil



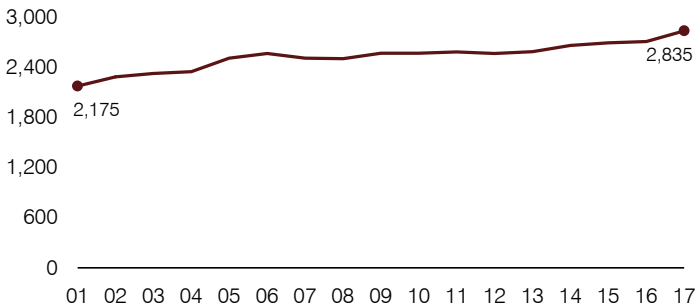
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



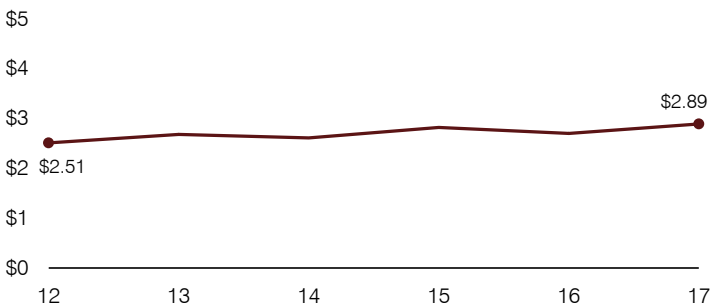
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

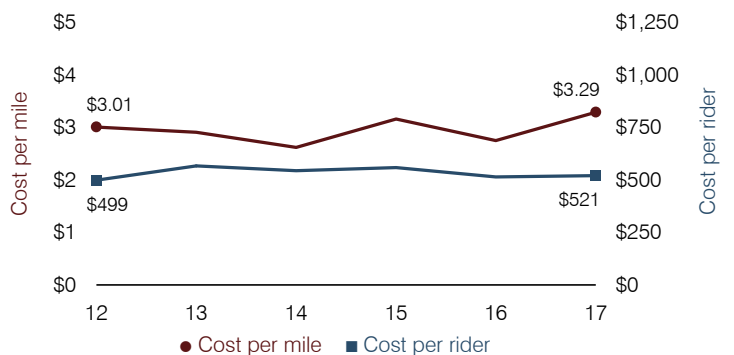
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	4.6%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 17¹

Legislative district(s): 2

District size, location:

Very small, Rural

Students attending:

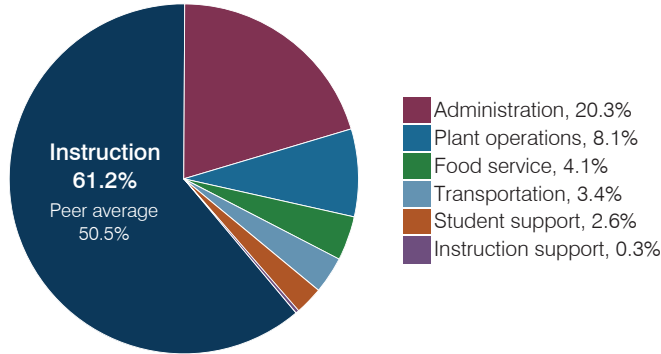
103

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

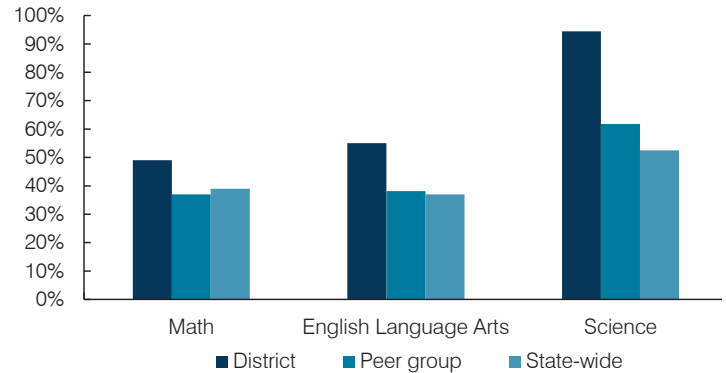
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,922	\$3,137	\$844
	Students per administrative position	23	32	67
Plant operations	Cost per square foot	\$5.11	\$6.96	\$6.30
	Square footage per student	308	412	155
Food service	Cost per meal	\$6.20	\$5.79	\$2.88
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
Total operational	\$ 17,312	\$ 19,299	\$ 17,454	\$ 8,141
Land and buildings	\$ 2,689	\$ 79	\$ 1,161	\$ 691
Equipment	722	635	735	424
Interest	0	0	31	236
Other	1	0	90	161
Total nonoperational	\$ 3,412	\$ 714	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 20,724	\$ 20,013	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 19,705	\$ 20,221	\$ 21,943	\$ 9,592

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	State average
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

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

Instructional spending percentage

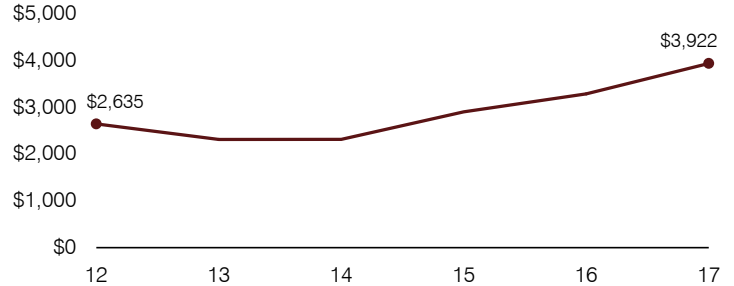
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	65.5	63.7	68.3	74.2	68.1	66.7	68.5	65.7	69.6	64.7	59.7	57.9	61.0	58.9	55.1	56.0	61.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

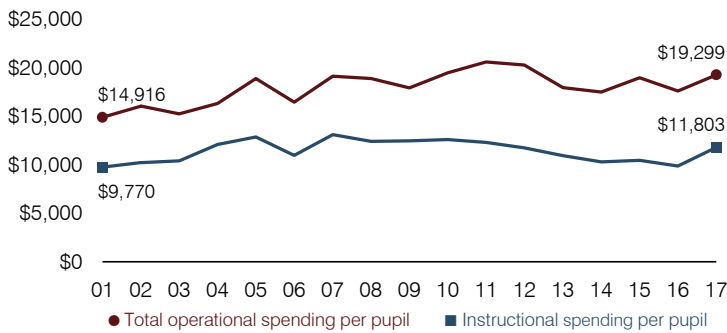
5-year spending trend (2012 through 2017)

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.

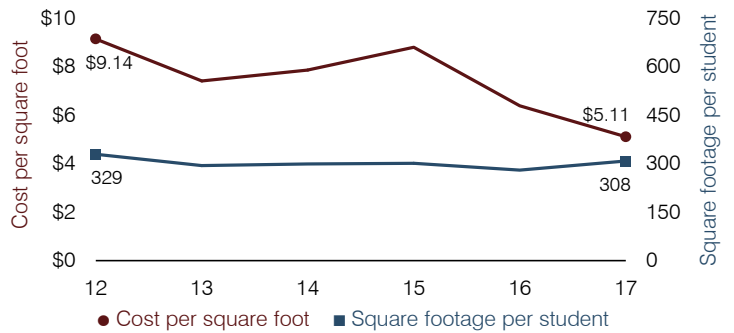
Administrative cost per pupil



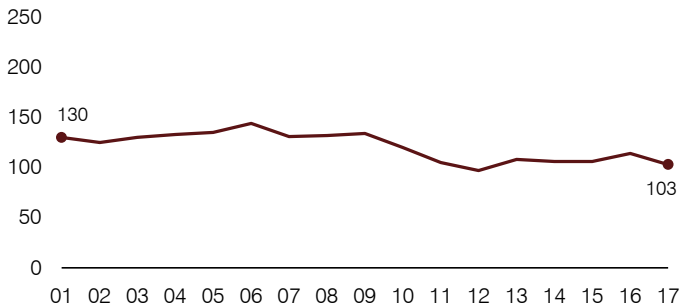
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



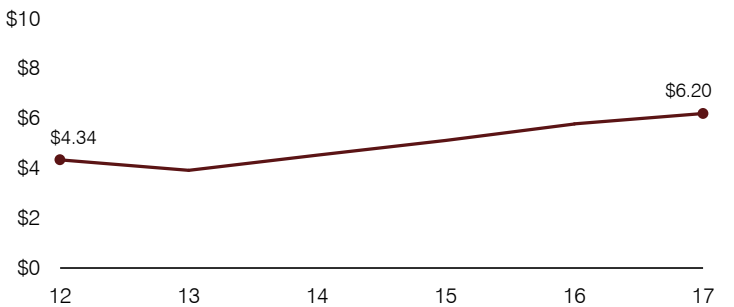
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



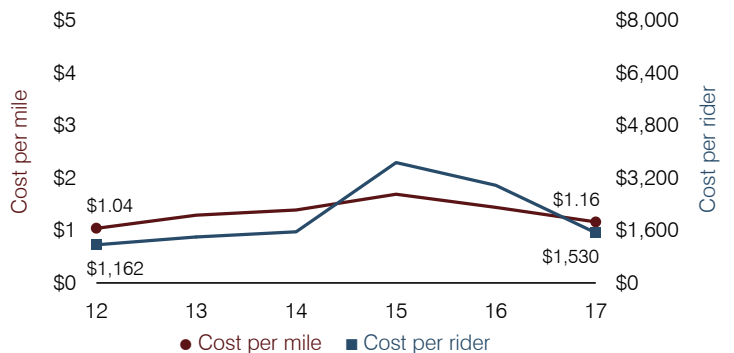
Financial stress assessment

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 4¹

Legislative district(s): 14

District size, location:

Small, Rural

Students attending:

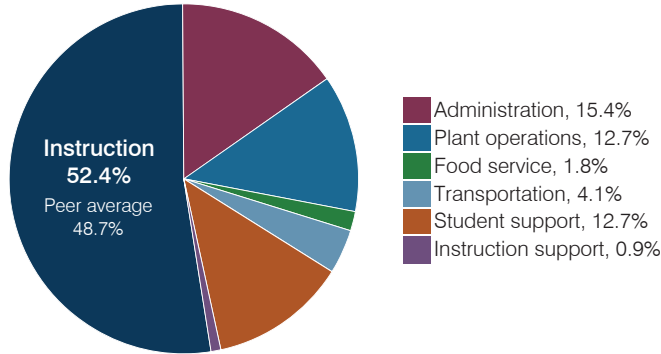
362

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

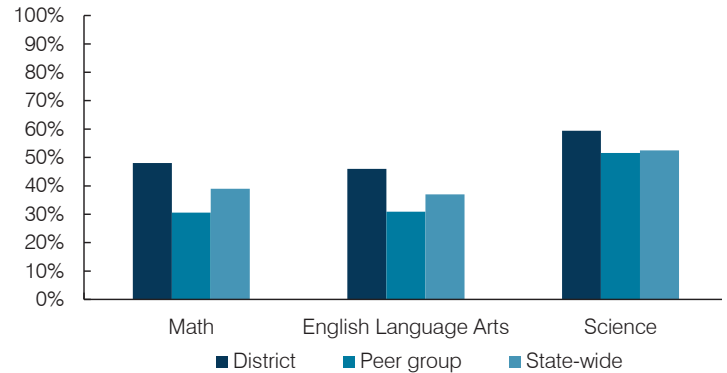
Very low Low Comparable High Very high

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
Total operational	\$ 9,494	\$ 10,545	\$ 11,011	\$ 8,141
Land and buildings	\$ 1,781	\$ 492	\$ 437	\$ 691
Equipment	334	404	479	424
Interest	26	11	179	236
Other	0	0	45	161
Total nonoperational	\$ 2,141	\$ 907	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 11,635	\$ 11,452	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 13,635	\$ 11,678	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

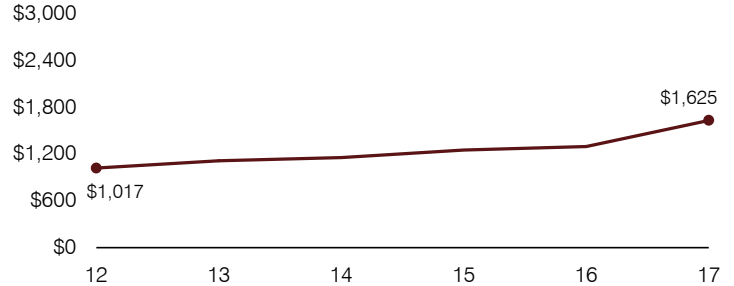
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	49.1	67.1	60.5	54.5	58.8	56.9	58.6	57.5	57.9	56.0	57.4	54.9	52.8	55.6	50.6	52.6	52.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

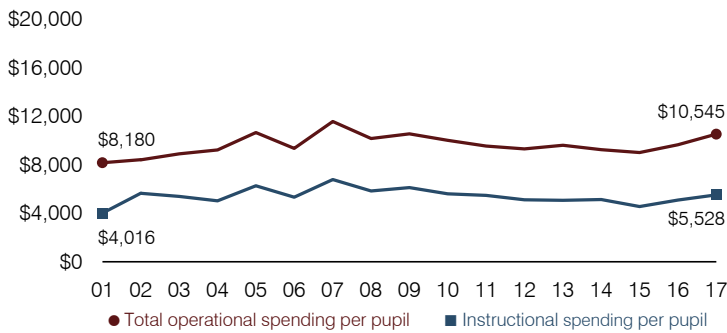
5-year spending trend (2012 through 2017)

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.

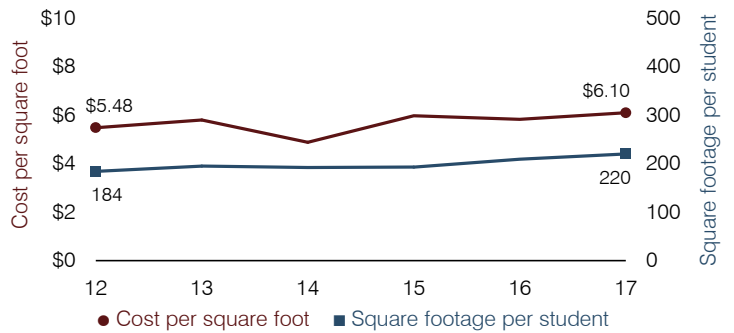
Administrative cost per pupil



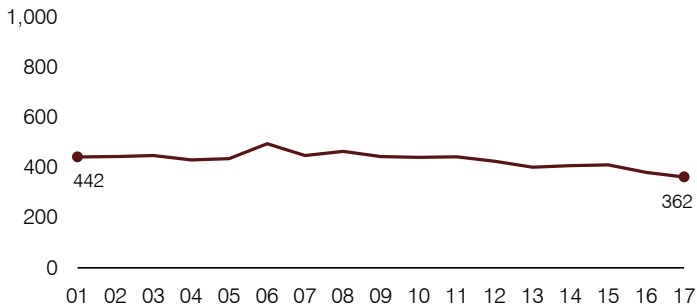
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



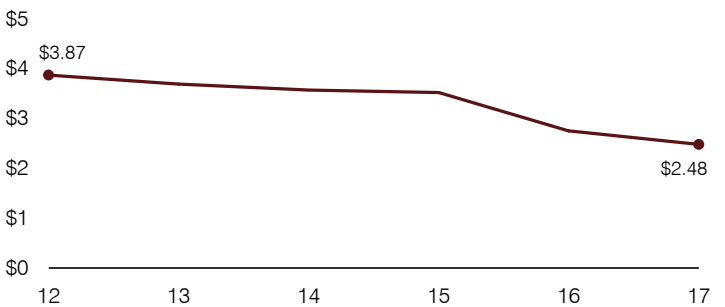
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



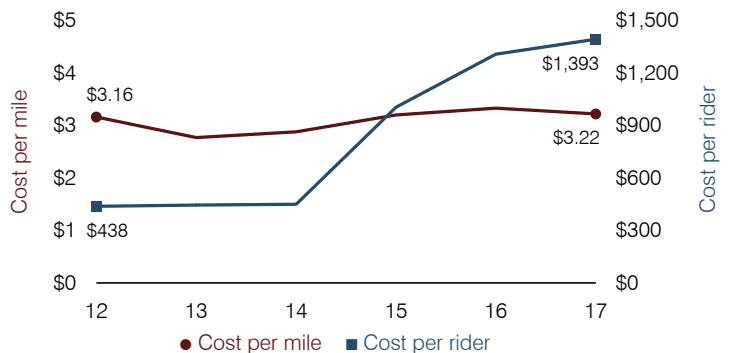
Financial stress assessment

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 5¹

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

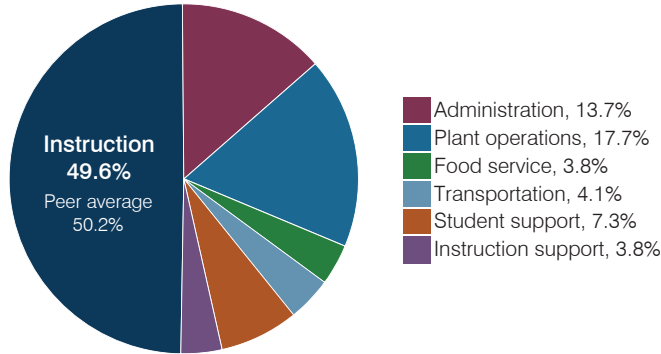
815

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

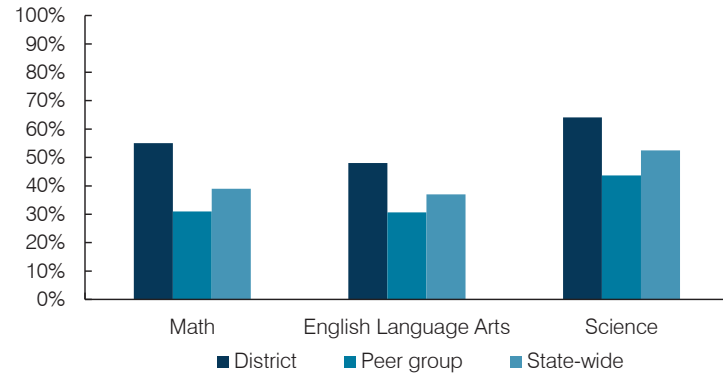
Very low Low Comparable High Very high

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
Total operational	\$ 9,213	\$ 9,192	\$ 8,794	\$ 8,141
Land and buildings	\$ 120	\$ 380	\$ 764	\$ 691
Equipment	423	400	536	424
Interest	1	0	221	236
Other	61	58	78	161
Total nonoperational	\$ 605	\$ 838	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,818	\$ 10,030	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 10,456	\$ 10,583	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

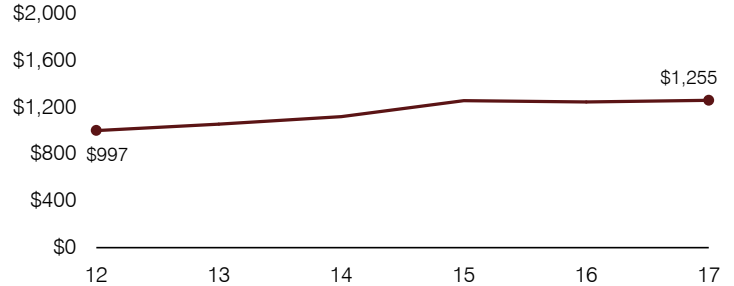
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.3	57.5	57.9	57.9	55.2	57.2	53.3	53.6	56.4	56.2	51.3	49.0	49.0	49.5	47.1	48.3	49.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

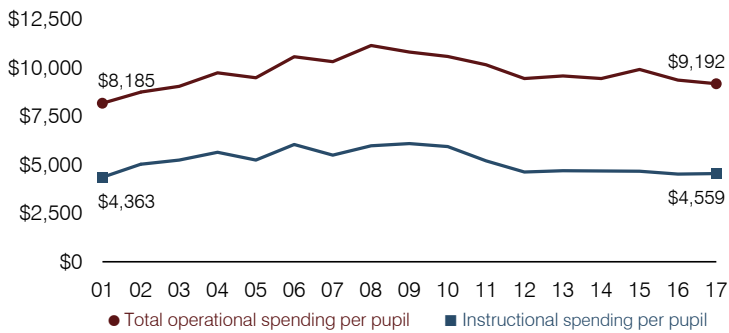
5-year spending trend (2012 through 2017)

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.

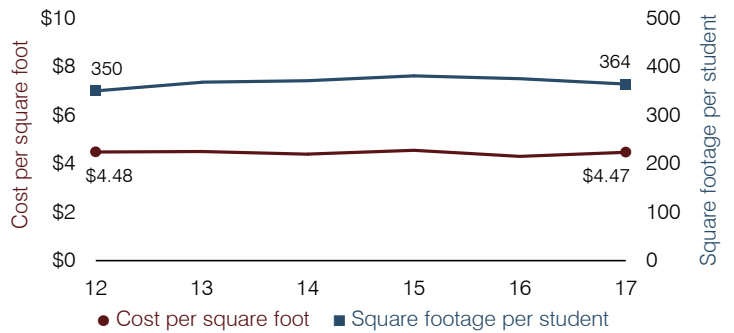
Administrative cost per pupil



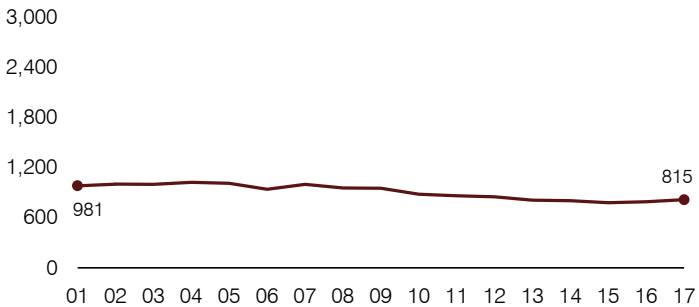
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



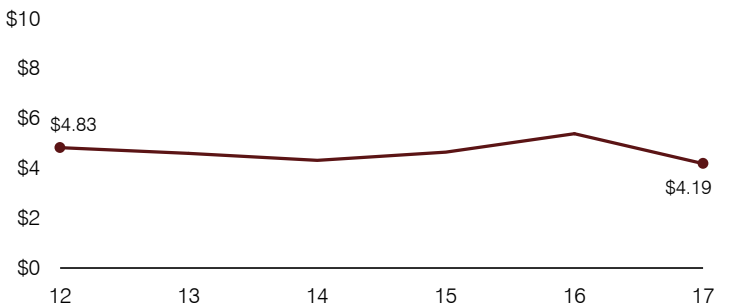
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



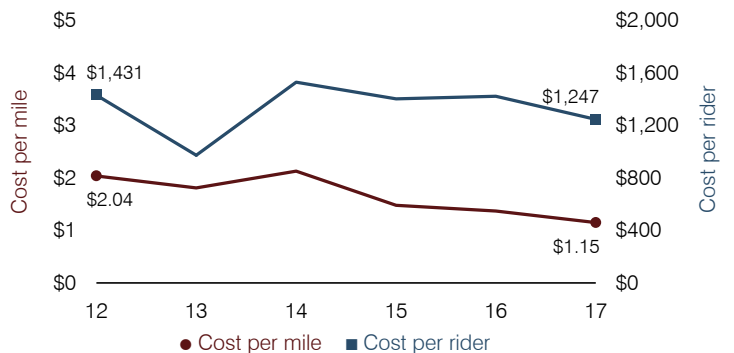
Financial stress assessment

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 17¹

Legislative district(s): 4 and 11

District size, location:

Small, Rural

Students attending:

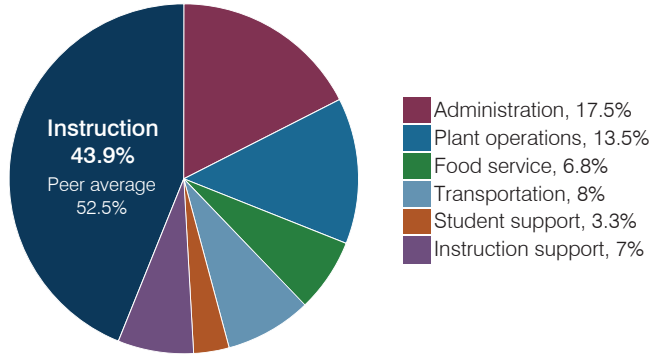
479

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

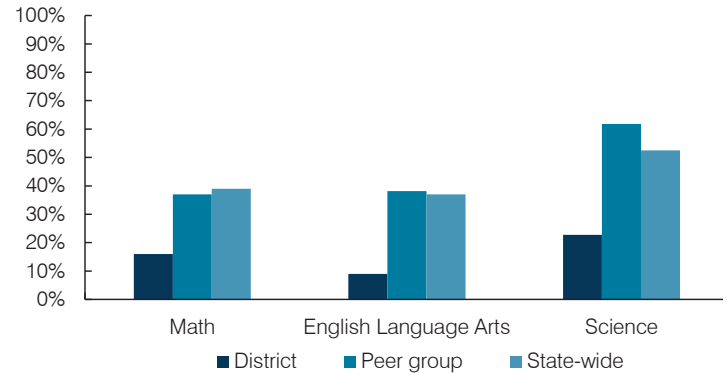
Very low Low Comparable High Very high

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
Total operational	\$ 9,447	\$ 10,451	\$ 9,476	\$ 8,141
Land and buildings	\$ 48	\$ 7	\$ 194	\$ 691
Equipment	479	373	329	424
Interest	0	0	167	236
Other	2	0	91	161
Total nonoperational	\$ 529	\$ 380	\$ 781	\$ 1,512
Total per pupil spending	\$ 9,976	\$ 10,831	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 9,532	\$ 11,091	\$ 11,437	\$ 9,592

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

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

Instructional spending percentage

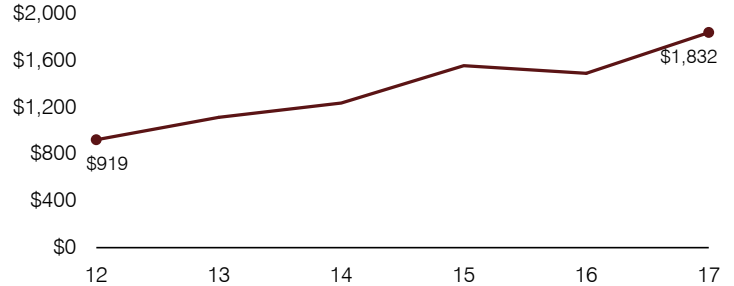
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.0	54.3	52.0	46.9	48.9	46.3	44.6	47.2	47.8	48.2	49.1	51.8	51.5	50.2	45.8	46.4	43.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

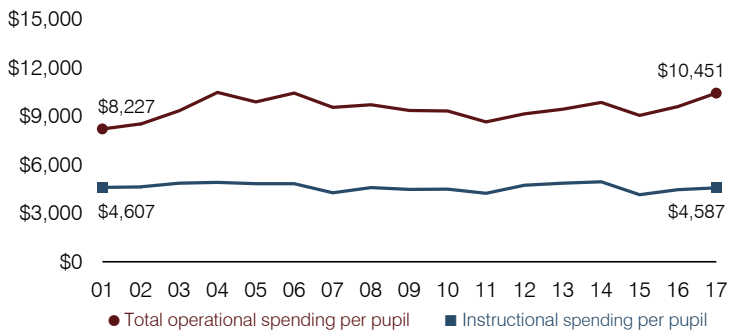
5-year spending trend (2012 through 2017)

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.

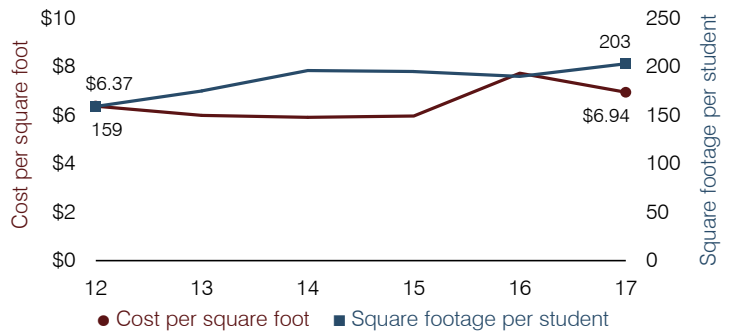
Administrative cost per pupil



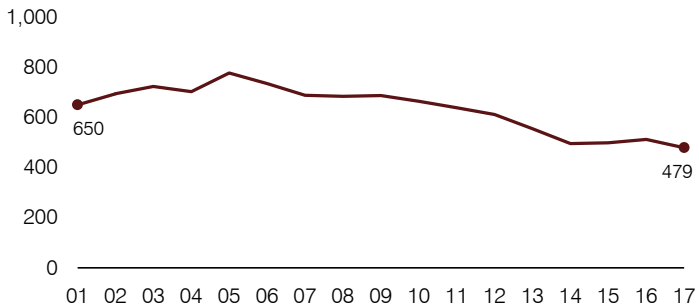
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



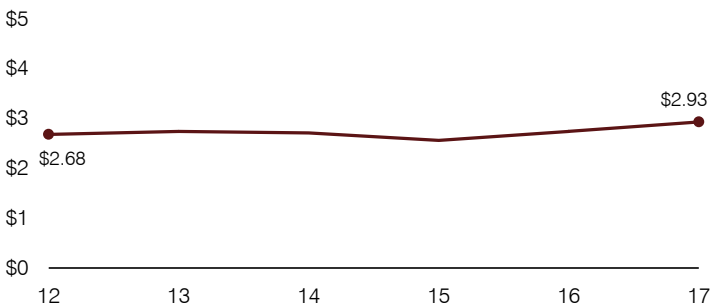
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



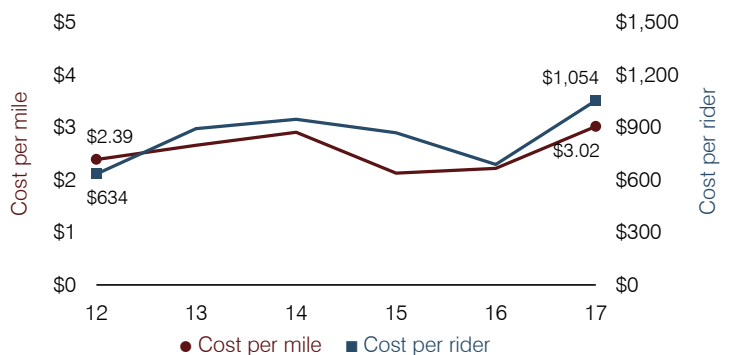
Financial stress assessment

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 6¹

Legislative district(s): 2, 3, and 4

District size, location:

Large, City

Students attending:

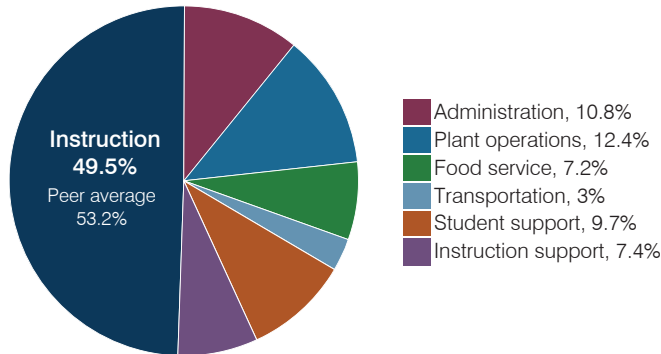
15,519

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

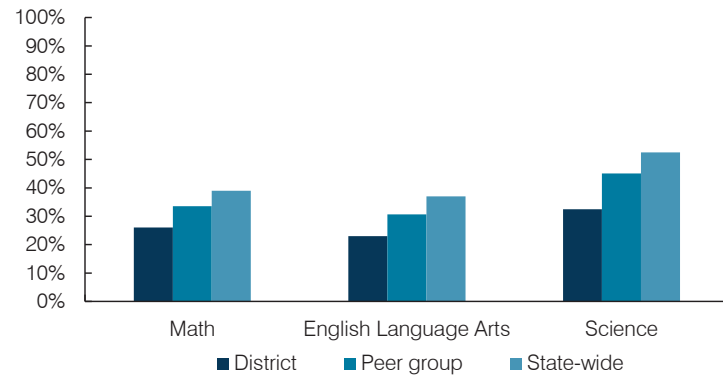
Very low Low Comparable High Very high

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
Total operational	\$ 7,253	\$ 7,376	\$ 7,593	\$ 8,141
Land and buildings	\$ 452	\$ 289	\$ 761	\$ 691
Equipment	326	394	527	424
Interest	139	158	295	236
Other	71	79	145	161
Total nonoperational	\$ 988	\$ 920	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 8,241	\$ 8,296	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 7,649	\$ 7,698	\$ 9,088	\$ 9,592

Select revenues from common sources

	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

	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

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

Instructional spending percentage

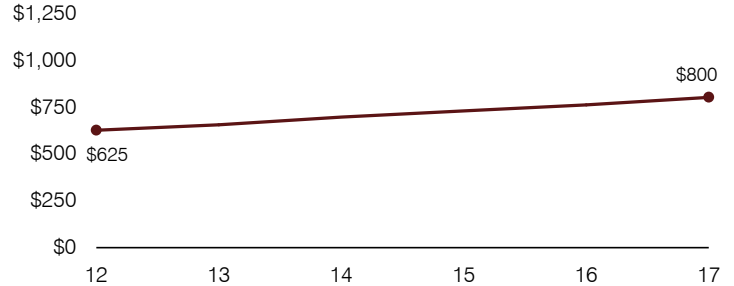
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.0	57.4	59.0	58.7	57.8	56.7	57.0	55.2	53.9	52.3	51.5	50.4	48.9	48.6	48.8	48.5	49.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

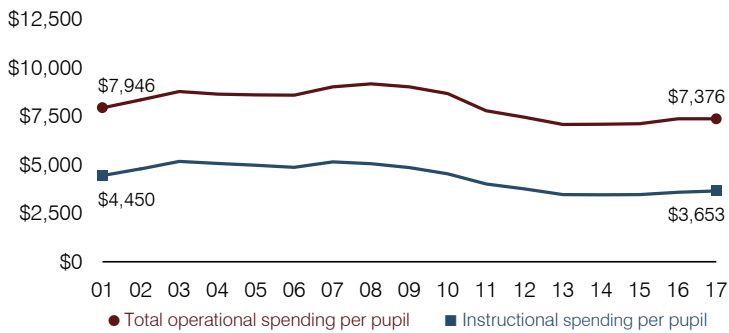
5-year spending trend (2012 through 2017)

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.

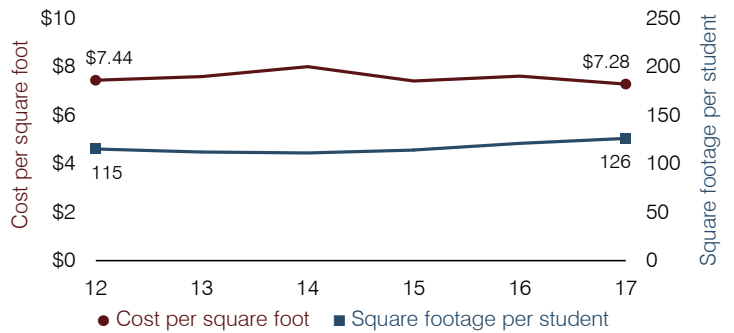
Administrative cost per pupil



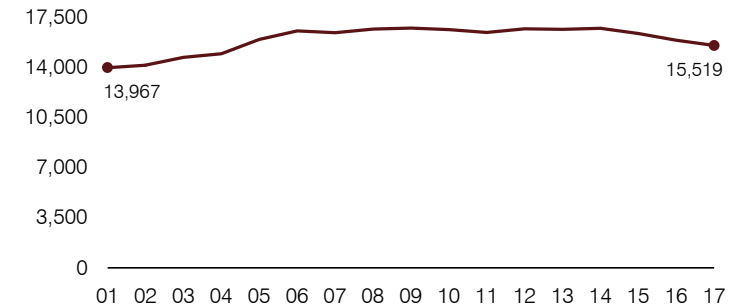
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



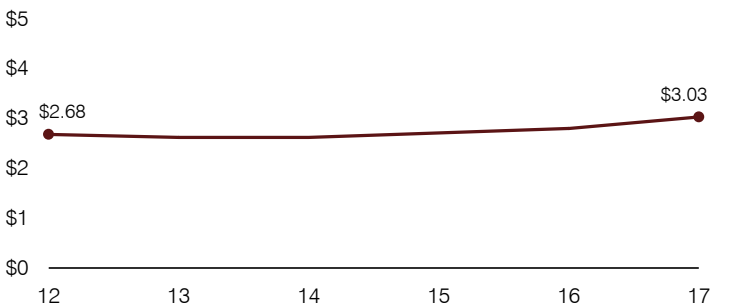
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



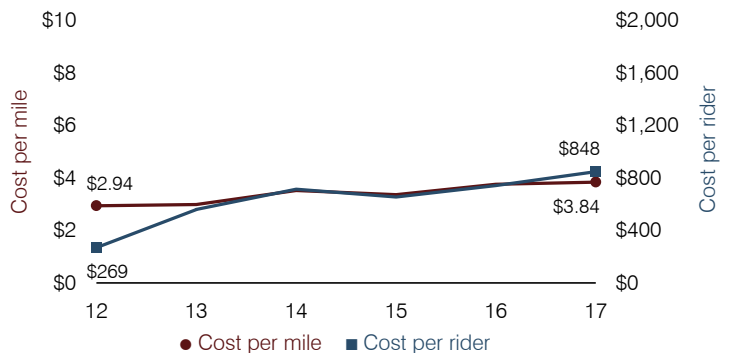
Financial stress assessment

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

Transportation costs per mile and per rider



Superior Unified School District

Pinal County

Efficiency peer groups 6 and T-6, Achievement peer group 5¹

Legislative district(s): 8

District size, location:

Small, Town

Students attending:

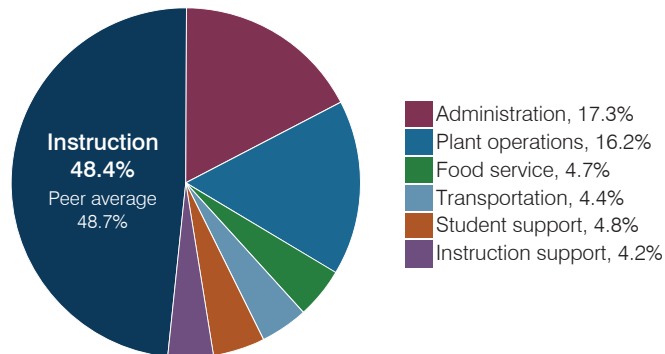
359

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

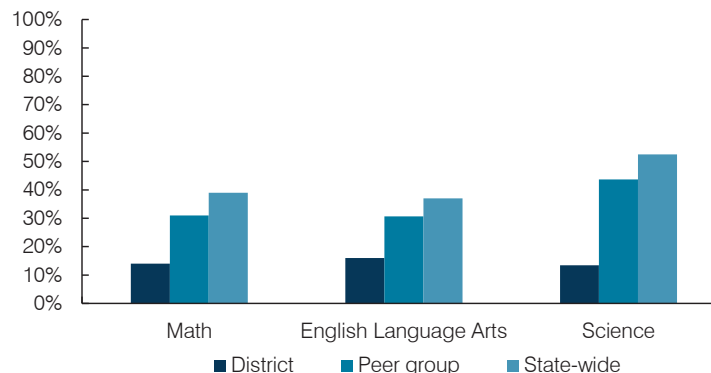
Very low Low Comparable High Very high

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
Total operational	\$ 10,875	\$ 10,760	\$ 11,011	\$ 8,141
Land and buildings	\$ 427	\$ 202	\$ 437	\$ 691
Equipment	646	563	479	424
Interest	288	267	179	236
Other	102	74	45	161
Total nonoperational	\$ 1,463	\$ 1,106	\$ 1,140	\$ 1,512
Total per pupil spending	\$ 12,338	\$ 11,866	\$ 12,151	\$ 9,653

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
Total per pupil revenues	\$ 13,569	\$ 12,336	\$ 13,289	\$ 9,592

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

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

Instructional spending percentage

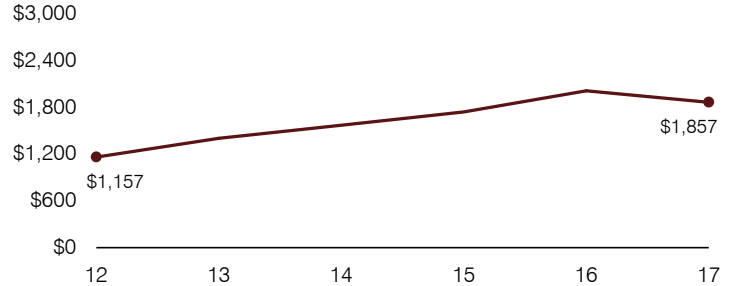
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.7	56.6	55.3	53.5	53.8	52.3	52.2	54.2	55.1	55.0	52.2	52.2	50.9	51.9	48.8	49.5	48.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

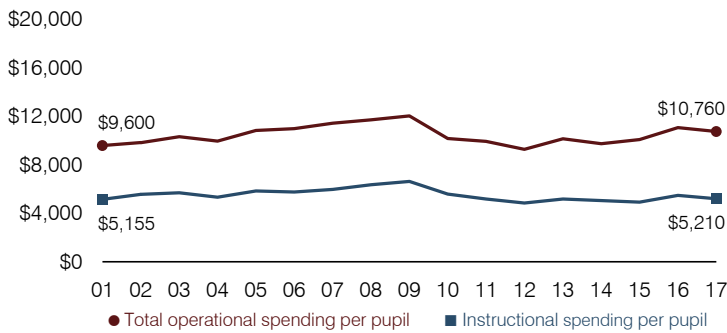
5-year spending trend (2012 through 2017)

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.

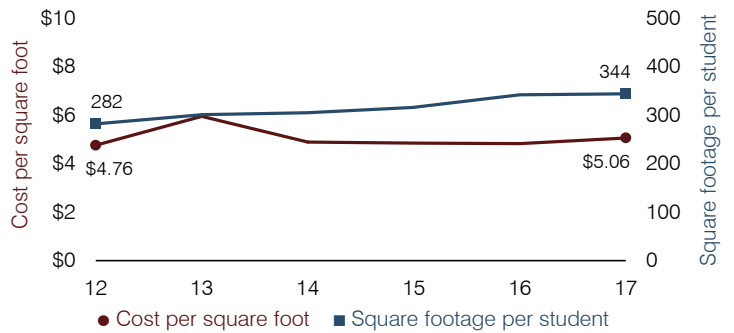
Administrative cost per pupil



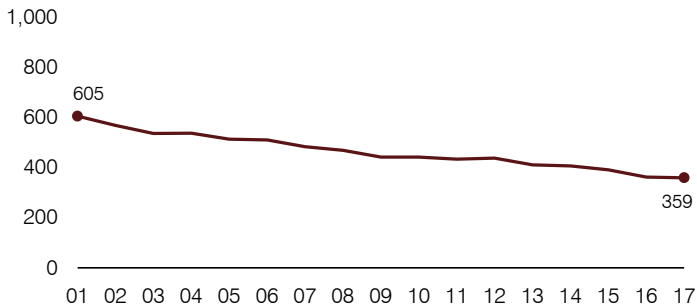
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



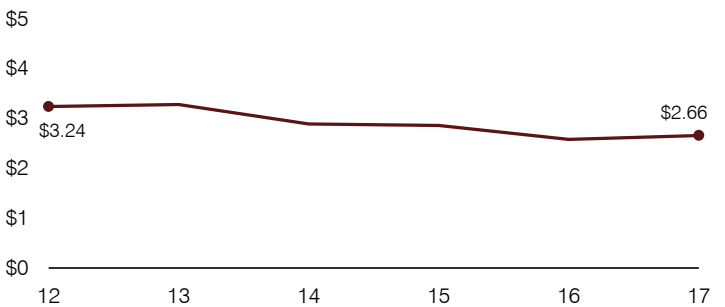
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



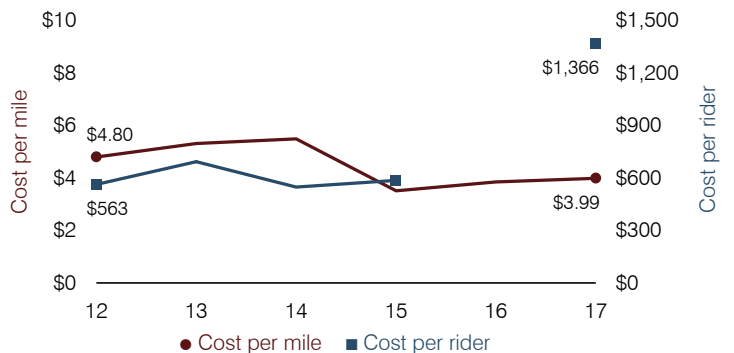
Financial stress assessment

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

Low Moderate High

Transportation costs per mile and per rider



Tanque Verde Unified School District

Pima County

Efficiency peer groups 3 and T-4, Achievement peer group 1¹

Legislative district(s): 10 and 14

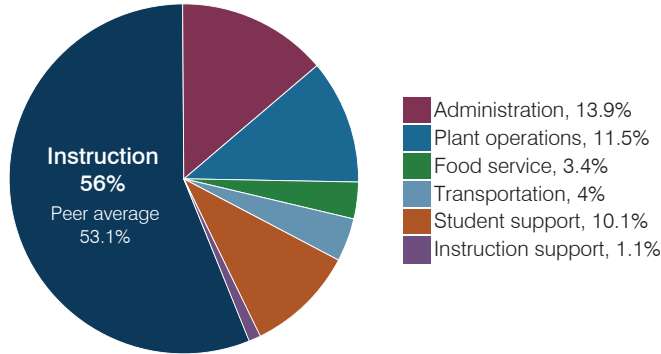
District size, location: Medium-large, Suburb

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

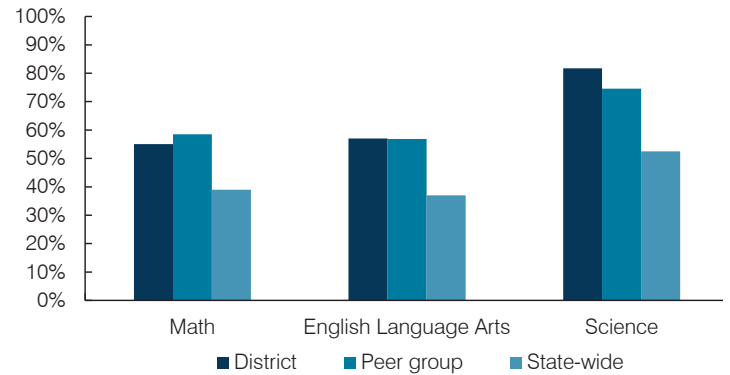
Very low Low Comparable High Very high

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
Total operational	\$ 7,512	\$ 7,240	\$ 7,528	\$ 8,141
Land and buildings	\$ 46	\$ 77	\$ 890	\$ 691
Equipment	86	119	406	424
Interest	319	324	258	236
Other	147	174	146	161
Total nonoperational	\$ 598	\$ 694	\$ 1,700	\$ 1,512
Total per pupil spending	\$ 8,110	\$ 7,934	\$ 9,228	\$ 9,653

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
Total per pupil revenues	\$ 8,068	\$ 8,152	\$ 9,121	\$ 9,592

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

¹ 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

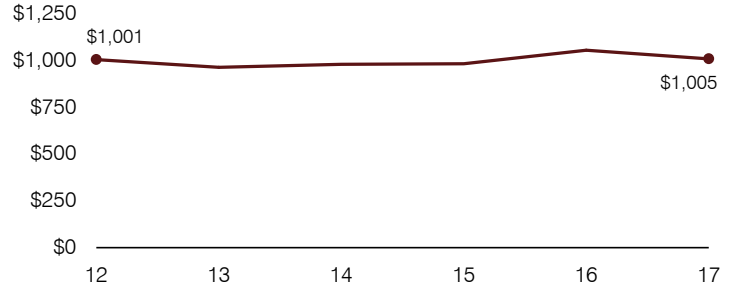
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

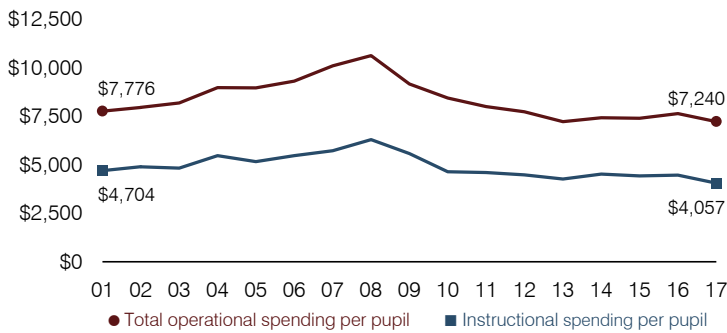
5-year spending trend (2012 through 2017)

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.

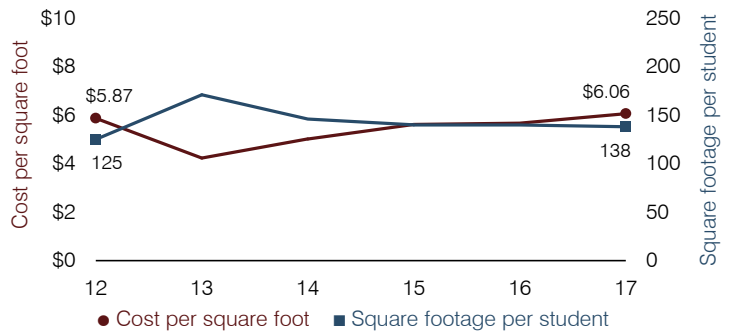
Administrative cost per pupil



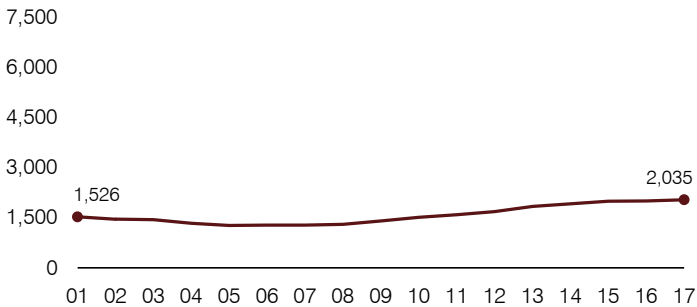
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



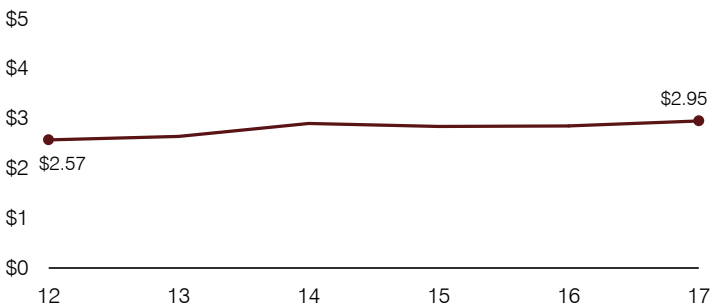
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Moderate

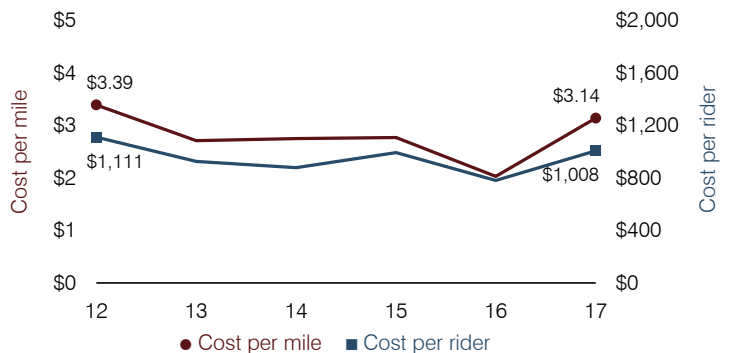
Measure: 2015 through 2017

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 13¹

Legislative district(s): 18, 26, and 27

District size, location:

Large, City

Students attending:

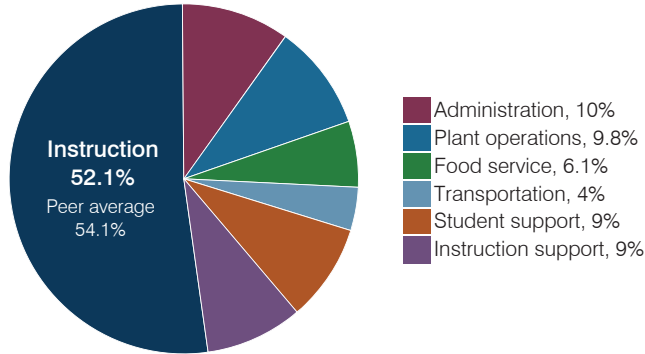
11,049

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

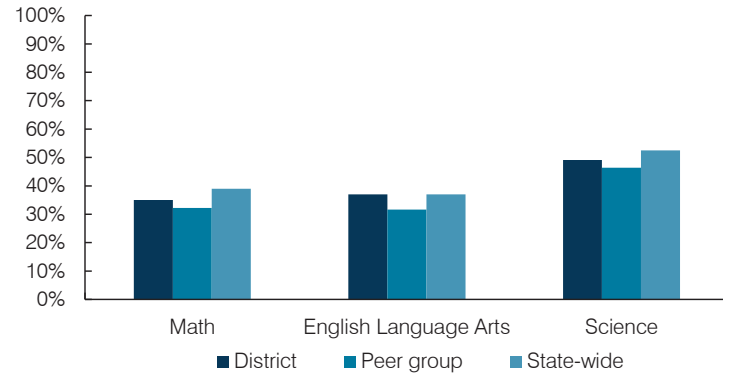
Very low Low Comparable High Very high

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
Total operational	\$ 8,711	\$ 9,020	\$ 7,988	\$ 8,141
Land and buildings	\$ 1,574	\$ 1,491	\$ 499	\$ 691
Equipment	597	291	357	424
Interest	373	375	361	236
Other	84	122	168	161
Total nonoperational	\$ 2,628	\$ 2,279	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 11,339	\$ 11,299	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 11,153	\$ 11,512	\$ 9,246	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,116	\$ 5,178	\$ 5,133	\$ 5,503
Amount from Prop 123	235	239	235	245
Prop 123 additional funding	43	43	44	46
Grants	1,278	1,552	1,543	1,185
Donations and tax credits	51	54	45	89

Select revenues from less common sources

	District 2016	District 2017	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

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

Instructional spending percentage

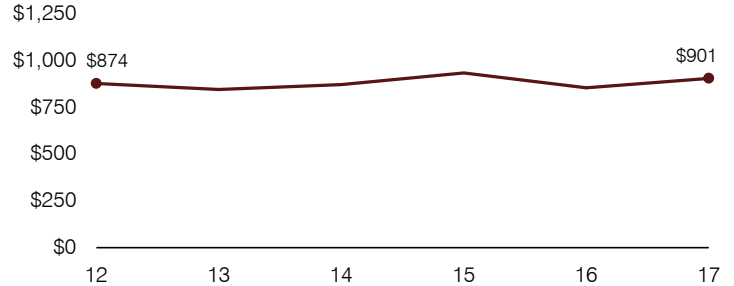
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.7	54.9	55.6	56.3	55.9	55.5	55.4	55.3	56.0	54.2	53.6	52.7	52.3	53.4	52.8	52.5	52.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

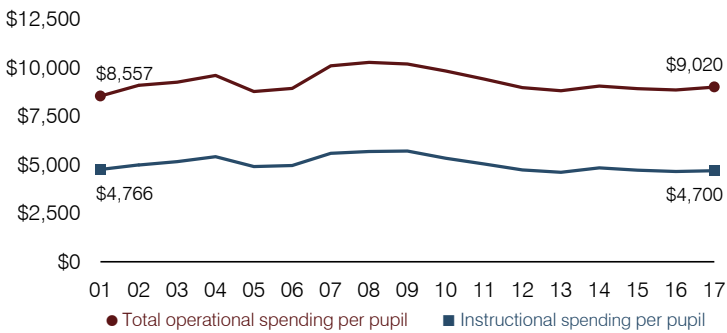
5-year spending trend (2012 through 2017)

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.

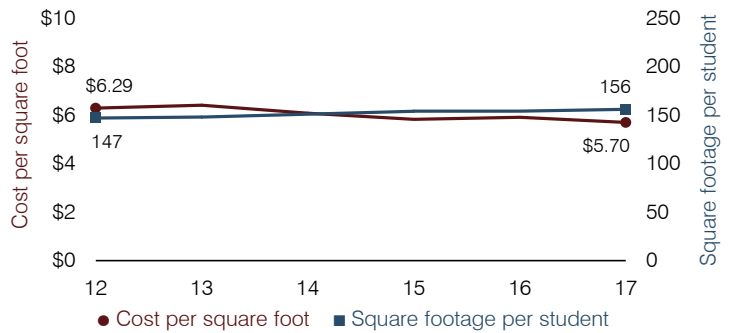
Administrative cost per pupil



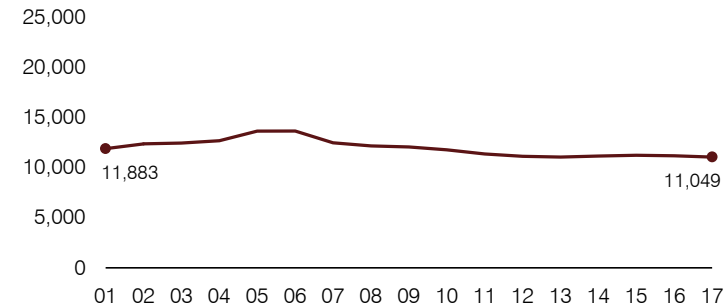
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



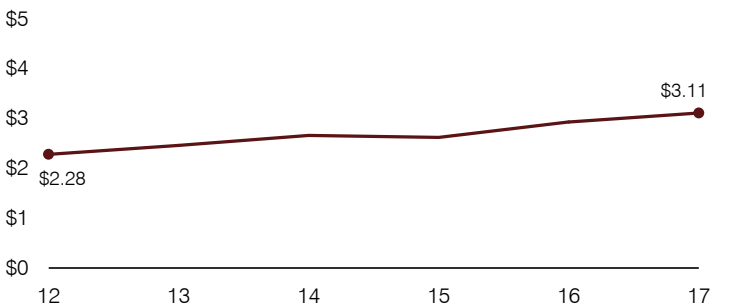
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

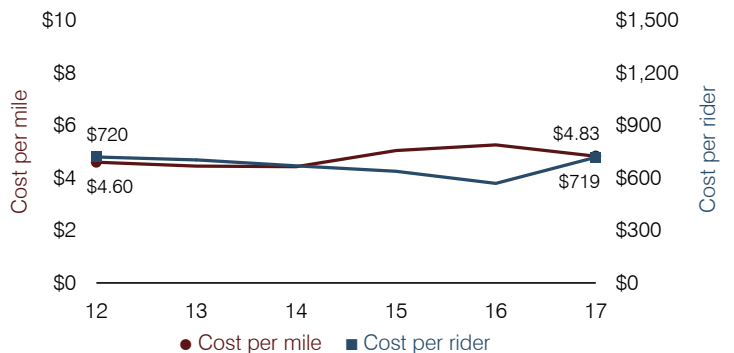
Measure: 2015 through 2017

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



Transportation costs per mile and per rider



Tempe Union High School District

Maricopa County

Efficiency peer groups 2 and T-3, Achievement peer group 8¹

Legislative district(s): 18, 26, and 27

District size, location:

Large, City

Students attending:

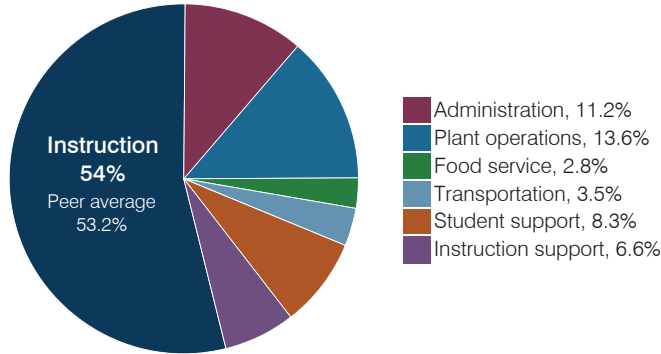
13,609

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

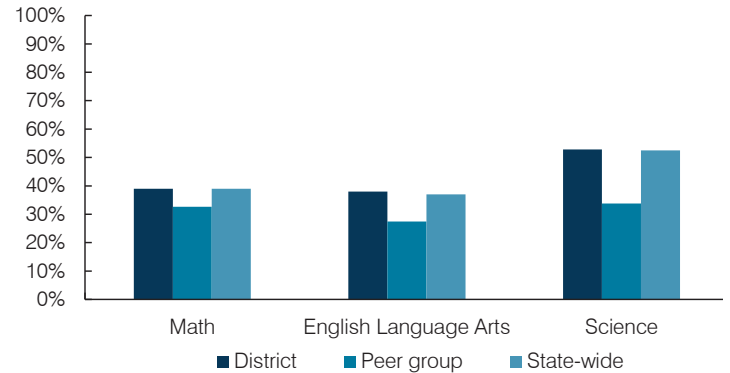
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 7,553	\$ 8,027	\$ 7,593	\$ 8,141
Land and buildings	\$ 489	\$ 286	\$ 761	\$ 691
Equipment	359	447	527	424
Interest	256	223	295	236
Other	165	149	145	161
Total nonoperational	\$ 1,269	\$ 1,105	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 8,822	\$ 9,132	\$ 9,321	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 9,722	\$ 9,795	\$ 9,088	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 5,545	\$ 5,716	\$ 5,436	\$ 5,503
Amount from Prop 123	243	250	242	245
Prop 123 additional funding	52	51	47	46
Grants	528	717	943	1,185
Donations and tax credits	105	98	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	1,479	1,580	10 of 10

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

Instructional spending percentage

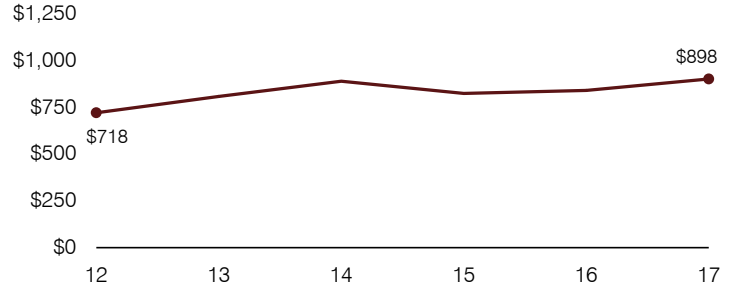
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.0	57.1	58.0	58.6	58.9	59.6	59.7	59.9	56.8	56.7	56.4	53.8	53.5	52.7	53.3	54.1	54.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

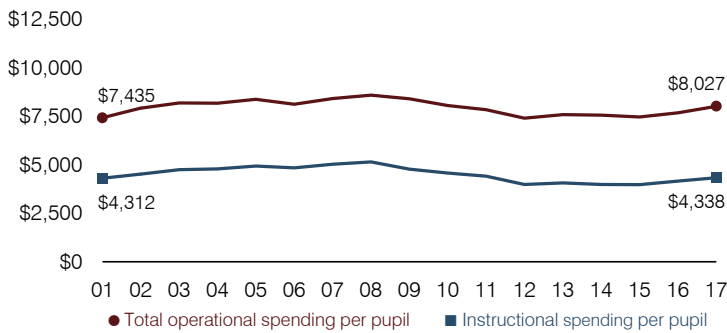
5-year spending trend (2012 through 2017)

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.

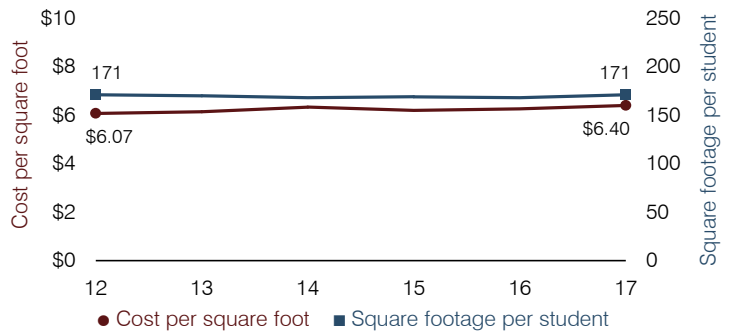
Administrative cost per pupil



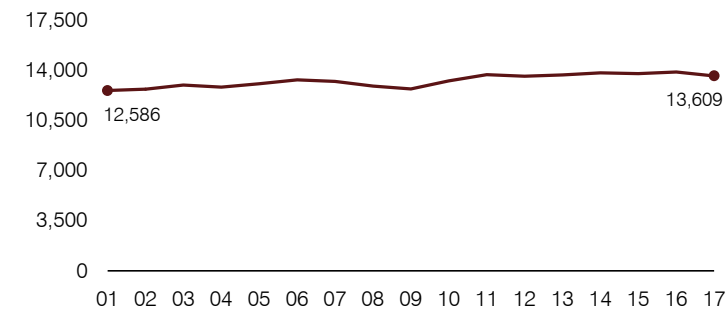
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



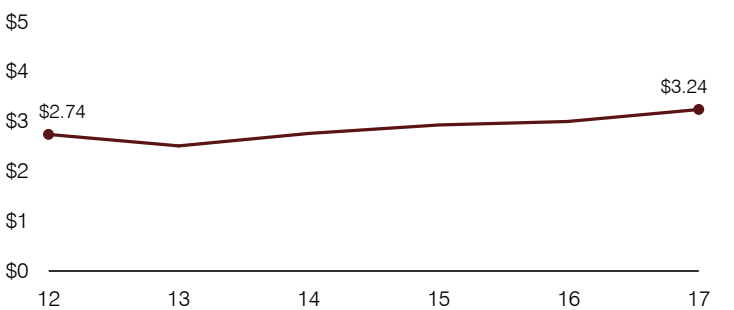
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

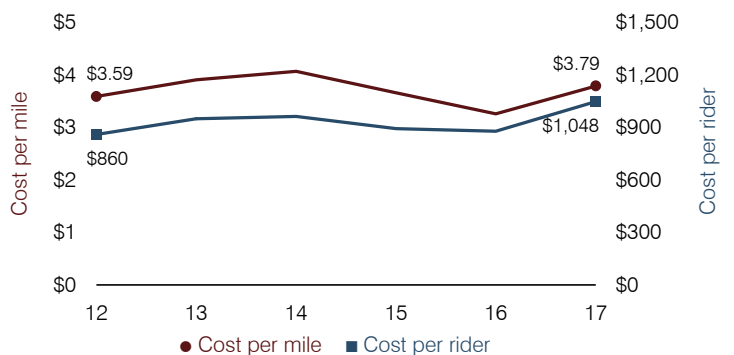
Measure: 2015 through 2017

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 5¹

Legislative district(s): 14

District size, location:

Medium, Town

Students attending:

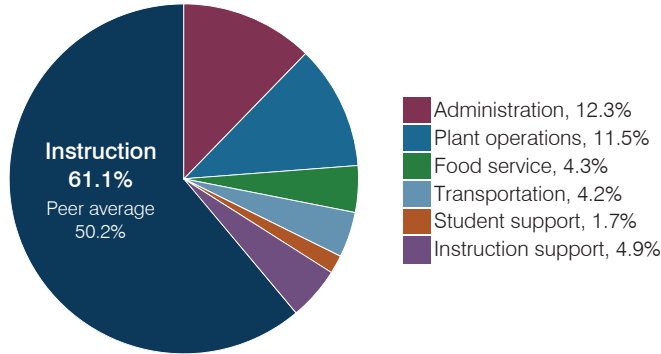
1,689

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

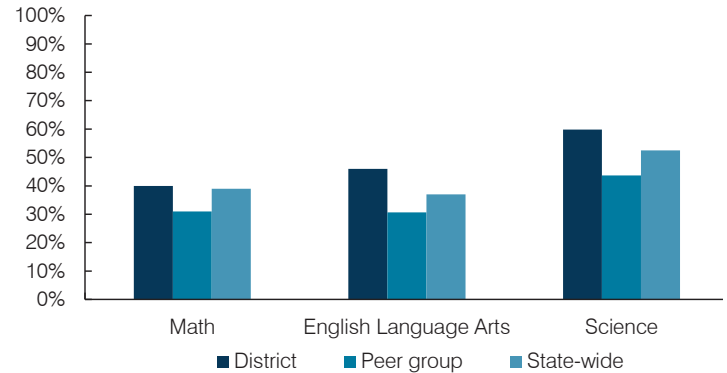
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 5,990	\$ 6,175	\$ 8,794	\$ 8,141
Land and buildings	\$ 169	\$ 600	\$ 764	\$ 691
Equipment	277	264	536	424
Interest	110	95	221	236
Other	1	2	78	161
Total nonoperational	\$ 557	\$ 961	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 6,547	\$ 7,136	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 7,014	\$ 7,572	\$ 12,275	\$ 9,592

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	46
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

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

Instructional spending percentage

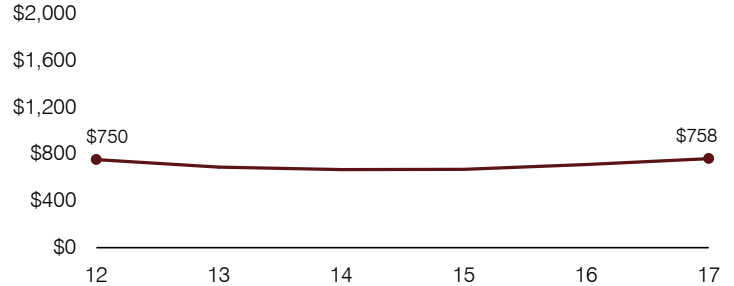
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.8	60.1	59.1	56.6	61.1	59.9	61.6	62.2	62.4	60.8	58.8	57.7	59.8	60.5	62.0	61.6	61.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

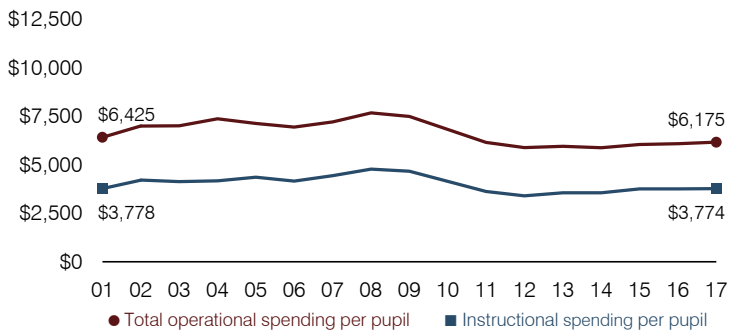
5-year spending trend (2012 through 2017)

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.

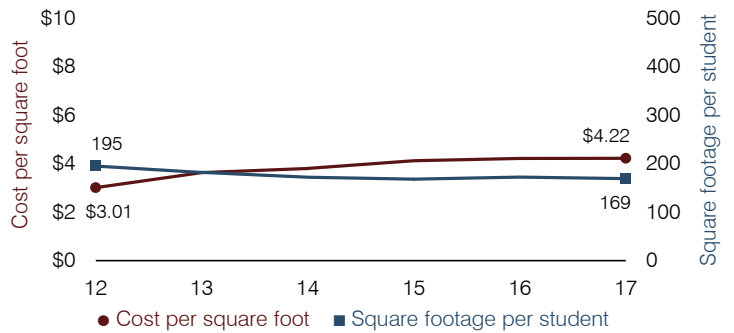
Administrative cost per pupil



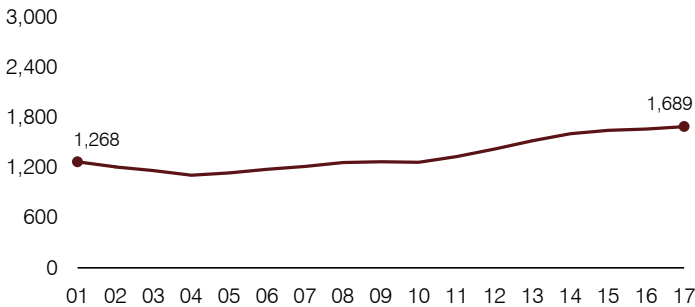
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



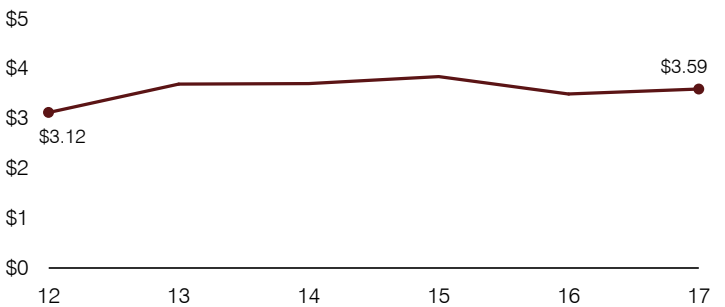
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

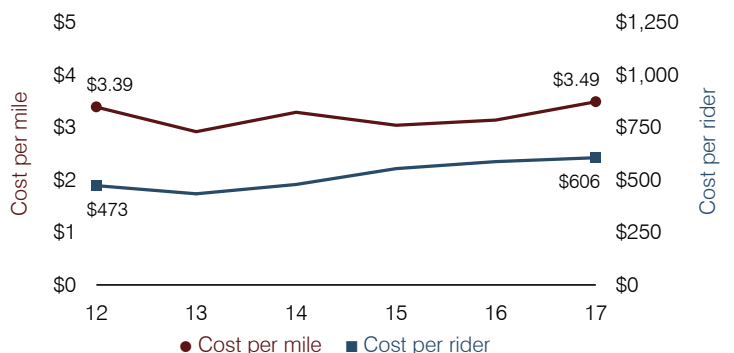
Change in number of district students	Steady
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	3.6%, Decreasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 13¹

Legislative district(s): 19

District size, location:

Medium-large, City

Students attending:

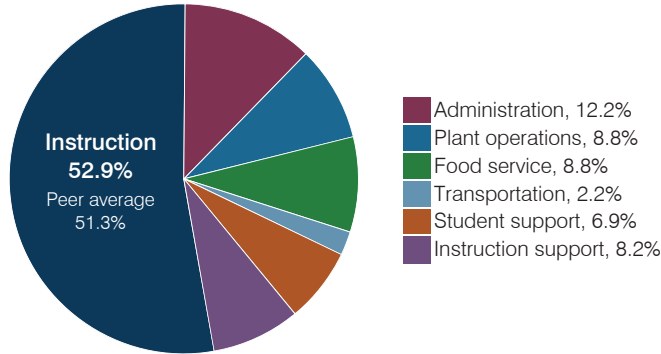
2,980

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

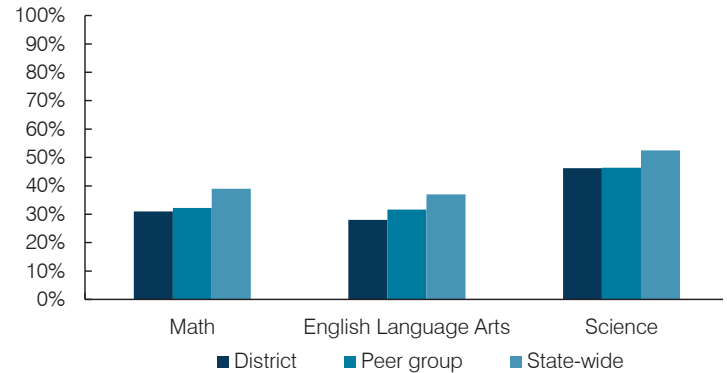
Very low Low Comparable High Very high

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
Total operational	\$ 7,333	\$ 7,738	\$ 8,199	\$ 8,141
Land and buildings	\$ 250	\$ 197	\$ 924	\$ 691
Equipment	512	631	582	424
Interest	89	107	255	236
Other	187	187	146	161
Total nonoperational	\$ 1,038	\$ 1,122	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 8,371	\$ 8,860	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 8,957	\$ 9,049	\$ 10,332	\$ 9,592

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	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	1,403	1,384	19 of 19

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

Instructional spending percentage

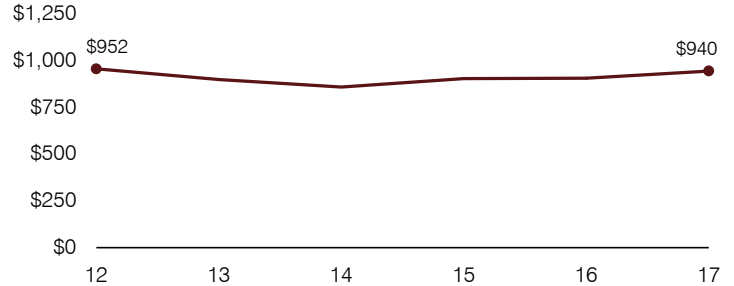
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.9	57.7	56.9	57.1	57.2	53.5	54.9	52.3	54.8	55.1	56.5	50.2	49.6	50.8	51.8	52.3	52.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

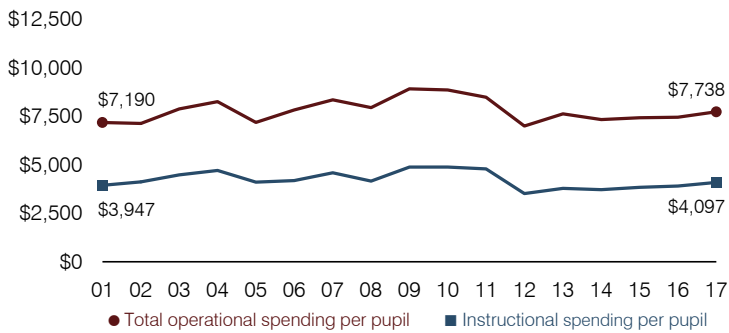
5-year spending trend (2012 through 2017)

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.

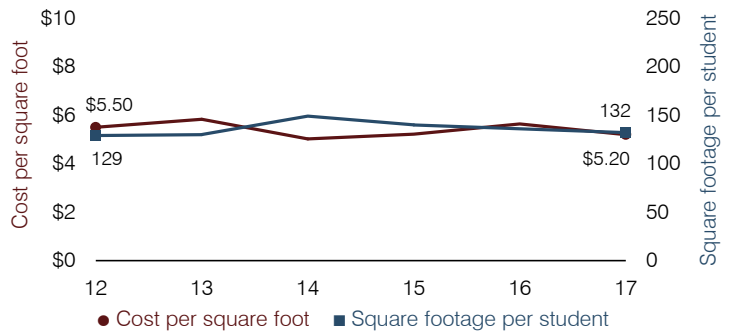
Administrative cost per pupil



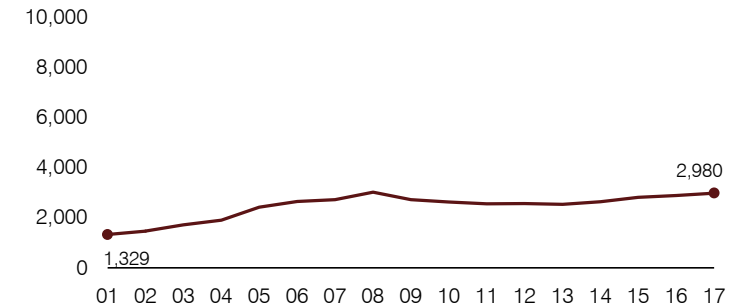
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



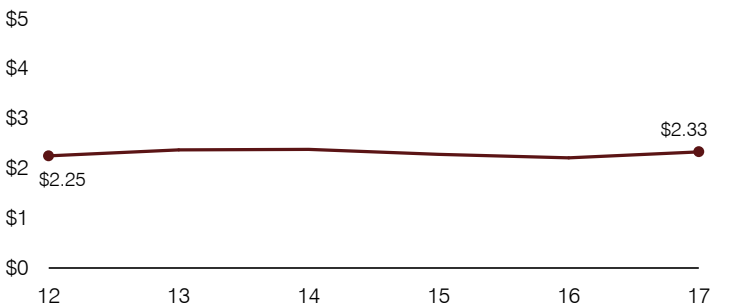
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

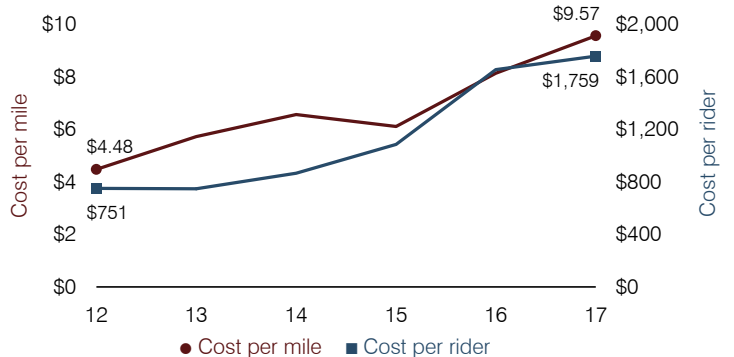
Overall financial stress level: **Low**

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 8¹

Legislative district(s): 19, 27, and 29

District size, location:

Large, City

Students attending:

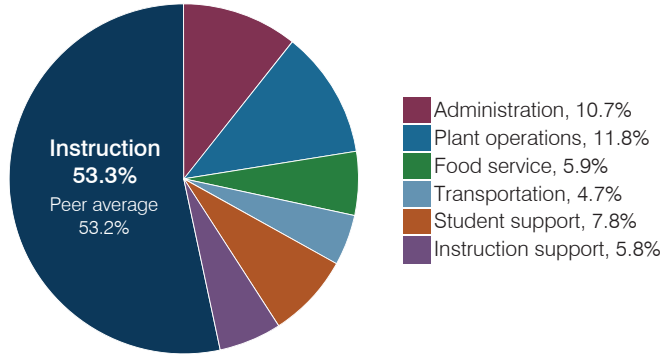
11,304

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

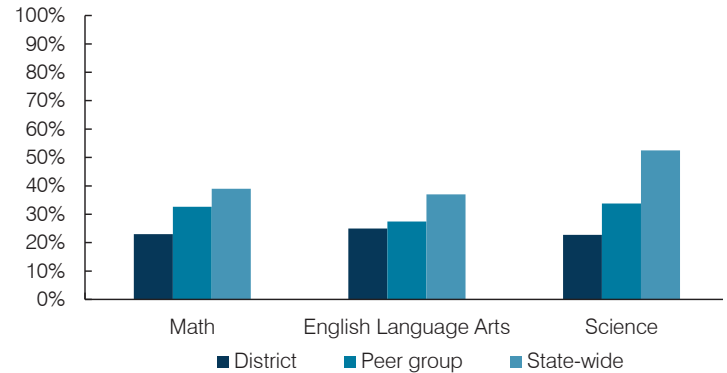
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 6,030	\$ 6,548	\$ 7,593	\$ 8,141
Land and buildings	\$ 614	\$ 343	\$ 761	\$ 691
Equipment	782	776	527	424
Interest	100	57	295	236
Other	32	28	145	161
Total nonoperational	\$ 1,528	\$ 1,204	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 7,558	\$ 7,752	\$ 9,321	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 8,677	\$ 8,681	\$ 9,088	\$ 9,592

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

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

Instructional spending percentage

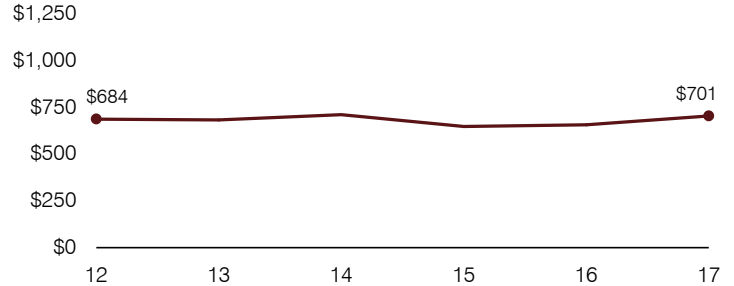
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.7	53.9	57.0	59.0	59.9	61.4	57.3	55.3	54.7	57.9	57.3	56.4	54.6	56.0	53.8	55.3	53.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

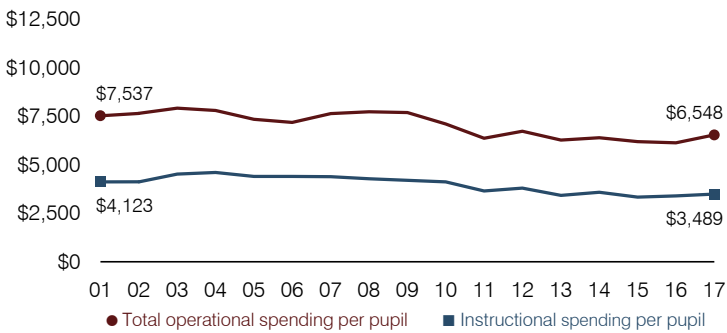
5-year spending trend (2012 through 2017)

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.

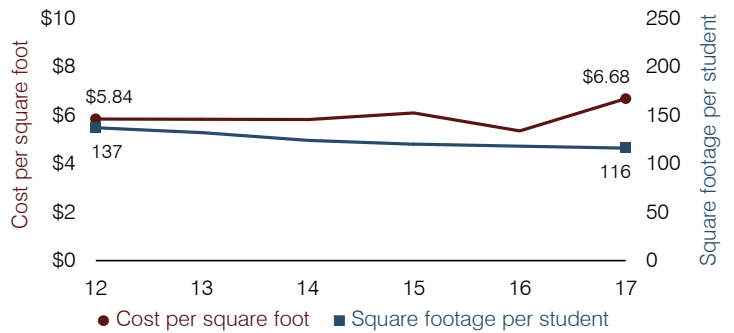
Administrative cost per pupil



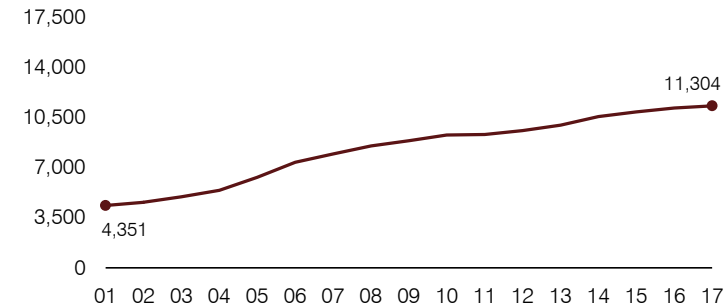
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



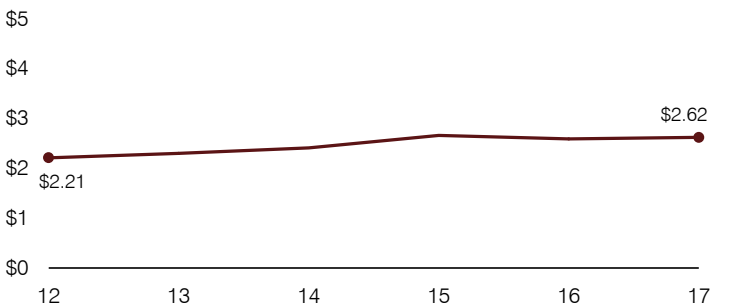
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

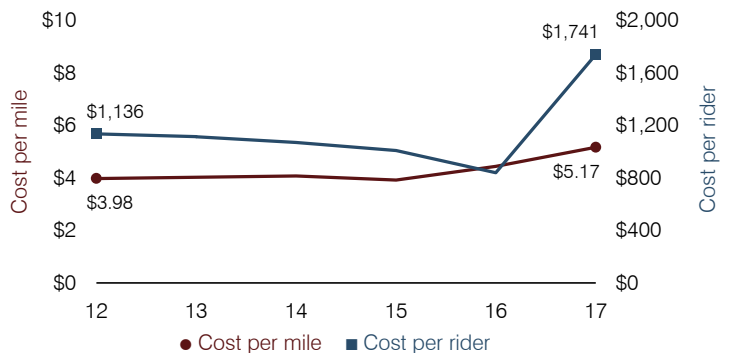
Overall financial stress level: **Low**

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 17¹

Legislative district(s): 11

District size, location:

Medium, Rural

Students attending:

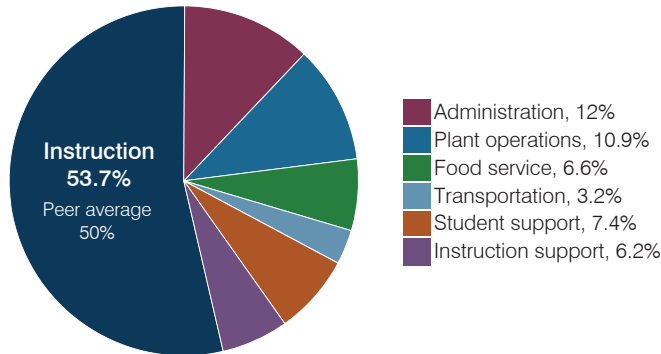
963

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

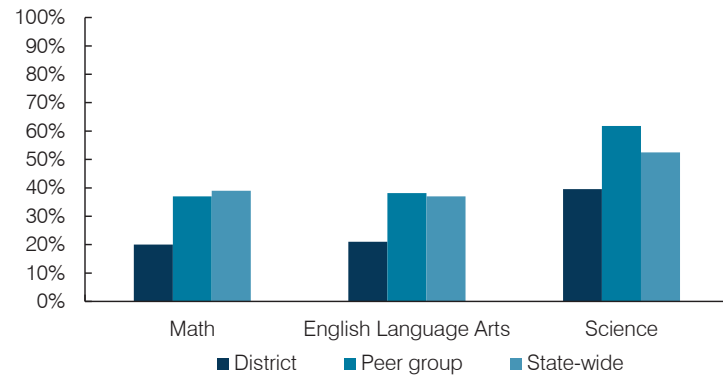
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 7,410	\$ 7,739	\$ 8,168	\$ 8,141
Land and buildings	\$ 447	\$ 177	\$ 917	\$ 691
Equipment	218	2	314	424
Interest	96	87	77	236
Other	0	58	148	161
Total nonoperational	\$ 761	\$ 324	\$ 1,456	\$ 1,512
Total per pupil spending	\$ 8,171	\$ 8,063	\$ 9,624	\$ 9,653

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
Total per pupil revenues	\$ 9,210	\$ 8,910	\$ 9,249	\$ 9,592

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	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	442	471	8 of 10

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

Instructional spending percentage

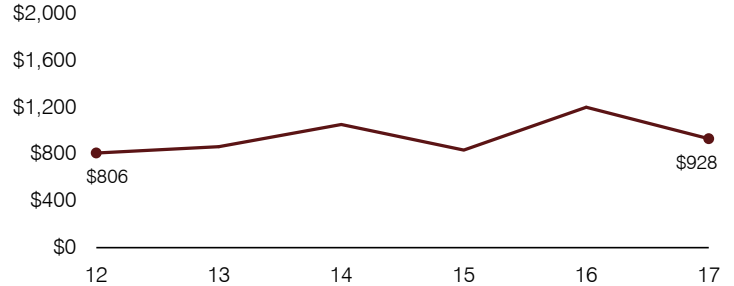
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.0	60.0	58.1	57.5	62.3	64.6	59.0	58.0	59.0	53.9	49.9	44.9	45.4	49.2	53.5	45.2	53.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

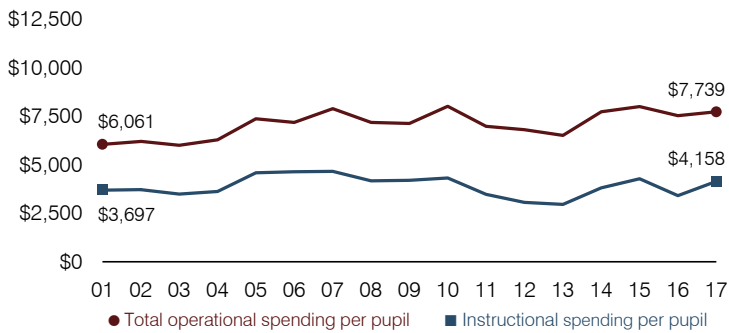
5-year spending trend (2012 through 2017)

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.

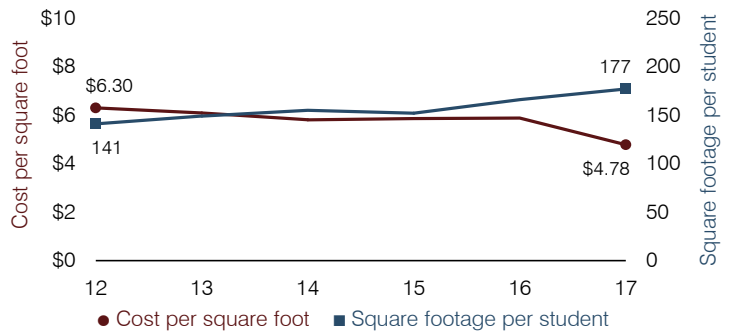
Administrative cost per pupil



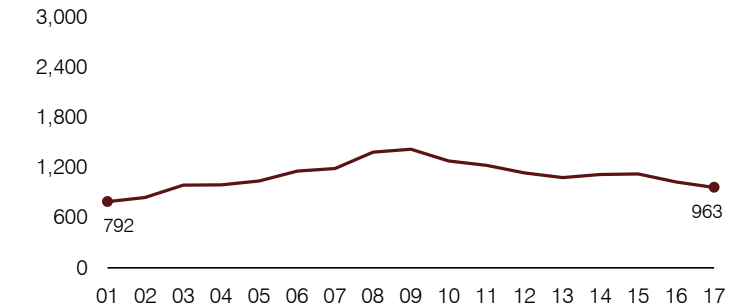
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



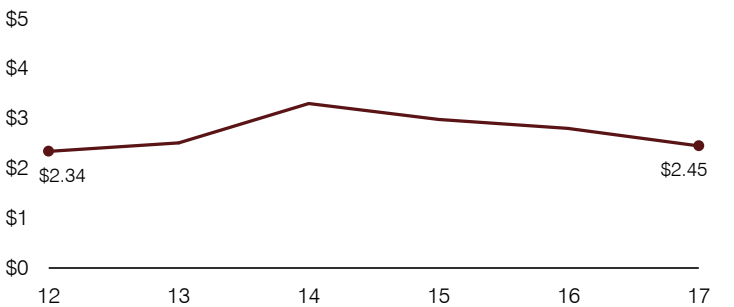
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



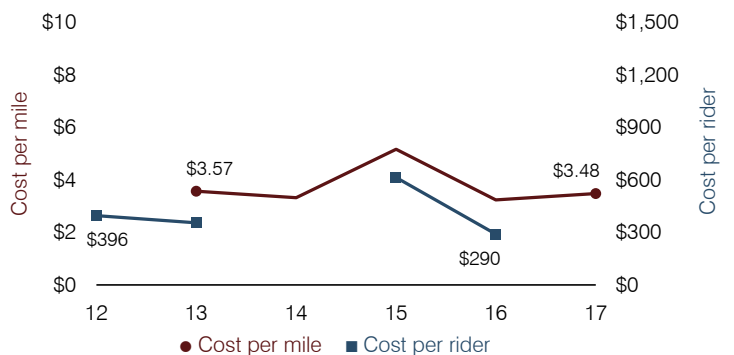
Financial stress assessment

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 6¹

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

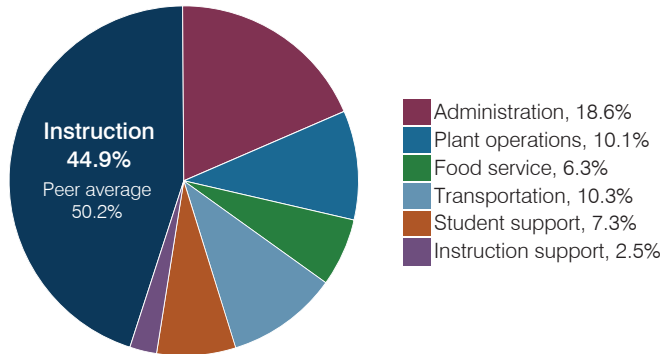
766

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

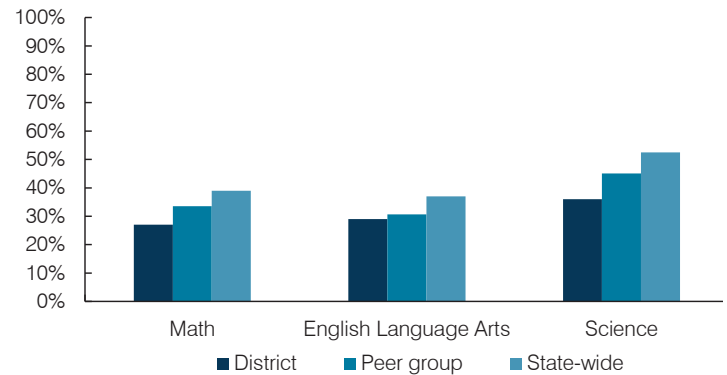
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 9,013	\$ 9,232	\$ 8,794	\$ 8,141
Land and buildings	\$ 90	\$ 260	\$ 764	\$ 691
Equipment	160	230	536	424
Interest	70	25	221	236
Other	8	0	78	161
Total nonoperational	\$ 328	\$ 515	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,341	\$ 9,747	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 12,192	\$ 10,646	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 7,158	\$ 6,829	\$ 5,929	\$ 5,503
Amount from Prop 123	271	260	243	245
Prop 123 additional funding	58	56	49	46
Grants	1,361	1,614	1,751	1,185
Donations and tax credits	76	51	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	5	61	14 of 29
Voter-approved levy increases	0	0	20 of 29

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

Instructional spending percentage

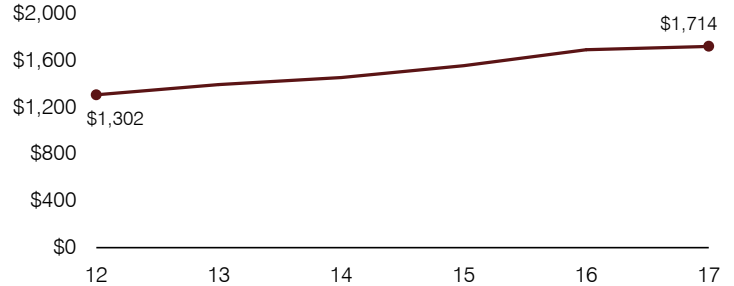
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.6	55.0	55.5	56.4	56.2	50.9	47.7	47.2	52.2	47.5	46.5	47.3	50.2	47.7	47.7	47.5	44.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

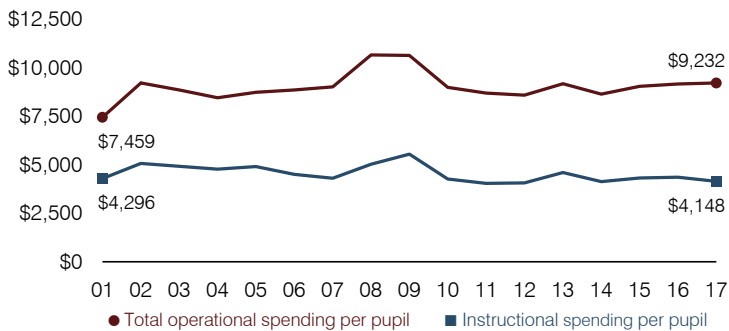
5-year spending trend (2012 through 2017)

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.

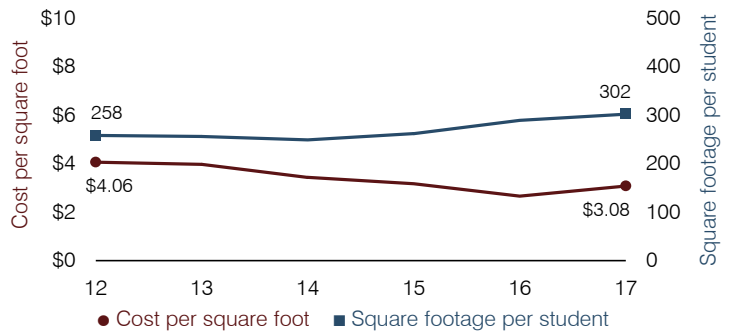
Administrative cost per pupil



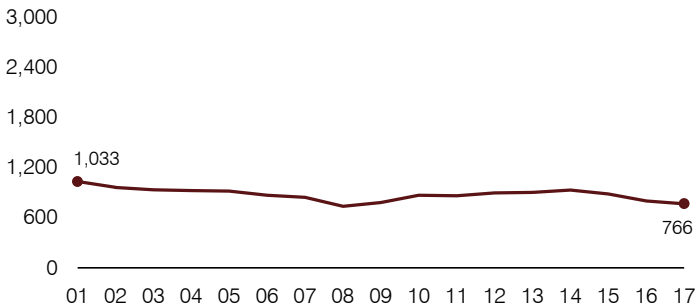
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



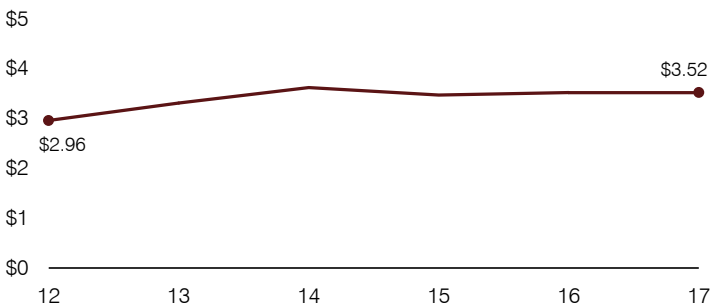
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



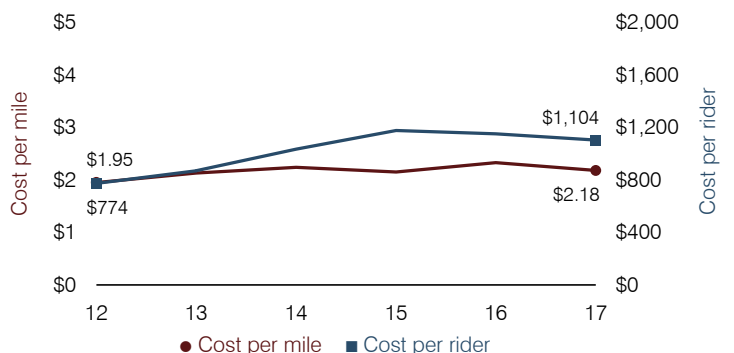
Financial stress assessment

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

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 19¹

Students attending:

63

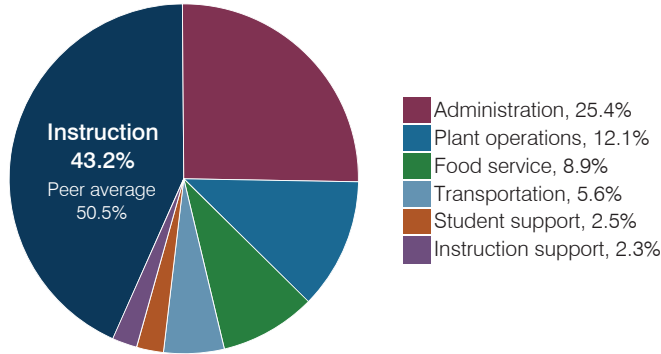
Legislative district(s): 6

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

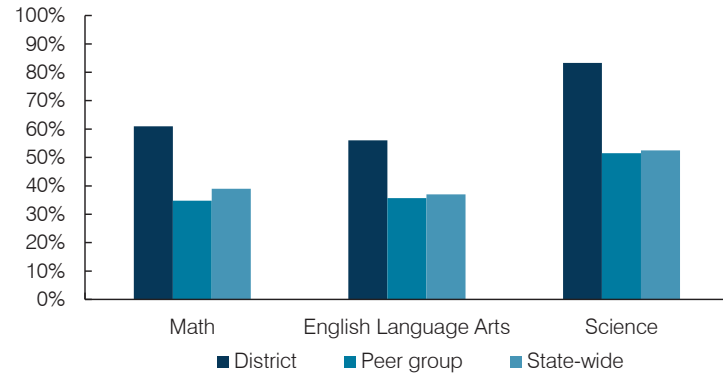
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$6,087	\$3,137	\$844
	Students per administrative position	18	32	67
Plant operations	Cost per square foot	\$10.83	\$6.96	\$6.30
	Square footage per student	267	412	155
Food service	Cost per meal	\$7.17	\$5.79	\$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
Total operational	\$ 21,041	\$ 23,933	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 2,324	\$ 2,712	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 23,365	\$ 26,645	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 24,627	\$ 21,984	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

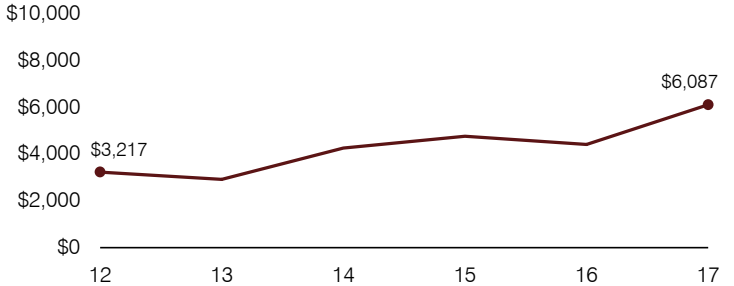
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	59.3	65.3	53.8	57.3	56.2	54.0	53.0	54.0	53.5	52.5	52.2	52.0	53.0	50.8	45.5	47.7	43.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

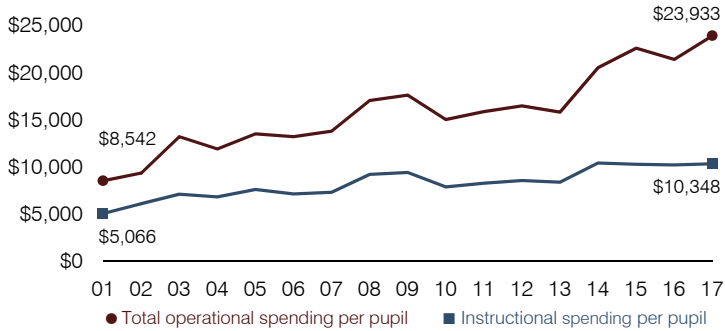
5-year spending trend (2012 through 2017)

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.

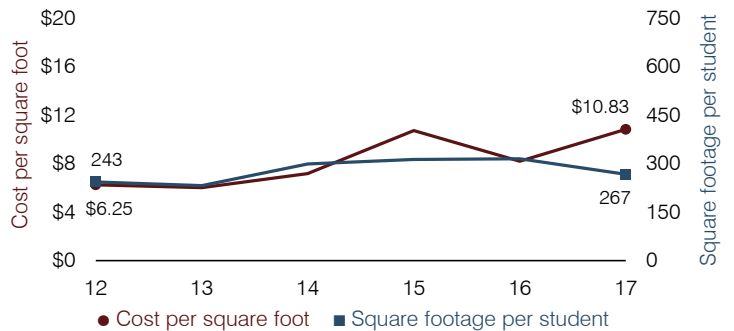
Administrative cost per pupil



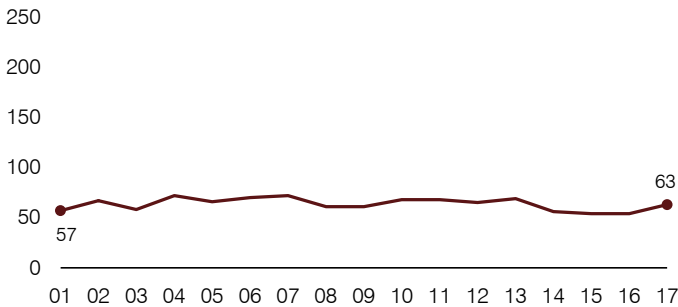
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



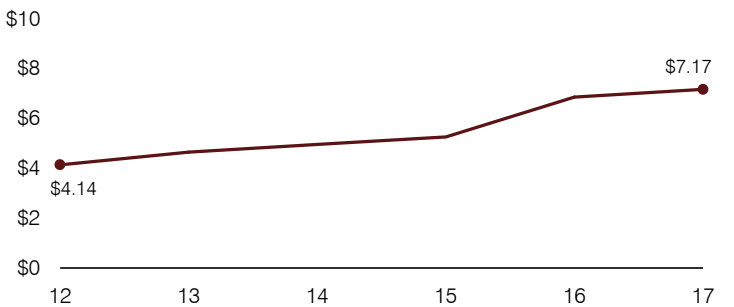
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



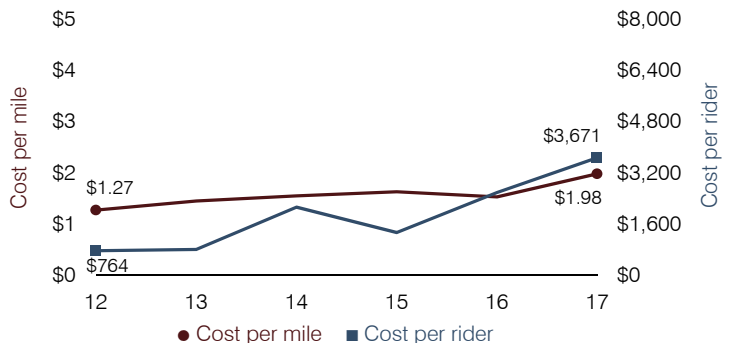
Financial stress assessment

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
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Transportation costs per mile and per rider



Topock Elementary School District

Mohave County

Efficiency peer groups 11 and T-11, Achievement peer group 17¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

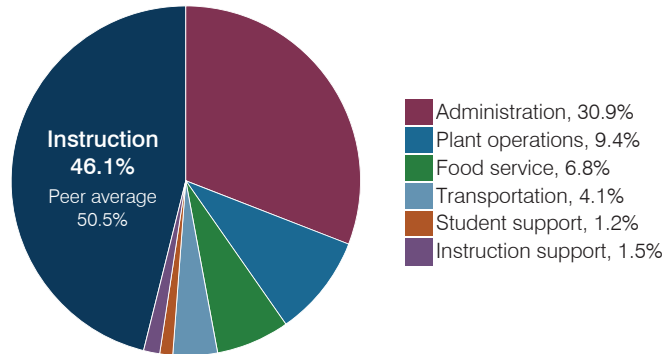
97

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

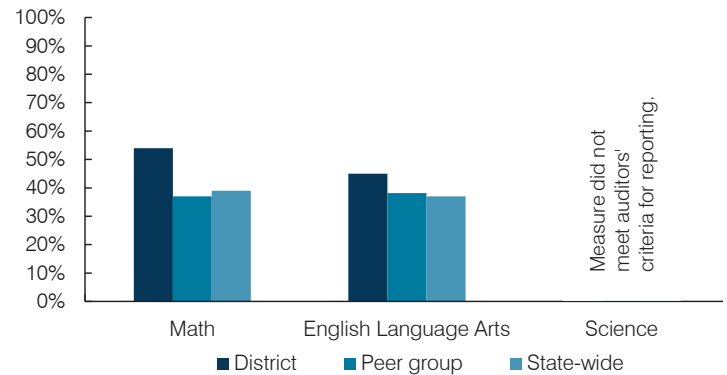
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,302	\$3,137	\$844
	Students per administrative position	32	32	67
Plant operations	Cost per square foot	\$3.71	\$6.96	\$6.30
	Square footage per student	270	412	155
Food service	Cost per meal	\$3.06	\$5.79	\$2.88
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
Total operational	\$ 10,624	\$ 10,674	\$ 17,454	\$ 8,141
Land and buildings	\$ 659	\$ 542	\$ 1,161	\$ 691
Equipment	569	613	735	424
Interest	0	0	31	236
Other	859	676	90	161
Total nonoperational	\$ 2,087	\$ 1,831	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 12,711	\$ 12,505	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 11,978	\$ 12,683	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
Equalization formula funding	\$ 6,233	\$ 7,456	\$ 9,932	\$ 5,503
Amount from Prop 123	275	294	315	245
Prop 123 additional funding	55	57	57	46
Grants	3,814	2,341	2,701	1,185
Donations and tax credits	126	205	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	483	515	44 of 54
Federal impact aid	0	102	5 of 54
Voter-approved levy increases	0	0	7 of 54

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

Instructional spending percentage

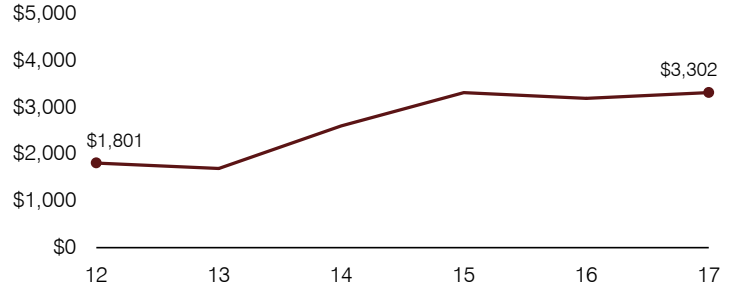
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	62.3	60.7	58.8	59.1	54.5	56.4	56.2	52.4	58.3	51.0	55.6	58.7	54.9	53.3	45.4	46.5	46.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

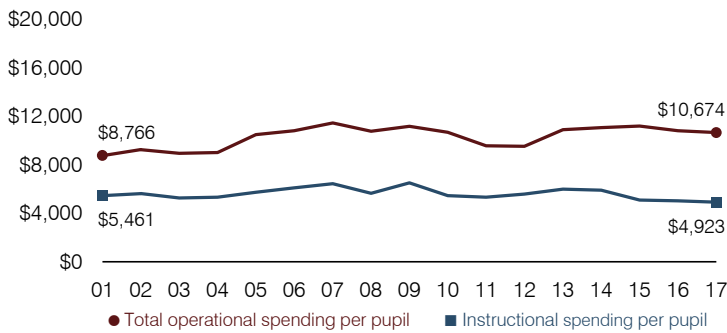
5-year spending trend (2012 through 2017)

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.

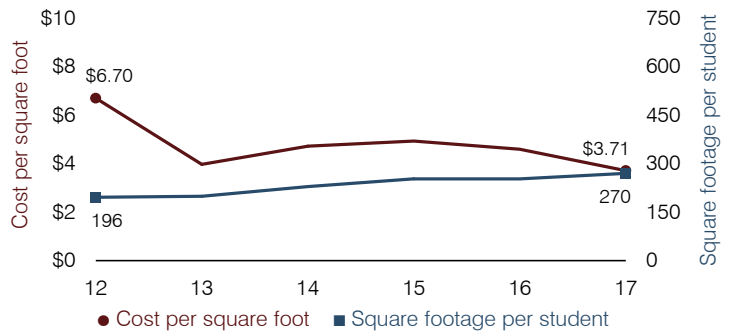
Administrative cost per pupil



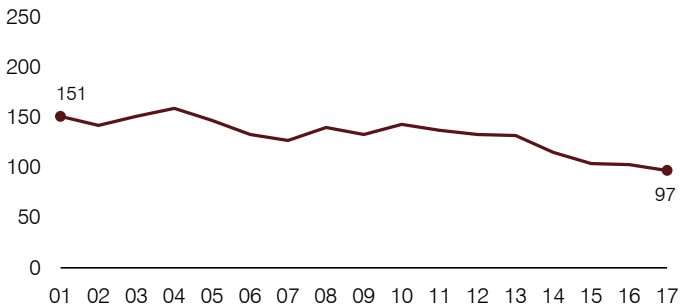
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



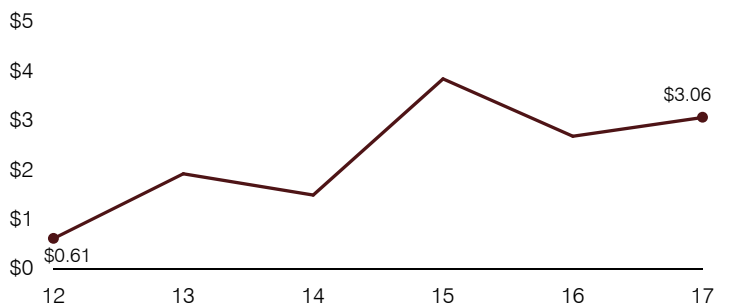
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



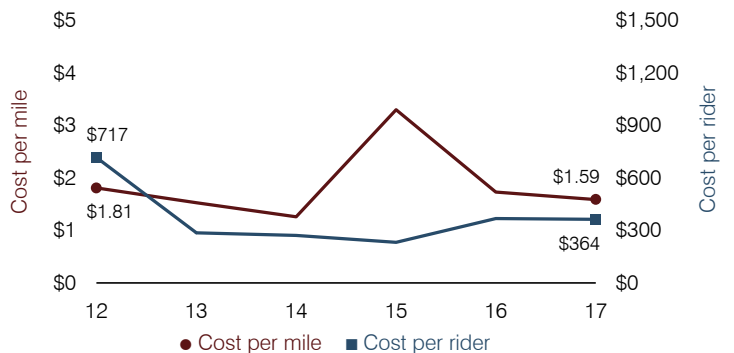
Financial stress assessment

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 6¹

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

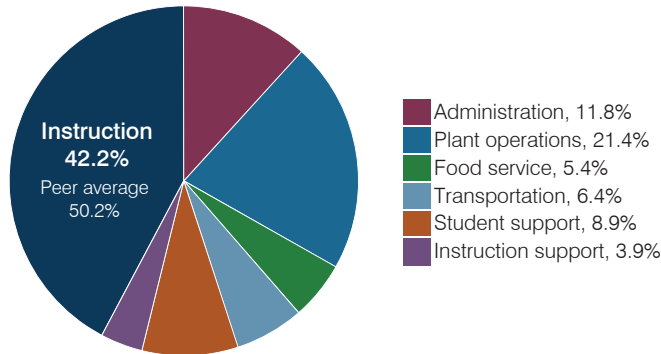
1,683

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

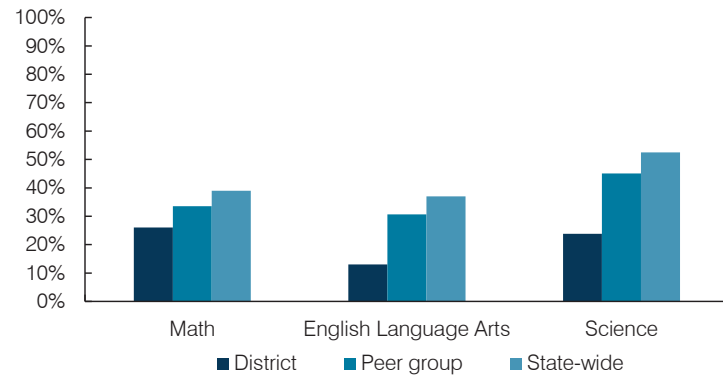
Very low Low Comparable High Very high

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
Total operational	\$ 13,527	\$ 12,679	\$ 8,794	\$ 8,141
Land and buildings	\$ 2,752	\$ 7,409	\$ 764	\$ 691
Equipment	605	427	536	424
Interest	30	111	221	236
Other	10	13	78	161
Total nonoperational	\$ 3,397	\$ 7,960	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 16,924	\$ 20,639	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 15,722	\$ 16,403	\$ 12,275	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

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

Instructional spending percentage

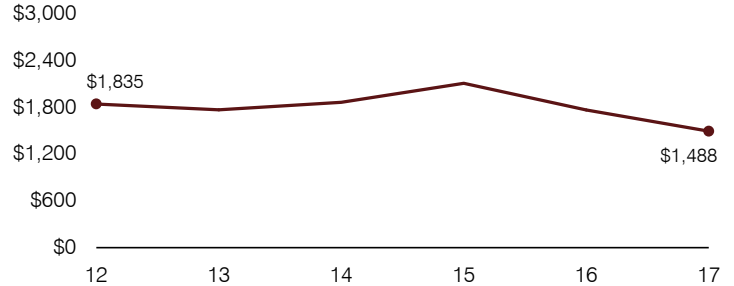
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	47.4	47.7	47.4	47.5	47.7	47.9	44.8	43.7	44.5	43.3	41.1	42.7	42.2	42.4	41.6	41.2	42.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

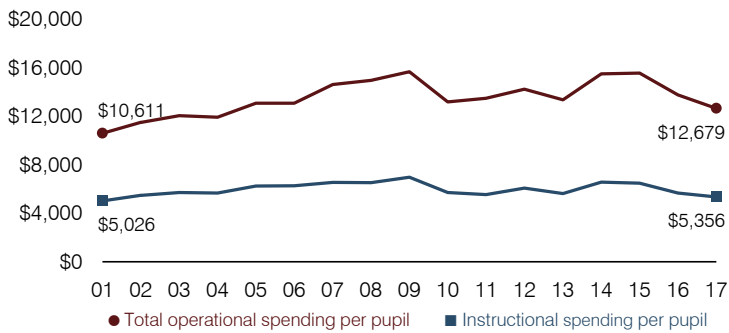
5-year spending trend (2012 through 2017)

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.

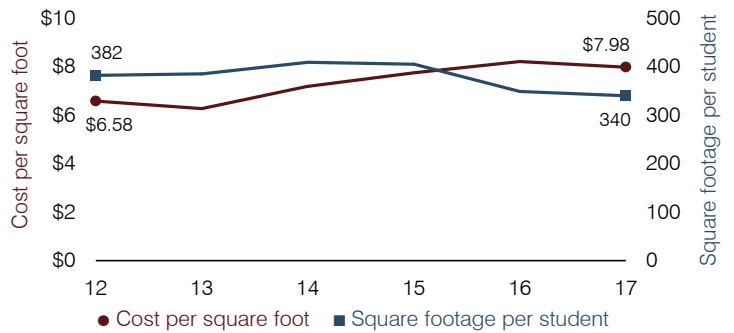
Administrative cost per pupil



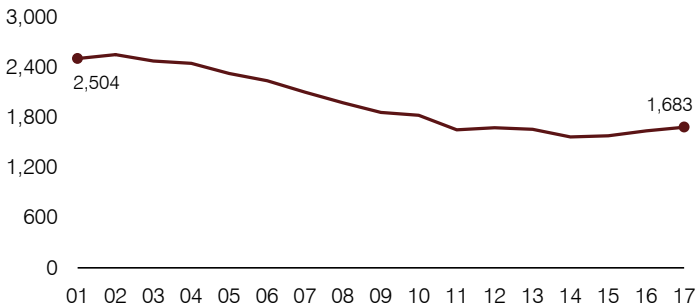
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



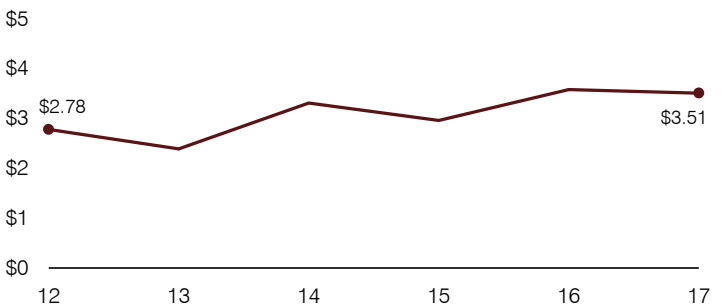
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



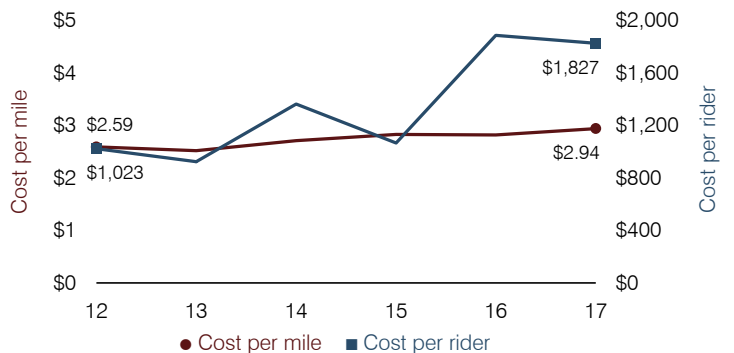
Financial stress assessment

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 3¹

Legislative district(s): 2, 3, 4, 9, and 10

District size, location:

Very large, City

Students attending:

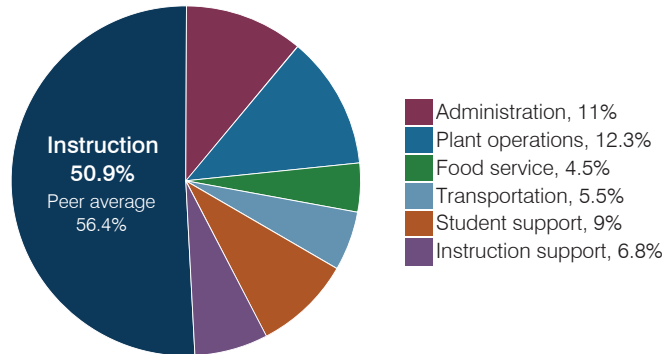
44,948

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

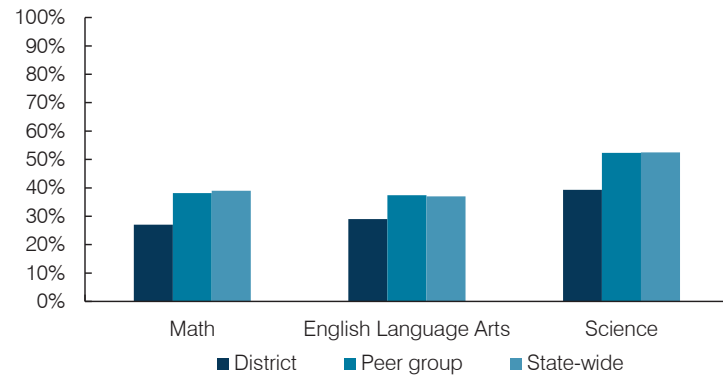
Very low Low Comparable High Very high

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
Total operational	\$ 8,412	\$ 9,130	\$ 7,644	\$ 8,141
Land and buildings	\$ 200	\$ 78	\$ 651	\$ 691
Equipment	519	364	393	424
Interest	249	200	223	236
Other	112	136	209	161
Total nonoperational	\$ 1,080	\$ 778	\$ 1,476	\$ 1,512
Total per pupil spending	\$ 9,492	\$ 9,908	\$ 9,120	\$ 9,653

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
Total per pupil revenues	\$ 9,986	\$ 9,955	\$ 9,581	\$ 9,592

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

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

Instructional spending percentage

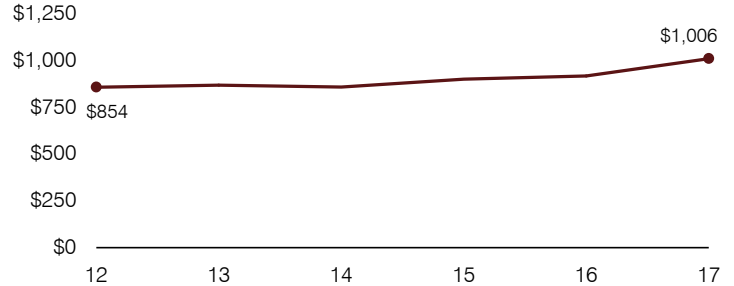
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.9	54.7	54.9	55.0	55.4	54.9	54.3	53.4	53.5	53.9	50.4	50.6	49.2	48.7	48.7	48.8	50.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

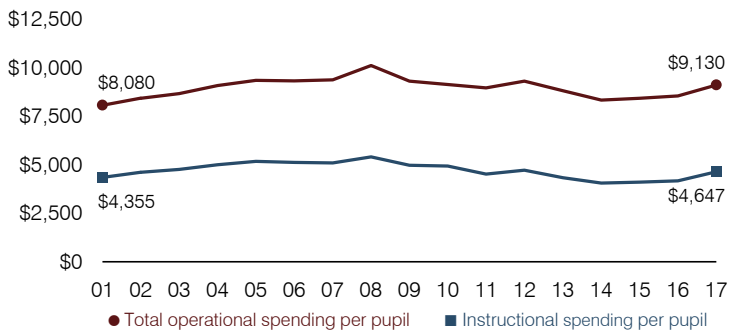
5-year spending trend (2012 through 2017)

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.

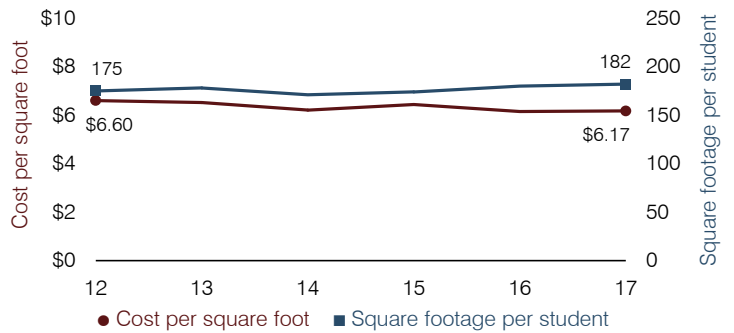
Administrative cost per pupil



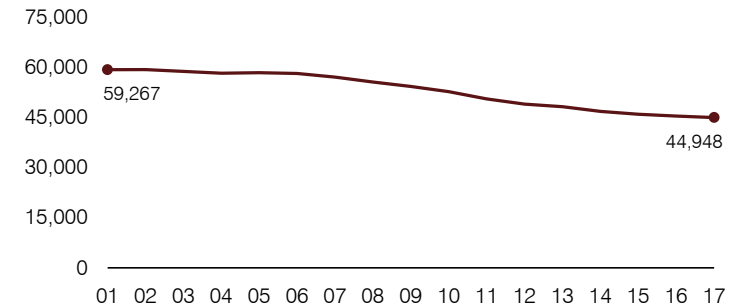
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



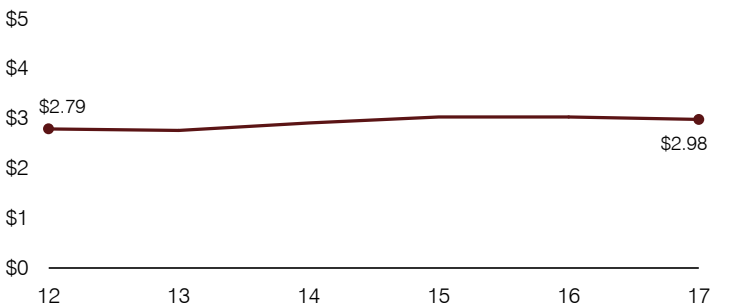
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

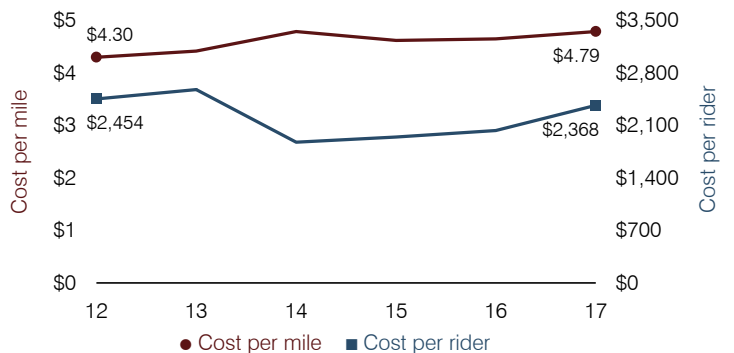
Overall financial stress level: **Low**

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 13¹

Legislative district(s): 19

District size, location:

Medium, City

Students attending:

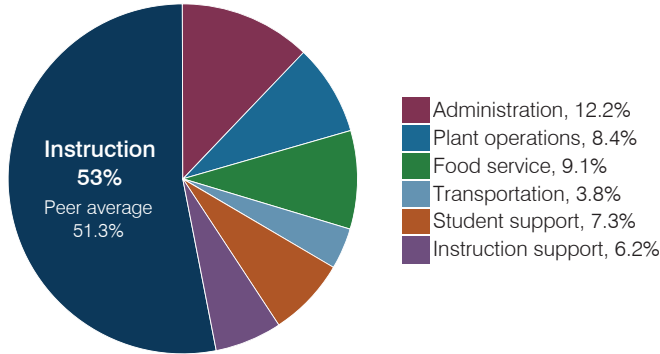
1,828

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

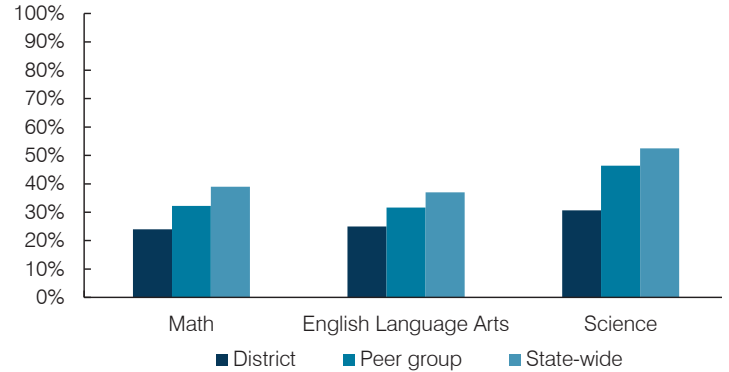
Very low Low Comparable High Very high

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
Total operational	\$ 6,827	\$ 7,186	\$ 8,199	\$ 8,141
Land and buildings	\$ 200	\$ 713	\$ 924	\$ 691
Equipment	200	285	582	424
Interest	30	64	255	236
Other	2	1	146	161
Total nonoperational	\$ 432	\$ 1,063	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 7,259	\$ 8,249	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 7,792	\$ 8,227	\$ 10,332	\$ 9,592

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

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

Instructional spending percentage

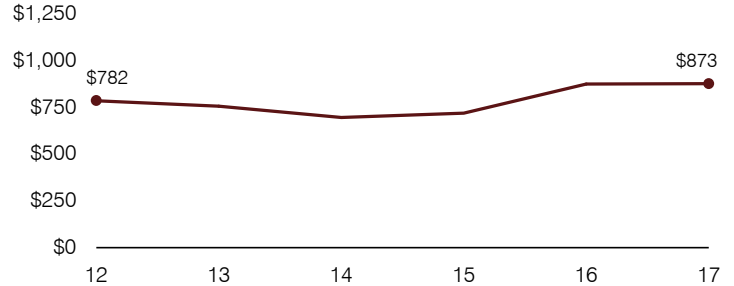
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	51.5	46.9	47.4	50.2	49.6	50.1	55.6	55.0	56.3	54.0	50.4	53.8	51.4	52.5	52.3	51.0	53.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

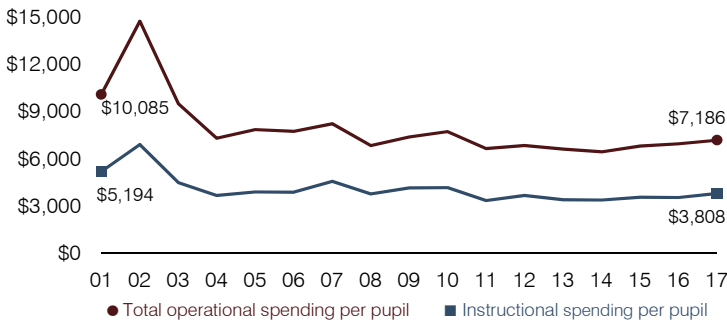
5-year spending trend (2012 through 2017)

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.

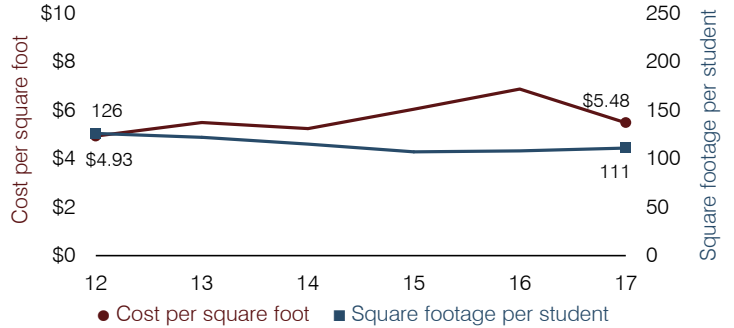
Administrative cost per pupil



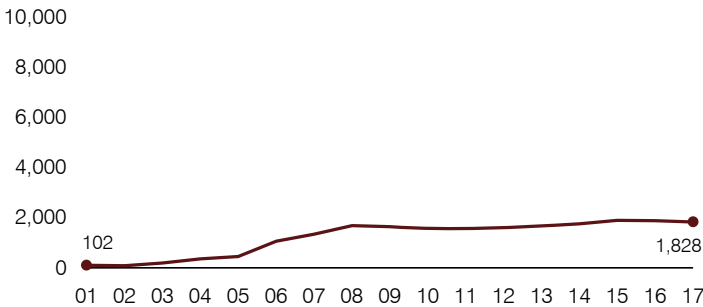
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



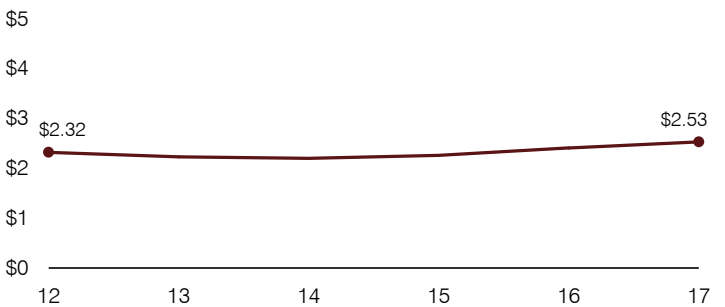
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



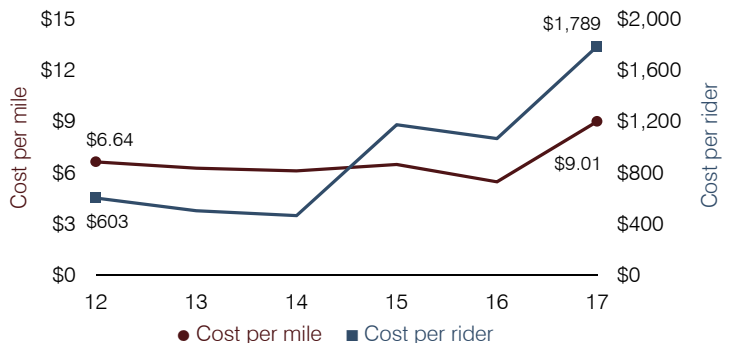
Financial stress assessment

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 1¹

Legislative district(s): 2, 10, and 14

District size, location:

Large, City

Students attending:

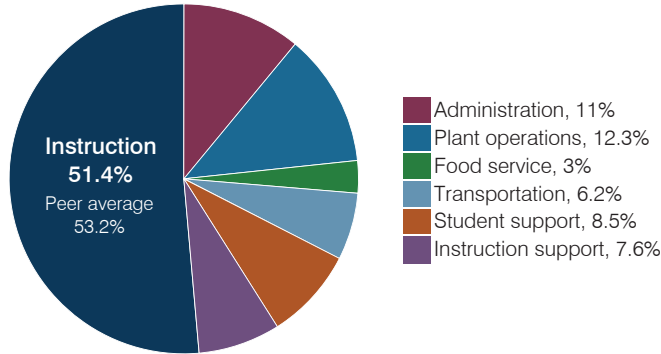
12,335

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

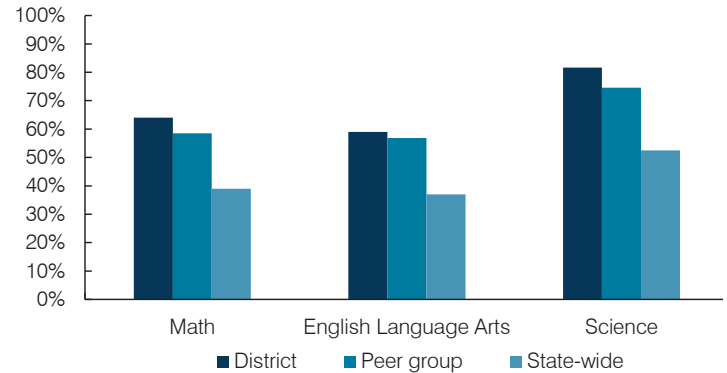
Very low Low Comparable High Very high

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
Total operational	\$ 6,814	\$ 7,407	\$ 7,593	\$ 8,141
Land and buildings	\$ 1,313	\$ 694	\$ 761	\$ 691
Equipment	437	343	527	424
Interest	232	234	295	236
Other	340	351	145	161
Total nonoperational	\$ 2,322	\$ 1,622	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 9,136	\$ 9,029	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 8,271	\$ 8,338	\$ 9,088	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,443	\$ 5,505	\$ 5,436
Amount from Prop 123	238	241	242
Prop 123 additional funding	45	45	47
Grants	504	413	943
Donations and tax credits	157	136	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	47	63	2 of 10
Voter-approved levy increases	882	933	10 of 10

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

Instructional spending percentage

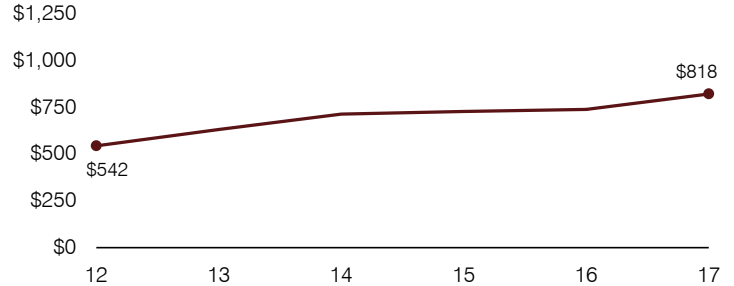
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	57.4	55.8	58.6	59.0	58.5	60.2	59.3	59.9	59.9	59.7	57.6	55.8	56.0	54.1	53.7	51.4	51.4

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

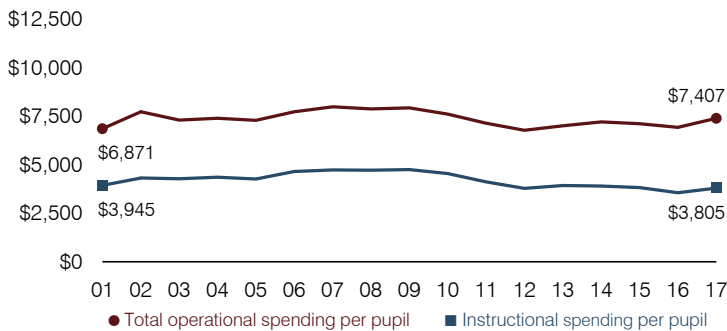
5-year spending trend (2012 through 2017)

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.

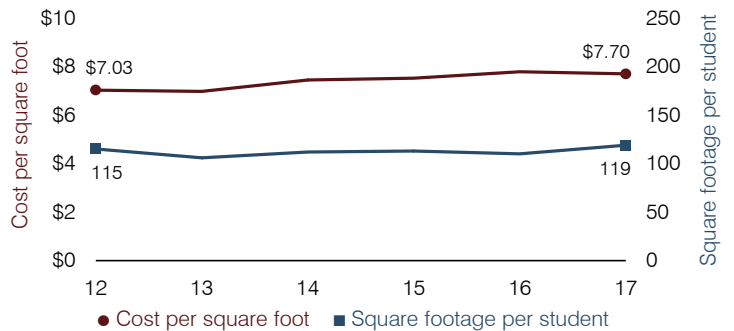
Administrative cost per pupil



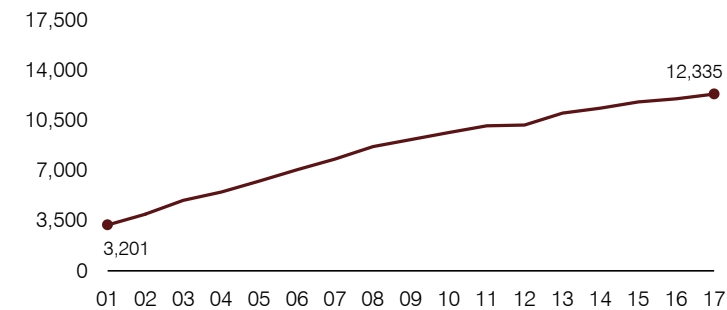
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



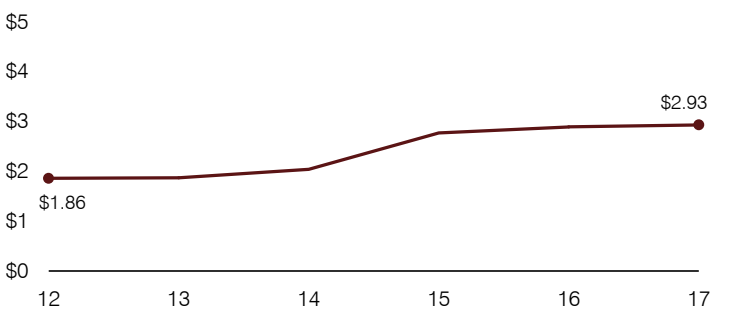
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



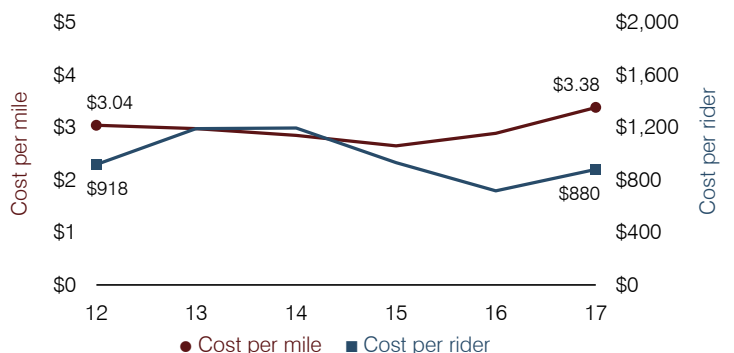
Financial stress assessment

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 17¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

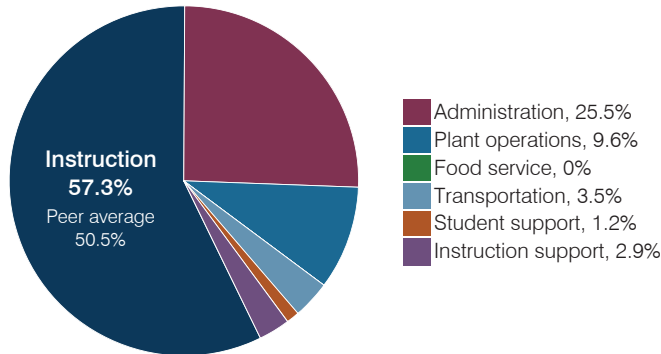
96

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

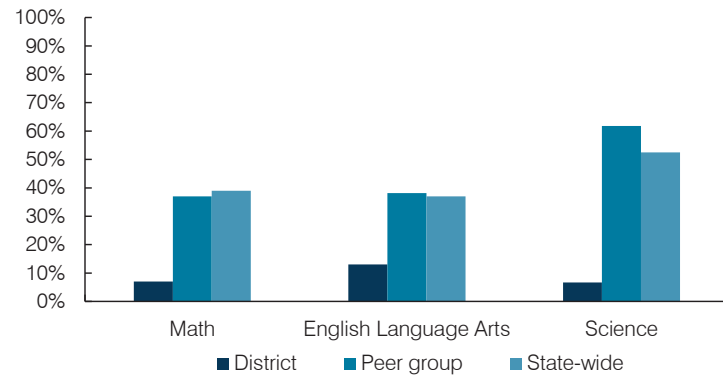
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$1,985	\$3,137	\$844
	Students per administrative position	48	32	67
Plant operations	Cost per square foot	\$5.37	\$6.96	\$6.30
	Square footage per student	139	412	155
Food service	Cost per meal	N/A	\$5.79	\$2.88
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
Total operational	\$ 10,242	\$ 7,794	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 357	\$ 1,161	\$ 691
Equipment	515	625	735	424
Interest	20	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 535	\$ 982	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 10,777	\$ 8,776	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 9,094	\$ 12,740	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

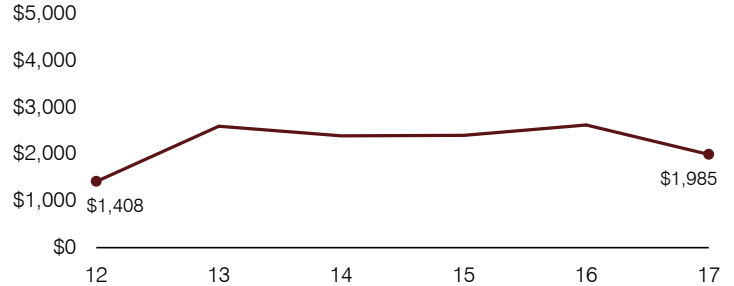
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	72.3	72.6	71.4	68.3	75.6	76.3	77.3	77.3	78.7	81.0	60.1	68.9	54.5	58.3	56.6	55.4	57.3

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

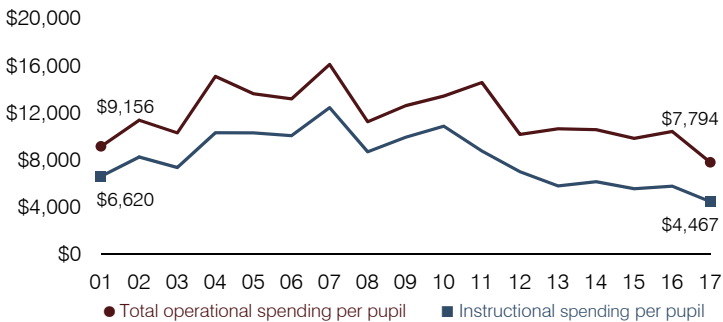
5-year spending trend (2012 through 2017)

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.

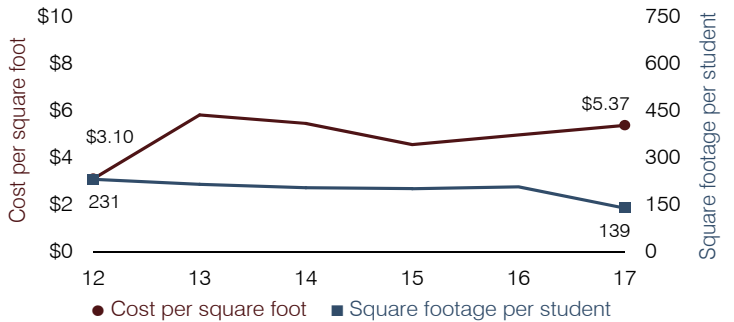
Administrative cost per pupil



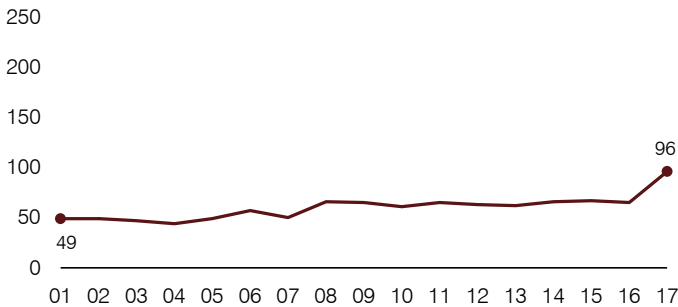
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



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.

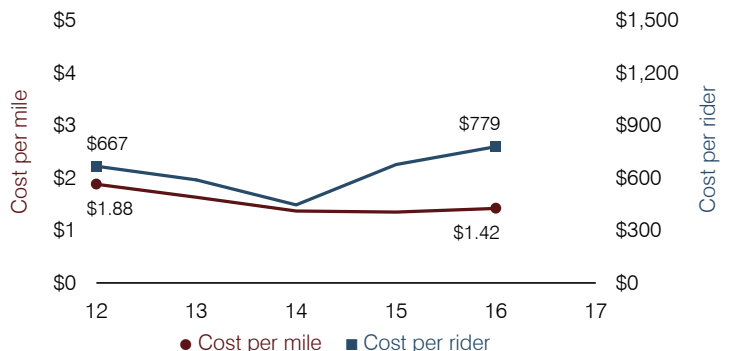
Financial stress assessment

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 11¹

Legislative district(s): 14

District size, location:

Very small, Rural

Students attending:

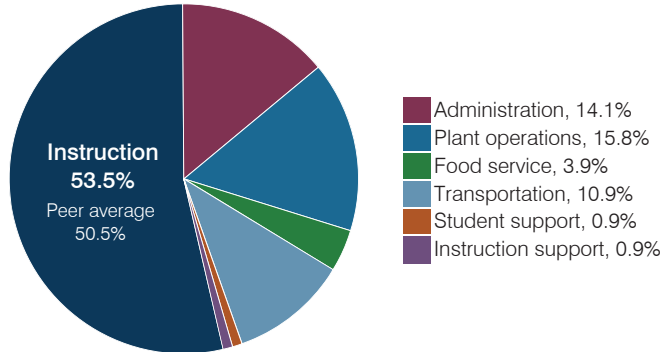
111

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

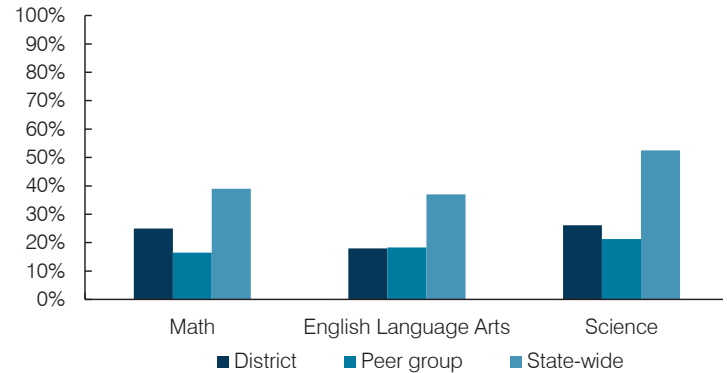
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,067	\$3,137	\$844
	Students per administrative position	45	32	67
Plant operations	Cost per square foot	\$4.32	\$6.96	\$6.30
	Square footage per student	538	412	155
Food service	Cost per meal	\$5.50	\$5.79	\$2.88
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
Total operational	\$ 14,147	\$ 14,693	\$ 17,454	\$ 8,141
Land and buildings	\$ 877	\$ 114	\$ 1,161	\$ 691
Equipment	1,141	697	735	424
Interest	80	0	31	236
Other	6	0	90	161
Total nonoperational	\$ 2,104	\$ 811	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 16,251	\$ 15,504	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 17,004	\$ 18,348	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

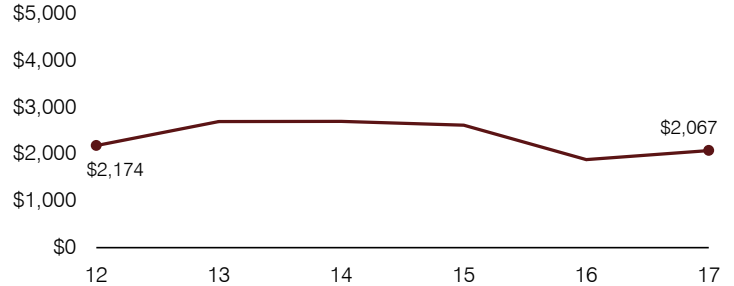
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	53.2	54.5	57.2	53.1	55.4	56.3	49.9	50.3	47.2	51.5	46.0	46.0	46.4	48.8	50.1	52.8	53.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

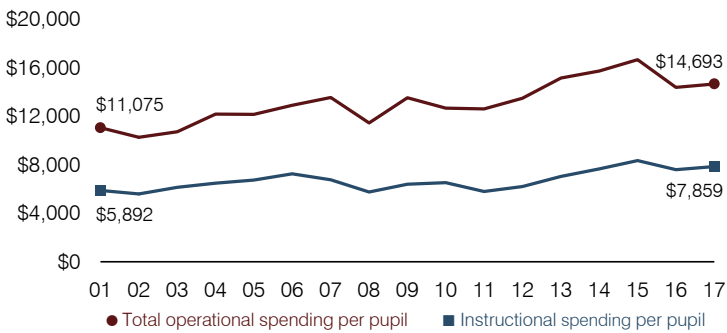
5-year spending trend (2012 through 2017)

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.

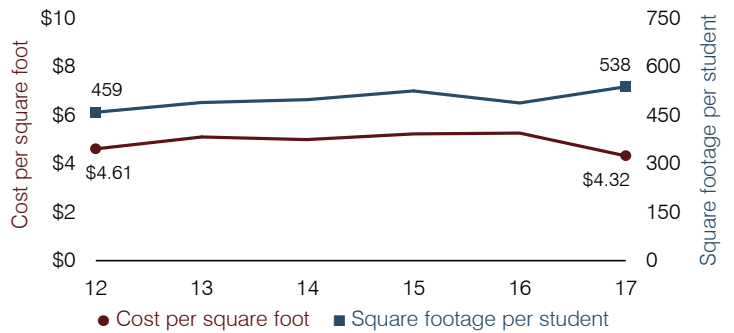
Administrative cost per pupil



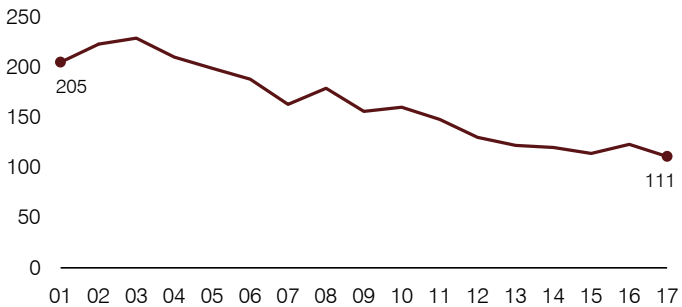
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



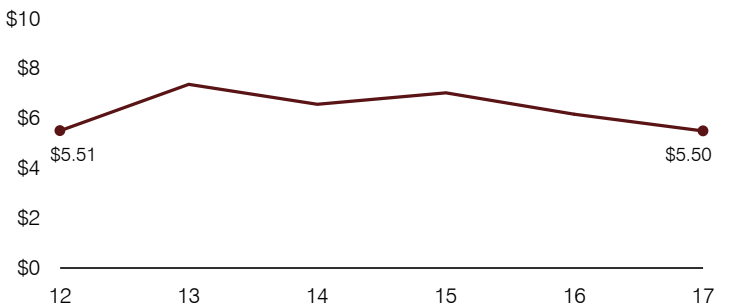
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



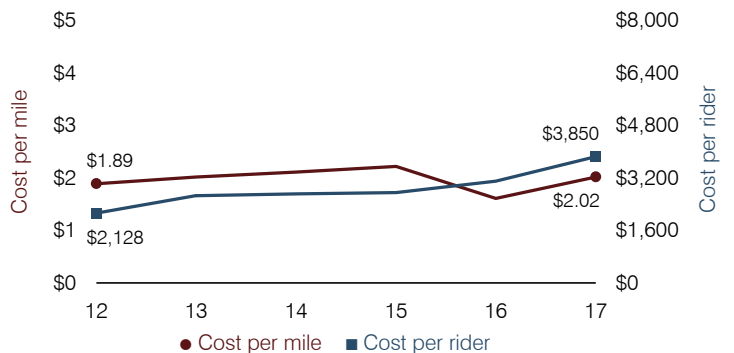
Financial stress assessment

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

Efficiency peer groups 11 and T-11, Achievement peer group 19¹

Legislative district(s): 7

District size, location:

Very small, Rural

Students attending:

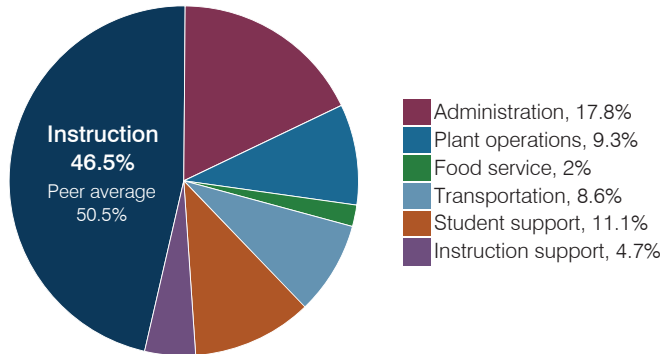
81

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

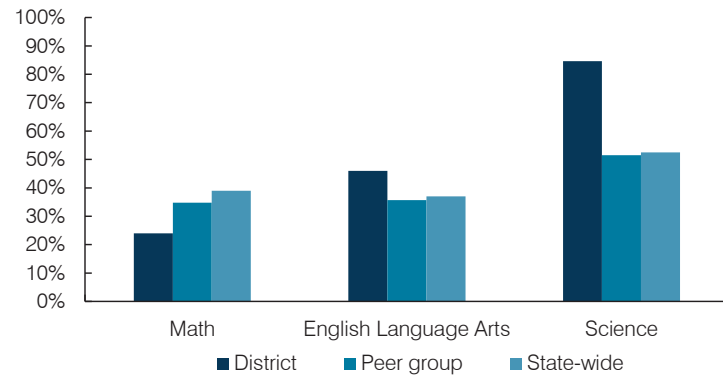
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,095	\$3,137	\$844
	Students per administrative position	18	32	67
Plant operations	Cost per square foot	\$5.60	\$6.96	\$6.30
	Square footage per student	289	412	155
Food service	Cost per meal	\$2.51	\$5.79	\$2.88
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
Total operational	\$ 16,461	\$ 17,372	\$ 17,454	\$ 8,141
Land and buildings	\$ 642	\$ 0	\$ 1,161	\$ 691
Equipment	1,485	95	735	424
Interest	16	0	31	236
Other	2	0	90	161
Total nonoperational	\$ 2,145	\$ 95	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 18,606	\$ 17,467	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 15,374	\$ 18,006	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

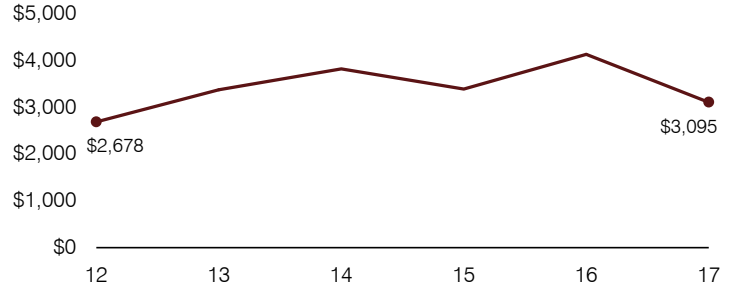
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	45.6	41.5	46.5	46.0	51.6	43.3	39.8	38.3	44.0	45.2	43.6	45.9	48.4	41.9	44.2	43.1	46.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

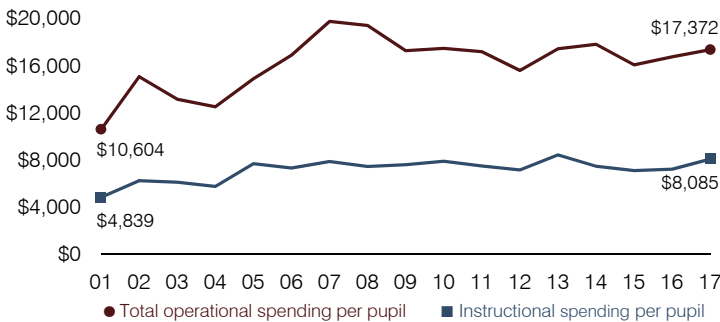
5-year spending trend (2012 through 2017)

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.

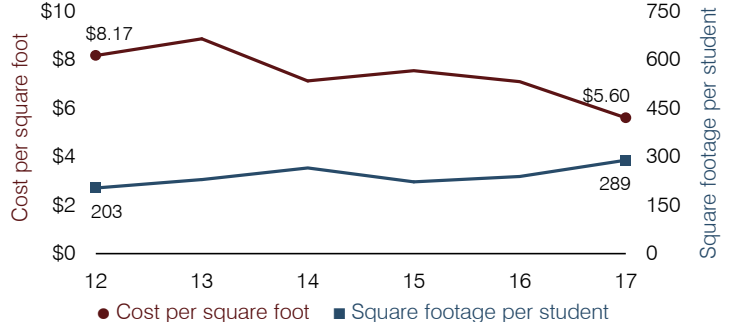
Administrative cost per pupil



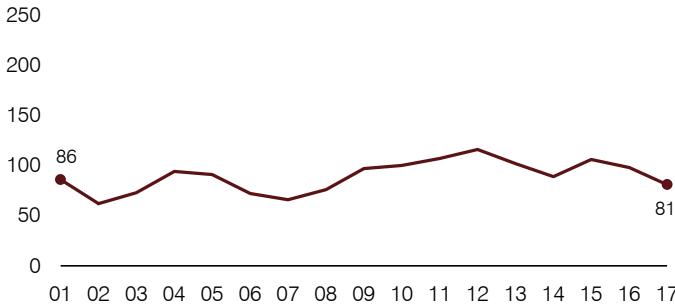
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



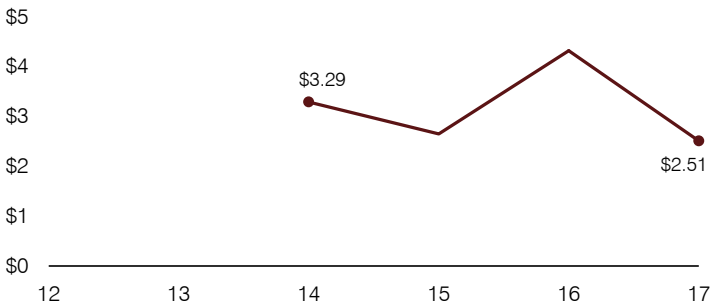
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

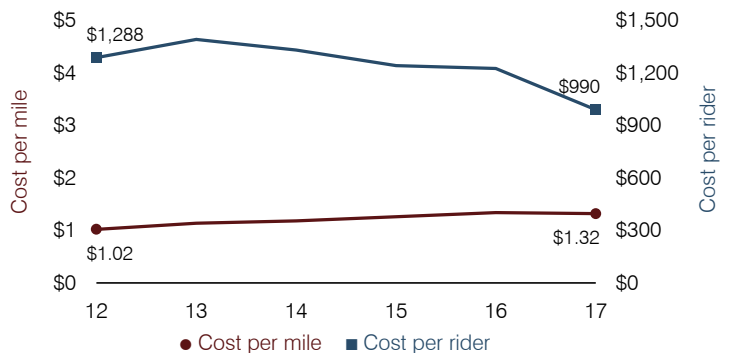
Overall financial stress level: **Moderate**

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 14¹

Legislative district(s): 20, 24, 28, and 30

District size, location:

Very large, City

Students attending:

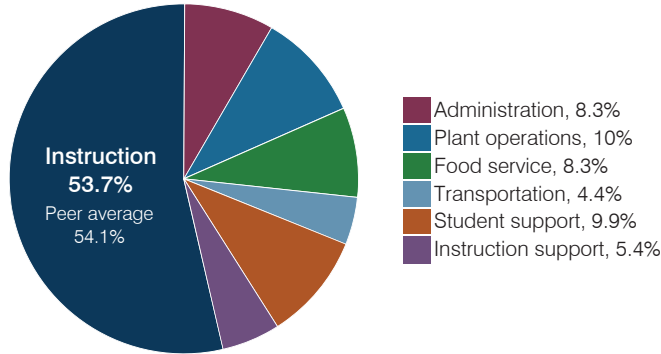
22,126

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

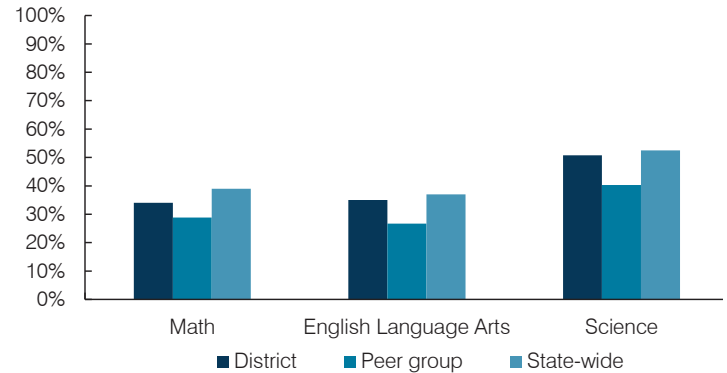
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 7,947	\$ 8,291	\$ 7,988	\$ 8,141
Land and buildings	\$ 437	\$ 677	\$ 499	\$ 691
Equipment	182	308	357	424
Interest	143	179	361	236
Other	149	168	168	161
Total nonoperational	\$ 911	\$ 1,332	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 8,858	\$ 9,623	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 9,621	\$ 9,720	\$ 9,246	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
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

¹ 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

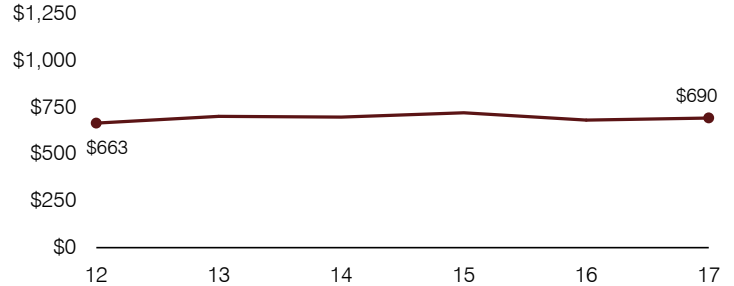
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

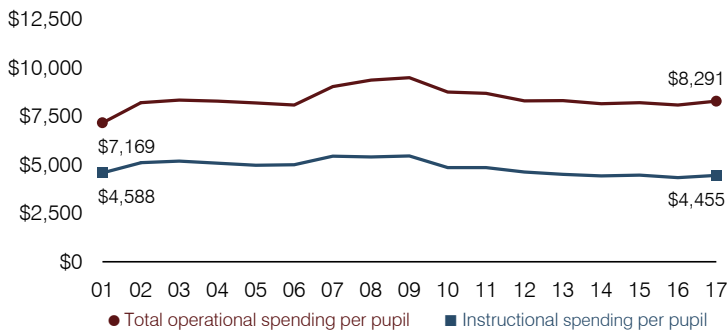
5-year spending trend (2012 through 2017)

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.

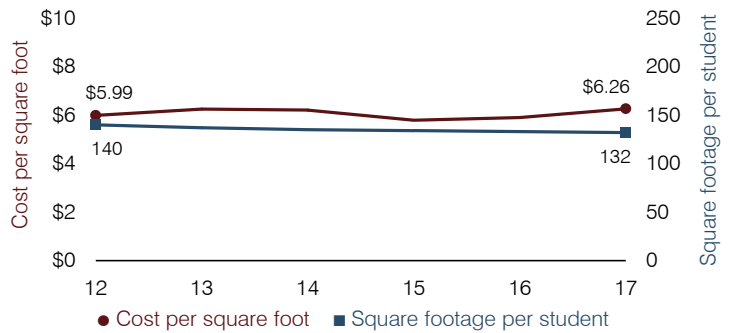
Administrative cost per pupil



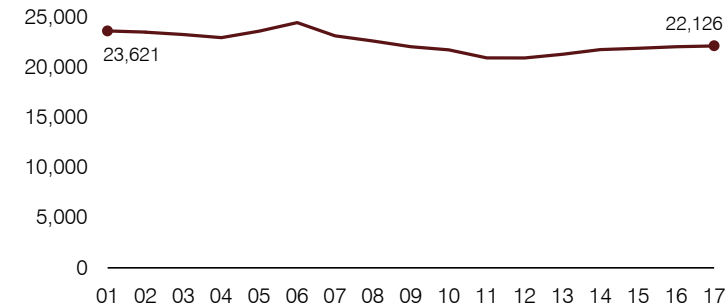
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



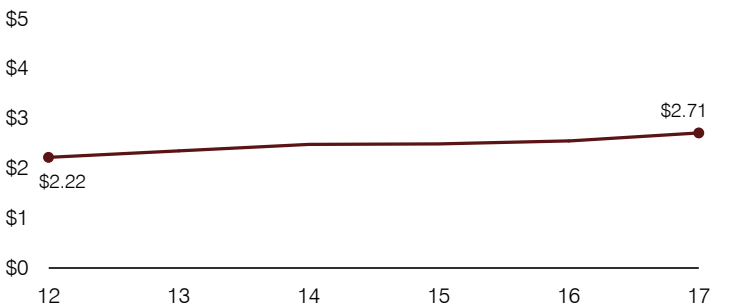
Plant cost per square foot and square footage per student



Students attending



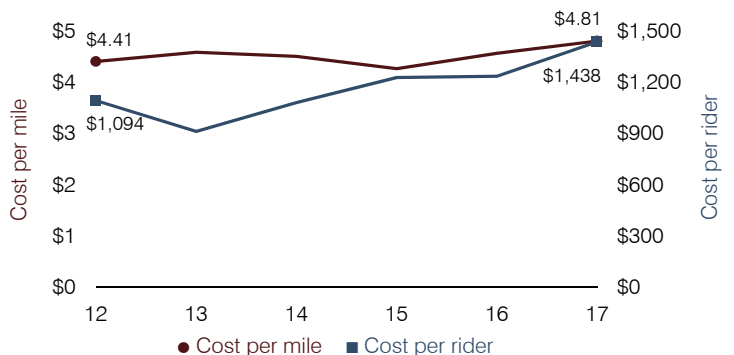
Food service cost per meal



Financial stress assessment

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	7.6%, 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



Wellton Elementary School District

Yuma County

Efficiency peer groups 10 and T-9, Achievement peer group 19¹

Legislative district(s): 13

District size, location:

Small, Rural

Students attending:

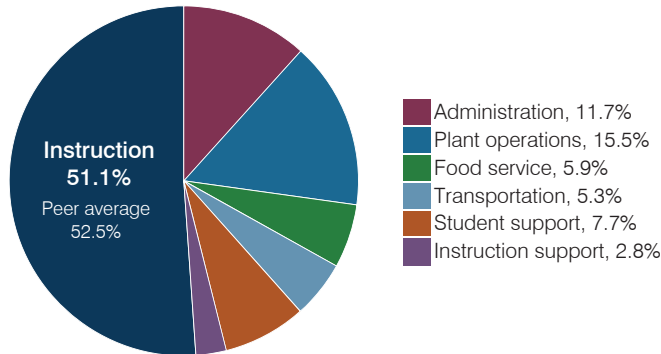
205

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

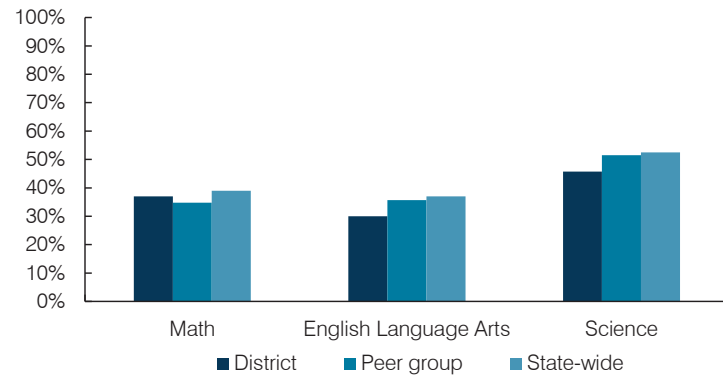
Very low
Low
Comparable
High
Very high

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
Total operational	\$ 10,017	\$ 9,873	\$ 9,476	\$ 8,141
Land and buildings	\$ 358	\$ 237	\$ 194	\$ 691
Equipment	183	485	329	424
Interest	2	8	167	236
Other	5	26	91	161
Total nonoperational	\$ 548	\$ 756	\$ 781	\$ 1,512
Total per pupil spending	\$ 10,565	\$ 10,629	\$ 10,257	\$ 9,653

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
Total per pupil revenues	\$ 10,493	\$ 11,817	\$ 11,437	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average	State average
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

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

Instructional spending percentage

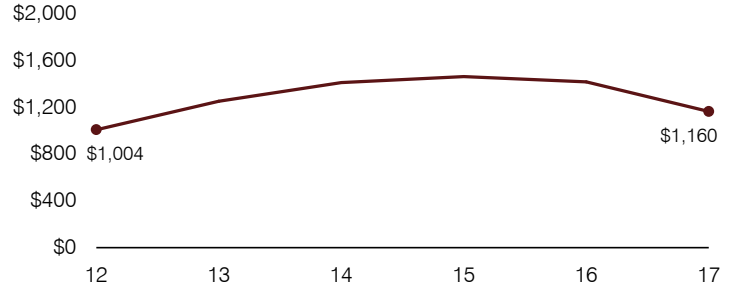
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	61.3	62.9	59.0	65.5	62.3	63.6	59.9	63.9	56.4	56.5	56.4	60.3	59.3	57.6	53.7	54.8	51.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

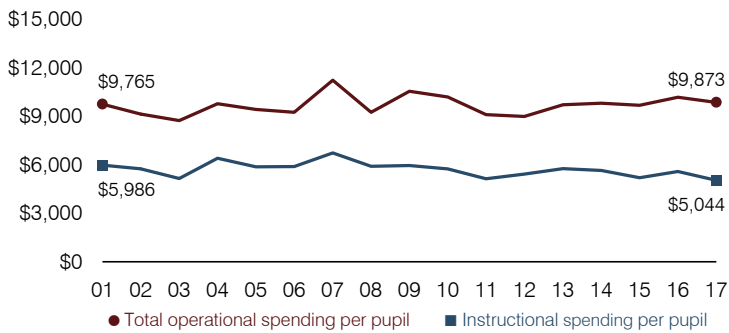
5-year spending trend (2012 through 2017)

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.

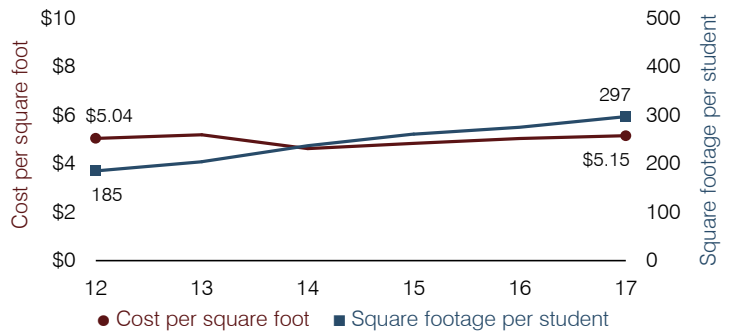
Administrative cost per pupil



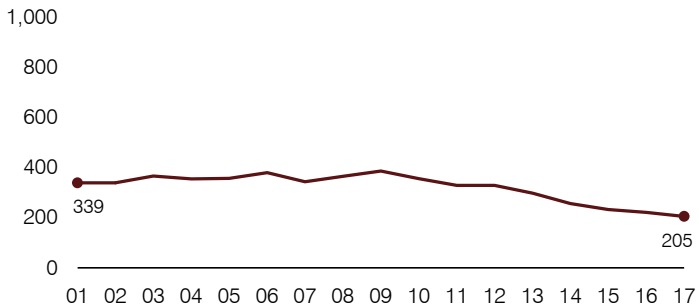
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



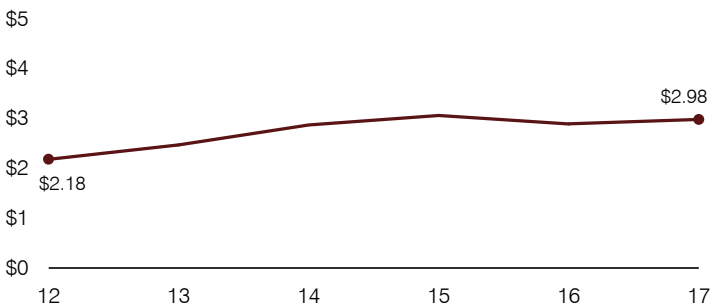
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



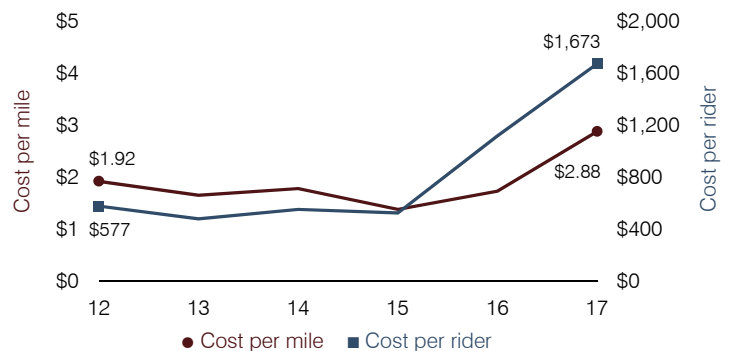
Financial stress assessment

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 20¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

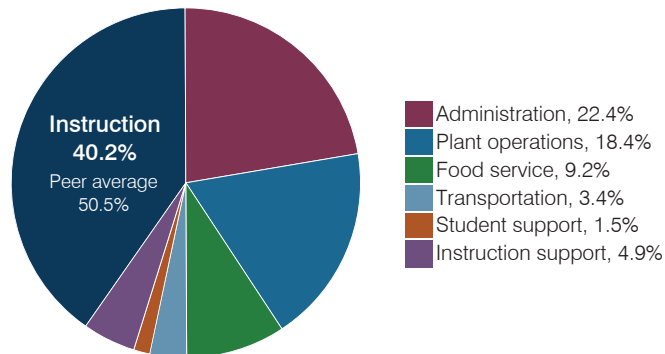
78

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

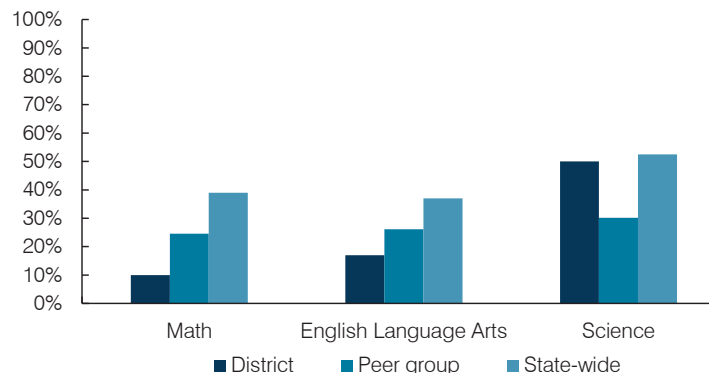
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$3,502	\$3,137	\$844
	Students per administrative position	26	32	67
Plant operations	Cost per square foot	\$8.84	\$6.96	\$6.30
	Square footage per student	327	412	155
Food service	Cost per meal	\$4.74	\$5.79	\$2.88
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
Total operational	\$ 15,676	\$ 15,673	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 69	\$ 1,161	\$ 691
Equipment	265	561	735	424
Interest	6	0	31	236
Other	141	14	90	161
Total nonoperational	\$ 412	\$ 644	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 16,088	\$ 16,317	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 16,470	\$ 18,574	\$ 21,943	\$ 9,592

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

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

Instructional spending percentage

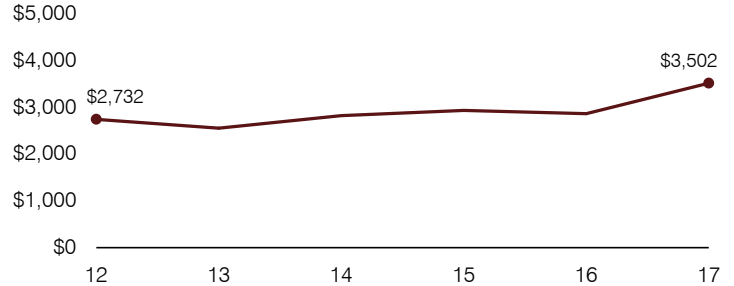
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	50.0	50.8	50.0	47.2	47.4	46.9	48.9	45.8	49.3	46.1	48.5	45.6	47.1	46.9	45.0	45.4	40.2

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

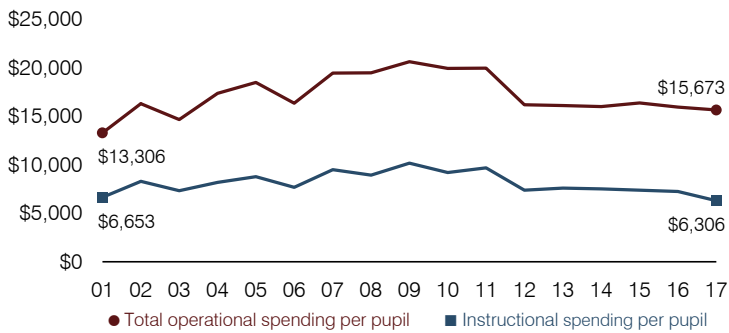
5-year spending trend (2012 through 2017)

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.

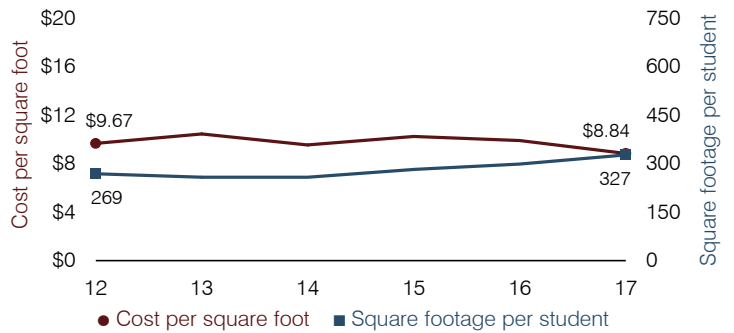
Administrative cost per pupil



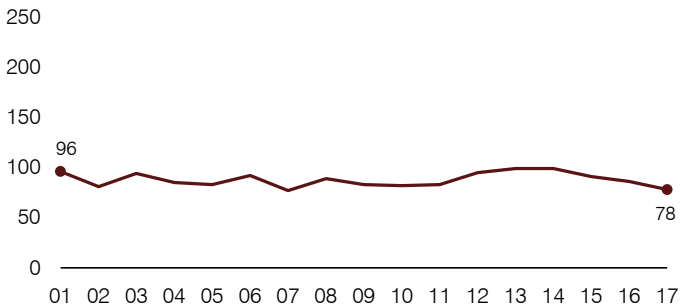
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



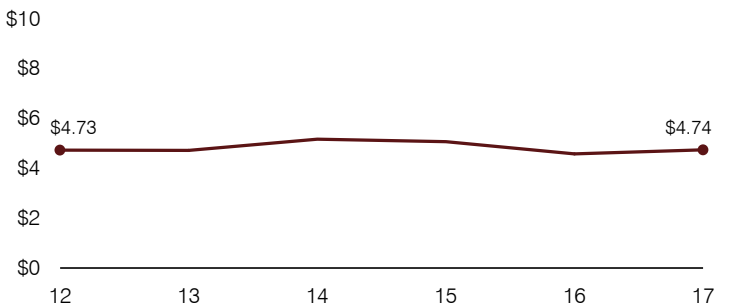
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



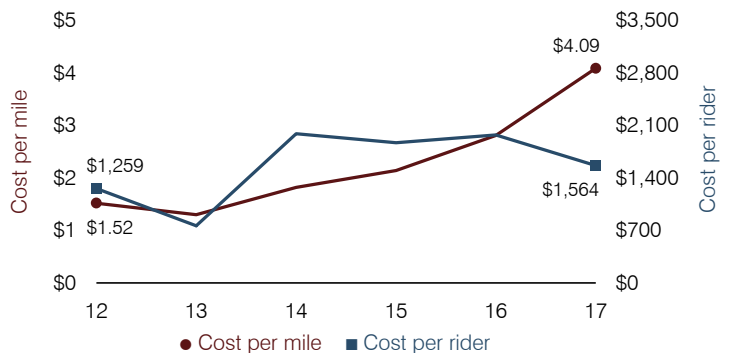
Financial stress assessment

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 7¹

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

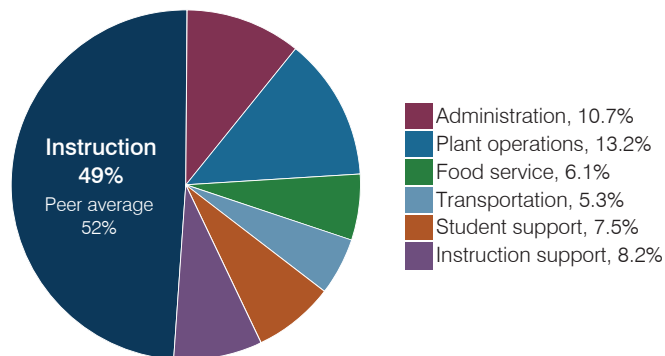
2,139

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

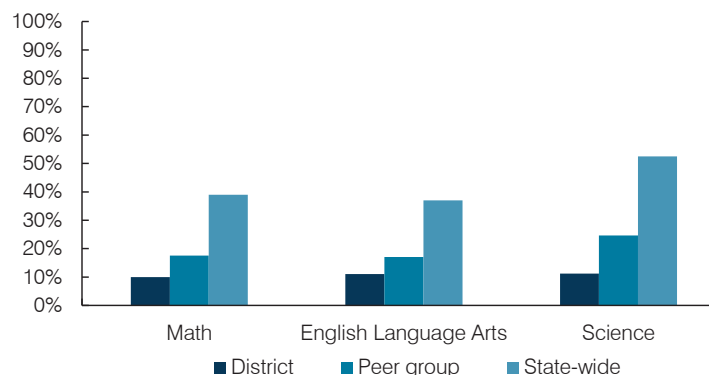
Very low Low Comparable High Very high

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
Total operational	\$ 10,665	\$ 10,035	\$ 7,774	\$ 8,141
Land and buildings	\$ 1,248	\$ 1,701	\$ 346	\$ 691
Equipment	632	445	390	424
Interest	146	174	164	236
Other	180	191	77	161
Total nonoperational	\$ 2,206	\$ 2,511	\$ 977	\$ 1,512
Total per pupil spending	\$ 12,871	\$ 12,546	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 16,201	\$ 14,782	\$ 9,450	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 5,528	\$ 5,414	\$ 5,373
Amount from Prop 123	237	233	233
Prop 123 additional funding	48	46	46
Grants	3,018	2,143	1,374
Donations and tax credits	9	6	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	6,725	6,283	7 of 18
Voter-approved levy increases	0	0	14 of 18

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

Instructional spending percentage

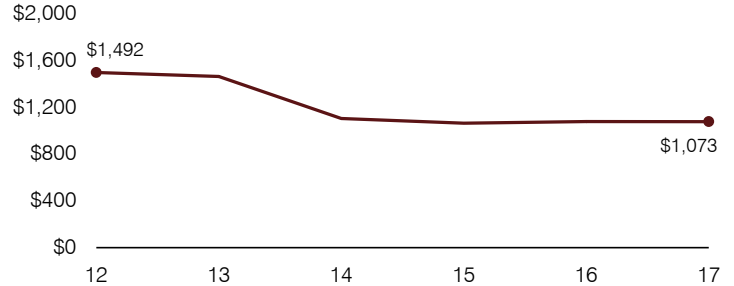
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.9	53.6	54.5	54.7	53.6	56.6	67.2	58.7	51.3	51.0	48.3	47.7	46.7	46.1	46.9	47.5	49.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

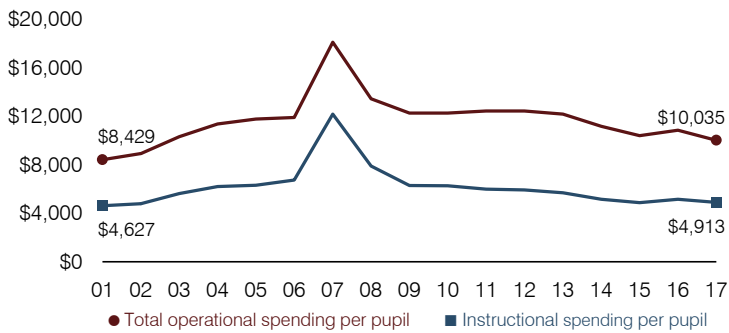
5-year spending trend (2012 through 2017)

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.

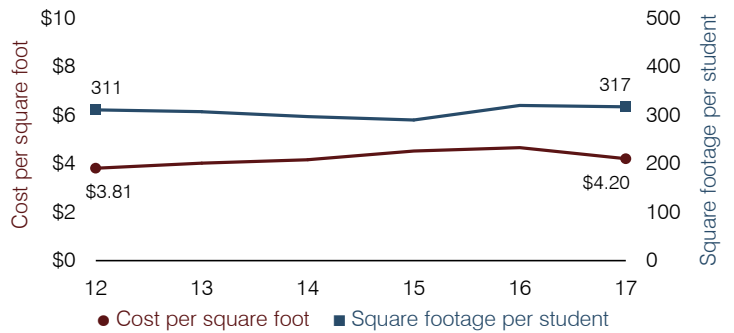
Administrative cost per pupil



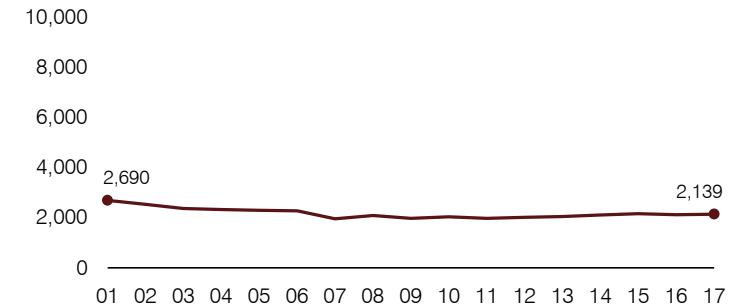
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



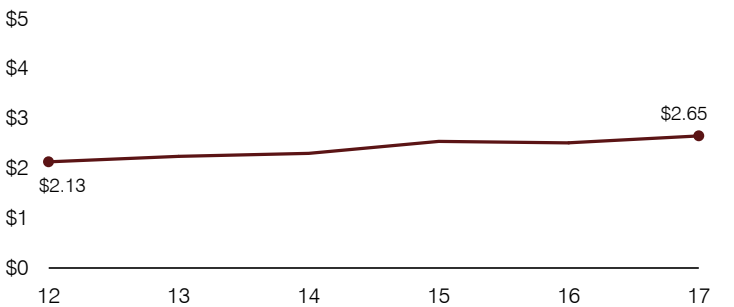
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



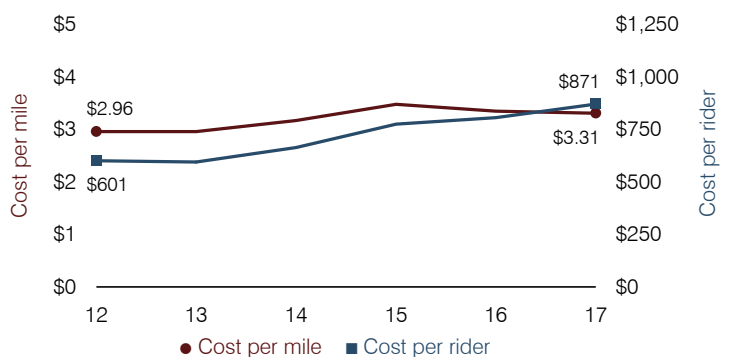
Financial stress assessment

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 5¹

Legislative district(s): 1, 13, and 22

District size, location:

Medium, Rural

Students attending:

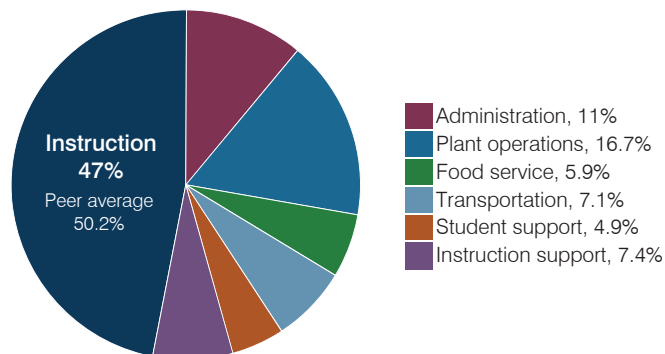
1,432

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

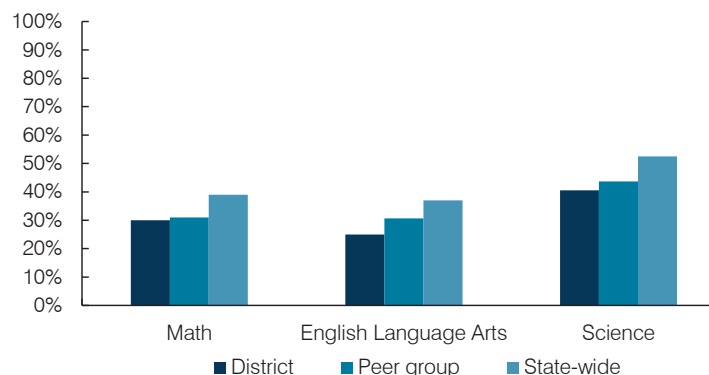
Very low Low Comparable High Very high

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
Total operational	\$ 8,235	\$ 8,491	\$ 8,794	\$ 8,141
Land and buildings	\$ 259	\$ 1,819	\$ 764	\$ 691
Equipment	240	1,825	536	424
Interest	213	288	221	236
Other	92	108	78	161
Total nonoperational	\$ 804	\$ 4,040	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,039	\$ 12,531	\$ 10,393	\$ 9,653

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
Total per pupil revenues	\$ 10,364	\$ 10,275	\$ 12,275	\$ 9,592

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	49
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

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

Instructional spending percentage

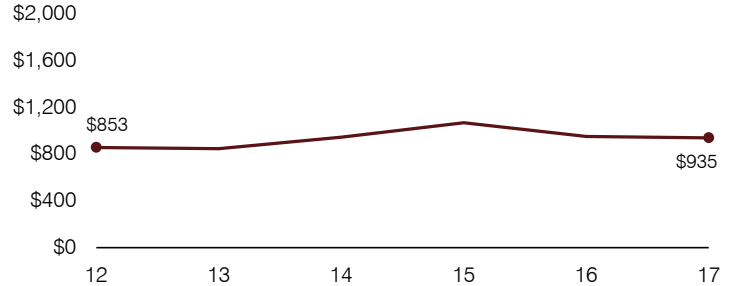
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.1	57.1	56.0	58.1	57.3	55.0	57.2	58.8	57.7	53.5	51.6	51.0	52.8	51.4	50.9	47.9	47.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

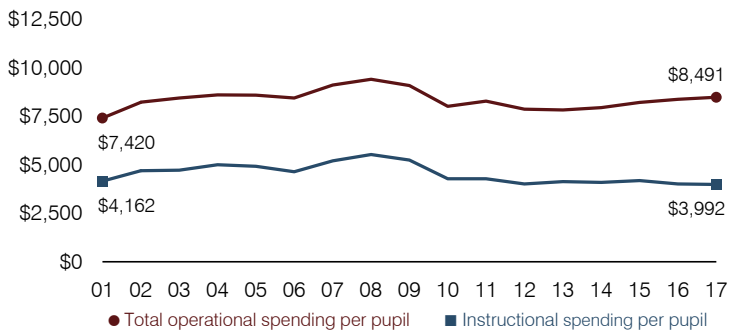
5-year spending trend (2012 through 2017)

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.

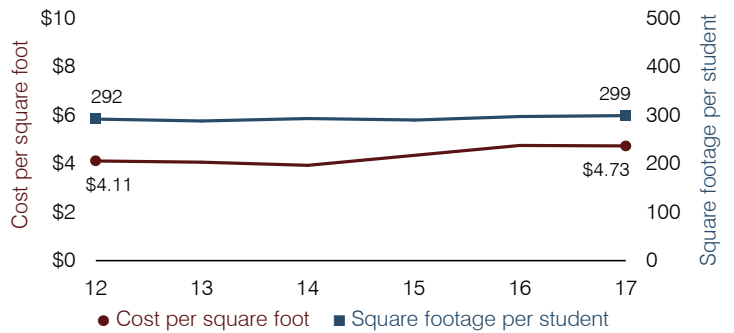
Administrative cost per pupil



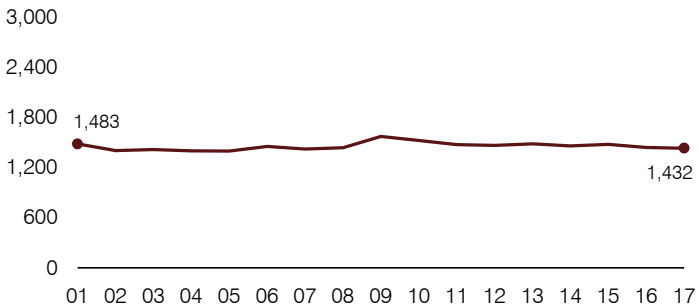
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



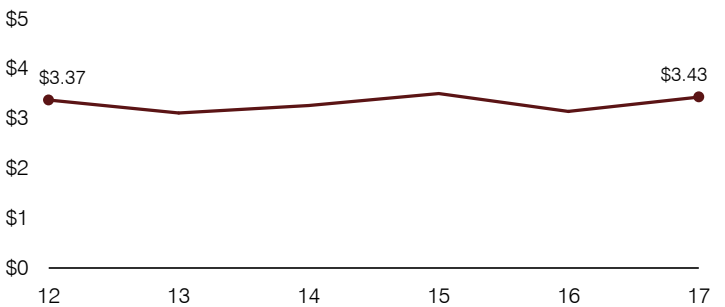
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



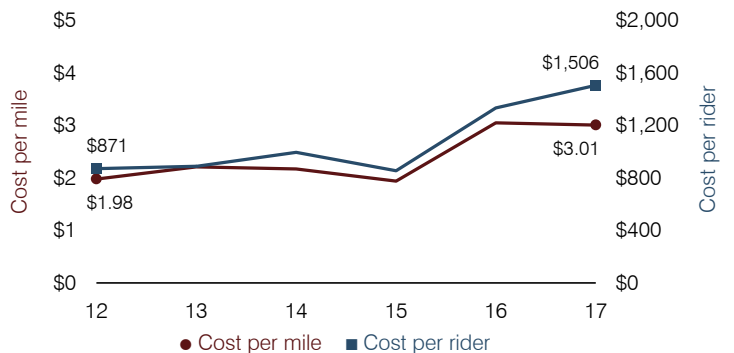
Financial stress assessment

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 6¹

Legislative district(s): 14

District size, location:

Medium, Rural

Students attending:

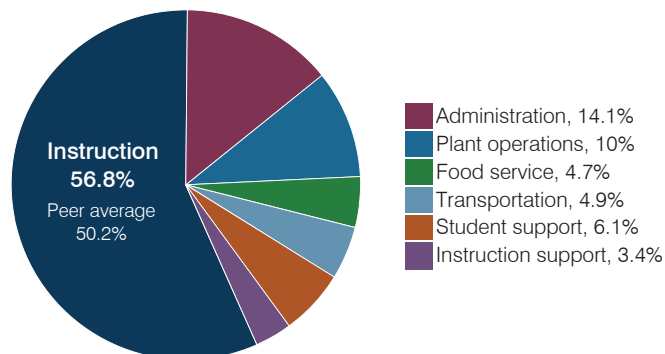
1,101

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

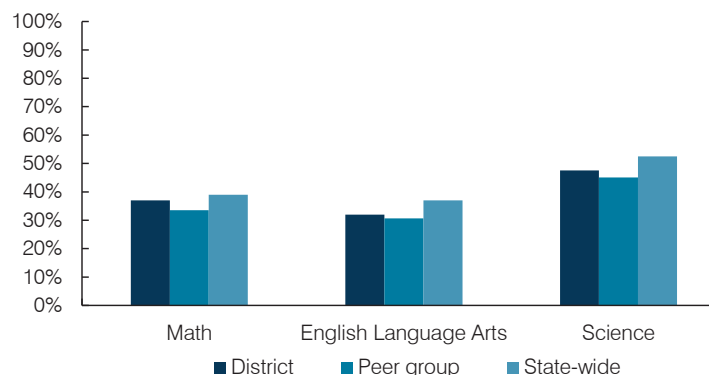
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average 2017	State average 2017
	2016	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
Total operational	\$ 7,731	\$ 7,921	\$ 8,794	\$ 8,141
Land and buildings	\$ 91	\$ 42	\$ 764	\$ 691
Equipment	257	327	536	424
Interest	438	410	221	236
Other	0	1	78	161
Total nonoperational	\$ 786	\$ 780	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 8,517	\$ 8,701	\$ 10,393	\$ 9,653

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 2017	State average 2017
	2016	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
Total per pupil revenues	\$ 11,025	\$ 10,280	\$ 12,275	\$ 9,592

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	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	1,341	1,596	20 of 29

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

Instructional spending percentage

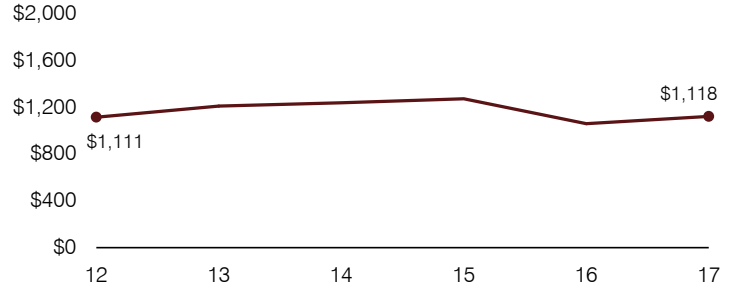
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.2	57.9	59.0	62.1	62.8	59.9	60.2	58.4	55.8	54.5	53.6	52.8	54.5	53.2	55.5	57.2	56.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

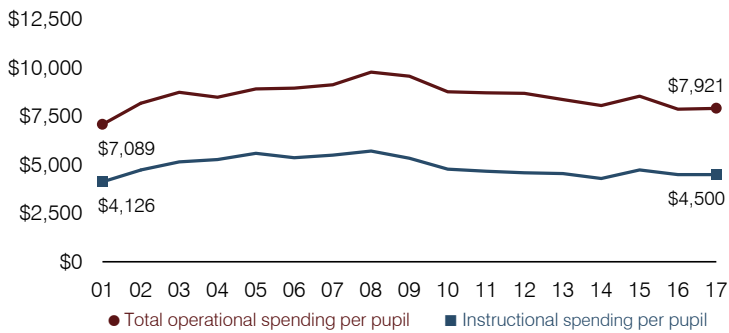
5-year spending trend (2012 through 2017)

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.

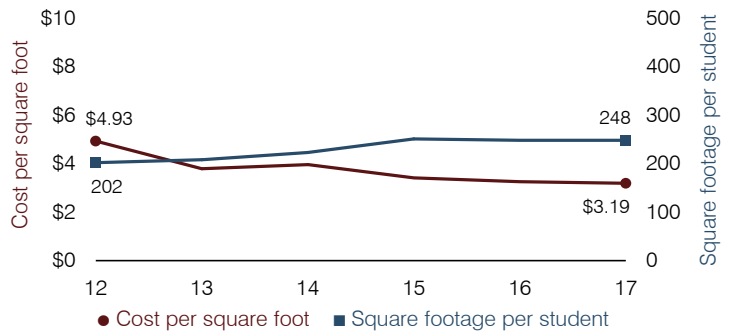
Administrative cost per pupil



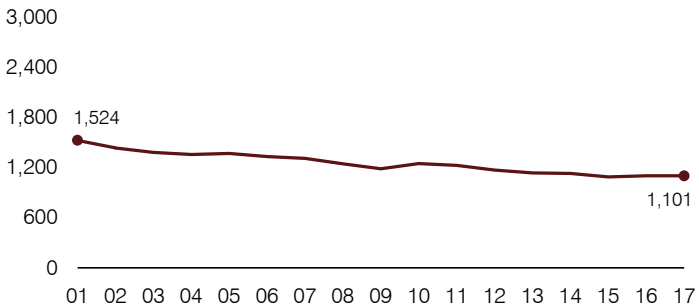
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



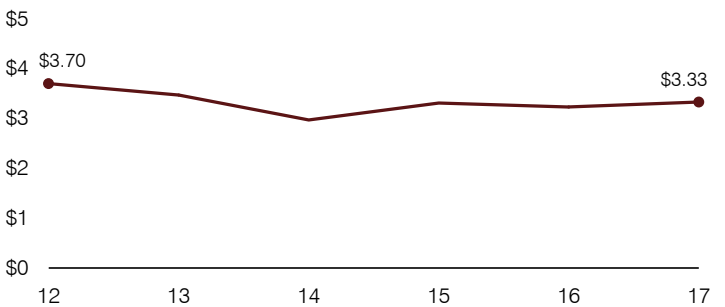
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

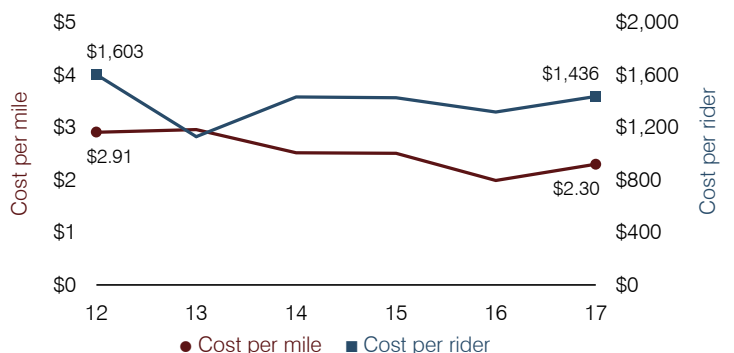
Measure: 2015 through 2017

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 6¹

Legislative district(s): 6

District size, location:

Medium, Town

Students attending:

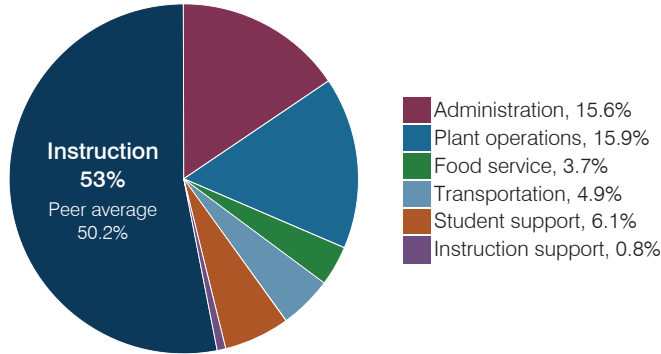
612

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

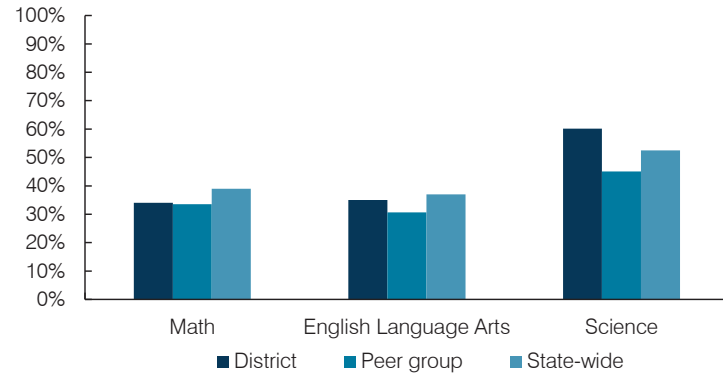
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 9,002	\$ 8,702	\$ 8,794	\$ 8,141
Land and buildings	\$ 381	\$ 55	\$ 764	\$ 691
Equipment	432	314	536	424
Interest	0	0	221	236
Other	46	55	78	161
Total nonoperational	\$ 859	\$ 424	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 9,861	\$ 9,126	\$ 10,393	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 10,773	\$ 10,037	\$ 12,275	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 6,686	\$ 6,351	\$ 5,929
Amount from Prop 123	283	261	243
Prop 123 additional funding	55	50	49
Grants	1,716	1,288	1,751
Donations and tax credits	58	301	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	687	628	20 of 29

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

Instructional spending percentage

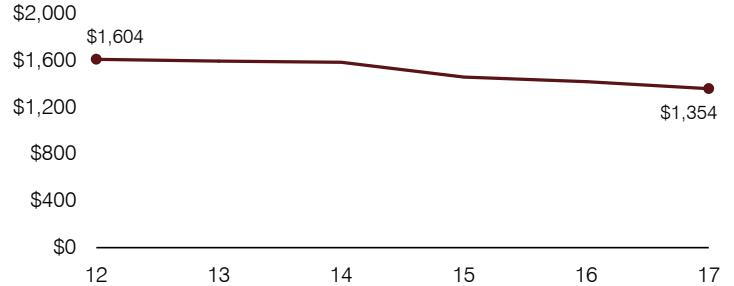
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	60.2	58.6	61.7	58.5	56.9	57.5	56.5	56.5	53.9	50.4	54.1	53.2	51.8	51.9	49.8	52.3	53.0

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

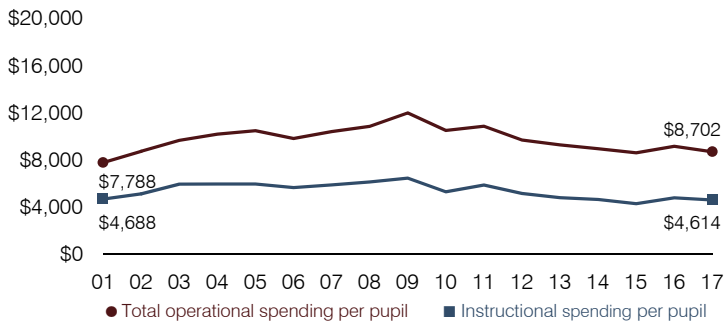
5-year spending trend (2012 through 2017)

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.

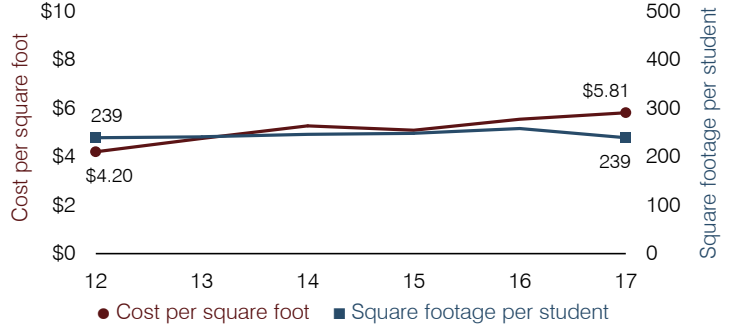
Administrative cost per pupil



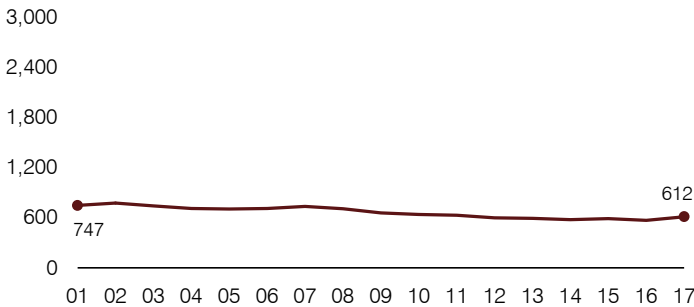
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



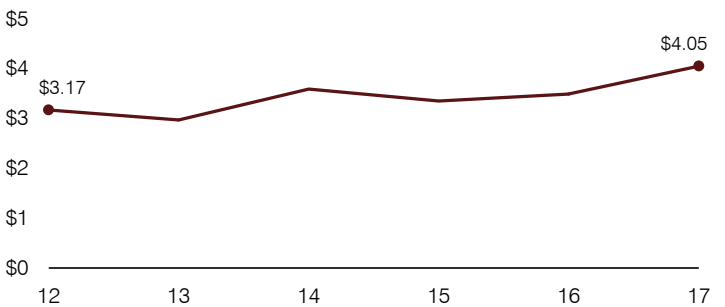
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level:

Low

Measure: 2015 through 2017

Assessment

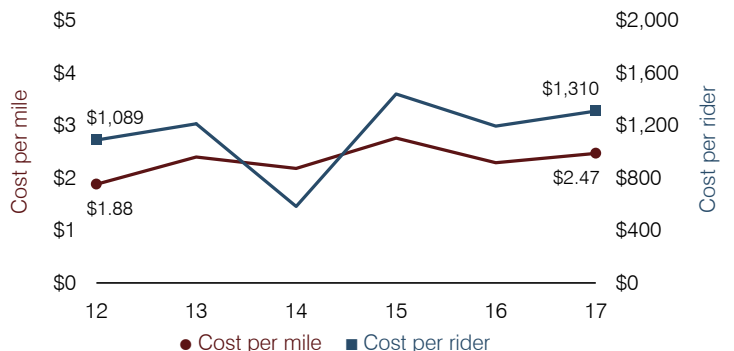
Change in number of district students	Increase
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	Voter-approved
Operating reserve percentage, Trend	11.1%, Increasing
Years of capital reserve held	More than 3 years
Current financial and internal control status	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 15¹

Legislative district(s): 27

District size, location:

Medium, City

Students attending:

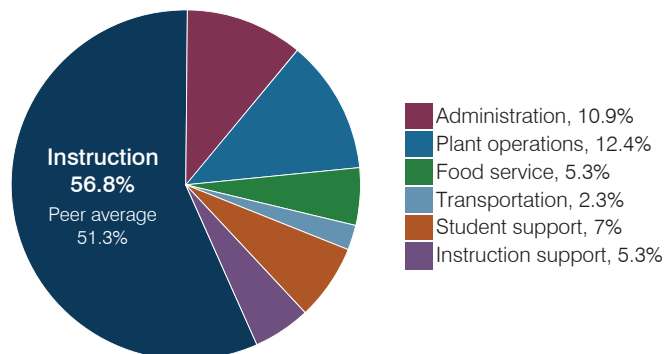
1,108

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

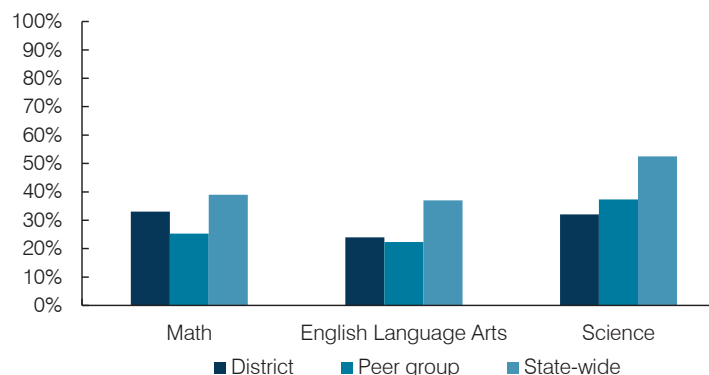
Very low Low Comparable High Very high

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
Total operational	\$ 11,183	\$ 12,012	\$ 8,199	\$ 8,141
Land and buildings	\$ 1,015	\$ 353	\$ 924	\$ 691
Equipment	443	521	582	424
Interest	368	627	255	236
Other	43	77	146	161
Total nonoperational	\$ 1,869	\$ 1,578	\$ 1,907	\$ 1,512
Total per pupil spending	\$ 13,052	\$ 13,590	\$ 10,106	\$ 9,653

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
Total per pupil revenues	\$ 14,170	\$ 13,932	\$ 10,332	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
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

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

Instructional spending percentage

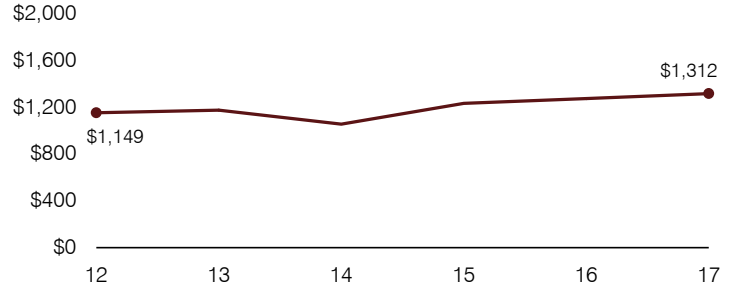
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	58.7	55.6	55.9	54.6	58.0	57.3	55.6	55.9	55.3	53.3	51.4	54.2	53.2	55.0	55.6	56.4	56.8

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

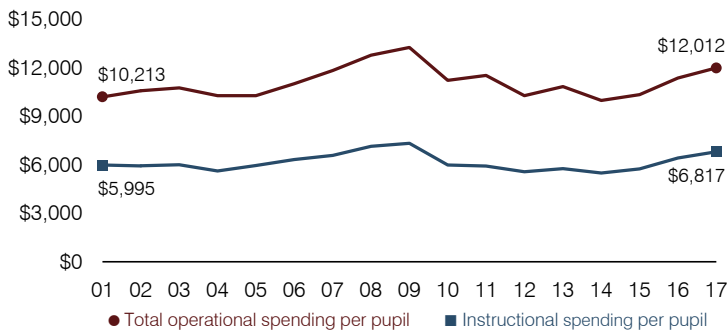
5-year spending trend (2012 through 2017)

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.

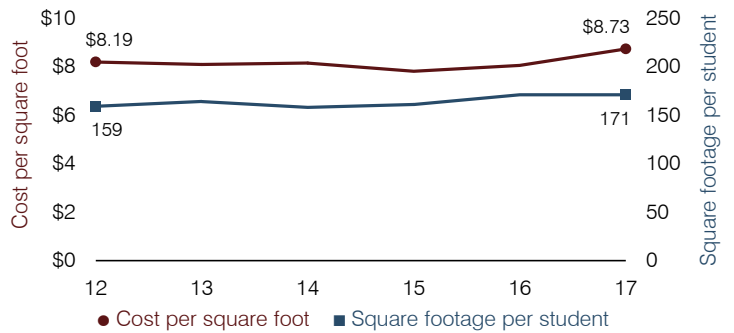
Administrative cost per pupil



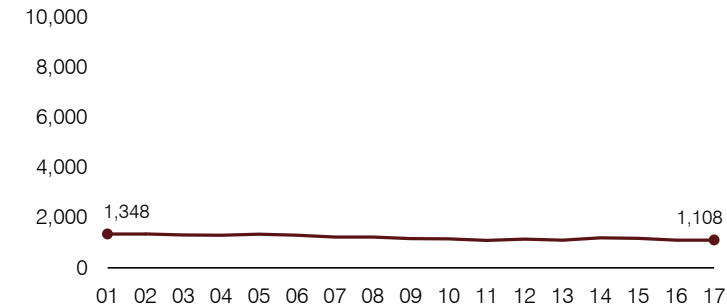
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



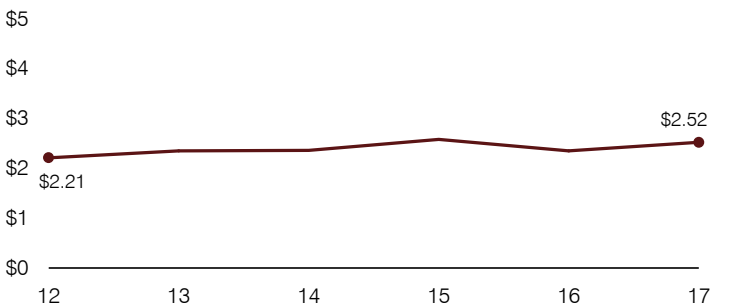
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



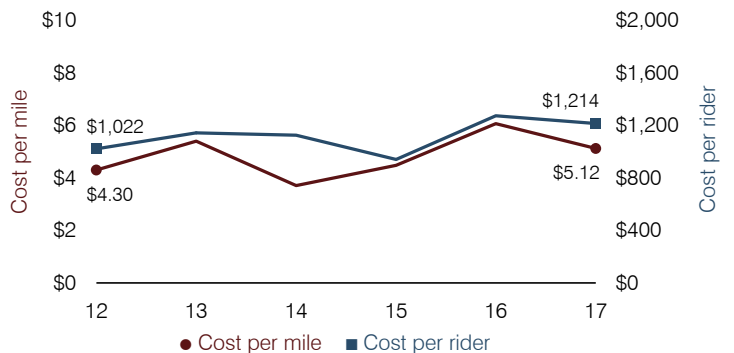
Financial stress assessment

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 7¹

Legislative district(s): 7

District size, location:

Medium, Town

Students attending:

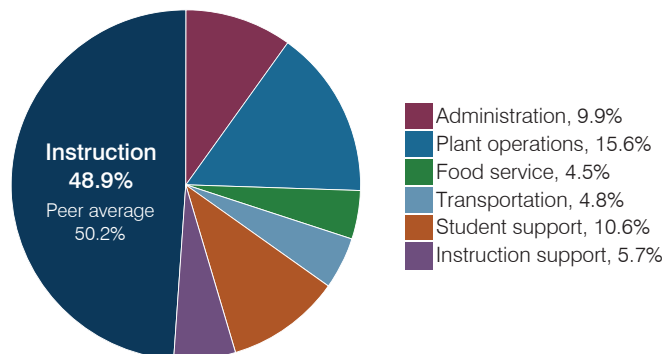
1,792

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

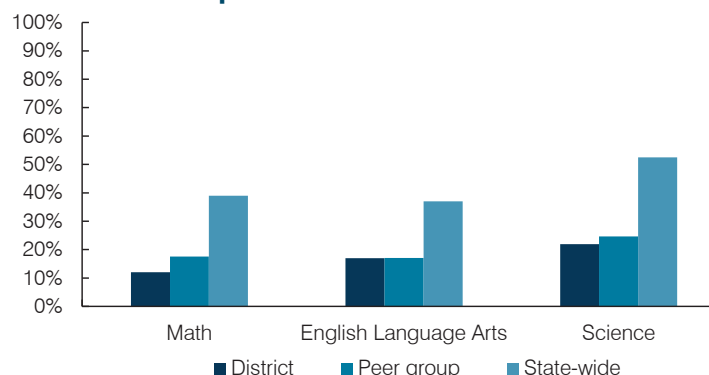
Very low Low Comparable High Very high

Per pupil spending

Spending by area	District		Peer average	State average
	2016	2017	2017	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
Total operational	\$ 11,656	\$ 15,687	\$ 8,794	\$ 8,141
Land and buildings	\$ 0	\$ 818	\$ 764	\$ 691
Equipment	596	532	536	424
Interest	469	244	221	236
Other	7	27	78	161
Total nonoperational	\$ 1,072	\$ 1,621	\$ 1,599	\$ 1,512
Total per pupil spending	\$ 12,728	\$ 17,308	\$ 10,393	\$ 9,653

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	State average
	2016	2017	2017	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
Total per pupil revenues	\$ 14,728	\$ 17,326	\$ 12,275	\$ 9,592

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

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

Instructional spending percentage

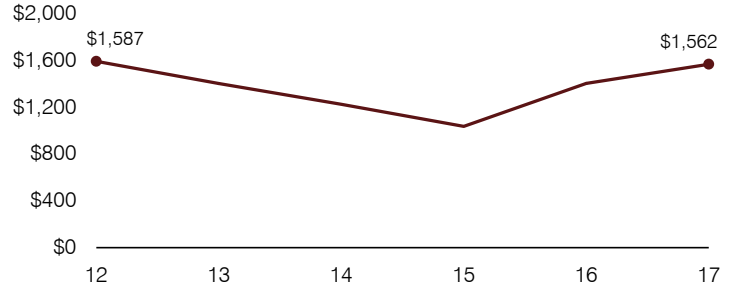
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	54.1	57.3	57.5	56.1	52.0	52.0	52.4	50.4	50.1	49.6	47.4	48.0	47.1	46.1	45.6	44.7	48.9

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

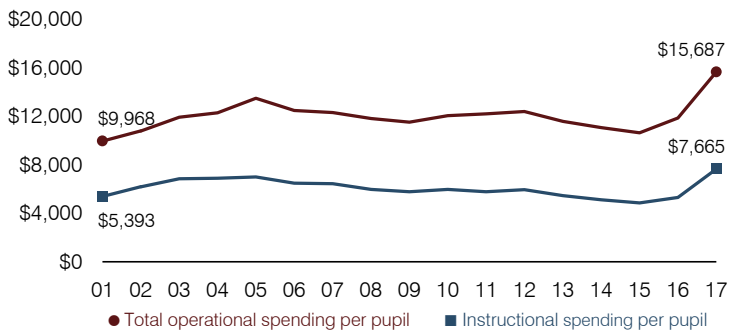
5-year spending trend (2012 through 2017)

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.

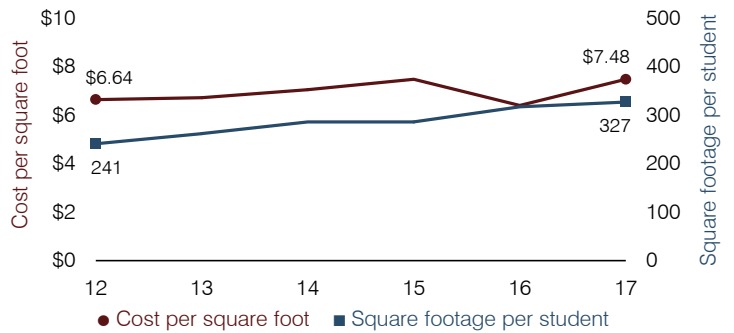
Administrative cost per pupil



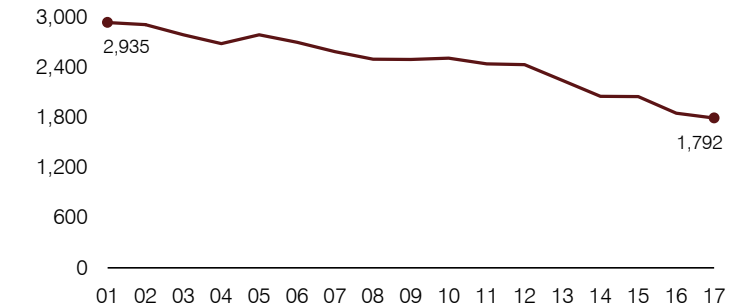
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



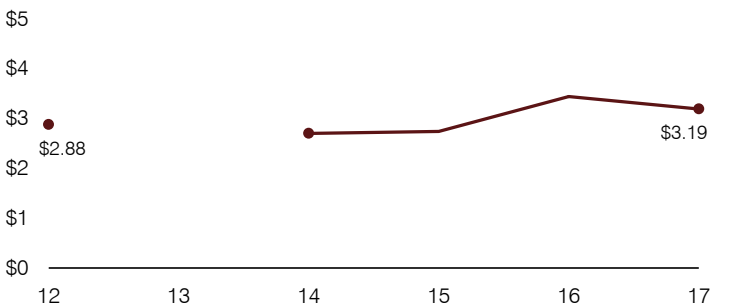
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



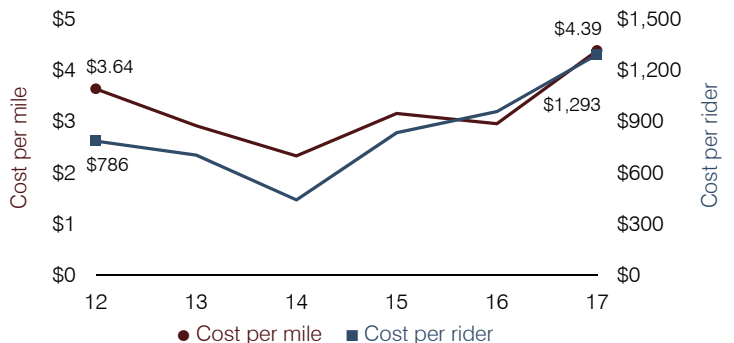
Financial stress assessment

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 6¹

Legislative district(s): 7

District size, location:

Medium-large, Town

Students attending:

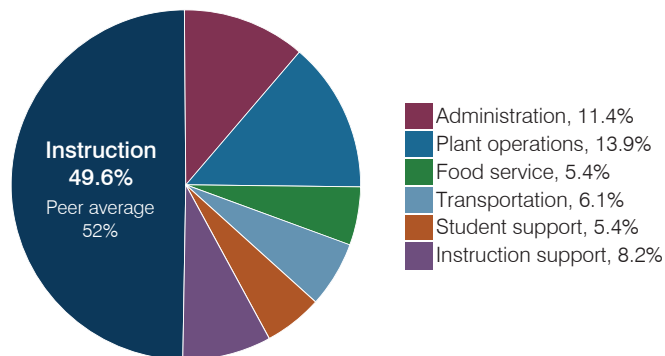
2,067

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	\$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

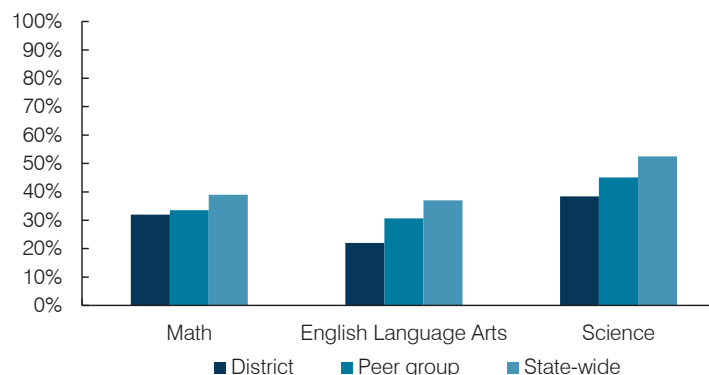
Very low Low Comparable High Very high

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
Total operational	\$ 8,203	\$ 8,628	\$ 7,774	\$ 8,141
Land and buildings	\$ 27	\$ 49	\$ 346	\$ 691
Equipment	252	319	390	424
Interest	64	26	164	236
Other	8	7	77	161
Total nonoperational	\$ 351	\$ 401	\$ 977	\$ 1,512
Total per pupil spending	\$ 8,554	\$ 9,029	\$ 8,751	\$ 9,653

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
Total per pupil revenues	\$ 9,280	\$ 9,198	\$ 9,450	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 5,206	\$ 5,368	\$ 5,373	\$ 5,503
Amount from Prop 123	228	235	233	245
Prop 123 additional funding	47	47	46	46
Grants	1,361	1,310	1,374	1,185
Donations and tax credits	7	8	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	1,500	1,167	7 of 18
Voter-approved levy increases	719	734	14 of 18

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

Instructional spending percentage

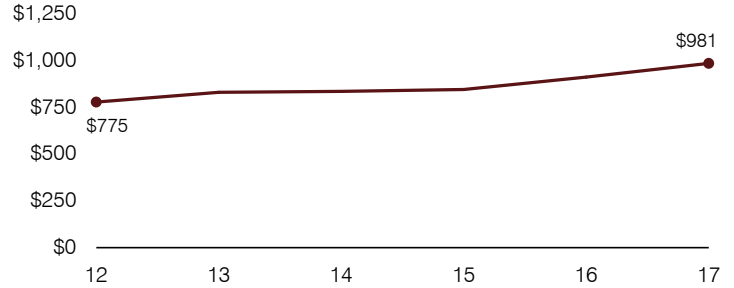
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	55.1	57.2	59.0	57.3	56.8	55.5	54.3	53.8	54.5	52.9	52.5	52.7	51.8	50.9	49.2	50.0	49.6

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

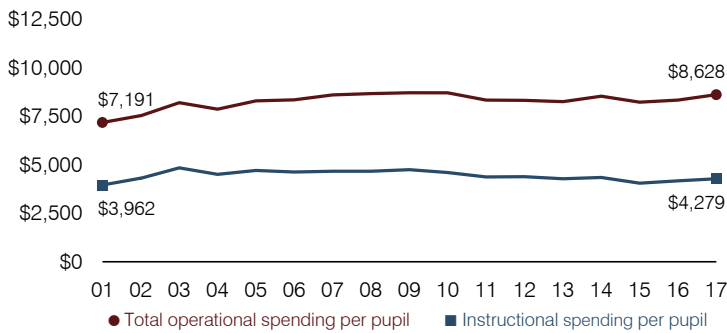
5-year spending trend (2012 through 2017)

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.

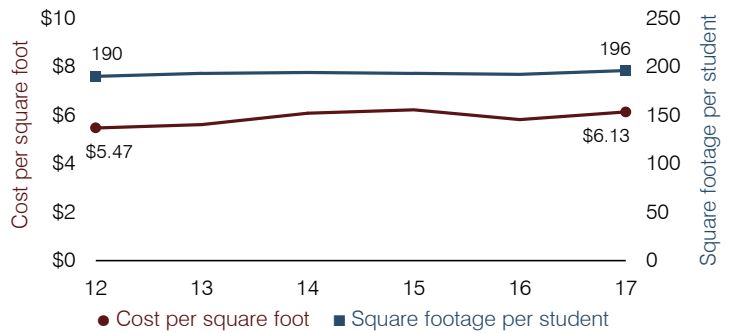
Administrative cost per pupil



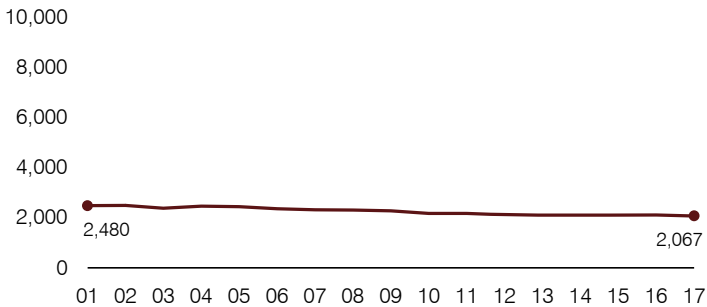
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



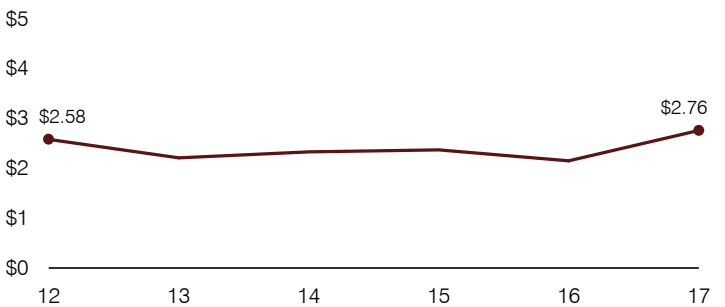
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



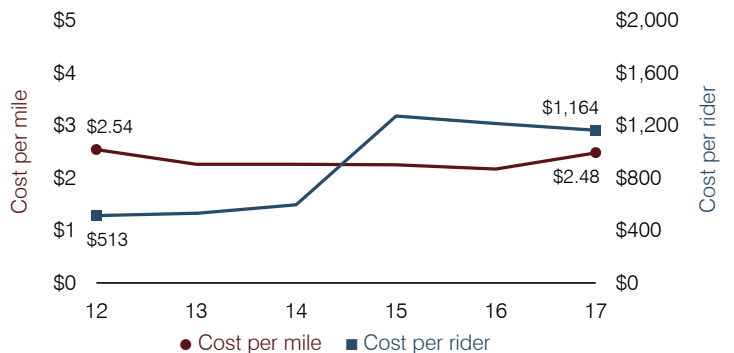
Financial stress assessment

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

District size, location:

Very small, Rural

Efficiency peer groups 11 and T-11, Achievement peer group 19¹

Students attending:

35

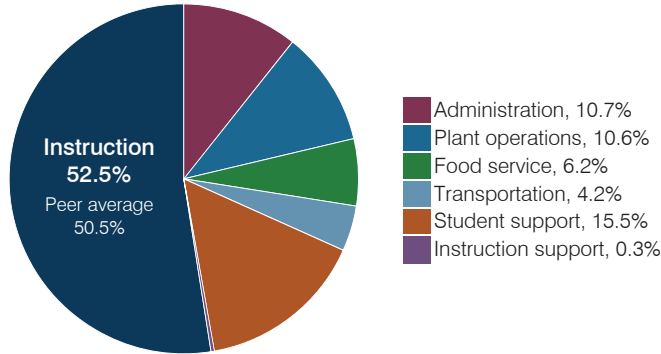
Legislative district(s): 1

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

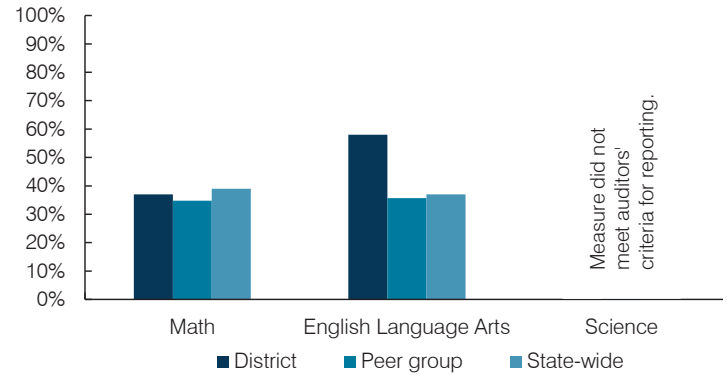
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,395	\$3,137	\$844
	Students per administrative position	19	32	67
Plant operations	Cost per square foot	\$4.94	\$6.96	\$6.30
	Square footage per student	481	412	155
Food service	Cost per meal	\$8.70	\$5.79	\$2.88
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
Total operational	\$ 24,113	\$ 22,372	\$ 17,454	\$ 8,141
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
Total nonoperational	\$ 7,565	\$ 1,859	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 31,678	\$ 24,231	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 35,705	\$ 26,102	\$ 21,943	\$ 9,592

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	Number of peers receiving
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

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

Instructional spending percentage

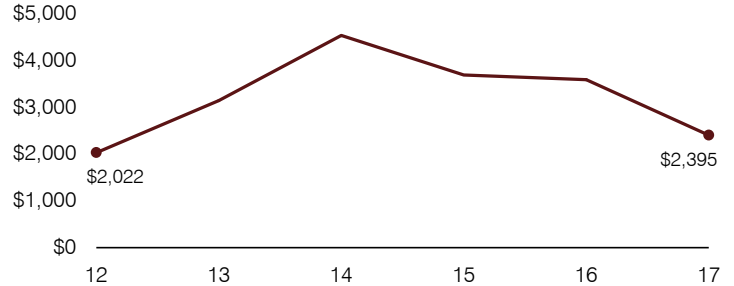
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.4	57.8	57.1	54.2	53.2	43.7	51.6	50.0	49.3	52.3	53.2	49.8	51.6	48.3	47.1	50.3	52.5

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

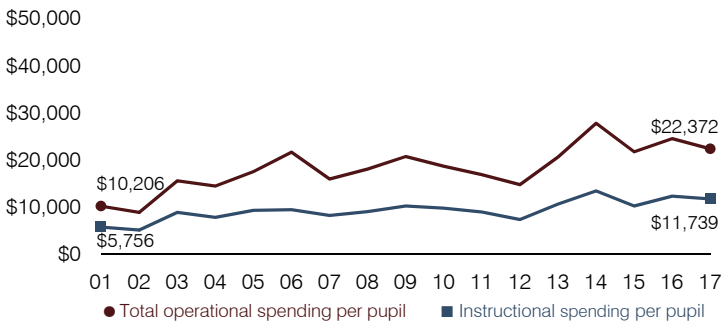
5-year spending trend (2012 through 2017)

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.

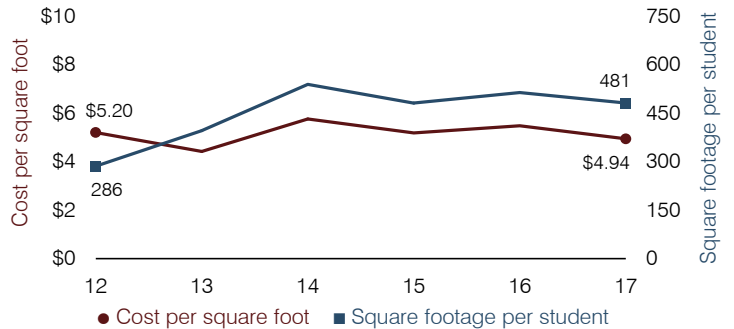
Administrative cost per pupil



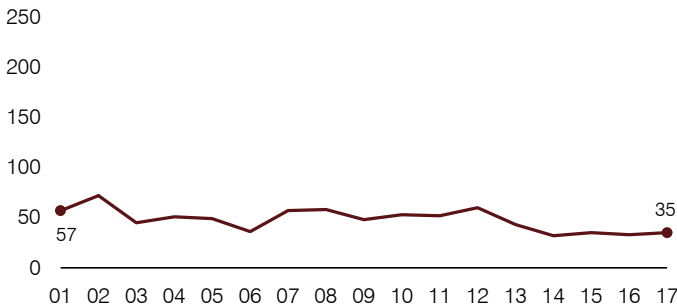
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



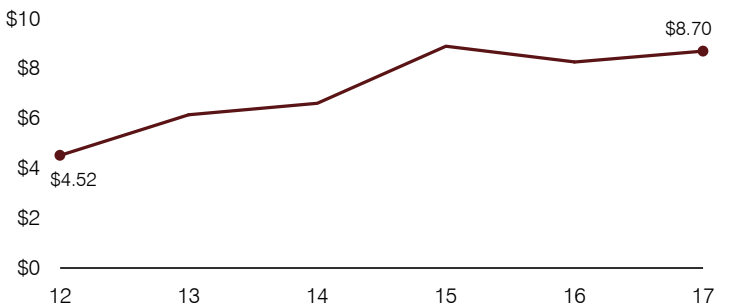
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



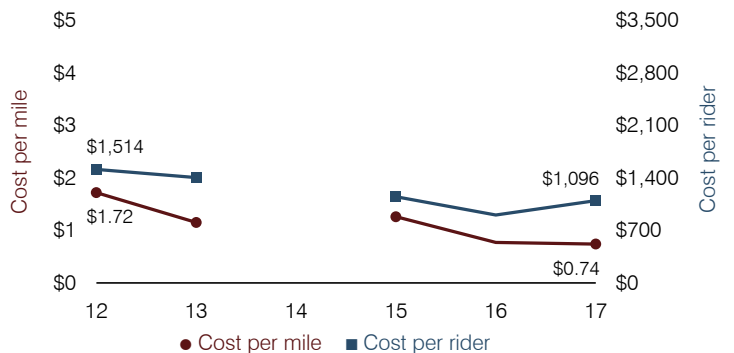
Financial stress assessment

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 5¹

Legislative district(s): 6

District size, location:

Very small, Rural

Students attending:

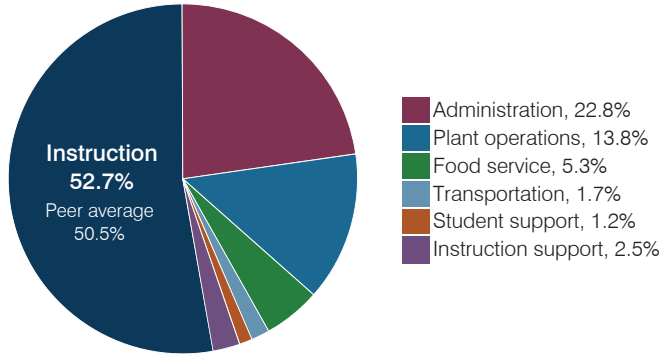
36

Number of schools:

2

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

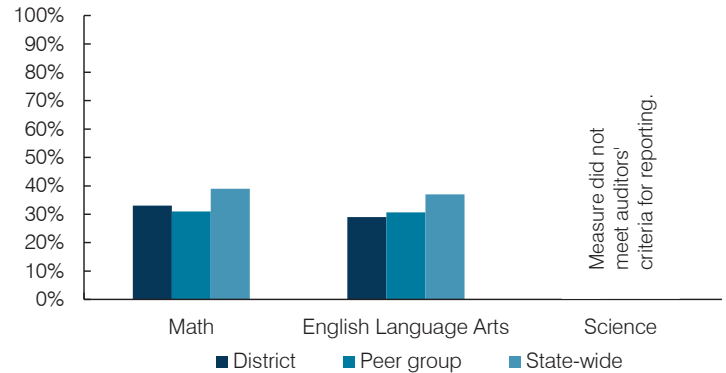
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$8,859	\$3,137	\$844
	Students per administrative position	12	32	67
Plant operations	Cost per square foot	\$5.11	\$6.96	\$6.30
	Square footage per student	1,049	412	155
Food service	Cost per meal	\$9.77	\$5.79	\$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
Total operational	\$ 58,261	\$ 38,908	\$ 17,454	\$ 8,141
Land and buildings	\$ 0	\$ 674	\$ 1,161	\$ 691
Equipment	395	574	735	424
Interest	10	71	31	236
Other	292	185	90	161
Total nonoperational	\$ 697	\$ 1,504	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 58,958	\$ 40,412	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 59,264	\$ 34,461	\$ 21,943	\$ 9,592

Select revenues from common sources

	District	Peer average	State average
Equalization formula funding	\$ 13,339	\$ 8,195	\$ 9,932
Amount from Prop 123	511	311	315
Prop 123 additional funding	108	39	57
Grants	7,272	3,272	2,701
Donations and tax credits	1,135	429	184

Select revenues from less common sources

	District	Peer average	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

¹ 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

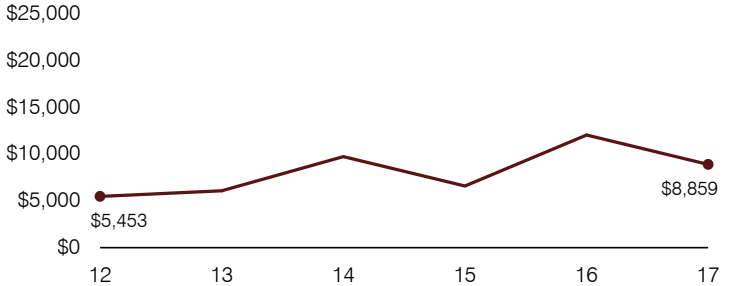
OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT

Fiscal years as indicated

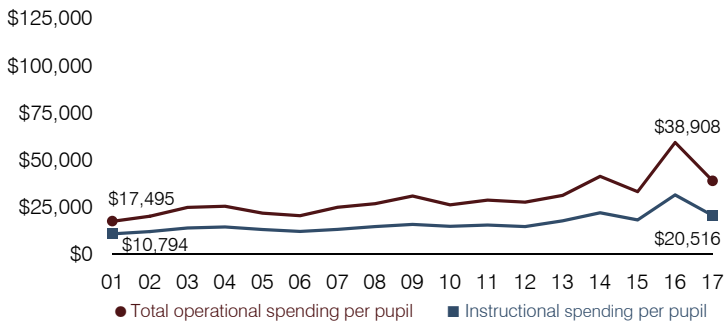
5-year spending trend (2012 through 2017)

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.

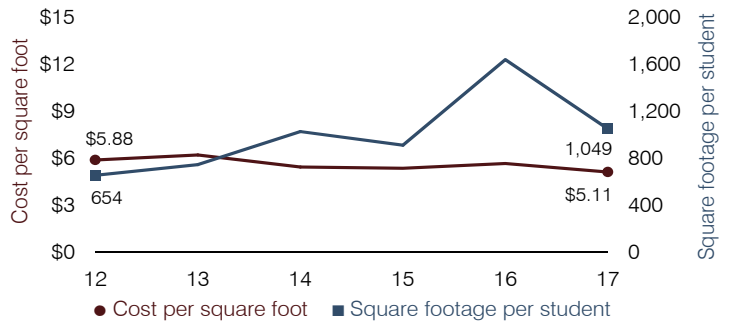
Administrative cost per pupil



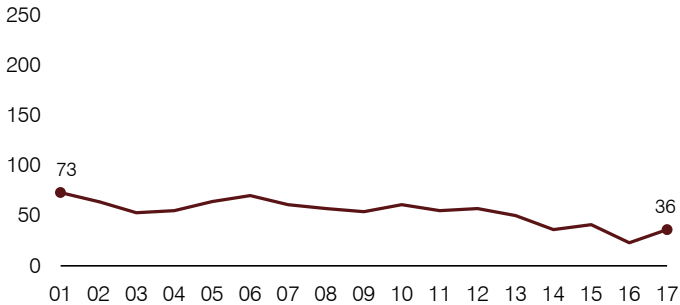
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



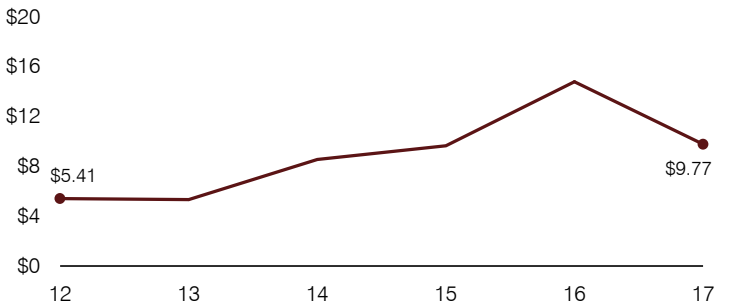
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



Financial stress assessment

Overall financial stress level: **Low**

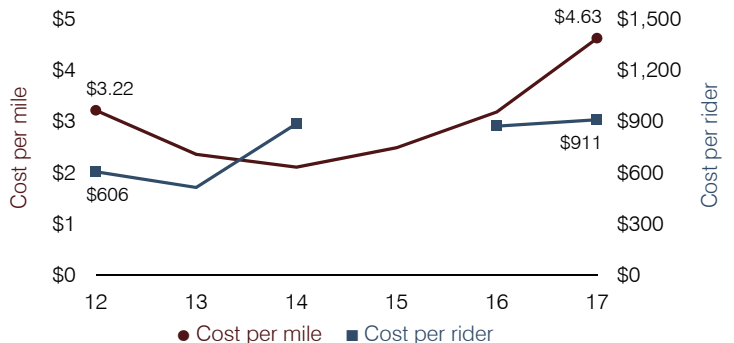
Measure: 2015 through 2017

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 17¹

Legislative district(s): 5

District size, location:

Very small, Rural

Students attending:

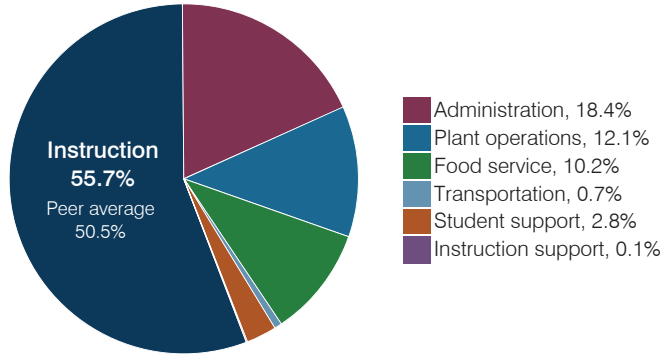
31

Number of schools:

1

OPERATIONAL EFFICIENCY

Spending by operational area



Efficiency measures relative to peer averages

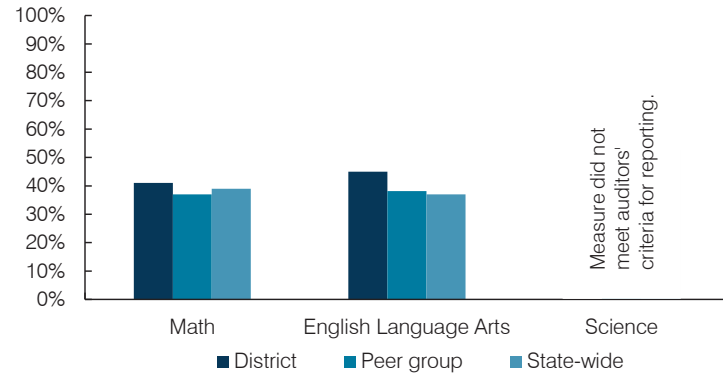
Operational area	Measure	District	Peer average	State average
Administration	Cost per pupil	\$2,960	\$3,137	\$844
	Students per administrative position	16	32	67
Plant operations	Cost per square foot	\$8.02	\$6.96	\$6.30
	Square footage per student	243	412	155
Food service	Cost per meal	\$8.47	\$5.79	\$2.88
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
Total operational	\$ 22,698	\$ 16,075	\$ 17,454	\$ 8,141
Land and buildings	\$ 701	\$ 329	\$ 1,161	\$ 691
Equipment	1,591	718	735	424
Interest	0	0	31	236
Other	0	0	90	161
Total nonoperational	\$ 2,292	\$ 1,047	\$ 2,017	\$ 1,512
Total per pupil spending	\$ 24,990	\$ 17,122	\$ 19,471	\$ 9,653

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
Total per pupil revenues	\$ 29,683	\$ 18,764	\$ 21,943	\$ 9,592

Select revenues from common sources

	District 2016	District 2017	Peer average 2017	State average 2017
Equalization formula funding	\$ 10,374	\$ 6,777	\$ 9,932	\$ 5,503
Amount from Prop 123	468	308	315	245
Prop 123 additional funding	53	32	57	46
Grants	2,752	1,787	2,701	1,185
Donations and tax credits	259	21	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	24,161	13,243	44 of 54
Federal impact aid	0	0	5 of 54
Voter-approved levy increases	0	0	7 of 54

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

Instructional spending percentage

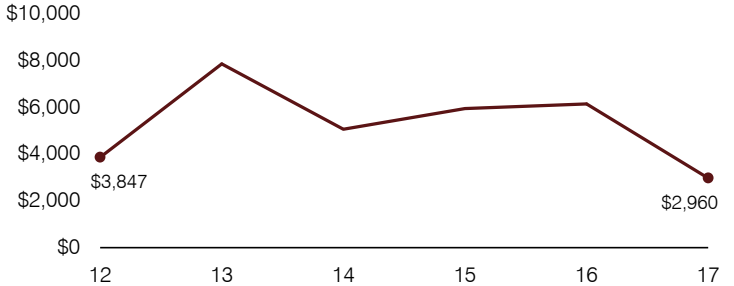
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	67.8	64.6	62.4	60.0	62.1	63.4	68.2	61.7	62.5	61.1	50.1	52.9	46.9	45.5	46.1	45.0	55.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

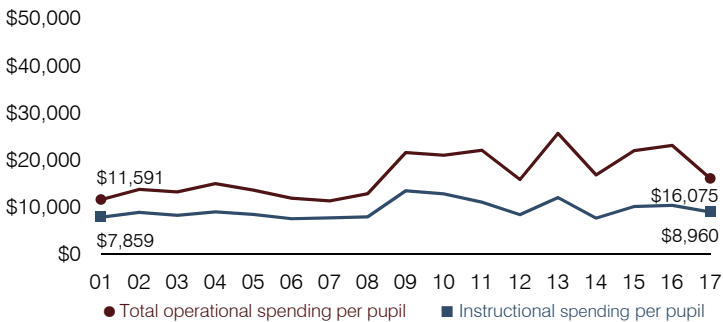
5-year spending trend (2012 through 2017)

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.

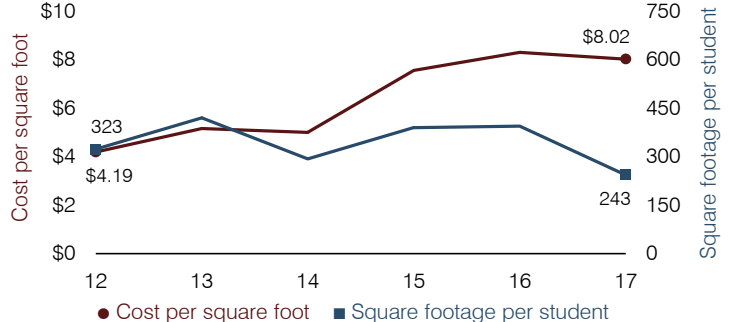
Administrative cost per pupil



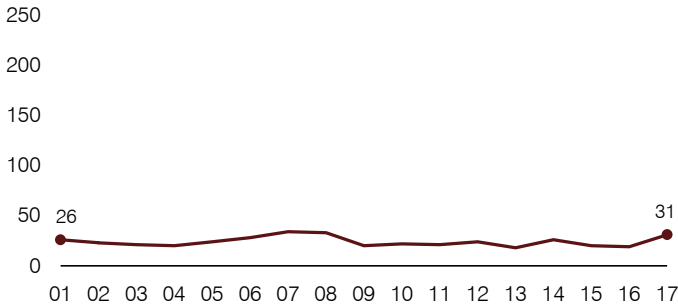
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



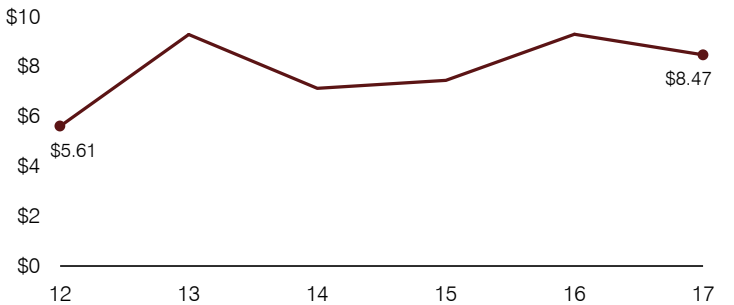
Plant cost per square foot and square footage per student



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	Small School Adjustment
Spending exceeded operating/capital budgets	No overspending
Spending increase election results	No election held
Operating reserve percentage, Trend	45.2%, 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.

Yuma Elementary School District

Yuma County

Efficiency peer groups 7 and T-5, Achievement peer group 13¹

Legislative district(s): 4 and 13

District size, location:

Large, City

Students attending:

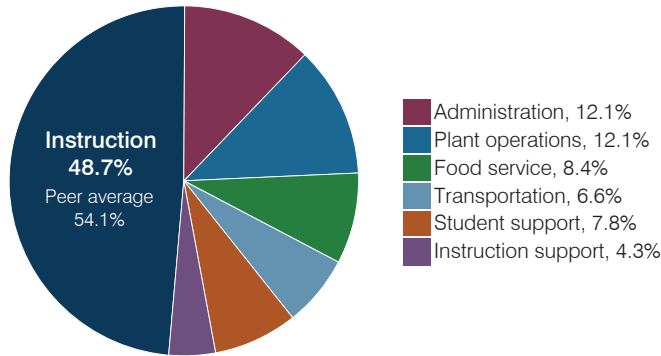
8,183

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

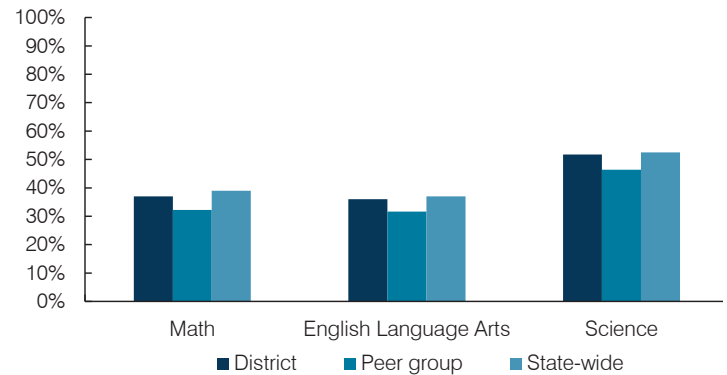
Very low Low Comparable High Very high

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
Total operational	\$ 7,132	\$ 7,224	\$ 7,988	\$ 8,141
Land and buildings	\$ 968	\$ 298	\$ 499	\$ 691
Equipment	255	254	357	424
Interest	50	126	361	236
Other	48	56	168	161
Total nonoperational	\$ 1,321	\$ 734	\$ 1,385	\$ 1,512
Total per pupil spending	\$ 8,453	\$ 7,958	\$ 9,373	\$ 9,653

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
Total per pupil revenues	\$ 8,063	\$ 8,078	\$ 9,246	\$ 9,592

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	46
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

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

Instructional spending percentage

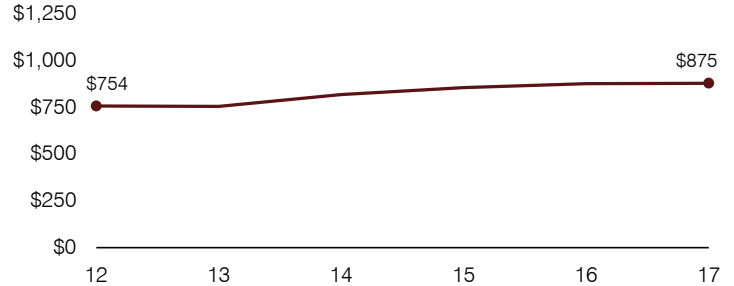
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.4	58.9	56.2	56.0	54.5	51.7	51.9	52.7	54.0	52.2	50.1	50.5	50.5	50.2	49.4	48.8	48.7

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

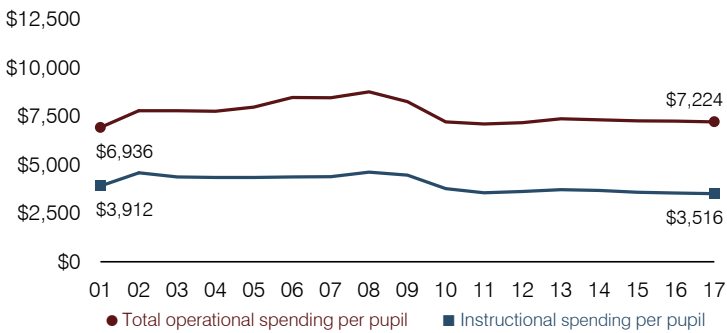
5-year spending trend (2012 through 2017)

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.

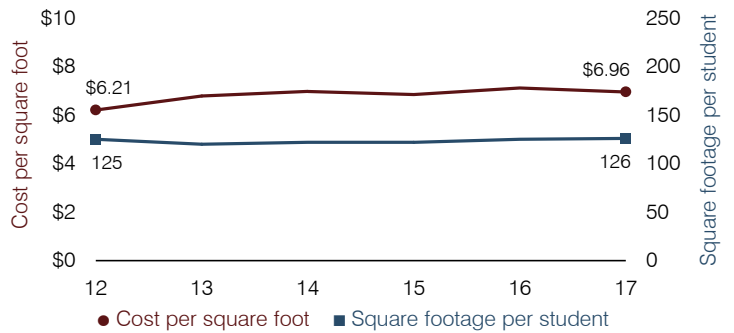
Administrative cost per pupil



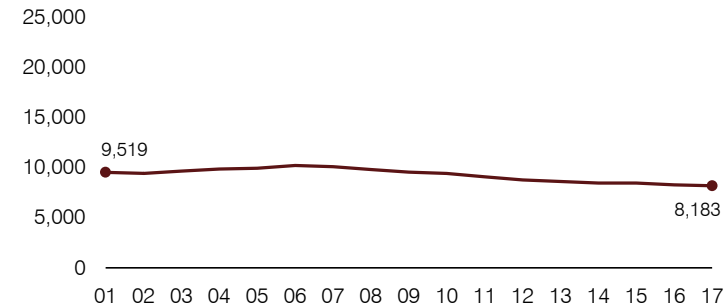
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



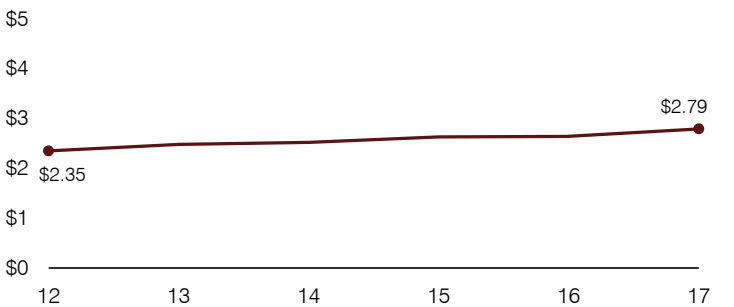
Plant cost per square foot and square footage per student



Students attending



Food service cost per meal



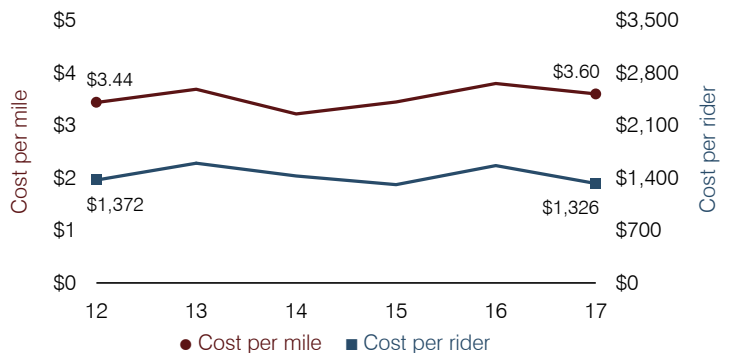
Financial stress assessment

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 9¹

Legislative district(s): 4 and 13

District size, location:

Large, City

Students attending:

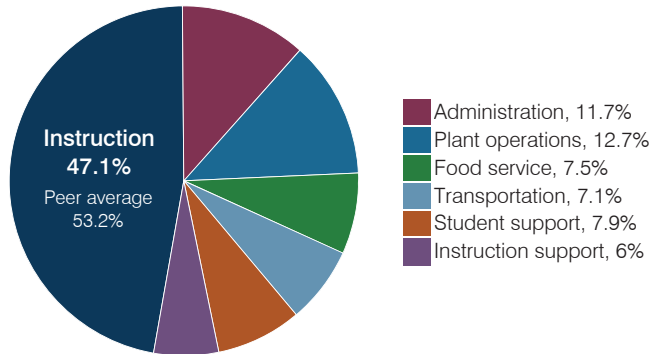
10,960

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

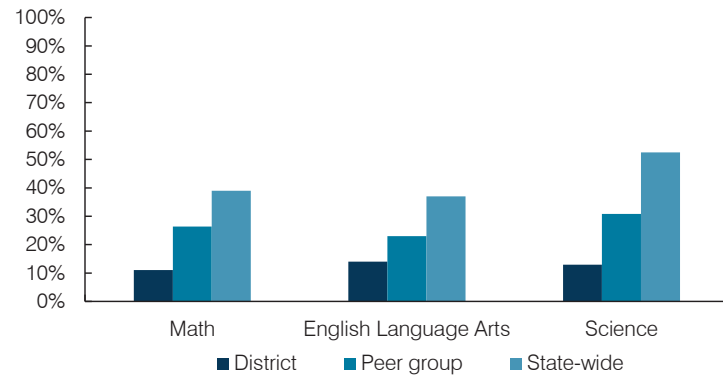
Very low Low Comparable High Very high

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
Total operational	\$ 6,818	\$ 7,043	\$ 7,593	\$ 8,141
Land and buildings	\$ 153	\$ 645	\$ 761	\$ 691
Equipment	394	461	527	424
Interest	41	123	295	236
Other	56	25	145	161
Total nonoperational	\$ 644	\$ 1,254	\$ 1,728	\$ 1,512
Total per pupil spending	\$ 7,462	\$ 8,297	\$ 9,321	\$ 9,653

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
Total per pupil revenues	\$ 8,250	\$ 8,683	\$ 9,088	\$ 9,592

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

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

Instructional spending percentage

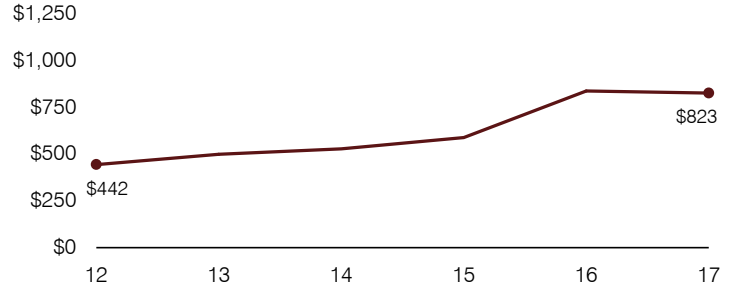
Year:	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Percentage:	56.8	56.8	55.1	53.5	54.6	53.5	56.5	51.2	51.1	52.3	51.9	51.7	53.7	49.9	48.4	46.1	47.1

OPERATIONAL TRENDS AND FINANCIAL STRESS ASSESSMENT
Fiscal years as indicated

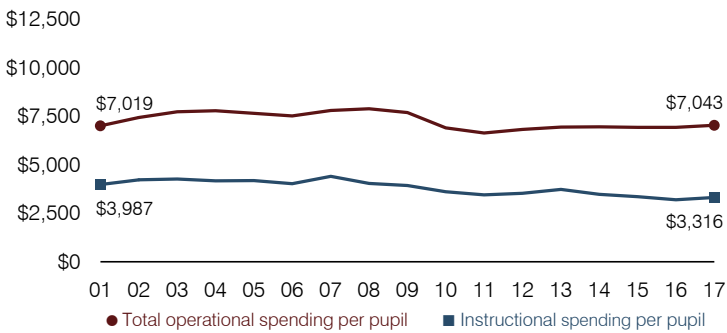
5-year spending trend (2012 through 2017)

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.

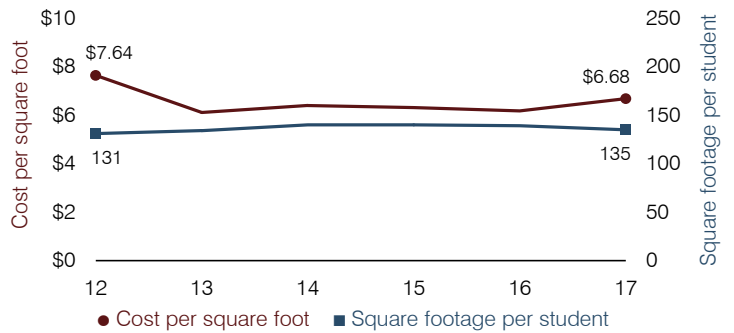
Administrative cost per pupil



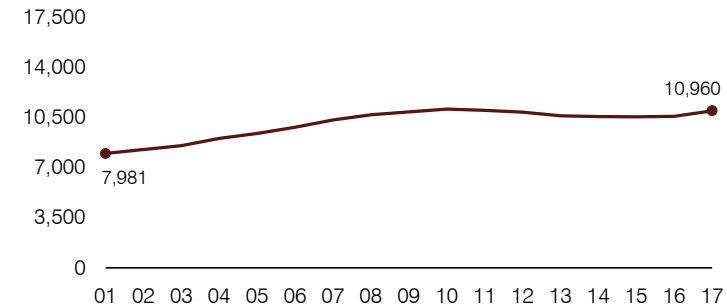
Total operational and instructional spending per pupil (inflation adjusted to 2017 dollars)



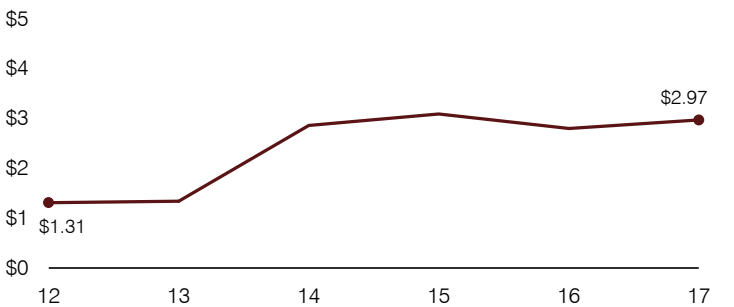
Plant cost per square foot and square footage per student



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

